

TRINIDAD AND TOBAGO.

[Published as a Supplement to the "Royal Gazette" issued on the 16th day of  
November, 1933.]

No. 22—1933.

I ASSENT,

[L.S.]

A. C. HOLLIS,  
*Governor.*

11th November, 1933.

AN ORDINANCE to amend the Petroleum (Excise)  
Ordinance, Cap. 201.

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

1. This Ordinance may be cited as the Petroleum (Excise) Short title.  
(Amendment) Ordinance, 1933, and shall be construed as Construction.  
one with the Petroleum (Excise) Ordinance, Cap. 201,  
hereinafter referred to as the Principal Ordinance.

2. Section 4 of the Principal Ordinance is hereby amended Amendment of  
as follows :— s. 4 of  
Principal  
Ordinance.

(a) in sub-section (1) of the said section by the  
addition at the end thereof of the following  
words " unless previously revoked by the  
Collector of Customs and Excise ".

[Price 2d.]

(b) by substituting the following sub-section in lieu of sub-section (2) of the said section :

“(2) If any person shall manufacture petroleum spirit or petroleum oil in the Colony without being authorised so to do by a licence issued under this Ordinance he shall be liable on summary conviction before a Magistrate to a penalty not exceeding five hundred pounds or to imprisonment with or without hard labour for any term not exceeding twelve months.”

Repeal of s. 5 (3) and 2nd Schedule of Principal Ordinance.

3. Sub-section (3) of section 5 and the 2nd Schedule of the Principal Ordinance are hereby repealed.

Repeal and reenactment of s. 7 of Principal Ordinance.

4. Section 7 of the Principal Ordinance is hereby repealed and replaced as follows :—

Payment of duty.

7. The duty on petroleum spirit or petroleum oil shall become due and payable to the Collector of Customs and Excise before such petroleum spirit or petroleum oil is delivered from the premises of the manufacturer (except such petroleum spirit and petroleum oil as is exempted from the payment of duty under this Ordinance) provided that the Collector of Customs and Excise may cause an account of duties due under this Ordinance to be made up to the close of each month in respect of all petroleum spirit or petroleum oil manufactured and delivered during that month and may, if he thinks fit, defer the payment of duty upon such terms as he may allow, provided further that the time of payment shall not be later than the last day of the month succeeding that in which the petroleum spirit or petroleum oil was delivered.

Additional sections.

5. The Principal Ordinance is hereby amended by the addition of the following sections after section 7 :—

Power to distrain for duties in arrears.

7A. (1) If any duty payable by a manufacturer remains unpaid after the time within which it is payable the Collector of Customs and Excise may

by warrant signed by him empower any person to distrain all petroleum spirit and petroleum oil and all machinery plant tools vehicles and effects used in the manufacture sale or distribution thereof belonging to the manufacturer or in any premises in the use or possession of the manufacturer or of any person on his behalf or in trust for him and to sell the same by public auction giving six days previous notice of such sale.

(2) The proceeds of sale shall be applied in or towards payment of the costs and expenses of the distress and sale and in or towards payment of the duties due from the manufacturer and the surplus, if any, shall be paid to the manufacturer.

7B. Notwithstanding the provisions of the last preceding section if any duty payable by a manufacturer remains unpaid after the time within which it is payable the Collector of Customs and Excise may by notice in writing addressed to the manufacturer revoke the licence of such manufacturer as from a date to be specified in the notice unless such duty be sooner paid and upon failure by the manufacturer to pay the same accordingly the licence shall be deemed to have been revoked as from the date so specified.

Power to  
revoke licences  
on non-pay-  
ment of duties

7C. If any person shall be in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duty due under this Ordinance he shall incur a penalty of either treble the value of the petroleum spirit or petroleum oil including the duty payable thereon or of one hundred pounds at the election of the Collector of Customs and Excise.

Penalty for  
fraudulent  
evasion of  
duty.

Passed in Council this fourth day of November, in the year of Our Lord one thousand nine hundred and thirty-three.

J. O'CONNOR,

*Clerk of the Council.*