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CHAPTER 32. No. 9.

SPIRITS AND SPIRIT COMPOUNDS.

AN ORDINANCE RELATING TO THE MANUFACTURE, REMOVAL, WAREHOUSING, AND SALE OF SPIRITS AND COMPOUNDS OF SPIRITS.

Ordinances.
Ch.32. No. 9
-1940.
No. 19-1943.
,, 36-1944.
,, 8-1946.

[1st January, 1934.]

Commence-
ment.

1. This Ordinance may be cited as the Spirits and Spirit Compounds Ordinance.

Short title.

2. In this Ordinance—

Interpre-
tation.
Ord.19-1943,
s. 2.
Ord. 8-1946,
s. 2.

“ bay rum ” means spirits mixed with oil of bay, and any lotion or other toilet preparation sold or offered for sale as a mixture containing oil of bay or any other ingredient obtained from the bay tree;

“ Comptroller ” means the Comptroller of Customs and Excise;

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“ compounder ” means a licensed maker of compounds under this Ordinance;

“ compounds ” means compounded spirits which have been prepared in the Colony by adding any ingredient or flavouring to duty-paid spirits: Provided that the expression “ compounds ” shall not apply to rum made in the Colony which is cured or otherwise treated, but not so as to cause obscuration amounting to more than ten per centum of proof spirit, or to medicinal spirits, bay rum or perfumed spirits made or prepared in accordance with Part VIII. or Part IX. of this Ordinance;

“ distiller ” means any person to whom a distiller’s licence has been granted under this Ordinance;

“ distillery ” means the building or premises defined in the licence issued under this Ordinance in which spirits may be distilled or rectified;

“ drawback ” means a repayment to a compounder of the Excise duty on compounded spirits on their receipt into warehouse for exportation or ship’s stores;

“ Excise Ordinance ” means this or any other Excise Ordinance or any rule or regulation having the force of law for the time being in force relating to intoxicating liquor;

“ gallon ” means an imperial gallon;

“ medicinal spirits ” means any medicinal preparation containing spirits and prepared in the Colony under the provisions of this Ordinance according to formulae laid down in the British Pharmacopoeia or expressly approved in writing by the Director of Medical Services, but does not include any preparation compounded for the use of a particular person by a licensed druggist in execution of a prescription issued to such person by a medical practitioner or dentist registered under the Medical Board Ordinance;

“ methylated spirits ” means spirits mixed with any substance or combination of substances approved for the purpose of methylation, or imported methylated spirits;

“ obscuration ” means the difference expressed as a percentage of proof spirit, between the true strength of any spirits or compounds, as ascertained in accordance with section 137 of this Ordinance, and the strength indicated by the direct application of Sikes’s hydrometer to such spirits or compounds;

“ Officer ” means the Comptroller and any person acting under the instructions of the Comptroller for the purposes of this Ordinance;

“ package ” means any vessel which contains or is capable of containing any spirits;

“ prescribed ” means prescribed by the Comptroller;

“ proof ” means the strength of proof as ascertained by Sikes’s hydrometer;

“ proper Officer ” means the officer who is assigned by lawful authority for the performance of any particular

duty under this Ordinance or under the regulations, or any officer superior in matters of Customs or Excise to such officer;

“rum” means spirits distilled from cane juice, molasses, treacle, or from any mixture prepared from or containing any of these substances;

“spirits” means spirits of any description, and includes all liquors mixed with spirits, and all mixtures or preparations made with spirits, other than compounds and medicinal spirits;

“still” means and includes any part of a still, pipes, cocks, implements, receptacles, instruments, vessels, utensils, and fittings of whatever kind, used or capable of being used as a still, or with a still, for the purpose of or in connection with the distillation or rectification of spirits or spirit mixtures;

“still dealer” and “dealer in stills” mean any person licensed under this Ordinance to deal in stills;

“warehouse” means a secure place approved by the Comptroller for the deposit of spirits liable to a duty of Customs or Excise without the payment of such duty, or for the deposit of compounds on drawback;

“warehoused” means deposited in a warehouse;

“warehouse-keeper” means the person who has entered into bond with the Comptroller for the due security of the duties on the spirits deposited in his warehouse;

“wash” means any liquid which has been prepared for the distillation of spirits in which fermentation may or may not have taken place, and includes spent wash.

3. (1) All members of the Police Force shall have the same powers, authorities, and privileges as are given by this Ordinance and the Liquor Licences Ordinance to any Officer, and the expression “Officer,” where used in the said Ordinances, shall extend to and include all members of the Police Force.

Powers of
Police.

(2) For the purpose of carrying out the provisions of any Excise Ordinance all Officers shall have the same powers, authorities and privileges as are given by law to constables.

Powers of
Officers of
Customs and
Excise.

PART I.

ADMINISTRATION.

Administra-
tion of
Customs
and Excise
Department.

4. The administration of the Customs and Excise Department of the Colony shall be under the management of the Comptroller, and, for the better carrying of this Ordinance into effect, it shall be lawful for the Governor from time to time to appoint such persons as he shall see fit to be Officers, with such remuneration by way of salary as the Governor, with the consent of the Legislative Council, may from time to time see fit to appoint.

Acts may be
done by any
Officer
appointed
by the
Comptroller.

5. Every act, matter, or thing required by any Excise Ordinance to be done or performed by the Comptroller, if done or performed by any Officer appointed by the Comptroller for such purpose, shall be deemed to be done or performed by the Comptroller.

Powers of
Comptroller
to settle
disputes and
enquiries.

6. (1) If any dispute shall arise between any person and any officer of excise as to the seizure or detention of any ship or goods, or as to any apparently accidental omission, inadvertency, or non-compliance with the laws and regulations relating to Excise, the Comptroller may determine such dispute as he may deem just, and if he finds that any penalty or forfeiture has been incurred he may mitigate or remit the same.

(2) But nothing in this section shall affect any right conferred by the excise laws on any person to claim in the case of a forfeiture or to commence or require the commencement of legal proceedings.

PART II.

LICENCES TO DISTIL SPIRITS.

Distiller's
licence.

7. (1) Except as is provided for by section 20, it shall not be lawful for any person to use any still for the purpose of making or distilling spirits without having obtained a licence to be called a "distiller's licence," in respect whereof such person shall pay the sum of forty-eight dollars.

(2) Every such licence shall be signed by the Comptroller, and shall specify the name of the person to whom, and

the situation, description, and name, if any, of the premises, and the particular situation and capacity of the still in respect whereof such licence shall be granted; and every such licence shall commence and take effect upon and from a day to be named in such licence, and shall continue in force until the 31st of December next after the day of the commencement of such licence and no longer: Provided that the co-owners of any premises, or persons in partnership, carrying on any one trade or business as distillers of spirits in any one premises, shall not be obliged to take out more than one such licence in any one year; and no one licence which shall be granted under the authority of this Ordinance shall empower any person to whom the same shall be granted, to use any still or to make or distil any spirits in or upon any still or premises other than the still or premises mentioned in such licence.

(3) Any person who shall use any still or make or distil any spirits in contravention of the provisions of this section shall, for every such offence, incur a penalty of nine hundred and sixty dollars, and such still, and all apparatus used or for use therewith, together with the contents thereof, and all spirits, or materials for distilling spirits found therewith, or on the premises, shall be forfeited, and may be seized by any Officer.

(4) It shall be lawful for the Comptroller, with the approval of the Governor, to refuse to issue any licence in respect of a new distillery without assigning a cause.

8. A distiller's licence shall only be granted to the person who is in actual possession as owner, trustee, or lessee of the premises on which such still is situate, or if such owner, trustee, or lessee shall be absent from the Colony, to the attorney or agent of such owner, trustee, or lessee, in which case such attorney or agent shall be deemed and taken to be the owner of such premises within the meaning of this Ordinance, and shall be subject to all the regulations, penalties and forfeitures made under or imposed by this Ordinance.

To whom
distiller's
licence may
be granted.

9. A distiller's licence shall not be granted to any person to use a still within the limits of the City of Port-of-Spain

Distiller's
licence not
to be
granted in
Port-of-
Spain, San
Fernando
or Arima.

or the suburbs thereof, or within the limits of the Boroughs of San Fernando or Arima.

Capacity of still.

10. A distiller's licence shall not be granted to any person to use any still, unless the body of such still without the head thereof shall be of the capacity or content of four hundred gallons or upwards, or, if a continuous still, unless such still shall be capable of producing in twenty-four hours five hundred proof gallons of spirits.

Licence not transferable.

11. No distiller's licence, and no permit or authority by the Governor or the Comptroller granted under this Ordinance, shall be assignable or transferable.

Licence may be surrendered.

12. It shall be lawful for any person to whom any distiller's licence or permit shall have been granted under this Ordinance to surrender the same to the Comptroller.

Still not to be used after licence or permit expires.

13. It shall not be lawful for any person at any time after the expiration of the time for which a distiller's licence or a permit under section 20 shall be granted, or after the revocation or surrender of such licence or permit, to continue to use any still, or make any wash, or distil any spirits, unless such person shall have obtained a new licence or permit, as the case may be; and if any person shall continue to use any still, or shall make any wash, or shall distil any spirits, contrary to this Ordinance, every such person shall, for every such offence, incur a penalty of nine hundred and sixty dollars, and all such wash and spirits, and such still, and all apparatus used or for use therewith, together with the contents thereof, and all spirits, or materials for distilling spirits found therewith, or in the premises, shall be forfeited, and may be seized by any Officer.

Authority to keep still after licence expires.

14. Except as provided in section 39, it shall not be lawful for any person to keep or have in his possession any still the licence or permit for which shall have expired or been revoked, or surrendered, unless he shall first have obtained authority for so doing in writing under the hand of the Comptroller. Such authority shall be issued for such period and under such conditions as the Comptroller may think fit;

and if any such person shall continue to keep in his possession any still the licence or permit for which shall have expired or been revoked or surrendered, without obtaining such authority, or in contravention of any of the conditions on which such authority was issued, he shall, for every such offence, incur a penalty of nine hundred and sixty dollars, and such still, and all apparatus used or for use therewith, together with the contents thereof, and all spirits, or materials for distilling spirits found therewith or in the premises, shall be forfeited, and may be seized by any Officer.

15. Save as provided in this section and in section 17, no person who is the holder of a distiller's licence, and no person authorised or permitted to keep or use a still under section 14 or section 20, shall be a retailer of spirits, or be in any manner interested or concerned in the trade or business of a retailer of spirits: Provided that it shall be lawful for a licensed distiller to sell from a warehouse at any one time any quantity of spirits distilled by him not being less than 24 gallons contained in one package or less than 2 gallons contained in bottles packed in one case; and if any such person shall retail or knowingly suffer or permit any servant or other person in his employ to retail spirits or be in any manner interested or concerned in the trade or business of a retailer of spirits, otherwise than as authorised by this section, he shall, for every such offence, incur a penalty of four hundred and eighty dollars.

