

LEGAL NOTICE NO. 14

REPUBLIC OF TRINIDAD AND TOBAGO

THE SPIRITS AND SPIRIT COMPOUNDS ACT, CHAP. 87:57

REGULATIONS

MADE BY THE MINISTER UNDER SECTION 55A OF THE SPIRITS AND
SPIRIT COMPOUNDS ACT

THE WAREHOUSING OF SPIRITS REGULATIONS, 1998

1. These Regulations may be cited as the Warehousing of Spirits Citation Regulations, 1998.
2. In these Regulations the word "spirits" means spirits of any description and includes compounds, all liquors mixed with spirits, and all mixtures or preparations made with spirits, except medicinal preparations. <sup>Interpreta-
tion</sup>
3. No spirits shall be received or kept in any warehouse unless the cask, hogshead, puncheon or similar package containing spirits is securely made and bound with iron hoops, and all bottled spirits are securely packed in cases, iron bound at each end, unless the Comptroller shall otherwise allow. <sup>Spirits in
warehouse</sup>
4. (1) The owner of any spirits shall keep the packages in which the same are contained in a proper state of repair while the spirits remain in a warehouse, and the Comptroller may, in the event of any neglect on the part of an owner to carry out the requirements of this regulation, cause such repair to be made as he shall consider necessary, and the owner of the spirits shall pay the cost of such repair. <sup>Spirits
contained in
packages</sup>
(2) The Comptroller may, in the event of any package becoming unserviceable, transfer the spirits contained in the package to another package, and the owner of the spirits shall pay all expenses incurred by the Comptroller in such transfer.
5. (1) Where the Comptroller considers it necessary to provide one or more whole time officers to have the charge and supervision of any private warehouse, the warehouse-keeper shall pay to the Comptroller a sum equal to the salary or salaries actually received by such officer or officers but— <sup>Whole time
officers</sup>
 - (a) where more than one officer is in charge, the maximum payable in respect of the senior officer shall be four

thousand, two hundred and eighty-four dollars per month and in respect of each other officer, three thousand, eight hundred and seventeen dollars per month;

- (b) where only one officer is in charge, the maximum amount payable shall be three thousand, eight hundred and seventeen dollars a month.

(2) The warehouse-keeper shall pay any reasonable charge claimed by the Comptroller in respect of transportation expenses or subsistence allowance, or both, of such officer or officers when the private warehouse is at a distance of more than one mile from the Customs House.

Officers
appointed by
Comptroller

6. (1) In the case of a private warehouse which is not required to be opened every day, the Comptroller may arrange for supervision to be exercised by officers appointed by him and paid by the day.

(2) Where officers are appointed under subsection (1), the warehouse-keeper shall pay to the Comptroller the sum of one hundred and twenty-five dollars and forty-nine cents in respect of each officer for each day or part of a day during which any such officer has to attend, and shall also pay any reasonable charge claimed by the Comptroller in respect of transportation expenses or subsistence allowance, or both, of any such officer when the private warehouse is at a distance of more than one mile from the Customs House.

(3) The Comptroller may, where application is made by two or more warehouse-keepers whose warehouses do not open every day, make arrangements for appointing one or more officers to be in charge of and supervise such warehouses and apportion between such warehouse-keepers the sum payable under regulation 5.

Fees

7. The fees for warehousing spirits in any warehouse provided by the Government shall—

- (a) if the parties are to be disposed of in Trinidad and Tobago be—
- (i) fifty cents per month or any shorter period in respect of each cask or other package containing not more than sixty gallons; and
 - (ii) one dollar per month or any shorter period in respect of each cask or other package containing more than sixty gallons; and
 - (iii) ten cents per month or any shorter period in respect of each case of bottled spirits; and
- (b) if the spirits are to be exported from Trinidad and Tobago, be doubled the aforesaid charges except that—
- (i) spirits owned by any person outside Trinidad and Tobago shall be deemed to be spirits for exportation unless otherwise declared;

- (ii) where, in any year, spirits not originally declared for exportation, including spirits racked or blended prior to exportation, are subsequently exported from Trinidad and Tobago, fees for warehousing the same for the period ending on the 31st December of the previous year shall be calculated under sub-subregulation (b).

8. All fees leviable under these Regulations are payable in advance ^{Payment of} and any transportation or other expenses are payable within the period ^{fees} specified by the Comptroller when making a claim therefor.

9. Notwithstanding section 8, the Comptroller may, upon sufficient ^{Deferral of} security being furnished to his satisfaction for the payment of any fees ^{payment} or expenses due or claimable under these Regulations, direct that payment of any such fees or expenses be deferred for any period not exceeding fifteen months.

10. Before the ownership of any spirits in any warehouse is ^{Transfer} transferred, the owner of the spirits and the person to whom the same ^{procedure} are to be transferred shall each sign and complete the particulars required by the prescribed form of transfer and acceptance.

11. The Warehousing of Spirits Regulations, 1945, are revoked. ^{Revocation}

Made this 13th day of January, 1998.

B. KUEI TUNG
Minister of Finance