

TRINIDAD AND TOBAGO.

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No. 30—1933.

I ASSENT,

[L.S.]

A. C. HOLLIS,
Governor.

19th December, 1933.

AN ORDINANCE relating to the Manufacture, Removal,
Warehousing, and Sale of Spirits and Compounds
of Spirits.

DIVISION OF ORDINANCE.

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[19th December, 1933.]

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

1. This Ordinance may be cited as the Spirits and Spirit Short title
Compounds Ordinance, 1933.

[Price 1/9.]

Interpretation* 2. In this Ordinance—

- “Collector” means the Collector of Customs and Excise ;
- “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 bay rum or perfumed spirits made in accordance with Part VIII 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 ;
- “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 132 of this Ordinance, and the strength indicated by the direct application of Sikes’s hydrometer to such spirits or compounds ;

- “Officer” means the Collector and any person acting under the instructions of the Collector for the purposes of this Ordinance ;
- “Package” means any vessel which contains or is capable of containing any spirits ;
- “Prescribed” means prescribed by the Collector ;
- “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 ;
- “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 Collector 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 Collector 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.

Powers of
Constabulary.

No. 31 of 1933.

Powers of
Officers of
Customs and
Excise.

3. (1) All members of the Constabulary Force shall have the same powers, authorities, and privileges as are given by this Ordinance and the Liquor Licences Ordinance 1933 to any Officer, and the expression “Officer”, where used in the said Ordinances, shall extend to and include all members of the Constabulary Force.

(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.

PART I.

ADMINISTRATION.

Administration
of Customs
and Excise
Department.

4. The administration of the Customs and Excise Department of the Colony shall be under the management of the Collector, 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 Collector.

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

Powers of
Collector.
Cap. 194.

6. The Collector shall have the same powers in matters of Excise as are given to him by section 25 of the Customs Ordinance, Chapter 194, in matters relating to Customs.

PART II.

LICENCES TO DISTIL SPIRITS.

Distiller's
licence.

7. (1) Except as is provided for by section 20 of this Ordinance, 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 ten pounds.

(2) Every such licence shall be signed by the Collector, 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 thirty-first day of December next after the day of the commencement of such licence and no longer: provided always, 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 two hundred pounds, 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 Collector, 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.

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

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 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 Collector 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 Collector.

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 of this Ordinance 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 two hundred pounds, 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 of this Ordinance, 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 Collector. Such authority shall be issued for such period and under such conditions as the Collector 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 two hundred pounds, 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. No person to whom a distiller's licence shall be granted, and no person authorised or permitted to keep or use a still under sections 14 or 20 of this Ordinance, shall be a retailer of spirits, or be in any manner interested or concerned in the trade or business of a retailer of spirits; 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, such person shall, for every such offence, incur a penalty of one hundred pounds.

Distiller or holder of authority or permit not to be retailer of spirits.

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 fifty pounds, together with a further penalty of five pounds 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. No retailer of spirits shall 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; and if any such retailer shall be a distiller, or shall have any part or share in any distillery, or be in any manner interested or concerned in the trade or business of a distiller, such retailer shall, for every such offence, incur a penalty of one hundred pounds.

Retailer of spirits not to be a distiller.

Licencee
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 Collector in the sum of five hundred pounds, 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 Collector 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.

20. (1) It shall be lawful for the Governor, 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 Collector 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 one hundred pounds, 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.

Regulations for
distilleries.

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

22. For any contravention of the aforesaid regulations, ^{Infringement of regulations.} the distiller shall incur a penalty of one hundred pounds, and an additional penalty of twenty pounds 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.

23. (1) Every distiller must, before he begins to make ^{Entry of premises, &c., to be made by distillers.} any wash, make entry of the premises, vessels, utensils, pipes and places intended to be used by him, by signing and delivering to the Collector 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 one hundred pounds, 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.

(2) Any entry required by any Excise Ordinance shall in the case of a partnership, be signed by the ^{Entry by partners and companies.} partners, but where the number of partners exceeds three, the entry shall be made and signed by at least that number; and if the business is carried on by a company registered under the Companies Ordinance, the entry shall be under ^{Cap. 180.} the seal of the company.

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.

24. (1) A distiller shall not, except with the written ^{Notice to alter vessels &c.} permission of the Collector, 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 one hundred pounds.

