the nature of electricity from any of the provisions of MOOWR 2019, nor separate regulations relating to removal of electricity have been issued.

- 4. Incidentally, it may also be noted that the resulting electricity is also not ordinarily capable of being deposited in a warehouse.
- 5. Accordingly, the undersigned is directed to convey that grant of permission, as referred in para 1 above, is not in accordance with the MOOWR 2019 provisions or principles which are the conditions prescribed by the Board in terms of section 65 of the Customs Act,1962. The permissions granted to the type of generating units referred herein above need to be immediately reviewed and the necessary follow up action taken. No further permissions in such cases should be granted in terms of section 65 of the Customs Act,1962.

07/2022 (Bullo Mamu