Distiller not to be retailer of spirits.
Ord. 36-1944, s. 2.

16. Any distiller who shall knowingly suffer or permit any person, being his servant, tenant or licensee, to keep or use for the sale of spirits, any shop, house, or building being within one quarter of a mile in a direct line from any still in respect of which a licence shall have been granted, shall in each and every case incur a penalty of two hundred and forty dollars, together with a further penalty of twenty-four dollars for every day that any such shop, house, or building shall be so kept or used.

Distiller not to permit servant, tenant or licensee to keep spirit shop near distillery.

17. (1) Except with the written permission of the Governor in Council and subject to such conditions as may be contained in such permission, no retailer of spirits shall

Restrictions on retailers of spirits being distillers.

be a distiller, or have any part or share in any distillery, or be in any manner interested or concerned in the trade or business of a distiller.

(2) Any such permission may be revoked, or the conditions contained therein be varied or altered at any time in the discretion of the Governor in Council, and if any retailer contravenes the provisions of this section or fails to observe or perform the conditions contained in any such permission he shall for every such contravention or failure incur a penalty of four hundred and eighty dollars.

Licensee to give security.

18. Every person applying for a distiller's licence shall, before receiving such licence, enter into a bond with a sufficient surety or sureties to the satisfaction of the Comptroller in the sum of two thousand four hundred dollars, conditioned for the payment by such person and his surety of any penalty or sum of money which may be imposed upon such person for any offence against this Ordinance.

Refusal and revocation of distiller's licence.

19. It shall be lawful for the Comptroller to refuse to grant a distiller's licence, or to revoke and cancel any distiller's licence, whenever the person holding or applying for any such licence is convicted of any offence under any Excise Ordinance.

Stills for experimental purposes or for commercial purposes other than manufacture of spirits.
Ord. 19-1943, s. 3.

20. (1) It shall be lawful for the Comptroller, subject to such conditions as he may think fit, to permit, by writing under his hand, the keeping and using of any still or stills, of any capacity and in any place, for experimental purposes; and the Comptroller may, subject to such conditions as he may think fit, permit, by writing under his hand, the keeping and using of any still or stills of any capacity and in any place, by persons carrying on trade or otherwise, for the manufacture of any articles other than spirits or spirit mixtures.

(2) The conditions shall be set out on the permit, and any person doing any act or making any omission in contravention of any such condition shall, for every such offence, incur a penalty of four hundred and eighty dollars; and such still, and all apparatus used or for use therewith, together with the contents thereof, and all spirits, or

materials for distilling spirits found therewith, or in the premises, shall be forfeited, and may be seized by any Officer.

PART III.

REGULATIONS FOR DISTILLERS.

General Rules.

21. Every distiller shall observe such regulations as may be from time to time prescribed by the Comptroller, with the approval of the Governor in Council. Regulations for distilleries.

22. For any contravention of the aforesaid regulations, the distiller shall incur a penalty of four hundred and eighty dollars, and an additional penalty of ninety-six dollars for every day during which the contravention continues; and any spirits made in contravention of such regulations shall be deemed to be spirits unlawfully made. Infringement of regulations.

23. (1) Every distiller must, before he begins to make any wash, make entry of the premises, vessels, utensils, pipes and places intended to be used by him, by signing and delivering to the Comptroller a true and particular description thereof, and if any vessel, utensil, or pipe shall be used on the premises of a distiller for the purpose of his business without entry being made thereof as aforesaid, or for any purpose other than that specified in the entry, the distiller shall for each offence incur a penalty of four hundred and eighty dollars, and every such vessel, utensil or pipe with its contents and all spirits or materials for distilling spirits found in any such premises shall be forfeited. Entry of premises, etc., to be made by distillers.

(2) Any entry required by any Excise Ordinance shall in the case of a partnership, be signed by the partners, but where the number of partners exceeds three, the entry shall be made and signed by at least three partners; and if the business is carried on by a company registered under the Companies Ordinance, the entry shall be under the seal of the company: Entry by partners and companies.

Provided that an entry signed by some person authorised on that behalf by any such company under its seal shall be treated as being under the seal of the company.

(3) Any person signing such an entry, and also the company under whose seal the entry is made shall be liable to all duties of excise charged, and to all fines, penalties, and forfeitures incurred in respect of the trade or business to which the entry relates.

Notice
to alter
vessels, etc.

*Amended
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24. (1) A distiller shall not, except with the written permission of the Comptroller, alter or move any vessel, utensil, pipe, or fitting, or add a new vessel, utensil, pipe, or fitting, used or to be used in the distillation or rectifying of spirits. This Ordinance shall apply to any such permitted vessel, utensil, pipe, or fitting as if its use were required by this Ordinance or by regulations made thereunder.

(2) For any contravention of this section the distiller shall incur a penalty of four hundred and eighty dollars.

Mode of
ascertaining
capacity of
packages
containing
spirits at a
distillery.

25. In every distillery the capacity of every package shall be calculated by reference to the weight and hydrometer indication of the spirits contained therein by means of the tables prepared for use with Sikes's hydrometer for the purpose.

Distiller to
provide
scales and
weights.

26. Every distiller shall provide sufficient and just scales and weights for the purpose of weighing spirits in his store, stock, or possession, and any package used for the purpose of containing any such spirits.

Description
of scales and
weights.

27. The scales shall be ordinary beam scales capable of weighing twelve hundredweight, and the weights shall be a complete set of the Imperial Standard weights capable of weighing to the nearest pound any weight up to twelve hundredweight.

Custody of
scales and
weights.

28. Every distiller shall maintain and keep the scales and weights aforesaid in such proper and convenient place in his spirit store as the Comptroller may direct, and so that the same shall be at all times ready for the inspection and use of the proper Officer.

Officer to
use scales
and weights

29. Every distiller shall permit any Officer to use the scales and weights for the purpose aforesaid, and shall, with

his servants and workmen, whenever required by any Officer, weigh and assist in weighing and in taking account of any such spirits as aforesaid.

30. (1) If any distiller refuses or neglects to comply with any of the provisions of the four last preceding sections of this Ordinance, he shall incur a penalty of ninety-six dollars. Offences in regard to scales and weights.

(2) If any distiller—

(a) provides, or uses, or permits to be used any insufficient, false, or unjust scales or weights for the purpose aforesaid, or

(b) practises any device or contrivance by which any Officer may be prevented from or hindered or deceived in taking the just and true quantity or weight of any spirits or of any package, puncheon, cask, or vessel,

he shall incur a penalty of nine hundred and sixty dollars and all such false or unjust scales and weights shall be forfeited to the Crown.

31. Every distiller shall keep at his distillery books in the prescribed forms in which he shall make the prescribed entries at the prescribed times. Every such entry shall be made legibly in ink, and no entry once made shall be altered in any manner: Provided that a notification of the incorrectness of any entry which may be made inadvertently may be inserted in the column headed "Remarks." Books to be kept by distiller.

32. Such books shall be open for the inspection of all Officers, and the distiller shall allow any Officer to take any extract therefrom at any time. Books open for inspection.

33. If any distiller—

(a) fails to keep such books or to produce the same when required by any Officer to do so, or

(b) fails to make in such books legibly in ink at the proper time any entry required to be made therein, or

(c) fraudulently or in any manner contrary to the requirements of this Ordinance makes any entry, obliteration, cancellation, or erasure in any such book,

he shall incur a penalty of nine hundred and sixty dollars. Penalties in foregoing cases.

Officer may
take account
and samples.

34. It shall be lawful for any Officer at any time to take an account of all spirits or materials for distilling spirits in any distillery, and to take such samples of spirits or materials for distilling spirits from any vessel as he may think proper, and to cause the same to be examined by the Government Chemist.

Allowance
for refuse
matter in
vats.

35. If any refuse matter containing spirits is left in any spirit store vat at the end of any distilling period, or if at any time any distiller requires to have any vat cleansed, an allowance for such spirit contained in such refuse matter, computed as the Comptroller shall direct, shall be made and credited to the stock account of spirits manufactured, if the quantity of spirits conveyed into such vat shall have been debited in such stock account.

Distiller to
make return
of spirits
made.

36. Every person to whom a licence to use a still shall be granted under this Ordinance shall, on the third day of each month, make or cause to be made a true return in writing to the proper Officer of the quantity and strength of all spirits made or distilled within the month immediately preceding in or upon the premises in respect whereof such licence shall have been granted, and also of all spirits removed from the distillery, or otherwise disposed of, within such month, with the number and date of the permit for such removal or disposal and such return shall be signed by the person to whom such licence shall have been granted, or some person as his agent and on his behalf, being the manager of the distillery; and the Officer shall cause all such returns to be forthwith delivered to the Comptroller; and if any person to whom any such licence shall be granted shall neglect to make or cause to be made such return as aforesaid, or if any return so made by such person or by any other person as his agent and on his behalf shall be false in any respect, the person to whom such licence shall have been granted shall, for every such offence, incur a penalty of two thousand four hundred dollars.

Use of
spirits for
fortifying
colouring
matter.

37. (1) Nothing in this Ordinance shall prevent a distiller from using spirits in the fortifying of colouring matter subject to the following conditions,—

(a) spirits shall not be used in the making of the colouring matter;

(b) when made, the colouring matter shall be conveyed into the spirit store, and there fortified with spirits;

(c) the spirits to be used for fortifying colouring matter shall be issued by the proper Officer on a permit to the distiller, who shall enter the quantity and strength of such spirits in his stock account;

(d) the permit shall state that the spirits permitted are for the purpose of fortifying colouring matter, and shall also state the number of gallons of colouring matter fortified;

(e) all packages containing colouring matter shall be so marked.

(2) If any distiller contravenes this section he shall incur a penalty of four hundred and eighty dollars.

38. (1) Any Officer may take a sample of colouring matter from any package for the purpose of ascertaining the quantity of spirits contained therein.

Officer may take sample of colouring matter for testing.

(2) The quantity of spirits contained in such sample shall be ascertained by the Government Chemist, whose certificate shall be conclusive proof of such quantity.

(3) If the quantity of spirits found in the sample exceeds by more than five per centum the quantity shown by the permit to have been used, the distiller shall incur a penalty of four hundred and eighty dollars.

PART IV.

DEALERS IN STILLS.

39. (1) Except as is provided for by sections 7, 14 and 20, no person shall have in his possession or under his control in any manner or in any place, or shall make, or repair, or keep for sale or sell any still or part of a still without first obtaining a licence from the Comptroller, to be called a "still dealer's licence," for which an annual duty of \$4.80 shall be paid. Such licence shall expire on the 31st of December of the year during which it was issued, and shall

Still dealers' licences and possession of stills.

be granted in respect of premises, to be named in the licence, on which the still dealer's business shall be carried on, and shall not be assigned without the consent in writing of the Comptroller.

