

## TRINIDAD AND TOBAGO.

*Spirit Compounds.*

No. 32.—1902.

*8th December.*

AN ORDINANCE to amend the law relating to the Excise duty on Rum and the manufacture of Spirit Compounds.

[L.S.]

C. C. KNOLLYS,

ACTING GOVERNOR.

*31st December, 1902.*

**B**E it enacted by the Governor of Trinidad and Tobago with the advice and consent of the Legislative Council thereof as follows:—

Short Title.

1. This Ordinance may be cited as "The Spirit Compounds Ordinance, 1902."

Interpretation.

2. In this Ordinance unless the context otherwise requires—

The expression "Compounds" means compounded spirits which have been prepared in the Colony by adding any ingredient or flavouring to duty paid spirits.

The expression "Compounder" means a licensed maker of Compounds under the provisions of this Ordinance.

The expression "Drawback" means a repayment to a Compounder of the Excise duty on compounded spirits on their receipt into warehouse for exportation or ships' stores.

The expression "Warehouse" means a secure place approved by the Receiver-General for the service of the public for the deposit of spirits liable to a duty of Excise without the payment of such duty.

The expression "Warehouse keeper" means the person who has entered into bond with the Receiver-General for the due security of the duties on the spirits deposited in his Warehouse.

The expression "Obscuration" means the amount of proof spirit hidden or "obscured" by matter in solution in spirits of any description.

3.—(1.) No person may, without being licensed to do so, or on any premises to which his license does not extend, compound spirits for sale. Prohibition of Compounding without a license.

(2.) If any person contravenes this section he shall for each offence incur a penalty of £200, and all spirit vessels, utensils and materials for compounding spirits in his possession shall be forfeited.

4.—(1.) Licenses to compound spirits shall be granted by the Receiver-General on payment of an annual license duty of £10, and the license whenever granted shall expire on the 31st of March in each year. By whom licenses granted.

(2.) Licenses may be granted for a proportional part of a year to persons who have not been licensed during the previous twelve months, upon payment of duty according to the quarter of the year in which the license is taken.

(3.) Upon the death of a Compounder the license may be transferred to his executors, or administrators, widow or child, or on removal to his assignee, on (in all cases) payment of a fee of 10/- in stamps. License may be transferred or assigned.

5.—(1.) Before a Compounder receives or compounds any spirits he must make entry in writing with the Officer of Excise for the district, of the premises and utensils he intends to use, stating to what particular purpose each is to be applied and the number of gallons each vessel is capable of containing, and any person who commences or carries on Entry of premises.

the trade or business of a Compounder without making such entry or uses the premises or utensils for any purpose other than that described in the entry shall incur a penalty of £200.

An entry may at any time be withdrawn or varied, but two entries cannot be in force for the same premises at the same time.

Partnerships or  
Corporations.

(2.) If the business of a Compounder is carried on in partnership, the entry shall be signed by the partners, but where the number of partners exceeds three, the entry shall be made and signed by at least that number, and if the business is carried on by a company under the Company's Ordinance 1869, the entry shall be under the seal of the Company and signed by the Chairman or by one of the Directors, and also by its Secretary or other principal officer.

Receipt and  
delivery of  
spirits.

6.—(1.) Every licensed Compounder shall in relation to the receipt of spirits into stock and its removal therefrom be subject to the same law as a spirit dealer under Ordinance No. 3 of 1902.

Provided that he or his duly authorized Agent approved by the Receiver-General may, with a Certificate, sell or send out compounds manufactured by himself in any quantity not less than one gallon at one time to the same person, and if he sells or sends out in any manner not so authorised he shall be deemed to have committed an offence for which he shall be liable to a penalty of £200.

Officer of  
Excise may  
take stock.

7. Any Officer of Excise may at any time enter and examine the licensed premises of a Compounder and take an account of the quantity and strength of the spirits and compounds in his stock, and if any person hinders or obstructs an officer in the discharge of his duty from entering such premises or examining or taking account of the stock therein he shall incur a penalty of £200, and his license may be revoked at the discretion of the Receiver-General.

Compounds  
for exportation  
or ships'  
stores may be  
warehoused on  
drawback.

8. A licensed Compounder of spirits may, subject to the provisions of this Ordinance and such rules and regulations as may be prescribed by the Receiver-General, warehouse on drawback in a public warehouse, for exportation or for ships' stores, compounds which have been made by him from spirits on which duty has been paid.

