

LAWS OF TRINIDAD AND TOBAGO

BREWERY ACT CHAPTER 87:52

Act
17 of 1899
Amended by
59 of 1921
18 of 1930
43 of 1934
31 of 1939
23 of 1952
32 of 1957
4 of 1961
7 of 1973
38 of 1978
45 of 1980
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Current Authorised Pages

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Note
on
Subsidiary Legislation

This Chapter contains no subsidiary legislation.

Note
on
Adaptation

Under paragraph 6 of the Second Schedule to the Law Revision Act (Ch. 3:03) the Commission amended certain references to public officers in this Chapter. The Minister's approval of the amendments was signified by L.N. 52/1980, but no marginal reference is made to this Notice where any such amendment is made in the text.

CHAPTER 87:52

BREWERY ACT

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SCHEDULE

CHAPTER 87:52

BREWERY ACT

An Act to regulate the Brewing of Beer and to impose certain duties thereon.

1950 Ed.
Ch. 32 No. 10.
17 of 1899.

[9TH AUGUST 1899]

Commence-
ment.

1. This Act may be cited as the Brewery Act.

Short title.

2. (1) In this Act—

Interpretation.
[4 of 1961
7 of 1973
45 of 1980].

“approved” and “required” mean approved and required by the Comptroller;

“authorised manufacture” means the manufacture of a beverage authorised by the Minister by Order under section 34A, and includes the manufacture of shandy;

“beer” includes ale, porter, spruce beer, and black beer, and any other description of beer, and any liquor which is made or sold as a description of beer or as a substitute for beer, and which on analysis of a sample thereof at any time is found to contain more than two per cent of proof spirit, or to have an original gravity exceeding one thousand and twelve degrees; but the Minister shall have power to modify this definition or permit such exemptions as may be found desirable;

“beverage” does not include beer;

“brewer” means a brewer of beer for sale, that is to say, any person who brews beer for the use of any other person at any place other than the premises of the person for whose use the beer is brewed, and any person licensed to deal in or retail beer, who brews beer;

“Comptroller” means the Comptroller of Customs and Excise;

“Officer” means the Comptroller or any Supervisor or any Officer of the Customs and Excise department for the time being employed or acting as such;

“other malt beverage” means any non-alcoholic brewed malt beverage;

“prepared grist” means rice, and any other description of corn which may have been subjected to any special process, other than malting, for use in brewing;

“shandy” means a mixture containing not less than two per cent proof spirit, bright beer, shandy concentrate, granulated sugar, carbon dioxide and water;

“sugar” means any saccharine substance, extract or syrup, and includes any material capable of being used in brewing, except malt or corn;

“wort” means any extract or solution convertible into beer.

(2) The provisions of this Act, except section 3(5), shall apply *mutatis mutandis* to other malt beverage as they apply to beer.

3. (1) There shall be paid to the Comptroller a duty of two thousand dollars on a licence to be taken out annually by a brewer in Trinidad and Tobago.

(2) Every licence shall be in such form as the Comptroller shall direct, and shall, whenever issued, be granted only on payment of the duty in full, and such licence shall expire on 31st December in each year.

(3) A licence issued under this section shall not authorise the brewer to sell beer other than that brewed by himself, and the quantity to be sold at any one time shall not be less than one gallon or twelve reputed pint bottles.

(4) If any person brews beer for sale without having in force a proper licence under this Act, he is liable to a fine of four thousand dollars, and all wort, beer, vessels, utensils and materials for brewing shall be forfeited.

(5) If any brewer sells any quantity of beer less than one gallon or twelve reputed pint bottles, he shall be deemed to be a retailer and is liable to the penalty for retailing beer without a licence.

3A. There shall be charged on beer and other malt beverage brewed in Trinidad and Tobago an excise duty calculated on each gallon of wort of a specific gravity of one thousand and fifty degrees used in the making of that beer or other malt beverage, and so in proportion for any difference in quantity or gravity.

Excise duty on beer and other malt beverage. [38 of 1978].

4. Forty-two pounds weight of malt or corn of any description, or thirty-two pounds weight of prepared grist, or twenty-eight pounds weight of sugar, shall be deemed the equivalent of a bushel of malt; and the expression "bushel of malt" includes its equivalents or any such quantities of malt, corn, prepared grist, and sugar or any two or more of these materials, as by relation to such equivalents shall be equal to a bushel of malt.