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 hydro-meter 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 Collector 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.

Offences in regard to scales and weights.

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 twenty pounds,

(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 two hundred pounds and all such false or unjust scales and weights shall be forfeited to His Majesty.

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—

- (1) fails to keep such books or to produce the same when required by any Officer to do so; or
- (2) fails to make in such books legibly in ink at the proper time any entry required to be made therein; or
- (3) fraudulently or in any manner contrary to the requirements of this Ordinance makes any entry, obliteration, cancellation, or erasure in any such book,

Penalties in foregoing cases.

he shall incur a penalty of two hundred pounds.

34. It shall be lawful for any Officer at any time to take an account of all spirits or materials for distilling spirits

Officer may take account and samples.

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 Analyst.

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 Collector 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 Collector; 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 five hundred pounds.

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 regulations:—

- (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 one hundred pounds.

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 Analyst, 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 one hundred pounds.

PART IV.

DEALERS IN STILLS.

39. (1) Except as is provided for by sections 7, 14 and 20 of this Ordinance, 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 Collector, to be called a " still dealer's licence ", for which an annual duty of one pound shall be paid. Such licence shall expire on the thirty-first day of December of the year during which it was issued, and shall 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 Collector.

Still dealers' licences and possession of stills.

(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 two hundred pounds.

(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 of this Ordinance, or to any person employed by a distiller or person to whom an authority or permit has been granted under sections 14 or 20 of this Ordinance 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 of this Ordinance 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 sub-sections (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 one hundred pounds.

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 two hundred pounds, 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, &c.

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 one hundred pounds.

Refusal or
revocation
of still dealer's
licence.

43. It shall be lawful for the Collector 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 section 39 of this Ordinance shall, before receiving such licence, enter into a bond with sufficient surety or sureties to the satisfaction of the Collector in the sum of two hundred pounds, 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 Collector 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 Collector, 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 Collector may, with the approval of the Governor in Executive 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 Collector shall allow all such spirits and compounds shall be so removed either upon payment of duty or to be immediately rewarehoused 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 of this Ordinance for the sale of goods due to be rewarehoused.

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.

Account of
spirits
warehoused.

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 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, &c.,
in bond.

49. It shall be lawful for the Collector, after such notice given by the respective owners of spirits or compounds, and at such times and under such regulations and restrictions as the Collector 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 be not 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-ware-
housing.

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 Collector 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 Collector, 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 Collector, upon proof that the failure to warehouse or deliver the same has been occasioned by

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

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 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, &c.,
to be paid
before spirits
can be
delivered for
consumption
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 Collector 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 Collector 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 Collector, 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 Collector. 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 72 of this Ordinance.

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 rewarehousing 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 Collector or the Sub-Collector, 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.

Permits.

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

(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 two hundred pounds.

(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,

Separate permit for each package and mode of affixing permit.

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 shall, for every such offence, incur a penalty of two hundred pounds.

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 distillery 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 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 two hundred pounds, and any person in whose possession shall be found any package containing spirits, which package shall not be so marked and numbered, shall, for every such offence, incur a penalty of two hundred pounds.

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 Collector 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 Collector 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.

65. All bonds and other securities entered into by any person or persons for the performance of any condition, order, or matter relative to Excise or incident thereto shall be valid in law, and upon breach of any of the conditions thereof may be sued and proceeded upon; and all bonds relating to Excise, or for the performance of any condition, order, or matter incident thereto shall be taken to or for the use of His Majesty, and all such bonds, except such as are given for securing the due exportation or shipment as ships' stores, or of payment of duty upon warehoused goods, may, after the expiration of one year from the date Validity of bonds and other securities.

thereof, or from the time, if any, limited therein, or on the performance of the condition thereof, be cancelled by the order of the Collector; and all bonds given under the provisions of any Excise Ordinance by persons under twenty-one years of age shall be valid. It shall not be necessary for the validity of any such bond or security that it be signed, sealed, or delivered in the presence of more witnesses than one, or before any particular functionary.

PART VII.

COMPOUNDS.

Prohibition of
compounding
without a
licence.

66. (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.

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

By whom
licences
granted.

