

## TRINIDAD AND TOBAGO.

## No. 43.—1914.

*20th November.*

AN ORDINANCE relating to the manufacture of Petroleum Spirit and Petroleum Oil, and imposing certain duties thereon.

[L.S.]

GEORGE R. LE HUNTE,

GOVERNOR.

*7th December, 1914.*

**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 Petroleum Spirit and Petroleum Oil Excise Ordinance, 1914.

Interpretation.

2. In this Ordinance and in any regulations under this Ordinance, unless the context otherwise requires:—

“Receiver-General” means His Majesty’s Receiver-General of the Colony.

“Officer” includes the Receiver - General, Sub-Receiver, or any Inspector, Supervisor or Assistant Supervisor of Excise, or any Officer of the Excise Department for the time being employed or acting as such.

“Manufacturer” means a manufacturer or refiner of Petroleum Spirit or Petroleum Oil, and “Manufacture” has a corresponding meaning.

“Still” means and includes any part of a Still or apparatus for distilling or making Petroleum Spirit or Petroleum Oil.

“Crude Oil” means the natural product of the wells or springs of oil before the same has been refined or otherwise treated.

“Petroleum Spirit” means a derivative of crude oil whether manufactured by refining or otherwise which has a specific gravity of .780 or under compared with water at 60° Fahrenheit or such other specific gravity as may be prescribed.

“Petroleum Oil” means a derivative of crude oil whether manufactured by refining or otherwise which has a specific gravity of between .780 and .885 compared with water at 60° Fahrenheit or such specific gravity as may be prescribed.

“Residues” means a derivative of crude oil whether manufactured by refining or otherwise which has a specific gravity of .885 or over compared with water at 60° Fahrenheit or such specific gravity as may be prescribed.

“Licensed Premises” mean premises licensed under Sections 4 and 5 of this Ordinance.

“Approved” means approved by the Receiver-General.

“Prescribed” means prescribed by this Ordinance or by regulations under this Ordinance.

3. There shall, subject to the provisions of Section 7 of this Ordinance, be charged, collected and paid to the Receiver-General for the use of His Majesty, His Heirs and Successors in respect of Petroleum Spirit or Petroleum Oil manufactured and delivered for consumption within this Colony the sum of four pence on every imperial gallon. Duty on Petroleum Spirit and Oil.

4.—(1.) Every manufacturer of Petroleum Spirit or Petroleum Oil shall take out a license in the form prescribed in Schedule I of this Ordinance. Every such license shall expire on the 31st day of December in each year. License to manufacture.

(2.) If any person shall manufacture Petroleum Spirit or Petroleum Oil in this Colony without having obtained a license under this Ordinance he shall be liable to a penalty not exceeding £10 for every day during which the offence continues.

Conditions on which License granted. 5. A License to manufacture Petroleum Spirit or Petroleum Oil shall not be granted until :—

- (1.) A permit to carry on the business of Oil refining has been obtained under the provisions of Section 4 of the Oil Mining and Refining Ordinance, 1911 ; and
- (2.) A description in writing of the premises, stills, pipes, vessels and utensils to be used shall have been forwarded to the Receiver-General and approved by him ; and
- (3.) Security in the prescribed form shall have been given by the manufacturer that all Petroleum Spirit or Petroleum Oil manufactured or prepared upon his licensed premises shall be produced for charge and the duty so charged paid within the time mentioned in Section 7 of this Ordinance.

Production for charge.

6. No Petroleum Spirit or Petroleum Oil shall be deemed to have been produced for charge unless and until the quantity and specific gravity thereof at 60 degrees Fahrenheit shall have been entered by the manufacturer in a book to be kept in the approved manner and to be called the Petroleum Spirit and Petroleum Oil Stock Book.

Payment of Duty.

7. The duty on Petroleum Spirit or Petroleum Oil shall become due immediately on the same being delivered from the licensed premises of a manufacturer (except such Petroleum Spirit or Petroleum Oil as is exempted from duty under this Ordinance) but the Receiver-General may cause the charge to be made up at the close of each month in respect of all Petroleum Spirit or Petroleum Oil manufactured and delivered during that month, and the Receiver-General may, if he think fit, defer the payment of duty upon such terms as he may allow, provided that the time of payment shall not be later than the last day of the month succeeding the month in which the duty was charged.