Bushel of malt—definition of.

5. (1) Every brewer shall be deemed to have brewed eighteen gallons of wort of the gravity of one thousand and fifty degrees for every bushel of malt entered or used by him in brewing.

Charge of duty.

(2) The duty on beer brewed by a brewer shall be charged in respect of every gallon of wort produced of the gravity or original gravity of one thousand and fifty degrees, and so in proportion for any difference in quantity or gravity as entered in the book by the brewer, or as ascertained by the Officer, whichever is higher.

(3) If the amount of wort deemed to have been brewed by relation to materials exceeds in quantity and gravity the wort produced from such materials, the duty shall be charged upon the deemed produce.

6. Where the materials used in brewing by a brewer are proved to the satisfaction of the Minister to be of such a description or nature that some deduction from the quantity chargeable by relation to materials should be made, he shall authorise such a deduction from that quantity as shall, in his opinion, afford just relief to the brewer.

Minister may authorise deduction of certain materials by way of relief.

Mode of
ascertaining
gravity and
quantity.

7. (1) An approved saccharometer and tables shall be used to ascertain the quantity by relation to gravity of all wort; and, in calculating the gravity, a degree of gravity shall be taken as equal to one-thousandth part of the gravity of distilled water at sixty degrees Fahrenheit.

(2) The quantity and gravity so ascertained shall be deemed to be the true quantity and gravity of such wort.

Mode of
ascertaining
original
gravity.

8. When the original gravity cannot be satisfactorily ascertained by the saccharometer, such gravity may be determined in the following manner:

- (a) a sample shall be taken from any part of such wort, and a definite quantity thereof by measure at the temperature of sixty or eighty degrees Fahrenheit shall be distilled;
- (b) the distillate and residue shall each be made up with distilled water to the original volume and temperature before distillation, and the gravity of each shall be ascertained;
- (c) the number of degrees by which the gravity of the distillate is less than the gravity of distilled water shall be deemed the spirit indication of the distillate;
- (d) the degrees of original gravity standing opposite to such spirit indication in the Table in the Schedule, added to the specific gravity of the residue, shall be deemed to be the original gravity of the wort;
- (e) the original gravity so found shall be taken to be the original gravity of the wort for charging the duty thereon whenever it exceeds the gravity entered by the brewer or ascertained by the saccharometer.

Table.
Schedule.

Payment of
duty.

9. The duty on beer shall become due immediately on the same being charged by the Officer, but the Comptroller may cause the charge to be made up at the close of each month in respect of all the brewings during that month, and, in that case, the aggregate of the amounts of wort deemed to be brewed by relation to materials, and the aggregate of the amounts of wort produced, shall be treated as wort deemed to be brewed or produced in one brewing, and the Comptroller may, if he thinks fit, defer the payment

of the duty upon such terms as may be approved, provided that the time for payment shall not be later than the fifteenth day of the third month succeeding the month in which the duty was charged.

10. When any materials upon which a charge of duty has been made, or any wort or beer, shall be destroyed by accidental fire or other unavoidable cause while the same are on the entered premises of a brewer, the Minister shall, on proof of the loss to his satisfaction, order that the duty charged or paid be remitted or repaid, as the case may be.

Loss by fire
or other
unavoidable
cause.

11. (1) A book in the approved form shall be delivered by an Officer to every brewer, and the following provisions shall have effect in relation to the book, and to the entries to be made therein:

Brewing book.

- (a) the brewer shall keep the book in some part of his entered premises at all times ready for the inspection of the Officer, and shall permit any Officer at any time to inspect the same and make extracts therefrom;
- (b) the brewer shall enter separately in the book the quantity of the several materials which he intends to use in his next brewing, and also the day and hour when the next brewing is intended to take place;
- (c) the brewer shall make such entry, so far as respects the day and hour of brewing, twenty-four hours at the least before he begins to mash or dissolve, and, so far as respects the quantity two hours at the least before the hour entered for the mashing and the dissolving respectively;
- (d) the brewer shall, two hours at the least before the hour entered for brewing, enter the time when all the wort will be drawn off the grains in the mash tun;
- (e) the brewer shall, within one hour of the wort being collected, or, if the wort is not collected before six in the afternoon, before six in the forenoon of the following day, enter the particulars of the quantity and gravity of the

wort produced from each brewing, and also the description and number of the vessel or vessels into which the wort has been conveyed;