(2) Every person licensed as aforesaid shall keep a book in which shall be entered the following particulars,—

(a) the capacity and description of every still in the possession of such still dealer;

(b) the name and address of the person or persons to or for whom any still or part of a still has been sold, made, or repaired by him;

(c) the place or places where such still or part thereof has been sold, made, or repaired;

(d) the time at which such still or part thereof was delivered to the person to or for whom it was made or repaired.

Such book shall be open at all times to the inspection of all Officers.

(3) Any person committing a breach of any of the provisions of this section shall incur a penalty of nine hundred and sixty dollars.

(4) This section shall not apply to any distiller, or to any person authorised or permitted to keep or use a still under sections 14 or 20, or to any person employed by a distiller or person to whom an authority or permit has been granted under sections 14 or 20 to make any alterations or repairs to a still or any part thereof on the premises for which the distiller's licence, authority, or permit is held, or to any person employed by a still dealer while making any such alterations or repairs on the premises on which the still dealer is licensed to carry on his business or on the premises on which a still is licensed, authorised, or permitted to be used or kept.

Counterfoil
certificate
book to be
kept by
still dealer.

40. (1) Every still dealer shall keep a counterfoil certificate book in the prescribed form, and no still or part of a still shall be removed or sent out by any such still dealer from the premises on which he is licensed to carry on his business unless accompanied by a certificate in such form signed by him.

(2) It shall not be lawful for any distiller or any person authorised or permitted to use or keep a still under sections 14 or 20 to remove any still or part of a still from the place or premises mentioned in his licence or permit to any other place or premises, without first obtaining a certificate from the nearest Officer in the prescribed form.

Still not to be removed by distiller without certificate.

(3) Except as is provided for by subsections (1) and (2) of this section, it shall not be lawful for any person to remove or take any part in removing any still or part of a still from any one place to any other place in the Colony without first obtaining a certificate from an Officer in the prescribed form.

Still not to be removed by any person without certificate.

(4) Any person committing a breach of any of the provisions of this section shall incur a penalty of four hundred and eighty dollars.

41. It shall be lawful for any Officer to stop and detain any person whom he shall reasonably suspect to be removing or carrying any still or part of a still, and to search any article of whatever description which he shall reasonably suppose to contain a still or part of a still, and to demand the production of the certificate authorising the removal of the said still or part of a still, and on being satisfied that the said still or part of a still is the same as described in the certificate, such Officer shall endorse on such certificate the day, hour, and place of such examination and shall sign his name thereto; and if any person who shall be found removing or carrying any still or part of a still shall refuse to produce such certificate immediately on being required so to do by any Officer, or shall be found removing or carrying a still or part of a still without a certificate, every such person shall, for every such offence, incur a penalty of nine hundred and sixty dollars, and shall forfeit such still or part of a still together with all animals, vehicles, vessels or boats made use of in carrying or conveying the same; and it shall be lawful for such Officer and he is hereby authorised and empowered to stop, arrest, and detain any such person without warrant, and to convey every such person, together with the still or parts thereof so being removed or carried by him, before any Magistrate to be dealt with by him according to law.

Power to search and arrest persons conveying stills, etc.

Still dealer not to be concerned in sale of spirits.

42. No person to whom a still dealer's licence shall be granted shall be in any manner interested or concerned in the sale of spirits or compounds; and if such person shall sell any spirits or compounds or be in any manner interested or concerned in the sale of spirits or compounds, such person shall, for every such offence, incur a penalty of four hundred and eighty dollars.

Refusal or revocation of still dealer's licence.

43. It shall be lawful for the Comptroller to refuse to grant a still dealer's licence or to revoke and cancel any still dealer's licence whenever the person holding or applying for any such licence shall have been convicted of any offence under any Excise Ordinance.

Bond to be given by still dealer.

44. Every person applying for a still dealer's licence under this Ordinance shall, before receiving such licence, enter into a bond with sufficient surety or sureties to the satisfaction of the Comptroller in the sum of nine hundred and sixty dollars, conditioned for the payment by such person or his surety or sureties of any penalty or sum of money that may be imposed upon such person for any offence against this Ordinance.

PART V.

WAREHOUSES.

Warehouses for storing spirits.

45. (1) Spirits, the produce of the Colony, shall be warehoused within fourteen days of distillation, or such further period as the Comptroller shall allow. All such spirits, and any compounds while in any warehouse shall be subject to such rules and regulations, and to the payment by the owner of such spirits or compounds, at the prescribed times, of such rent and other charges as the Governor shall from time to time direct by notice in the *Royal Gazette*; and if any such spirits are not warehoused as hereby required, the same shall be forfeited, and may be seized by any Officer.

(2) Before any building may be used as a private warehouse, a bond, in such sum as may from time to time in each case be required by the Comptroller, 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 of this Ordinance and of any regulations hereunder:

Provided that—

(a) 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) 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 Officer acting in the execution of his duty;

(c) the Comptroller may, with the approval of the Governor in Council, at any time revoke his approval of such warehouse, and upon such revocation all spirits and compounds must be removed therefrom as he directs, and unless within such time as the Comptroller shall allow all such spirits and compounds shall be so removed either upon payment of duty or to be immediately re-warehoused in another warehouse, or exported or shipped as ship's stores, then such spirits or compounds shall be forfeited, and may be seized by any Officer.

(3) If at any time any rent or other charges shall not be paid when due and payable on any spirits or compounds in any warehouse, such spirits or compounds may, without prejudice to any other lawful method of recovery, be sold, and the proceeds of the sale applied in the manner provided in section 55 for the sale of goods due to be re-warehoused.

46. All spirits and compounds shall, while in any warehouse provided by the Government, be and continue to be at the sole risk of the owner or person warehousing the same, and no compensation shall be made by the Government to any owner of spirits or compounds or other goods by reason of any damage occasioned thereto in such warehouse by fire or other inevitable accident.

Spirits or compounds at owner's risk in Government warehouse.

47. Immediately on the arrival of any spirits or compounds which may be warehoused under the provisions of this Ordinance, the proper Officer having the charge of the warehouse shall take an account of the contents of every

Account of spirits warehoused.

package by gauge, and the strength of the spirits or compounds contained therein, and shall enter an account thereof, with the marks and number of each such package, in a book to be by him kept for that purpose.

Certificate of receipt into warehouse.

48. The Officer having the charge of the warehouse, after taking such account as aforesaid, shall deliver to the party warehousing such spirits or compounds, or any person requiring the same on his behalf, a certificate specifying the marks and number of each of the several packages, and the several particulars so found by him as aforesaid, with the day of the month and year when such spirits or compounds were warehoused as aforesaid, and the date and number of the permit under which such spirits shall have been received.

Spirits and compounds may be racked, etc. in bond.

49. It shall be lawful for the Comptroller, after such notice given by the respective owners of spirits or compounds, and at such times and under such regulations and restrictions as the Comptroller from time to time may require and direct, to allow racking, bottling or blending operations of spirits or compounds in warehouse: Provided that where such spirits or compounds are racked into casks, the contents of the casks shall not be less than twenty-four liquid gallons, and where such spirits or compounds are bottled, such bottles shall be packed in cases, each case containing not less than two liquid gallons: Provided also that all such casks and cases shall be marked in the prescribed manner.

Removal for re-warehousing.

50. Any spirits or compounds warehoused under this Ordinance in any warehouse may from time to time, as often as may be required, with the permission of the proper Officer, be removed by land or sea to any other warehouse to be re-warehoused in the prescribed manner, and with such security as the Comptroller may direct, and on the delivery by the person requiring such removal to the proper Officer of a request note stating the number, marks, and contents of every package in which such spirits or compounds shall be contained, and the name or situation of the warehouse from which and of the warehouse to which the same are intended to be removed.

51. The description, quantity, and strength of the spirits or compounds contained in each package shall, previously to the delivery of the same for removal, be ascertained by the Officer in whose custody the same shall be, and the particulars thereof shall be transmitted by him at the time of the removal to the Officer of the place of destination, and the person requiring the removal thereof shall enter into a bond with one sufficient surety in a sum equal at least to the duty chargeable on such spirits or compounds for the due arrival and re-warehousing thereof at the place of destination within such time as the Officer who issues the permit may direct. Such bond shall be taken by the proper Officer either at the place of removal or the place of destination as shall best suit the residence or convenience of the parties interested in such removal; and if such bond shall have been given at the intended place of destination, a certificate thereof under the hand of the proper Officer at such place shall, at the time of the removal of such spirits or compounds, be produced to the proper Officer at the place of removal, and such bond shall not be discharged unless such spirits or compounds, together with the permit for the same, shall have been produced to the proper Officer and such spirits and compounds duly re-warehoused at the place of destination within the time allowed for such removal, or shall have been otherwise accounted for to the satisfaction of the Comptroller, nor until the full duties due upon any deficiency of such spirits or compounds not so accounted for shall have been paid.

Rules as to re-warehousing of spirits or compounds removed from one warehouse to another.

52. If any spirits or compounds, for the removal of which a permit shall have been granted under this Ordinance, shall not be re-warehoused at the warehouse mentioned in such permit within the time allowed by such permit for re-warehousing the same, such spirits or compounds may be seized by any Officer, and shall be forfeited, unless the Comptroller, upon proof that the failure to warehouse or deliver the same has been occasioned by unavoidable accident or necessity, shall order the same to be restored to the owner or claimant thereof: Provided that if, upon the arrival of spirits or compounds removed as aforesaid at a warehouse, the parties desire forthwith to export the same, or pay duty thereon for consumption in the Colony, without actually lodging the same in the warehouse for which they have been entered

Spirits not re-warehoused upon removal for re-warehousing to be forfeited.

and examined to be warehoused, the proper Officer at such place may, after all the formalities of entering and examining such spirits or compounds for warehousing have been duly performed, permit the same to be entered and shipped for exportation, or to be entered and delivered for use in the Colony, upon payment of the duties due thereon, as if such spirits or compounds had been actually lodged in such warehouse, and all spirits or compounds so exported or for which the duties have been so paid shall be deemed to have been duly cleared from the warehouse.

Duties, etc.,
to be paid
before
spirits can
be delivered
for consump-
tion in the
Colony.

53. No spirits or compounds which shall have been warehoused under the provisions of this Ordinance shall be delivered out of any such warehouse for consumption in the Colony until the owner intending to remove the same shall have paid to the Comptroller the full duties payable in respect of all such spirits or compounds intended to be so removed, according to the quantity of the same and the rate of excise duty in force at the time of such removal, together with any rent and other charges that may be due and unpaid; and the Comptroller shall thereupon sign and give to such owner a warrant for the delivery of such spirits, specifying in such warrant the numbers and marks of the packages in respect whereof such duty, rent and other charges shall be paid; and the Officer having the charge of such warehouse shall, upon the owner of such spirits or compounds, or some person on behalf of such owner, producing such warrant and a request note, issue a permit for the removal of the same, and deliver up such spirits or compounds as shall be mentioned in such warrant: Provided that the payment of duty in respect of spirits made in the Colony and removed from any warehouse for the manufacture of compounds may, at the discretion of the Comptroller, be deferred for a period not exceeding eight months from the date of such removal, if the owner of such spirits shall secure the payment of such duty by a bond with one or more sufficient sureties in a sum equal at least to the duty chargeable in respect of such spirits, or by a general bond in such sum as may be required by the Comptroller: Provided also that before any compounds which have been deposited on drawback in any warehouse shall be delivered for consumption in the Colony, there shall be paid, in addition to the current rate of excise duty thereon, a further

sum calculated at the same rate as the allowance for the time being in force under section 71 (2).