8.—(1.) No duty shall be paid by a manufacturer on any Exemptions. Petroleum Spirit or Petroleum Oil manufactured and exported by him from the colony, or which may, in the opinion of the Inspector of Mines have been made and used by a manufacturer for the usual and customary purposes of carrying on his works and borings.

(2.) No Petroleum Spirit or Petroleum Oil shall be deemed to have been exported unless the shipment is certified by a Customs Officer on the prescribed form of Shipping Bill.

9.—(1.) No Petroleum Spirit or Petroleum Oil may be delivered from the licensed premises of a manufacturer whether for consumption in the Colony or for export or for use on the field or for any other purpose whatsoever unless accompanied by a Certificate signed by the manufacturer (in the form set forth in Schedule IV of this Ordinance) stating the quantity delivered, the specific gravity at 60 degrees Fahrenheit, the hour and date of removal, the person to whom and the place where sent, whether the Petroleum Spirit or Petroleum Oil was delivered for consumption in the Colony or for export or for use on the field or for any other purpose. He must at the time of making out the Certificate fill in the particulars on the counterfoil. Certificate on removal.

(2.) If a manufacturer delivers any Petroleum Spirit or Petroleum Oil from his licensed premises without such Certificate signed by him or accompanied by an inaccurate Certificate or without filling in the particulars on the counterfoil he shall forfeit and pay the sum of Fifty Pounds; and all Petroleum Spirit or Petroleum Oil delivered in contravention of this section shall be forfeited and may be seized by any officer.

10. If at any time there shall be found by an Officer an Excess or deficiency in Stock. excess or deficiency of Petroleum Spirit or Petroleum Oil in the stock of a manufacturer compared with what there should be as shown by the Petroleum Spirit and Petroleum Oil Stock Book of such manufacturer and which shall not have been explained to the satisfaction of the Receiver-General, such manufacturer shall be liable to a penalty not exceeding one shilling for every gallon of such excess or deficiency, provided always that in arriving at any such

deficiency there shall be deducted such allowance for waste as may be fixed by regulations to be made in the manner hereinafter provided by the Governor in Executive Council.

Power of  
Officers.

11. (1.) Any Officer shall, at all times, have access to the premises, stills, pipes, vessels and utensils made use of by a manufacturer in the manufacture or storing of Petroleum Spirit or Petroleum Oil, and shall be permitted to inspect and take abstracts from all books used by a manufacturer in connection with the manufacture or storing of Petroleum Spirit or Petroleum Oil, and shall be permitted, without payment, to take samples of Petroleum Spirit or Petroleum Oil, or residues or any substance that contains Petroleum Spirit or Petroleum Oil or residues which may be found on the premises of a manufacturer.

(2.) Any person obstructing or interfering with any Officer in the exercise of any of the powers or in the performance of any of the duties mentioned in the preceding subsection, or acting in any way in contravention thereof is liable to a penalty not exceeding Fifty Pounds in respect of every such offence.

Regulations.

12.—(1.) The Governor in Executive Council may make regulations for the keeping of books by a manufacturer and the inspection thereof by Officers, for the working of Petroleum Spirit or Petroleum Oil Manufactories, for the manner in which the differentiation between Petroleum Spirit and Petroleum Oil shall be made for the purposes of this Ordinance, or of any amending Ordinance, for the due safeguarding of the revenue and for carrying this Ordinance into effect, and may attach to the breach of any such regulations a penalty not exceeding Fifty Pounds.

(2.) All such regulations shall be published in the *Royal Gazette*.

Recovery of  
penalties.

13. All penalties imposed by this Ordinance or the regulations may be enforced in the manner laid down in the Crown Suits Ordinance 1913 or summarily by information which may be laid by any officer before a Magistrate according to the procedure prescribed by the Summary Conviction Offences (Procedure) Ordinance No. 1.

14. This Ordinance shall commence and come into operation on a day to be proclaimed by the Governor. Commence-  
ment

Passed in Council this Twentieth day of November, in the year of Our Lord one thousand nine hundred and fourteen.

HARRY L. KNAGGS,  
*Clerk of the Council.*

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SCHEDULE I.

*The Petroleum Spirit and Petroleum Oil Excise Ordinance,  
1914, Section 4.*

LICENSE TO MANUFACTURE PETROLEUM SPIRIT OR PETROLEUM OIL.

TRINIDAD AND TOBAGO.