- (f) when fermentation has commenced in any wort before the brewer has entered the quantity and gravity thereof in the book provided for that purpose, the true original gravity of the wort before fermentation shall be entered by the brewer;
- (g) the brewer shall, at the time of making any entry, insert the date when the entry is made;
- (h) the brewer shall not cancel, obliterate or alter any entry in the book, or make therein any entry which is untrue in any particular;
- (i) the brewer shall, if so required by the Comptroller, send notice in writing containing the required particulars to the proper Officer forty-eight hours before his next brewing is intended to take place.

(2) For any contravention of this section the brewer is liable to a fine of four thousand dollars.

Marking of
vessels and
rooms and
positions of
vessels.

12. (1) Every brewer shall cause to be legibly painted with oil colour, and keep so painted, on some conspicuous part of every mash tun, underback, wort receiver, copper, heating tank, cooler and collecting and fermenting vessel intended to be used by him in his business, and on the outside of the door of every room and place wherein any part of his business is to be carried on, the name or initial letter or letters of the name of the vessel, room or place, according to the purpose for which it is intended.

(2) When more than one vessel, room or place is used for the same purpose, all such vessels, rooms or places shall be marked by progressive numbers.

(3) All mash tuns, underbacks, wort receivers, coppers, heating tanks, coolers and collecting and fermenting vessels shall be so placed and fixed as to admit of the contents being accurately ascertained by gauge or measure and shall not be altered in shape, position or capacity without two days' previous notice in writing to the proper Officer.

(4) For any contravention of this section the brewer is liable to a fine of four thousand dollars.

13. Every brewer shall, before he begins to brew, make entry in the required form of all premises, rooms, places and vessels intended to be used by him for his business, specifying the purpose for which each room, place and vessel is to be used, and the mark by which it is distinguished. The brewer shall sign the entry, and deliver it to the proper Officer.

Entry of premises.

14. (1) Every brewer who uses any description of sugar, whether cane sugar, saccharum, glucose, or other saccharine substance, or extract, or syrup (hereinafter referred to as "sugar") in the brewing of beer or in an authorised manufacture shall, before he begins to store or use the same, make entry of a room on his premises (hereinafter called a sugar store) for the purpose of storing the same.

Sugar store and accounts of sugar. [45 of 1980].

(2) The brewer shall not receive any sugar unless the same is accompanied by an invoice from the seller showing the marks on each package and the particulars of the description and weight or quantity of the contents.

(3) All sugar received shall be deposited in the sugar store and may not be removed except for use in brewing or in an authorised manufacture.

(3a) Sugar removed from the sugar store shall be accounted for by appropriate entries in the brewing book where the sugar is used in brewing or in a separate record kept for the purpose where the sugar is used in an authorised manufacture.

(4) Accounts may be taken, as the Comptroller may direct, of every description of sugar received by a brewer, and the brewer is hereby required to deliver to the proper Officer the particulars of all sugar of each and every description in his possession and every invoice relating thereto, and the brewer shall thereafter deliver to the Officer all invoices relating to sugar of every description subsequently received.

(5) The Officer shall keep an account of sugar of each and every description received by the brewer, and shall debit the brewer with the quantities specified in the invoices produced to him, and credit the brewer with the quantities entered in the brewing book as having been used in brewing or in the record referred to in subsection (3a) as having been used in an authorised manufacture.

(6) If, on taking account of the stock at any time, the quantity of any description of sugar in the possession of the brewer exceeds the quantity of that description which ought, according to the account kept by the Officer, to be in his possession, the excess shall be forfeited; and if the quantity is less than the quantity which ought, according to the account kept by the Officer, to be in his possession, any deficiency above two per cent on the total on the debit side of the account shall be deemed to have been used in the brewing of beer without due entry in the brewing book, and duty shall be charged in respect thereof as if the deficiency had been so used.

(7) If any brewer has any sugar in his possession elsewhere than in the sugar store or the mash tun or other vessel entered for dissolving sugar, or in due course or removal thereto, or refuses to produce invoices when so required, or uses any device to prevent the Officer taking a true account of all sugar in his possession, he is liable to a fine of two thousand dollars, and the sugar found elsewhere than mentioned above is liable to seizure.

