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Second Session First Parliament Republic of Trinidad  
and Tobago

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REPUBLIC OF TRINIDAD AND TOBAGO

**Act No. 37 of 1978**

[L.S.]

AN ACT to validate the basis of the calculation of excise  
duty charged and collected on Beer.

*[Assented to 11th August, 1978]*

ENACTED by the Parliament of Trinidad and Tobago as Enactment  
follows:—

1. This Act may be cited as the Excise Duty on Beer Short title  
(Validation) Act, 1978.

## Interpretation

## 2. In this Act—

G.N. No. 5  
of 1968

“the Orders” means the Excise Duty (Alcoholic Beverages) Order, 1968 and the Excise Duty (Alcoholic Beverages) (Amendment) Order, 1972;

G.N. No. 1  
of 1972

“the Ordinance” means the Excise (General Provisions) Ordinance;

Ch. 32. No. 8

“wort” and “beer” have the meanings respectively assigned to them in the Brewery Ordinance.

Ch. 32. No. 10

Validation  
of basis  
used to  
calculate  
duty on  
beer

3. (1) The Orders shall be read and construed as if the excise duty thereby imposed on beer was \$1.00 and \$1.50 respectively for every gallon of wort of a specific gravity of one thousand and fifty degrees from which such beer was made, and so in proportion for any difference in quantity or gravity.

(2) It is hereby declared that the excise duty charged on beer from 5th January, 1968 to the commencement of this Act in accordance with subsection (1) was lawfully and validly charged and all moneys collected by way of duty so charged are deemed to be lawfully and validly collected.

(3) All acts and things done or omitted to be done by any person or authority under the Ordinance in exercise of the powers or in the performance of any functions or duties which would have been lawful had this Act then been in force are deemed to be lawfully and validly done or omitted to be done.

Passed in the House of Representatives this 4th day of August, 1978.

J. E. CARTER

*Clerk of the House*

Passed in the Senate this 8th day of August, 1978.

E. WILLIAMS

*Acting Clerk of the Senate*