54. All spirits or compounds warehoused in a warehouse provided by the Government shall be cleared either for use in the Colony or for exportation within two years from the day on which the same were warehoused, unless the owner of such spirits or compounds is desirous of re-warehousing the same, in which case, at the expiration of two years from the date of warehousing, the same shall be examined by the proper Officer and the quantity so found shall be re-warehoused in the name of the then owner in the same manner as on first warehousing. Any warehouse rent and charges due and unpaid up to the time for re-warehousing shall be paid before the goods shall be re-warehoused.

Spirits and compounds in Government warehouse to be cleared within two years, or else re-warehoused.

55. If any such spirits or compounds are not duly cleared for use in the Colony or exported or re-warehoused, and any outstanding warehouse rent or charges due thereon paid as provided at the expiration of two years from the previous entry and warehousing thereof, the same shall, after one month's notice by advertisement in the *Royal Gazette*, signed by the Comptroller or other Officer thereunto authorised by him, giving the numbers and marks on the packages, and the owner's name, be sold, and the proceeds thereof be appropriated in the first instance for the payment of any warehouse rent and charges due and owing thereon, after which the balance of the proceeds of the sale, if any, shall be paid to the owner of the spirits or compounds sold, on a claim being made for it in the regular manner. If such claim is not made within six months of the date of sale thereof, such balance of proceeds of sale shall be carried to the credit of the general revenue of the Colony.

Spirits and compounds not re-warehoused at end of two years may be sold.

PART VI.

REMOVAL AND EXPORTATION OF SPIRITS.

Removal of spirits.

56. (1) No spirits may be sent out or delivered from a distillery unless accompanied by a permit.

Permits.

(2) No spirits or compounds may be removed from any warehouse, legal quay, or other place where the same shall have been lodged prior to the payment of the duty thereon or on drawback, unless accompanied by a permit.

(3) All spirits or compounds found to have been sent out, delivered, or removed, or in course of being sent out, delivered, or removed in contravention of this section, together with all animals, vehicles, vessels, or boats made use of in conveying the same, shall be forfeited.

(4) If any question arises as to the accuracy of the description of spirits or compounds in a permit, the proof that the spirits or compounds correspond to the description shall lie on the owner or claimant of the spirits or compounds, who shall prove the same by the oath of two credible witnesses, being skilful and experienced persons competent to decide by examination thereof.

Penalty for
removal
without
permit.

57. (1) If any person—

(a) sends out, delivers, removes, or receives any spirits or compounds required to be accompanied by a permit without a permit, or

(b) sends out, delivers, removes, or receives any spirits or compounds differing in quantity, denomination, or strength from that expressed in the permit accompanying the same, or

(c) having obtained a permit, does not send out therewith the spirits or compounds therein described, or deliver the permit to the proper Officer within or at the time required by such permit, or

(d) requests, obtains, or uses any permit, or causes or suffers any permit to be requested, obtained, or used for any purpose other than that of accompanying the removal and delivery of the spirits or compounds therein described, or

(e) produces, or causes or suffers to be produced, to any person any permit as having been received with spirits or compounds other than those therein described, or

(f) fraudulently makes any entry, obliteration, alteration, cancellation or erasure in any permit, or

knowingly uses any permit on which any entry, obliteration, alteration, cancellation, or erasure has been so made, or

(g) in any manner uses, or causes or suffers to be used, any permit so that any account of spirits or compounds kept or checked by an Officer may be frustrated or evaded,

he shall, in addition to any other penalty or forfeiture, incur a penalty of nine hundred and sixty dollars.

(2) If any person licensed under any Excise Ordinance is convicted of an offence against this section, he shall forfeit his licence unless the Magistrate otherwise directs, and no new licence shall be granted to him for the remainder of the year for which such forfeited licence would have been in force.

58. A permit shall not be granted to a distiller for the removal from a distillery of a package containing less than twenty-four gallons of spirits manufactured in the Colony, and a permit shall not be granted for the removal from warehouse of a package containing less than twenty-four gallons of spirits or compounds manufactured in the Colony and intended for consumption in the Colony, or less than two gallons in one case, if in bottles packed in cases.

Minimum quantities to be removed from distillery or warehouse.

59. For every package of spirits removed, delivered, or received from warehouse to the stock of any person licensed to sell spirits, a separate and distinct permit shall be granted, which permit shall, before the removal of such package, and during the time it is in transit between such warehouse and such licensed person's premises, be affixed to one of the ends of such package in such manner that the number and marks mentioned in such permit may be read and compared with the number and marks cut, painted, or branded on such package; and if any spirits shall be removed from any warehouse for the purpose of being received into the stock of any person licensed to sell spirits, or shall be received into the stock of any such person, without having such permit affixed to such package in the manner hereinbefore directed, such spirits shall be forfeited, and may be seized by any Officer, and every such licensed person so offending

Separate permit for each package and mode of affixing permit.

shall, for every such offence, incur a penalty of nine hundred and sixty dollars.

Magistrate
may issue
permit on
emergency.

60. It shall be lawful for the Magistrate of any district, in case of the sickness or absence of any Officer, to grant a permit for the removal of any spirits for the purpose of being warehoused or shipped for exportation; and in every such case such permit shall be as good to all intents and purposes as if the same had been granted by such Officer.

Seller not to
recover price
of spirits
removed
without
permit or
certificate.

61. If any permit or certificate required by any Excise Ordinance for spirits or compounds shall not be sent and delivered with such spirits or compounds unto the buyer thereof, the seller shall be rendered incapable of recovering from such buyer the value or price thereof, in any court of justice.

Packages
from distil-
lery to be
numbered
and marked.

62. Every package in which any spirits shall be put up for removal from a distillery shall be marked and numbered on the outside and on the end thereof in letters or figures legibly cut, branded, or painted thereon, with the name of the distillery at which, or of the licensed distiller by whom, and with the year in which, such spirits shall have been made or distilled, and with the number of such package according to its order in the whole series of such packages for the year, beginning with the number one and proceeding therefrom in an ascending scale by regular arithmetical progression, the difference whereof shall in all cases be one, and with the quantity and strength of the spirits contained in, and also, if not a full package, with the full capacity of such package; and if any such spirits shall be removed from the distillery or other place wherein the same were made in any package of less capacity than twenty-four gallons, or in any package which shall not be so marked or numbered as hereinbefore directed, such spirits and the package containing the same shall be forfeited and may be seized by any Officer, and the person to whom the licence in respect of such distillery or other place shall have been granted shall, for every such offence, incur a penalty of nine hundred and sixty dollars, and any person in whose possession shall be found any package containing spirits, which package shall not be so

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marked and numbered, shall, for every such offence, incur a penalty of nine hundred and sixty dollars.

63. Any spirits manufactured at any distillery in the Colony shall be removed to warehouse in like manner and under the same conditions as spirits removed from one warehouse to another.

Removal of spirits from distillery to warehouse.

64. Where the owner of any warehoused spirits or compounds shall be desirous of exporting the same from the Colony, it shall be lawful for the proper Officer, on the application of such owner, and on his giving such security by bond as the proper Officer shall require, and upon payment of the rent and any charges due thereon, to grant a permit for the removal and exportation of such spirits or compounds from the Colony, without payment of the duties imposed by this Ordinance, in packages of not less than twenty-four gallons content each, or in bottles packed in cases containing not less than two gallons in each case, or in packages of such smaller size as the Comptroller may in any particular circumstances prescribe, and such spirits or compounds shall thereupon be subject to the customs laws as if they were goods liable to duties of customs unpaid which had been warehoused under the customs laws: Provided that it shall be lawful for the Comptroller to permit the shipment of spirits or compounds as ships' stores, without payment of duty, in such quantities, and subject to such conditions as he shall think fit.

Bond to be given for spirits cleared for exportation.

PART VII.

COMPOUNDS.

65. (1) No person may, without being licensed to do so, or on any premises to which his licence does not extend, compound spirits for sale.

Prohibition of compounding without a licence.

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

66. (1) Licences to compound spirits shall be granted by the Comptroller on payment of an annual licence duty of

By whom licences granted.

\$48, and the licence whenever granted shall expire on the 31st of December in each year.

(2) Licences 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 licence is issued.

(3) No licence to compound spirits shall authorise the making of compounds wherein the characteristic flavour of the original spirits is retained, and the Comptroller may, with the consent of the Governor, by notice in writing addressed to him revoke the licence of any compounder who in the opinion of the Comptroller shall have made any compound contrary to this subsection, and may refuse to issue any new licence to any such person.

Transfer of
licence.

67. (1) On the death of a compounder, the licence may be transferred by endorsement by the Comptroller to the compounder's personal representative, or to the person beneficially entitled to the business, or to the Administrator General or Public Trustee, or the appointee of the Administrator General or Public Trustee.

(2) On the *bonâ fide* assignment or transfer of a compounder's business the licence may, at the discretion of the Comptroller, be transferred.

(3) Before a licence is transferred in accordance with subsections (1) and (2), a fee of \$2.40 shall be paid.

(4) No penalty under this Ordinance shall be incurred by the executors or administrators of the widow or child of any compounder who dies before the expiration of his licence, or by the trustee of any person who is adjudged bankrupt, or whose affairs are liquidated by arrangement, before the expiration of his licence in respect of the compounding of spirits for sale, so that such compounding be done on the premises specified in such licence, and takes place for not longer than twenty-eight days after the death of the said licensed person, or the appointment of a trustee in the case of his bankruptcy or the liquidation of his affairs by arrangement: Provided that the Comptroller may, on reasonable cause being shown, extend the period of twenty-eight days aforesaid, by notification in writing.

68. Before a compounder receives or compounds any spirits, he shall make entry in writing, with the Officer 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 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 nine hundred and sixty dollars.

Entry of premises.

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.

69. Every compounder shall, in relation to the receipt of spirits into stock and removal therefrom, be subject to the same law as a spirit dealer under the Liquor Licences Ordinance: Provided that where compounds are removed from the licensed premises of a compounder to a warehouse for deposit on drawback, the same procedure shall be followed as in the case of the removal of spirits from one warehouse to another.

Receipt and delivery of spirits.

70. Any Officer 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 nine hundred and sixty dollars, and his licence may be revoked at the discretion of the Comptroller.