Adulteration of
beer.
[45 of 1980].

15. (1) A brewer shall not adulterate beer, or add any matter or thing thereto (except finings for the purpose of clarification, or other matter or thing sanctioned by the Minister) before the same is delivered for consumption, and any beer found to be adulterated or mixed with any other matter or thing (except as mentioned above) in the possession of a brewer shall be forfeited, and the brewer is liable to a fine of two thousand dollars.

(2) A dealer in or retailer of beer shall not adulterate or dilute beer or add any matter or thing thereto (except finings for the purpose of clarification), and any beer found to be adulterated or diluted or mixed with any other matter or thing (except finings) in the possession of a dealer in or retailer of beer shall be forfeited, and he is liable to a fine of two thousand dollars.

(3) The use of beer in the manufacture of shandy is not a contravention of subsection (1).

Operations in
course of
brewing.

16. (1) All grains in a mash tun must be kept untouched for the space of one hour after the time entered in the book as the time for the wort to be drawn off, or if not then drained one hour after being drained, unless the Officer has attended and taken an account of the grains.

(2) All wort shall be removed successively, and in the customary order of brewing, to the underback, coppers, coolers and collecting and fermenting vessels, and shall not be removed from the last-mentioned vessels until an account has been taken by the Officer, or until after the expiration of twenty-four hours from the time at which the wort is collected in the vessels.

(3) When wort has commenced running into a collecting or fermenting vessel, the whole of the produce of the brewing shall be collected within twelve hours.

(4) When wort of different gravities are collected together in any vessel for the charge account, the brewer shall mix the wort thoroughly together so that a correct average sample of the whole may be obtainable.

(5) For any contravention of this section the brewer is liable to a fine of two thousand dollars.

17. If the original gravity of any wort contained in the collecting or fermenting vessels is at any time found to exceed by five degrees the gravity, or by five per cent the quantity, as entered in the book by the brewer, or as ascertained by the Officer, the wort shall be deemed to be the produce of a fresh brewing and be charged with duty accordingly.

Excess in gravity or quantity of wort.

18. (1) Every brewer shall keep the total produce of a brewing separate from the produce of any other brewing for the space of twenty-four hours, unless an account of the first-mentioned produce has been sooner taken by the Officer.

Separation and mixing of brewings.

(2) He shall not mix the produce of one brewing with that of any other brewing, except in his store vats or casks, unless he has given previous notice in writing to the proper Officer, and he shall specify in writing the quantity and gravity of the wort when mixed. However, a brewer having weak wort of a gravity not exceeding twenty-five degrees may, if he thinks fit, reserve the same for mixing with the produce of his next brewing, but in such case he shall keep all the weak wort in the coppers, heating tanks or other vessels entered for the purpose.

(3) For any contravention of this section the brewer is liable to a fine of four thousand dollars.

Officer may
take samples.

19. (1) An Officer may take such samples as he thinks necessary of any wort or beer or materials for brewing in the possession of any brewer.

(2) The brewer may, if he wishes, before any such sample is taken, stir up and mix together all such wort, beer or materials from which the sample is taken.

Payment for
samples.

(3) Any Officer may at any time take samples of any goods or commodities chargeable with any duty of Excise or Customs, but if the samples are taken after duty has been charged and paid on the goods or commodities, he shall pay for the same, if demanded, at the current wholesale price of the goods or commodities.

Penalty for
concealing wort
or beer or
adding sugar
thereto after
duty charged.

20. If any brewer conceals any wort or beer so as to prevent any Officer from taking an account thereof, or mixes any sugar with any wort or beer so as to increase the quantity or gravity thereof after an account of the wort or beer has been taken by an Officer and the duty has been charged thereon, he shall, for every such offence, be liable to a fine of four thousand dollars, and the wort or beer in respect of which the offence is committed, together with the vessels containing the same, shall be forfeited.

Sugar may be
added to beer
for the manu-
facture of
shandy.
[45 of 1980].

20A. Notwithstanding section 20 a brewer may for the purpose of manufacturing shandy add sugar to beer on which duty has been levied and paid.

Brewer of
shandy to keep
record of
volume of
production.
[45 of 1980].