9. Drawback at the Excise rate of duty shall be paid on the actual quantity of spirits at proof in the compounds warehoused, together with such an allowance thereon for loss in process of manufacture as the Governor in Executive Council may from time to time in each case approve, and the strength of such spirits shall be deemed to be that ascertained by the Government Analyst, or it may, at the discretion of the Receiver-General, be the strength denoted by Sykes's hydrometer, to which shall be added the amount, if any, of obscuration which shall be ascertained by the Government Analyst to be in any representative sample submitted to him by the Receiver-General.

Drawback to be at the rate of Excise duty on Spirits.

10. A public warehouse, approved by the Receiver-General for the purpose, may be provided by a licensed Compounder or other person to deposit therein compounded spirits, but before any building can be used as such, a bond in such sum as may from time to time in each case be required by the Receiver-General shall be given by the warehouse-keeper with one or more sufficient sureties conditioned on due payment of all duties and the due observance of the provisions hereof and of any regulations hereunder :

Public warehouse may be provided by Compounder.

- (a.) Provided that no action shall be brought against the Government or any of its officers for loss or damage occasioned to goods while in such warehouse or for any wrong or improper delivery of goods therefrom.
- (b.) That no warehouse-keeper shall by himself or by any person in his employ open or gain access to any warehouse except in the presence of an Excise officer acting in the execution of his duty.
- (c.) That the Receiver-General may at any time revoke his approval of such warehouse and upon such revocation all compounds must be removed therefrom as he directs.

Any person illegally removing or abstracting any compounds from a warehouse shall be guilty of an offence, and on conviction shall be liable to a penalty of £200, and the compounds so removed or abstracted shall be forfeited to His Majesty.

Export duty. **11.** On all compounds removed from any public warehouse there shall be paid the export duty to which rum is at the time of such removal subject, and such duty shall be paid before the same is cleared for exportation.

Delivery Tax. **12.** In respect of every package containing compounds removed from a public warehouse there shall be paid by the manufacturer to the Receiver-General for the use of His Majesty a tax at the rate of one penny for every two gallons or less quantity of compounds contained in each package. Provided that when such package is a cask, the full content of such cask shall be deemed to be the quantity therein contained.

Warehouse rent. **13.** Compounds warehoused in a public warehouse provided by the Government shall be subject to the same rules and regulations as to payment of charges for rent and warehousing as apply to spirits, and the warehouse rent and charges shall be a lien on such compounds.

Removal must be direct to ship, and under bond. **14.** Compounds warehoused for exportation or as ships' stores under this Ordinance shall not be delivered out otherwise than directly from the warehouse to the ship in which they are to be exported or used as ships' stores, and a bond for their due removal shall be given with one or more sufficient sureties under a penalty to cover the amount of excise duty.

Provided that a general bond may be given in a penalty to meet the greatest liability that may be incurred under it.

The liability under such removal bonds shall be discharged by a certificate from the Collector of Customs that the goods have been duly exported, or put on board for ships' stores.

Duty on locally distilled spirits. **15.** There shall be charged, collected and paid for the use of His Majesty for and upon every gallon of rum or other spirits distilled in this Colony or which having been so distilled shall be taken out of bond for consumption within the Colony, of the strength of proof as ascertained by Sykes' hydrometer, the duty of eight shillings and sixpence and so in proportion for any greater or less degree of strength or any greater or less quantity.

16. The enactments specified in the schedule to this <sup>Repeal.</sup> Ordinance are to the extent specified in column three, hereby repealed—

Provided :—

- (a.) That this Ordinance shall not come into force until the 1st of April, 1903, and that the Excise officer for the district shall on or before that date, on the instructions of the Receiver-General, ascertain by stock-taking the quantity of duty-free spirits in the stock of any licensed Compounder and charge the Excise duty thereon, and such Compounder shall forthwith pay the same to the Receiver-General.
- (b.) That the repeals by this Ordinance enacted shall not affect the validity or invalidity of anything done or suffered or any right accrued or liability incurred before or any proceeding pending or uncompleted at the commencement of this Ordinance.

Passed in Council this Eighth day of December, in the year of Our Lord one thousand nine hundred and two.

C. J. ROOKS,  
*Clerk of the Council.*

SCHEDULE I.

Number and Year of Ordinance.	Title.	Extent of Repeal.
1—1892 ...	The Rum and (Island) Spirits Ordinance, 1892.	The whole.
19—1892 ...	The Spirits and Spirit Compounds Ordinance, 1892.	Sections 91 to 109 both inclusive.