Officer may take stock of compounder.

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71. (1) A compounder may, subject to the provisions of this Ordinance and such rules and regulations as may be prescribed by the Comptroller, deposit on drawback in a warehouse, for exportation or for ships' stores, compounds which have been made by him from spirits on which duty has been paid.

Compounds for exportation of ships' stores may be warehoused on drawback.
Ch.32. No.9-1940, ss. 71 and 72

(2) Drawback at the rate of excise duty paid thereon shall be paid on the actual quantity of spirits at proof in the

Drawback to be at the rate of excise duty paid on spirits.

compounds warehoused, together with such an allowance thereon for loss in process of manufacture as the Governor in 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 Chemist.

Delivery tax.
Ch.32. No.9-
1940, s. 73.

72. In respect of every package containing compounds removed from warehouse, there shall be paid by the manufacturer to the Comptroller for the use of the Colony a tax at the rate of two cents for every two gallons or less quantity of compounds contained in each package: Provided that where any compounds are packed otherwise than in bottles packed in cases, the quantity of such compounds, for the purpose of calculating the delivery tax payable thereon, shall be taken to be the full capacity of the packages containing the same.

Restrictions
on sale of
compounds.
Ord.36-1944,
s. 3.

73. It shall not be lawful for any licensed compounder to sell compounds for consumption on his licensed premises or to sell at any one time for consumption off his licensed premises compounds of a quantity less than one gallon. Any person who contravenes any of the provisions of this section shall, for every such offence, incur a penalty of four hundred and eighty dollars and his licence as compounder may be cancelled by the Magistrate on conviction.

PART VIII.

BAY RUM AND PERFUMED SPIRITS.

Permit to
manufacture
bay rum and
perfumed
spirits.

74. (1) Notwithstanding anything to the contrary elsewhere contained in this Ordinance, it shall be lawful for the Comptroller, by writing under his hand, and subject to such conditions as he may from time to time prescribe to permit by notice in writing any person, on payment to the Comptroller for the use of the Colony of a fee of \$48 in respect of each calendar year, to manufacture bay rum and perfumed spirits only on premises to be specified in such notice, in accordance with the provisions of the four next succeeding sections. The Comptroller may also, in like manner, subject to the approval of the Governor, cancel any such permission without assigning any reason therefor.

(2) No premises licensed for any other purpose under any Excise Ordinance shall be used for the manufacture of bay rum or perfumed spirits under this section.

(3) A permit granted under this section shall in no case continue in force beyond the ensuing 31st of December.

Ord. 19-1943, s. 4.

(4) A person to whom a permit is granted under this section at any time after the first quarter of any year shall pay three-fourths, one half, or one fourth of the annual fee according as the permit is granted in the second, third, or fourth quarter of the year respectively: Provided that the provisions of this subsection shall not apply in the case of a person who has held a permit granted under this section at any time during the twelve months immediately preceding.

75. In lieu of any other duty of excise, there shall be charged, collected, and paid for the use of the Colony, for and upon every gallon of spirits distilled in the Colony, and taken out of warehouse for use in the manufacture of bay rum or perfumed spirits under this Ordinance, of the strength of proof, as ascertained by Sikes's hydrometer, a duty of \$1.20, and so in proportion for any greater or less degree of strength, or any greater or less quantity: Provided that the person removing such spirits shall add to any such spirits, before the same are removed from warehouse, bay oil and/or any denaturant required by the Comptroller, in such proportions as the proper Officer shall require, and thereupon, after payment of duty, and upon the issue by the proper Officer of a permit, such person shall remove such spirits to the premises specified as aforesaid, there to complete the process of manufacture of the bay rum or perfumed spirits.

Excise duty on spirits used in manufacturing bay rum and perfumed spirits.

Bay rum
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76. If any person to whom any spirits shall have been delivered for the manufacture of bay rum or perfumed spirits as herein provided, shall use such spirits, save for the manufacture of bay rum or perfumed spirits in accordance with the provisions of this Ordinance, and save with the knowledge and consent of the Comptroller or other proper Officer, or contrary to any conditions laid down under section 74, he shall incur a penalty of one thousand two hundred dollars, and all such spirits shall be forfeited, and may be seized by any Officer.

Offences and penalties.

Drawback
when ware-
housed for
exportation.

77. Bay rum or perfumed spirits manufactured under this Ordinance may, subject to such conditions as the Comptroller may prescribe, be warehoused for exportation only, and it shall be lawful for the Comptroller thereupon to refund any duties paid upon spirits contained in any bay rum or perfumed spirits so warehoused. All such bay rum or perfumed spirits, upon being so warehoused, shall be subject to the customs laws as if they were goods liable to duties of customs unpaid which had been warehoused under the customs laws.

Standards of
quality.

78. No person shall sell, or keep or expose for sale, or attempt to sell, any bay rum or perfumed spirits, whether imported or manufactured in the Colony, unless such bay rum or perfumed spirits shall conform to such standards as the Governor in Council may from time to time prescribe. Any person who shall contravene the provisions of this section shall incur a penalty of two hundred and forty dollars.

PART IX.

MEDICINAL SPIRITS.

Ord. 8-1946,
s. 3.

Definitions.

79. In this Part—

“licensee” means any person holding a licence to prepare medicinal spirits granted under this Part of this Ordinance;

“licensed premises” means any premises described in a licence granted under section 81 of this Ordinance.

Preparation
of medicinal
spirits.

80. (1) No medicinal spirits intended for sale shall be prepared by any person except under the authority of a licence granted under this Part of this Ordinance, and in accordance with and subject to the provisions in the said Part contained.

(2) If any person contravenes this section he shall for each offence be liable to a fine of nine hundred and sixty dollars, and all spirits, vessels, utensils, and materials in his possession for the preparation of medicinal spirits shall be forfeited.

81. (1) The fee for a licence to prepare medicinal spirits shall be five dollars for a year or part of a year. Any such licence shall expire on the 31st of December, in each year.

Licences to prepare medicinal spirits.

(2) Licences granted under this section shall be in such form as the Comptroller may from time to time approve and shall be signed by him. Every licence shall contain a description of the premises authorised to be used by the licensee for the purposes of the licence. Licences may contain such conditions as the Comptroller may deem fit to impose in order to ensure compliance with the provisions of this Part of this Ordinance or to safeguard the collection of excise duty or customs duty on spirits.

(3) Applications for licences shall be in such form and shall contain such particulars as the Comptroller may from time to time require. Without prejudice to the generality of the foregoing words, every application shall contain a detailed description of the premises in which it is proposed to carry on the preparation of medicinal spirits and shall specify the medicinal spirits which it is intended to prepare.

(4) No licence shall be issued by the Comptroller under this section—

(a) unless the Director of Medical Services has signified in writing that he has no objection to such licence being granted; and

(b) unless a bond has been given by the applicant with two sufficient sureties, and in such sum as the Comptroller may require, under which such applicant shall forfeit to the Comptroller for the use of the Colony the amount of the bond in case of failure to comply with the provisions of this Part of this Ordinance or any regulations made thereunder or with any condition specified in the licence granted to the applicant under this Part of this Ordinance.

(5) The Comptroller shall have full discretion to refuse to grant a licence or to impose such conditions as he may deem fit when granting a licence, and no decision of the Director of Medical Services under paragraph (a) of subsection (4) of this section shall be questioned in any court.

Licensed premises.

82. (1) No premises licensed or used for any other purpose under any Excise Ordinance shall be used for the preparation of medicinal spirits.

(2) Any licence granted under section 81 of this Ordinance shall authorise the person to whom it is granted to prepare medicinal spirits only in the set of premises described in the licence, and such premises shall be self-contained: Provided that no licence shall be deemed to extend to any part of such premises not described in the entry made under section 84 of this Ordinance.

Duty on spirits used in preparation of medicinal spirits.

83. In lieu of any other duty of excise, there shall be charged, collected, and paid to the Comptroller for the use of the Colony, in respect of every gallon of spirits distilled in the Colony and taken out of warehouse for use in the preparation of medicinal spirits under this Ordinance, of the strength of proof as ascertained by Sikes's hydrometer, a duty of one dollar and twenty cents, and so in proportion for any greater or less degree of strength, or of any greater or less quantity.

Entry of licensed premises.

84. (1) Before a licensee receives any spirits, or prepares any medicinal spirits on the licensed premises he shall make with the Officer for the district entry in duplicate signed by him of the licensed premises, of the vessels and utensils he intends to use on the licensed premises for the purposes of the licence and of the number of gallons each vessel or utensil is capable of containing. An entry may at any time be withdrawn or varied, but two entries shall not be in force for the same premises at the same time.

(2) One copy of every such entry shall be given to the Officer by the licensee and the other copy shall be retained by the said licensee and shall be produced by him on the demand of any Officer.

(3) Any person who—

(a) fails to comply with any of the provisions of subsection (1) of this section; or

(b) includes in an entry any part of any premises not *bonâ fide* occupied by him for the purposes of this Part of this Ordinance; or

(c) fails or refuses to produce, on the demand of any Officer, the copy of the entry retained by him, shall be liable to a fine of four hundred and eighty dollars.

85. (1) No spirits shall be kept or used on any licensed premises unless they have been obtained directly from a warehouse.

Spirits for the preparation of medicinal spirits.

(2) Spirits intended for use in the preparation of medicinal spirits shall not be delivered or removed from a warehouse until the prescribed duty has been paid and a permit issued by the proper officer. During removal, such spirits shall be under the supervision of an officer until they have been lodged in the store-room of the licensed premises mentioned in the permit. The licensee shall, immediately after receiving spirits from a warehouse enter the quantity and strength of the spirits received in the appropriate book and such entry shall be countersigned by the Officer who supervised the removal.

(3) Every licensee shall—

(a) keep books, accounts and records relating to the business carried on on the licensed premises in the manner prescribed by the Comptroller;

(b) keep all such books, records and documents in a safe place on the licensed premises and produce them for inspection on demand made by any Officer.

(4) Any spirits brought into the licensed premises shall be stored, until used for the preparation of medicinal spirits, in a store-room approved by an Officer and kept under Crown locks.

No person without lawful authority shall open or gain access to any such store-room except in the presence and with the consent of an Officer.

(5) A person to whom any spirits have been delivered for the preparation of medicinal spirits as herein provided shall not use such spirits save for the preparation of medicinal spirits in accordance with the provisions of this Part of this Ordinance and in accordance with the conditions mentioned in the licence granted to him under this Part of this Ordinance.

(6) No medicinal spirits shall be prepared except in the presence of an Officer and under the supervision of a licensed druggist. The quantity and strength of the spirits used shall be immediately entered by the licensee in the appropriate book and such entry shall be countersigned by the Officer.

(7) No spirits shall be removed from any licensed premises until converted into medicinal spirits except with the written authority of the Comptroller and subject to such conditions as he may impose.