20B. (1) A brewer engaged in the manufacture of shandy shall keep a record of the volume of all beer brewed by him and used in the manufacture of shandy, and he shall produce the record for inspection at the request of the Comptroller.

(2) A brewer who fails to comply with subsection (1) is liable on summary conviction to a fine of four hundred and eighty dollars.

Brewer to
provide scales,
weights,
ladders, etc.

21. (1) Every brewer shall provide and maintain sufficient and just scales and weights and other necessary and reasonable appliances to enable the Officers to take account of, or check by weight, gauge or measure all materials and liquids used or intended to be used or produced in brewing.

(2) He shall also render all necessary assistance to the Officers in the taking of such accounts.

(3) He shall also, if required by the Officer, provide sufficient lights, ladders and other conveniences.

(4) For every contravention of this section the brewer is liable to a fine of four thousand dollars.

22. If any person exercising or carrying on a trade or business under or subject to any law of excise and being required to keep scales or weights or measures—

Use of unjust weights or measures.

(a) in the weighing of his stock or any goods, uses or suffers to be used any false, unjust or insufficient scales or weight or measure with intent to defraud the State of any duty of excise; or

(b) before or after the weighing of his stock or any goods, puts or suffers to be put any other substance thereto, whereby any Officer may be hindered or prevented from taking a just and true account,

he shall, for every such offence, be liable to a fine of four thousand dollars, and the false, unjust or insufficient scales, weights and measures shall be forfeited.

23. (1) Any Officer may at any time, either by day or night, enter any part of the entered premises of a brewer to take an account of the materials used or to be used in brewing and of the wort and beer produced.

Power of entry and examination by Officers.

(2) If an Officer, after having demanded admission into the entered premises of a brewer and declared his name and business at any entrance or window thereof, is not immediately admitted, the Officer, and any person acting in his aid, may at any time, either by day or night (but at night only in the presence of a member of the Police Service) break open any door or window of the premises, or break through any wall thereof, for the purpose of obtaining admission, and the brewer is liable to a fine of four thousand dollars.

24. (1) If any Officer has reason to suspect that any private or concealed pipe, or conveyance, or vessel, is kept or made use of by a brewer, he may, either by day or night (but at night only in the presence of a member of the Police Service) break open any part of the premises

Power to enter and search for concealed pipes, etc.

of the brewer and forcibly enter therein, and may break up the ground in or adjoining such premises, or any wall thereof, to search for such private or concealed pipe or conveyance or vessel.

(2) If the Officer finds any such pipe or conveyance, he may enter in any house in the possession of any other person into which the pipe or conveyance may lead, and may break up any part of the house or premises, to search for the vessel communicating with the pipe.

(3) Every such pipe, conveyance or vessel, and all beer, wort or materials for brewing found therein shall be absolutely forfeited, and the brewer is liable to a fine of four thousand dollars.

(4) If any damage is done in the search, and the search is unsuccessful, the damage shall be made good.

Obstruction of
Officers.

25. If any person by himself, or by any person in his employ, obstructs, hinders or molests an Officer in the execution of his duty, or any person acting in the aid of the Officer, he is liable to a fine of four thousand dollars.

Drawback on
beer exported.
[23 of 1952
4 of 1961].

26. There shall be allowed and paid in respect of beer brewed in Trinidad and Tobago which shall be exported from Trinidad and Tobago to foreign parts as merchandise, or shipped for use as ships' stores, or deposited in a private warehouse pending exportation or shipment as ships' stores, or delivery therefrom, free of duty, for any other purpose approved by the Minister, a drawback calculated according to the original gravity thereof equal to the amount of duty charged or paid on such beer.

Provisions as
to the draw-
back.

27. (1) Any person may export as merchandise to foreign parts, or for use as ships' stores, any beer brewed by a brewer in Trinidad and Tobago, upon giving notice in the required form to the proper Customs Officer.

(2) The beer shall be in such casks or packages as may be prescribed, and the exporter shall produce to the proper Officer at the place from which the beer is exported a declaration by the brewer made before an authorised Officer stating the date upon which the beer was brewed and the original gravity thereof, and that the full duties of excise have been charged thereon.

28. (1) An Officer may take a sample of beer from any cask or package produced for shipment on drawback, for the purpose of ascertaining in the manner authorised by this Act the original gravity thereof.