Receiver-General's Office, Port-of-Spain,  
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License is hereby granted to  
to manufacture Petroleum Spirit or Petroleum Oil on his premises situated  
at \_\_\_\_\_ in the Ward of \_\_\_\_\_  
in the County of \_\_\_\_\_

The licensed premises are :— (Here describe the buildings and purposes for which used.)

This License shall commence and take effect upon and from the  
day of \_\_\_\_\_ and shall continue in force until and upon  
the thirty-first day of December, nineteen hundred and \_\_\_\_\_

*Receiver-General.*

## SCHEDULE II.

*The Petroleum Spirit and Petroleum Oil Excise Ordinance  
1914, Section 5 Sub-section (3).*

FORM OF BOND FOR DUE PRODUCTION OF, AND PAYMENT OF DUTY ON  
PETROLEUM SPIRIT OR PETROLEUM OIL.

TRINIDAD AND TOBAGO.

THE PETROLEUM SPIRIT AND PETROLEUM OIL EXCISE ORDINANCE, 1914.

KNOW ALL MEN by these Presents, that we  
of \_\_\_\_\_ in the Colony of Trinidad and Tobago  
and \_\_\_\_\_  
of \_\_\_\_\_  
in the said Colony are held and firmly bound unto His Majesty the King  
in the sum of \_\_\_\_\_ Pounds, to be paid to  
His Majesty the King His Heirs and Successors, for which payment to be  
well and truly made we bind ourselves and each of us, our heirs, executors  
and administrators jointly and severally by these presents.

Dated this \_\_\_\_\_ day of \_\_\_\_\_  
in the year of Our Lord one thousand nine hundred and \_\_\_\_\_

Whereas \_\_\_\_\_ of \_\_\_\_\_  
is required under the provisions of the Petroleum Spirit and Petroleum  
Oil Excise Ordinance 1914, to enter into a bond for the due production  
in the manner provided by the said Ordinance and any regulations there-  
under of all Petroleum Spirit or Petroleum Oil manufactured by him in  
his refinery at \_\_\_\_\_  
and for the payment of all duties charged thereon to the Receiver-General.

Now the conditions of this obligation are such that if all and every  
portion of such Petroleum Spirit and Petroleum Oil as may from time to  
time be manufactured by the said \_\_\_\_\_  
in his Refinery at \_\_\_\_\_ are immediately  
produced as hereinbefore mentioned for the purpose of being charged with  
duty and the duty charged thereon is paid to the Receiver-General within  
the time allowed by law then this obligation to be void otherwise to be  
and remain in full force and virtue.

Signed and delivered }  
in the presence of }

Witness :

## SCHEDULE III.

*Form of Shipping Bill.**The Petroleum Spirit and Petroleum Oil Excise Ordinance, 1914.*

Ship's Name.	Master's Name.	Destination of Ship.	Destination of Goods.
Marks.	Numbers.	Numbers and description of Packages, Value, quantity and specific gravity at 60 degrees Fahrenheit.	Name of Refinery from where shipped

Total No. of Packages.

Total quantity in words.

I declare that the above Petroleum Spirit or Petroleum Oil was manufactured in my refinery at \_\_\_\_\_ and that the quantities and specific gravities are correctly stated.

Exporter or Agent.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

Passed this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

Collector of Customs.

I certify that the above quantity of Petroleum Spirit or Petroleum Oil has been received aboard this ship.

Master, Chief Officer or Purser.

Countersigned

Customs Landing Waiter.

**SCHEDULE IV.**

No.

This Certificate must accompany any Petroleum Oil or Petroleum Spirit sent out from the Licensed premises of a Manufacturer.

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**CERTIFICATE** to remove from the premises of

Licensed Manufacturer situate at

to (state to whom and whither)

for the purpose of (state whether for consumption in the Colony, for Export, for use on the field or works or any other purpose).

Number and Description of Packages.	Quantity.	Denomination. (Whether Petroleum Oil or Petroleum Spirit).	Specific Gravity at 60 degrees Fahrenheit.	Day and hour of sending out.

*Signature of Manufacturer.*

No. Certificate Book Counterfoil.

Date.....191

Number and Description of Packages, denomination, quantity and specific gravity at 60 degrees Fahrenheit of Petroleum Oil or Petroleum Spirit sent out

Day and hour of sending out.

From whom and whence sent out.

To whom and whither sent out.

For what purpose sent out.

*Manufacturer.*