(8) Medicinal spirits shall not be delivered or removed from any licensed premises except in the presence of an Officer. The quantity and description of the medicinal spirits so removed shall, at the time of removal, be entered in the appropriate book by the licensee, and such entry shall be countersigned by the Officer whose presence is required as aforesaid.

(9) Any contravention of any of the provisions of this section or of any regulation made thereunder shall be punished by a fine of nine hundred and sixty dollars and the spirits and medicinal spirits which are the subject matter of the offence shall become forfeited on conviction.

(10) Appropriate charges for attendance and supervision provided for in subsections (2), (6) and (8) of this section may be made by the Comptroller.

Standard of quality.

86. No person shall prepare, sell, or keep or expose for sale, any medicinal spirits unless such spirits conform to such standards as the Director of Medical Services may prescribe, and any person who contravenes any of the provisions of this section shall be liable to a fine of four hundred and eighty dollars and the medicinal spirits which are the subject matter of the offence shall become forfeited on conviction and may be disposed of in such manner as the Comptroller may determine: Provided that if the defendant in any prosecution under this section for selling, keeping, or exposing for sale, any medicinal spirits proves that he purchased the medicinal spirits in question from the manufacturer thereof and with a written warranty to the effect that such spirits conform to the standards prescribed by the Director of Medical Services, and further that he had

no reason to believe, and that he had no means of acquiring the knowledge by reasonable care and diligence, that at the time when he sold such spirits or had possession thereof for the purposes of sale such spirits did not conform to the standards aforesaid, and that he has not done or caused to be done anything to alter the state of such spirits, he shall be discharged from the prosecution.

87. (1) Any Officer may at any time enter and examine the licensed premises of a licensee, and take an account of the quantity and strength of the spirits in the stock or possession of the licensee. Officer may take stock, etc.

If any person hinders or obstructs an Officer in the exercise of the powers conferred by this subsection from entering any licensed premises, or examining or taking account of the stock therein, he shall be liable to a fine of nine hundred and sixty dollars.

(2) If, after making allowances for the spirits received at and the medicinal spirits removed from any licensed premises since the last account taken of the stock of a licensee, any Officer shall find that the quantity of spirits and medicinal spirits computed at proof remaining in the stock, custody, or possession of such licensee exceeds the quantity computed at proof which ought to be on hand according to the books or accounts kept by the licensee and the Comptroller, whether such credit has arisen from what was on hand at the last preceding account taken or from what may have been legally received subsequently thereto, such excess shall be deemed to be spirits illegally received and a quantity of spirits or medicinal spirits computed at proof equal to such excess shall be forfeited and may be seized out of any part of the stock of the licensee by any Officer and the licensee shall be liable to a fine to ten dollars for every proof gallon of such excess, without prejudice to any other penalty to which he may be liable under this Ordinance. If the Officer, proceeding as aforesaid, shall find that the quantity of spirits and medicinal spirits computed at proof found in the stock, custody or possession of a licensee is less than the quantity computed at proof which ought to be on hand, such deficit shall be deemed to be spirits illegally disposed of and the licensee shall be liable to a fine of ten dollars for every proof gallon

of such deficit without prejudice to any other penalty to which he may be liable under this Ordinance: Provided that a licensee shall not be liable to the aforesaid fine of ten dollars for every proof gallon if the deficit is shown to the satisfaction of the Comptroller to be due to evaporation, accidental leakage or other unavoidable cause.

Officer may
take samples.

88. (1) Any Officer may from time to time, and at all times in the day-time, after request, enter into any house, warehouse, store-room, room, shop, cellar, vault or other place made use of by any person preparing, keeping or exposing any medicinal spirits for sale, and, by testing, gauging, or otherwise, take an account of the quantity and quality and strength of any such spirits, and such Officer may take at any time or times a sample or samples of any such spirits, paying for the same the usual price thereof if demanded.

(2) Any person hindering or obstructing an Officer in the exercise of his powers under this section shall be liable to a fine of two hundred and forty dollars.

Liability of
licensee.

89. A licensee shall be deemed guilty of any offence against any of the provisions in this Part of this Ordinance contained when such offence is committed by any person employed by him, or authorised or allowed by him to act, for or in connection with, the preparation of medicinal spirits: Provided that a licensee shall not be deemed guilty under this section if he establishes that he had taken proper precautions to prevent the commission of such offence and had reported it to the Comptroller as soon as he discovered that such offence had been committed.

Cancellation
of licence.

90. Where a licensee is convicted of an offence against any of the provisions contained in this Part of this Ordinance, the licence held by him may be cancelled by the court on conviction.

Cases where
a licence is
cancelled or
lapses.

91. Whenever a licence granted under this Part of this Ordinance is cancelled, or lapses and is not renewed, any spirits which are on the licensed premises shall be safeguarded and disposed of as prescribed by the Comptroller.

92. Any matter which may be prescribed by the Comptroller or by the Director of Medical Services under the provisions of this Part of this Ordinance shall be contained in regulations made by the Comptroller or the Director of Medical Services, as the case may be. No such regulation shall have effect unless approved by the Governor in Council. Regulations.

93. The provisions of this Part of this Ordinance shall not apply to any Government Department required to prepare medicinal spirits. Exemption.

PART X.

DUTY ON LOCAL SPIRITS.

94. Except as otherwise provided in this Ordinance, there shall be charged, collected and paid to the Comptroller for the use of the Colony, for and upon every gallon of spirits distilled in the Colony, of the strength of proof as ascertained by Sikes's hydrometer, a duty of \$3.12, and so in proportion for any part of a gallon and for any greater or less strength. Excise duty on spirits. Ch.32. No. 9-1940, s. 79.

Done by \$155

PART XI.

METHYLATED SPIRITS.

Ch.32. No.9-1940, Part X.

95. Parts II, III, V, VI and VII of this Ordinance shall not apply to methylated spirits. Application.

96. Methylated spirits shall, subject to the provisions of this Ordinance, be exempt from the payment of excise duty. Exempt from excise duty.

97. (1) The following persons, and no others, are authorised to methylate— Persons authorised to methylate.

(a) licensed distillers, if so authorised by the Comptroller; and

(b) persons licensed by the Comptroller to methylate.

(2) Such persons are referred to in this Ordinance as "authorised methylators": Provided that no person holding a licence to sell spirits by retail shall be licensed to methylate.

Licence for authorised methylator.

98. Every authorised methylator, unless he be a licensed distiller, shall take out an annual licence to carry on the business of a methylator of spirits, for which licence he shall pay the sum of \$48. Every such licence shall expire on the 31st of December next after the date on which such licence is issued.

Persons authorised to supply methylated spirits.

99. The following persons, and no others, are authorised to supply methylated spirits, whether imported or made in the Colony—

(a) authorised methylators; and

(b) persons licensed by the Comptroller to retail methylated spirits, in this Ordinance called “retailers of methylated spirits”:

Provided that no person holding a licence to sell spirits by retail shall be licensed to sell by retail or supply methylated spirits.

Licence for retailer of methylated spirits.

100. Every such retailer of methylated spirits shall take out an annual licence to carry on the business of a retailer of methylated spirits, for which licence he shall pay the sum of \$9.60. Every such licence shall expire on the 31st of December next after the date on which such licence is issued.

Where spirits may be methylated.

101. (1) Spirits may be methylated in the following places, and no other—

(a) any licensed distillery if approved by the Comptroller for that purpose; and

(b) any warehouse provided for the purpose by the Government.

(2) The charge for warehousing and labour in a warehouse provided by the Government shall be at such rate as may for the time being be fixed by the Comptroller with the approval of the Governor.

Mode of methylation. Ord. 8-1946, s. 4.

102. (1) It shall not be lawful to use any spirits for the purpose of methylation in the Colony other than spirits manufactured in the Colony.

(2) The quantity of spirits used for methylation in the Colony at one time shall not be less than twenty-four

gallons at a strength of not less than thirty-five per centum overproof.

(3) The substance mixed with spirits for the purpose of methylation in the Colony shall be wood naphtha or methylic alcohol in the proportion of not less than one-ninth of the bulk of the spirits, and/or some other substance approved by the Government Chemist.

(4) With respect to the removal of spirits and substances for methylation, and the time and mode of methylation, the regulations made under section 111 shall be observed, and the security required by such regulations shall be given.

103. (1) An authorised methylator shall not supply, and no person shall import any methylated spirits, except in vessels containing not less than five gallons.

Receipt and supply of methylated spirits.

(2) Each vessel shall be distinctly labelled with the words "methylated spirits," and shall be accompanied by a permit, or such document in the nature of a permit as the Comptroller may prescribe.

(3) The keeping, sale, delivery, and removal of methylated spirits on importation, or from the premises of an authorised methylator, shall be in accordance with the regulations, and subject to the security prescribed therein.

(4) Every retailer of methylated spirits and every person authorised under section 107 by the Comptroller to receive methylated spirits from an authorised methylator or to import methylated spirits shall, on ordering or before entering the same, as the case may be, correctly fill up the prescribed form of requisition and counterfoil with the prescribed particulars. In the case of imported methylated spirits, such requisition shall be made out to and deposited with the Officer who receives the import entry passed in accordance with the Customs laws.

104. (1) The proper Officer shall keep a stock account of all spirits computed at proof, methylated or received by an authorised methylator.

Stock account of methylated spirits.

(2) If the quantity of methylated spirits in the possession of an authorised methylator exceeds by more than

one per centum the quantity which ought by the stock account to be in his possession, he shall forfeit the whole excess.

(3) If the quantity of methylated spirits in the possession of an authorised methylator is less by more than two per centum than the quantity which ought by the stock account to be in his possession, he shall pay on the whole deficiency the duty for the time being payable on spirits taken out of bond for consumption in the Colony.

105. (1) A retailer of methylated spirits—

(a) shall make entry, with the proper Officer of each room or place where he intends to keep and sell methylated spirits; and

(b) shall not keep or sell methylated spirits in any place which is not so entered; and

(c) shall not receive or have in his possession at any one time a greater quantity of methylated spirits than fifty gallons; and

(d) may import, but otherwise shall not receive methylated spirits except from an authorised methylator or from warehouse; and

(e) shall not sell to or for the use of any person more than one gallon of methylated spirits at a time; and

(f) shall on request, at all reasonable times, produce his stock of methylated spirits for examination by any Officer; and

(g) shall keep an account in the prescribed form of his stock of methylated spirits and of the sale thereof.

(2) If a retailer of methylated spirits contravenes any of the provisions of this section, he shall incur a penalty of two hundred and forty dollars, and the spirits with respect to which the offence is committed shall be forfeited.

106. (1) Any Officer may, in the day time, enter and inspect the premises of an authorised methylator or a retailer of methylated spirits, or any premises of a person authorised to receive methylated spirits from an authorised methylator or to import methylated spirits, and inspect,

Rules for
retailer of
methylated
spirits.