Samples to ascertain gravity of beer for export.

(2) If the gravity so ascertained, or the quantity tested by gauge or measure, is less than the gravity or quantity stated in the declaration and notice delivered to the proper Officer, or, if the declaration or notice contains any untrue statement, no drawback is payable in respect of the beer therein referred to, and the brewer, and also the person intending to export the beer, is liable to a fine of two thousand dollars.

29. (1) The Customs Officer at the port from which the beer is shipped shall endorse on the notice a certificate of the quantity of beer actually exported, and, at the expiration of one month from the date of the certificate, the proper Officer shall deliver to the exporter or his agent a debenture, in the prescribed form, specifying the amount of the drawback payable in respect of the beer.

Debenture for payment of drawback.

(2) The debenture shall be presented to the Comptroller, with a declaration endorsed thereon containing the prescribed particulars, signed by the exporter; and the Comptroller shall thereupon pay the exporter the amount specified in the debenture.

(3) Where a certificate of landing at the port of destination is required, the certificate shall be delivered to the Comptroller prior to the payment of the drawback.

30. The provisions of sections 27, 28 and 29(1) and (2) shall apply *mutatis mutandis* to the deposit on drawback of locally brewed beer in a private warehouse pending exportation or shipment as ships' stores, or delivery therefrom, free of duty, for any other purpose approved by the Minister, and, in the construction of those provisions, and—

Extended application. [23 of 1952].

- (a) references therein to exportation shall be deemed to include references to such deposit;
- (b) references therein to an exporter shall be deemed to include references to a person so depositing locally brewed beer;

- (c) reference in section 27(2) to the place from which beer is exported, and in section 29(1) to the port from which beer is shipped, shall be deemed to include reference to any such private warehouse; and
- (d) reference in section 28(1) to production for shipment shall be deemed to include reference to such deposit.

Prohibition against possession of sugar and other substances.

31. (1) A dealer in or retailer of beer shall not receive or have in his custody or possession any sugar, saccharine substance, extract or syrup (except for domestic use, the proof whereof lies on him), or any preparation for increasing the gravity of beer.

(2) If a dealer in or retailer of beer receives or has in his custody or possession any article in contravention of this section, the article shall be forfeited, and he is liable to a fine of one thousand dollars.

(3) This section shall not apply to sugar and other preparations deposited, in conformity with section 14, in the entered sugar store of a brewer, nor to sugar or syrup kept for sale in the ordinary course of trade, where upon the same premises the trade or business of a dealer in or retailer of beer is carried on.

Power to prohibit use of certain substances in excisable goods.

32. (1) Whenever it appears to the satisfaction of the Minister that any substance or liquor is, or is capable of being, used in the manufacture or preparation for sale of any article subject to a duty of excise, and that the substance or liquor is of a noxious or detrimental nature, or, being a chemical or artificial extract or product, may affect prejudicially the interests of the revenue, the Minister may, by Notification, prohibit the use of the substance or liquor in the manufacture or preparation for sale of any article specified in the Notification, and by like Notification to withdraw the prohibition at any time.

(2) If, after the publication of any such Notification of prohibition in the *Gazette*, any person uses the substance or liquor thereby prohibited in the manufacture or preparation for sale of any article therein specified, he is liable to a fine of two thousand dollars, and any such substance

or liquor found in the possession of any person licensed for the manufacture or for the sale of the article, and also the article in the manufacture or preparation whereof any such substance or liquor may have been used, shall be forfeited.

33. In respect of accidental loss and waste incident to the brewing of beer, and to the subsequent preparation thereof for consumption by bottling, a deduction of six per cent shall be made from the quantity of wort brought to charge, whether such quantity is charged by relation to the actual produce or to the materials used.

Allowance for waste.
[4 of 1961].

34. All materials imported by brewers for using in brewing and admitted as such by the Comptroller shall be free of all duty whatsoever imposed by any law; but any brewer who disposes of any materials admitted free of duty otherwise than for brewing of beer is liable to a fine of four thousand dollars in addition to the amount of the duty payable on such materials.

Exemption from Customs duty.

34A. (1) On the written application of a brewer, the Minister may by Order authorise the manufacture of any beverage on the premises of the brewer under such terms and conditions as may be contained in the Order.

Minister may authorise manufacture of other beverages.
[45 of 1980].

(2) A brewer who fails to comply with any terms or conditions contained in an Order made by the Minister under subsection (1) is liable on summary conviction to a fine of five thousand dollars.

34B. A brewer may for the purpose of an authorised manufacture, use plant and equipment admitted free of duty for the brewing of beer.

Use of duty free equipment in authorised manufacture.
[45 of 1980].

35. All offences under this Act may be prosecuted, and all penalties incurred may be imposed or recovered, in the manner provided by the Summary Courts Act.

Penalties.

Ch. 4:20.

SCHEDULE

SECTION 8

TABLE TO BE USED IN DETERMINING THE ORIGINAL SPECIFIC GRAVITY OF WORTS OF BEER BY THE DISTILLATION PROCESS

Degrees of Spirit Indication	Degrees of original specific gravity	Degrees of Spirit Indication	Degrees of original specific gravity	Degrees of Spirit Indication	Degrees of original specific gravity	Degrees of Spirit Indication	Degrees of original specific gravity
0.0	0.00	4.1	17.75	8.2	36.58	12.3	56.38
0.1	0.42	4.2	18.21	8.3	37.04	12.4	56.89
0.2	0.85	4.3	18.66	8.4	37.51	12.5	57.40
0.3	1.27	4.4	19.12	8.5	37.97	12.6	57.91
0.4	1.70	4.5	19.57	8.6	38.44	12.7	58.42
0.5	2.12	4.6	20.03	8.7	38.90	12.8	58.93
0.6	2.55	4.7	20.48	8.8	39.37	12.9	59.44
0.7	2.97	4.8	20.94	8.9	39.83	13.0	59.95
0.8	3.40	4.9	21.39	9.0	40.30	13.1	60.46
0.9	3.82	5.0	21.85	9.1	40.77	13.2	60.97
1.0	4.25	5.1	22.30	9.2	41.24	13.3	61.48
1.1	4.67	5.2	22.76	9.3	41.71	13.4	61.99
1.2	5.10	5.3	23.21	9.4	42.18	13.5	62.51
1.3	5.52	5.4	23.67	9.5	42.65	13.6	63.01
1.4	5.95	5.5	24.12	9.6	43.12	13.7	63.52
1.5	6.37	5.6	24.58	9.7	43.59	13.8	64.03
1.6	6.80	5.7	25.03	9.8	44.06	13.9	64.54
1.7	7.22	5.8	25.49	9.9	44.53	14.0	65.10
1.8	7.65	5.9	25.94	10.0	45.00	14.1	65.62
1.9	8.07	6.0	26.40	10.1	45.48	14.2	66.14
2.0	8.50	6.1	26.86	10.2	45.97	14.3	66.66
2.1	8.94	6.2	27.32	10.3	46.45	14.4	67.18
2.2	9.38	6.3	27.78	10.4	46.94	14.5	67.70
2.3	9.82	6.4	28.24	10.5	47.42	14.6	68.22
2.4	10.26	6.5	28.70	10.6	47.91	14.7	68.74
2.5	10.70	6.6	29.16	10.7	48.39	14.8	69.26
2.6	11.14	6.7	29.62	10.8	48.88	14.9	69.78
2.7	11.58	6.8	30.08	10.9	49.36	15.0	70.30
2.8	12.02	6.9	30.54	11.0	49.85	15.1	70.83
2.9	12.46	7.0	31.00	11.1	50.35	15.2	71.36
3.0	12.90	7.1	31.46	11.2	50.85	15.3	71.89
3.1	13.34	7.2	31.93	11.3	51.35	15.4	72.42
3.2	13.78	7.3	32.39	11.4	51.85	15.5	72.95
3.3	14.22	7.4	32.86	11.5	52.35	15.6	73.48
3.4	14.66	7.5	33.32	11.6	52.85	15.7	74.01
3.5	15.10	7.6	33.79	11.7	53.35	15.8	74.54
3.6	15.54	7.7	34.25	11.8	53.85	15.9	75.07
3.7	15.98	7.8	34.72	11.9	54.35	16.0	75.60
3.8	16.42	7.9	35.18	12.0	54.85		
3.9	16.86	8.0	35.65	12.1	55.36		
4.0	17.30	8.1	36.11	12.2	55.87		