Officer may
enter and
inspect
premises.

examine, and take samples of any methylated spirits therein, paying a reasonable price for each sample.

(2) If any person refuses to allow an Officer to exercise any of these powers or prevents him from so doing, he shall incur a penalty of one hundred and twenty dollars.

107. (1) No person, other than a licensed retailer of methylated spirits or a person authorised by the Comptroller to receive methylated spirits, shall receive methylated spirits from an authorised methylator, or import any methylated spirits.

Unlawful supply and receipt of methylated spirits.

(2) If any person supplies, receives, or imports any methylated spirits in contravention of this Ordinance, he shall incur a penalty of two hundred and forty dollars.

(3) If an authorised methylator supplies any methylated spirits to any person after having received notice from the proper Officer that the person to whom the spirits are supplied is not authorised to receive them, he shall pay on the spirits so supplied the excise duty for the time being payable on spirits.

108. If any person—

(a) being an authorised methylator, has in his possession any methylated spirits in any place where he is not authorised to keep them; or

(b) not being an authorised methylator, has in his possession any methylated spirits, other than methylated spirits lawfully imported by him, not obtained from a person authorised to supply them,

he shall incur a penalty of two hundred and forty dollars, and the spirits with respect to which the offence is committed shall be forfeited.

Unlawful possession of methylated spirits.

109. The Comptroller may at any time suspend or revoke any licence to methylate, or any authority or approval relating to methylated spirits granted under this Ordinance.

Licence may be suspended or revoked.

110. If any person shall purify or otherwise prepare by filtration or any other process any methylated spirits or any

Penalty for purifying methylated spirits.

article containing methylated spirits so as to free such methylated spirits wholly or partially from any flavour or odour which would otherwise pertain to such methylated spirits, he shall forfeit and pay the sum of nine hundred and sixty dollars, and all such methylated spirits and the vessels containing the same shall be forfeited and may be seized by any Officer.

Regulations. **111.** The Comptroller may, with the approval of the Governor in Council, make regulations for carrying into effect any or all of the provisions of this Part of this Ordinance. Such regulations shall be published in the *Royal Gazette*.

PART XII.

SUPPLEMENTAL.

General offences and powers and duties of Officers.

Possessing
or conveying
unlawfully
made spirits.

112. (1) It shall be lawful for any Officer to arrest without warrant any person having in his possession or under his control in any manner or in any place any spirits which the Officer has reasonable cause to suspect have been unlawfully made.

(2) If any Officer shall have reasonable cause to suspect that any such spirits are kept, stored or lodged in any house, building, yard or place, then in such case it shall be lawful for such Officer by day or night to break the doors or any part of such house, building, yard or place, and to enter into and search such house, building, yard or place where he shall know or suspect that any such spirits are kept, stored, or lodged, and proceed as aforesaid.

(3) The Officer shall bring any person found having in his possession or under his control in any manner or in any place any spirits suspected to have been unlawfully made as aforesaid, and also any such spirits recovered, before a Magistrate as soon as possible. And if such person, within a reasonable time to be assigned by the Magistrate, shall fail to satisfy the Magistrate that such spirits have been lawfully made or imported, and that the proper duties have been paid thereon, such person shall incur a penalty of nine hundred and sixty dollars, and all such spirits, and all

packages containing, and all animals, vehicles, vessels and boats made use of in conveying such spirits shall be forfeited; and if any such person having been found by any Officer in possession of any such spirits, or having any such spirits under his control in any manner or in any place, shall let fall or throw away the same, or cause such spirits to be destroyed or thrown away, and shall fail to satisfy the Magistrate as aforesaid, then, in addition to the penalty aforesaid he shall incur a further penalty of two hundred and forty dollars.

(4) If any person liable to arrest under the provisions of subsection (1) of this section escapes from any Officer attempting to arrest him, or if the Officer fails or is for any reason whatsoever unable to arrest any such person as is hereinbefore mentioned, it shall be lawful for any Magistrate or Justice, upon application, to issue his warrant for the arrest of such person, and upon his arrest such person shall be deemed to have been arrested within the meaning of the said subsection, and may be dealt with in the manner laid down in subsection (3) of this section.

113. (1) If any person shall unlawfully remove or abstract from any place whatsoever (including the place of distillation or the place where stored or kept in conformity with the requirements of this or any other Excise or Customs Ordinance, or any intermediate place) any spirits whereon the duty has not been paid, or shall knowingly buy or receive or have in his possession or under his control in any manner or in any place any such spirits which shall have been unlawfully removed or abstracted as aforesaid, or shall be in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duties due under this Ordinance, he shall incur a penalty of nine hundred and sixty dollars, or a sum of ten dollars for every proof gallon of such spirits, at the election of the Comptroller, and such spirits, and all packages containing, and all animals, vehicles, vessels and boats made use of in conveying such spirits shall be forfeited, and may be seized by any Officer.

Penalty for being concerned in evasion of payment of Excise duty, etc.

(2) If any Officer shall have reasonable cause to suspect that any such spirits are kept, stored or lodged in any house, building, yard or place, then in such case it shall

be lawful for such Officer by day or night to break the doors or any part of such house, building, yard or place, and to enter into and search such house, building, yard or place where he shall have reasonable cause to suspect that any such spirits are kept, stored, or lodged, and proceed as aforesaid.

Powers of
Officer
suspecting
unlawful
possession of
still, etc.

114. (1) In case any Officer shall know or have reasonable cause to suspect that any still is unlawfully used or kept, or that any unlawfully made wash or other materials prepared or being prepared for distillation, or any utensils or materials used in the manufacture of spirits is or are set up, kept, stored, or lodged in any place, house, building, or yard, or that any spirits are unlawfully kept, stored, or lodged in any place, house, building, or yard, then in such cases it shall be lawful for such Officer, by day or by night, to break open the doors or any part of such place, house, building, or yard, and to enter any such place, house, building, or yard where he shall know or suspect such still, wash, or other materials prepared or being prepared for distillation, or any utensils or materials used in the manufacture of spirits, or any such spirits, are set up, kept, stored, or lodged, and seize all and every such still, wash, and all other materials prepared or being prepared for distillation, and such spirits and all materials and utensils used in the manufacture of spirits, which he shall find, and either to detain and keep the same where found, or to remove the same to the Police Station nearest to the place where the same shall be so found, and the said still, spirits, wash and all other materials and utensils so seized and found shall be absolutely forfeited, and the owner of such still, spirits, wash, or other materials or utensils, and the person in whose place or custody such still, spirits, wash, materials, or utensils shall be found, and any person at the time of seizure found working the still, shall each incur a penalty of nine hundred and sixty dollars.

Power to
arrest.

(2) It shall be lawful for any such Officer, and he is hereby authorised and empowered, without a warrant, to arrest the owner of such still, spirits, wash, materials, or utensils or the person in whose place or custody the same were found, or any person found working the said still or in the possession of the said spirits, wash, or other materials

or utensils, and to convey such person or persons to the Police Station nearest to the place where the said still, spirits, wash, materials, or utensils were found, and to charge the person or persons so arrested with the offence committed under this section.

(3) Nothing in this section shall be held to restrict its application in cases where the offence is committed on open ground, or anywhere not requiring force of entry.

115. It shall be lawful for any Officer to stop and detain any person whom he shall reasonably suppose to be removing or carrying any spirits or compounds required by any Excise Ordinance to be accompanied by a permit or certificate, and to search and examine any package of whatever description which he shall reasonably suppose to contain any spirits or compounds, and to demand the production of the permit or certificate required by law to accompany such spirits or compounds, and, on being satisfied that the spirits or compounds are the same in quantity, quality, sort, kind, and strength as expressed in such permit or certificate, such Officer shall endorse on such permit or certificate the day, hour and place of such examination, and shall sign his name thereto; and if any person who shall be found removing or carrying any spirits or compounds which are by law required to be accompanied by a permit or certificate shall refuse to produce such permit or certificate immediately on being required so to do by any Officer, or shall be found removing or carrying any such spirits or compounds, without a lawful permit or certificate, every such person shall, for every such offence, incur a penalty of nine hundred and sixty dollars, and shall forfeit such spirits and compounds together with all animals, vehicles, vessels and boats made use of in conveying the same, and it shall be lawful for such Officer, and he is hereby authorised and empowered to stop, arrest, and detain every such person, and to convey every such person, together with the spirits or compounds so being removed or carried by or with him, before any Magistrate, to be dealt with according to law.

Officer may stop persons suspected of conveying spirits without permit or certificate.

116. Any person who shall be convicted of any of the following offences shall be guilty of felony and shall on

Persons violently opposing law to be guilty of felony.

conviction thereof on indictment, be liable to be imprisoned with hard labour for four years:—

(a) assaulting an Officer acting under any Excise Ordinance, or any person acting in his aid; or

(b) assaulting any person who has discovered, or given, or is about to discover or give, information or evidence against, or has seized or is bringing to justice, any offender against any Excise Ordinance; or

(c) assaulting any person who has seized, or is about to seize or examine, any goods as forfeited under any Excise Ordinance; or

(d) forcibly opposing or threatening to oppose the execution of any of the powers given by any Excise Ordinance to Officers;

and any Officer may arrest and detain any such person without a warrant.

Obstructing
Officer in
performance
of duty.

117. If any person shall molest, hinder, oppose, or obstruct any Officer or any person acting in his aid or assistance in the due execution of the powers and authorities granted by any Excise Ordinance, he shall, for every such offence, incur a penalty of four hundred and eighty dollars, and any Officer may arrest and detain any such person without a warrant.

Penalty on
licensed
persons not
producing
their licence
on demand
of Officer.

118. If any person required by any Excise Ordinance to have or possess any written authorisation, permit, certificate or licence shall not produce and deliver the same to be read and examined by any Officer within a reasonable time after such Officer shall demand the production thereof, such person shall for every such offence incur a penalty of ninety-six dollars.

Power of
Officer to
enter
distillery at
all times.

119. It shall be lawful for any Officer at all times, by night or by day, to enter into every house, distillery, still-house, out-house, and place whatsoever of or belonging to or made use of by any distiller, and to gauge, measure, and take an account of every still or other vessel or utensil of any kind of or belonging to or kept therein by any such distiller, and to gauge and take an account of the quantity of all spirits which shall be from time to time made or

distilled, or which shall be in such distillery, or in the possession of such distiller; and if any Officer, or any person acting in his aid or assistance, shall be hindered, obstructed, or prevented by any distiller, or by any servant or person acting for or in the employment of such distiller, from entering, or shall not be permitted to enter, into any distillery or any house, out-house, or other place whatsoever of or belonging to or made use of by such distiller, or having entered shall be hindered, obstructed, or prevented from doing or executing any part of his duty in the execution of this Ordinance, such distiller shall, for every such offence, incur a penalty of nine hundred and sixty dollars.

120. In case any Officer, after having demanded admittance into any distillery, and having declared his name and business at the gate or entrance door, or at any window of such distillery, shall not be immediately and without delay admitted into such distillery, the distiller shall, for every such offence, incur a penalty of nine hundred and sixty dollars; and if such Officer shall not be immediately and without delay admitted into such distillery after having so demanded such admittance, it shall and may be lawful for such Officer or any person acting in his aid or assistance at all times, as well by night as by day, to break open by force any of the doors or windows, or break through any of the walls of such distillery, as shall be necessary to enter such distillery.

Power of
Officer to
enter by
force.

121. It shall be lawful for any Officer, and any person acting in his aid or assistance, by day or by night, to break up any ground in any part of the distillery or entered premises of any distiller, or near or adjoining to such distillery or premises, or any wall or partition thereof or belonging thereto or other place, to search for any pipe or cock, or any private conveyance or utensil; and, upon finding any such pipe or conveyance leading therefrom or thereto, to break open the ground, house, wall, or other place through or into which such pipe or other conveyance shall lead, and to break up or cut away any such pipe, cock, or other conveyance, and to turn any cock, and to examine whether such pipe or other conveyance or utensil may or can convey or conceal any wash, or other liquor fit

Officer may
break
ground in
distillery.

for distillation, or spirits from the sight or view of the Officer, so as to hinder or prevent him from taking or keeping a true account thereof; and every distiller on whose premises any such pipe, cock, or other conveyance or utensil may be found shall, for every such offence, incur a penalty of nine hundred and sixty dollars.

Assistance
at distillery.

122. If, on demand of any Officer, safe and convenient ladders shall not be provided and conveniently and firmly placed, and of length sufficient to enable such Officer to ascend to and examine any vessel or utensil in any distillery, or to gauge or ascertain the contents or capacity of any vessel, or utensil therein, or if any such ladder shall not be fixed at or in any part of such vessel or utensil where such Officer shall require, or if on any visit made by any Officer, on demand of any such Officer, sufficient lights and sufficient aid or assistance shall not be supplied for the purposes of his gauging or ascertaining the contents or capacity of any vessel or utensil, or of searching for or gauging and taking an account of all wash, spirits, and of all materials fit or proper for distillation in any distillery, or in the possession of any distiller, as well by day as by night, every distiller so offending, or on whose entered premises such neglect or offence shall take place shall, for every such offence, incur a penalty of four hundred and eighty dollars.

Penalty for
excessive or
deficient
stock at
distillery.

123. If at any time the quantity of spirits which shall be found in the stock or possession of any distiller shall be greater than the quantity of spirits which ought to be in the stock or possession of such distiller, all such quantity in excess of such spirits shall be forfeited, and may be seized by any Officer, and every such distiller shall incur a penalty of five dollars for each proof gallon of such excess of quantity of spirits; and if at any time the quantity of spirits in the stock or possession of any distiller shall be less than the quantity of spirits which ought to be in the stock or possession of such distiller, every such distiller shall incur a penalty of ten dollars for every proof gallon of spirits which shall be so deficient: Provided always that no such distiller shall be liable to such last-mentioned penalty in any case where such decrease shall not exceed

two gallons of proof spirit per centum for the first week from the date of such spirits being drawn off from the spirit-receiver, one-half gallon of proof spirit per centum for each of the next two weeks, and one gallon of proof spirit per centum for the remainder of the term such spirits may remain in the distillery, the date of the permit issued by the proper Officer being taken as the day on which such spirits were removed from the distillery, the said day being also taken as the date on which the foregoing allowances on such spirits ceased.

124. Every Officer may from time to time, and at all times in the day-time, after request, enter into any house, warehouse, storehouse, room, shop, cellar, vault, or other place made use of by any person licensed to sell spirits or compounds for keeping any spirits or compounds, and, by testing, gauging, or otherwise, take an account of the quantity and quality and strength of all or any such spirits or compounds which shall be in the custody or possession of such person, and take at any time or times a sample or samples of any such spirits or compounds, paying for the same, unless such spirits are below the strength by law allowed, the usual price thereof, if demanded.

Officer may take samples at licensee's premises.

125. If any compounder or person licensed to sell spirits or compounds, when and so often as he shall be thereunto required by any Officer, and with a sufficient number of his servants, shall not aid and assist to the utmost of his power such Officer in measuring and taking an account of all spirits or compounds and packages for keeping, conveying, or removing spirits or compounds in his possession, he shall for every such offence incur a penalty of one hundred and twenty dollars.

Licensee to assist Officer in taking stock.

126. If, after making allowance for the spirits or compounds for which permits or certificates shall have been received since the last account taken of the stock of any compounder or licensed person, any Officer shall find that the quantity of spirits and compounds computed at proof remaining in the stock, custody, or possession of such compounder or licensed person shall exceed the quantity computed at proof which ought to be on hand according

Account of stock of licensees.

to the books or account of the proper Officer, whether such credit shall have arisen from what was on hand at the last preceding account taken, or from what may have been legally received subsequent thereto, such excess shall be deemed and taken to be spirits or compounds illegally received, and a quantity of spirits or compounds of the like kind equal to such excess shall and may be seized out of any part of the stock of such compounder or licensed person by any Officer, and the person in whose stock, custody, or possession such excess shall be found shall incur a penalty of ten dollars for every proof gallon of such excess.

Comptroller
may place
Officer to
watch
distillation.

127. It shall be lawful for the Comptroller to place and station any Officer in any distillery-house, still-house, out-house, or other place whatsoever, of or belonging to or made use of by any distiller, for the purpose of watching the distillation of spirits therein, and of enforcing compliance with the provisions of this Ordinance; and every distiller shall provide accommodation at his distillery to the satisfaction of the Comptroller for such Officer, and in default of so doing he shall incur a penalty of forty-eight dollars for every week or part of a week during which the default continues.

Officer when
so authorised
may enter
and remain
in distillery.

128. Every such Officer, when authorised so to do for the purpose in the last preceding section mentioned, shall enter any distillery-house, still-house, out-house, or other place whatsoever, of or belonging to or made use of by any distiller, and remain therein for such time by night and by day as is appointed by the Comptroller, and have access to every part thereof at any time.

Hindering
Officer from
entering
distillery.

129. If any Officer so authorised as aforesaid is hindered, obstructed, or prevented by any distiller, or by any servant or person acting for or in the employment of such distiller, from entering, or is not permitted to enter into, or having entered, is put out of, any distillery-house, still-house, out-house, or other place whatsoever, belonging to or made use of by such distiller, or is hindered, obstructed, or prevented from, or molested while, doing or executing any part of his duty in the execution of this Ordinance, such

distiller for every such offence respectively shall incur a penalty of four hundred and eighty dollars.

130. On the commission of any offence under this Ordinance, either of the offending parties who shall first discover and inform against the other or others of such offending parties before any information has been lodged against such informing party for such offence, shall, upon conviction of the person or persons against whom such information shall be given, be discharged and acquitted from all penalties to which at the time of such information given by such informing party he might have been liable by reason of any such offence committed by such informing party; and the evidence of such informing party shall, on any trial at law touching such offence, be admitted to prove the facts thereof or relating thereto.

Offenders
informing to
be
discharged.

131. Where any party shall be convicted before any Magistrate in any penalty incurred under this Ordinance, it shall be lawful for the Magistrate, in cases where upon consideration of the circumstances he shall deem it expedient so to do, to mitigate the payment of the said penalty so as the sum to be paid by such party in any case for a first offence shall not be less than one-fourth, but for any subsequent offence the maximum penalty shall be inflicted.

Penalties
may be
mitigated
by
Magistrate.

132. All Officers employed under any Excise Ordinance shall be deemed and taken to be duly employed; and no such Officer shall be required to produce his authority unless sufficient proof shall be given to the contrary.

Employment
of Officer
under
Ordinance.

133. Where, on any proceeding or information for the recovery of any penalty or forfeiture under any Excise Ordinance, any question shall arise whether any person was or was not duly licensed at the time of the committing of the offence mentioned in such information, a certificate purporting to be signed by the Comptroller that such person was or was not so duly licensed as aforesaid shall be sufficient proof of the facts stated in such certificate.

Question as
to person
being
licensed.

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PART XIII.

INSTRUMENTS, SAMPLES AND FORMS.

Comptroller
may require
instrument
for measur-
ing and
testing
spirits to be
fixed to still.

134. (1) The Comptroller may, with the sanction of the Governor, require that any instrument, of such kind or pattern as may be for the time being approved, shall be fixed to every still, in such a manner that all the spirit manufactured in such still shall run into and through such instrument, for the purpose of measuring and indicating the quantity and/or strength of spirits distilled as such spirits pass from the still, either directly or otherwise.

(2) The Comptroller may, with like sanction, give all such directions as he may think fit with respect to the erection, securing, and use, whether with or without a safe or receptacle, of such instrument.

(3) Every distiller who fails to comply with the requirements of this section shall incur a penalty of four hundred and eighty dollars.

Determining
strength of
spirits and
gravity of
wash.

135. For the purposes of any Excise Ordinance—

(a) the alcoholic strength of all spirits shall be deemed the strength as determined by the proper Officer with the use of Sikes's hydrometer in conjunction with the tables prepared for use therewith;

(b) the gravity of all wash shall be deemed to be the gravity as determined by the proper Officer with the use of the saccharometer supplied by the Comptroller for the use of any Officer, and used by him in conjunction with the tables prepared for use therewith;

(c) the strength of all spirits and the gravity of all wash and the capacity of or the quantity of spirits contained in any package as recorded by the proper Officer on any document issued by him in relation to such spirits shall be deemed to be correct unless the contrary be proved.

Certificate of
correctness
of instru-
ment.

136. A certificate purporting to be signed by the Comptroller to the effect that a proper and correct saccharometer or hydrometer or weights or scales or tables has been used in any particular case where, for the purposes

of any Excise Ordinance, the gravity of any wash or the strength or quantity of any spirits or the capacity of any package shall have been determined by any Officer, or that any inaccuracy of any instrument or weights or scales has been duly allowed for in any such case, shall be sufficient proof of the facts stated in such certificate for all purposes whatsoever.

137. In any case where the correct strength of any spirits cannot be immediately ascertained by Sikes's hydrometer for the purposes of any Excise Ordinance by reason of the presence of colouring, sweetening, or other matter, a sample of such spirits shall be distilled or treated by such other process as the Comptroller or the Government Chemist may direct, so that the true strength of the spirits may be ascertained by the said hydrometer.

Samples of spirits may be distilled to ascertain strength.

138. The several forms, entries, notices, declarations, books, accounts, returns, request notes, and permits required or directed by this Ordinance shall and may be in such respective forms as the Comptroller may from time to time direct, and it shall not be necessary to prove on the trial of any complaint or information, or in any other proceedings for any offence against this Ordinance, the particular order or direction of the Comptroller in that behalf.

Comptroller to direct use of books, etc.