67. (1) Licences to compound spirits shall be granted by the Collector on payment of an annual licence duty of ten pounds, and the licence whenever granted shall expire on the thirty-first day of December in each year; provided that a licence in respect of the year one thousand nine hundred and thirty-four shall upon payment of a sum of seven pounds ten shillings be issued to any person who, on the thirty-first day of December, 1933, held a licence to compound spirits in accordance with the provisions of the Spirits and Spirit Compounds Ordinance, Cap. 198, and such last-mentioned licence shall be deemed to have expired on the 31st day of December, 1933.

(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 Collector may, with the consent of the Governor, by notice in writing addressed to him revoke the licence of any compounder who in his opinion shall have made any compound contrary to this sub-section, and may refuse to issue any new licence to any such person.

(4) On the death of a compounder, the licence may be transferred by endorsement by the Collector 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. Transfer of licence.

(5) On the *bona fide* assignment or transfer of a compounder's business the licence may, at the discretion of the Collector, be transferred.

(6) Before a licence is transferred in accordance with sub-sections (4) and (5) of this section, a fee of ten shillings shall be paid.

(7) 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 Collector 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 two hundred pounds. 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.

Receipt and
delivery of
spirits.

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.

Officer may
take stock of
compounder.

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 two hundred pounds, and his licence may be revoked at the discretion of the Collector.

Compounds
for exportation
or ships'
stores may be
warehoused
on drawback.

71. A compounder may, subject to the provisions of this Ordinance and such rules and regulations as may be prescribed by the Collector, 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.

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

72. Drawback at the rate of excise duty paid thereon shall be paid on the actual quantity of spirits at proof in the compounds warehoused, together with such an allowance thereon for loss in process of manufacture as the Governor in Executive 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 Analyst.

Delivery tax.

73. In respect of every package containing compounds removed from warehouse, there shall be paid by the manufacturer to the Collector for the use of His Majesty a tax at the rate of one penny 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.

PART VIII.

BAY RUM AND PERFUMED SPIRITS.

74. (1) Notwithstanding anything to the contrary elsewhere contained in this Ordinance, it shall be lawful for the Collector, 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 Collector for the use of His Majesty of a fee of ten pounds 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 Collector may also, in like manner, subject to the approval of the Governor, cancel any such permission without assigning any reason therefor.

Permit to
manufacture
bay rum
and perfumed
spirits.

(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.

75. In lieu of any other duty of excise, there shall be charged, collected, and paid for the use of His Majesty, 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 five shillings, 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 Collector, 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 manufac-
turing bay rum
and perfumed
spirits.

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

Offences and
penalties.

the knowledge and consent of the Collector or other proper Officer, or contrary to any conditions laid down under section 74 of this Ordinance, he shall incur a penalty not exceeding two hundred and fifty pounds, and all such spirits shall be forfeited, and may be seized by any Officer.

Drawback
when ware-
housed for
exportation.

77. Bay rum or perfumed spirits manufactured under this Ordinance may, subject to such conditions as the Collector may prescribe, be warehoused for exportation only, and it shall be lawful for the Collector 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 Executive Council may from time to time prescribe. Any person who shall contravene the provisions of this section shall incur a penalty of fifty pounds.

PART IX.

DUTY ON LOCAL SPIRITS.

Excise duty
on spirits.

79. Except as otherwise provided in this Ordinance, there shall be charged, collected and paid to the Collector for the use of His Majesty, 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 thirteen shillings, and so in proportion for any part of a gallon and for any greater or less strength.

PART X.

METHYLATED SPIRITS.

Application.

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

Exempt from
excise duty.

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

82. (1) The following persons, and no others, are Persons authorised to methylate. authorized to methylate :

(a) Licensed distillers, if so authorized by the Collector ; and

(b) Persons licensed by the Collector to methylate.

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

83. Every authorized 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 ten pounds. Every such licence shall terminate and expire on the thirty-first day of December next after the date on which such licence is issued. Licence for authorized methylator.

84. The following persons, and no others, are authorized to supply methylated spirits, whether imported or made in the Colony :— Persons authorized to supply methylated spirits.

(1) Authorized methylators ; and

(2) Persons licensed by the Collector 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.

85. 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 two pounds. Every such licence shall terminate and expire on the thirty-first day of December next after the date on which such licence is issued. Licence for retailer of methylated spirits.

86. (1) Spirits may be methylated in the following places, and no other :— Where spirits may be methylated.

(a) Any licensed distillery if approved by the Collector 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 Collector with the consent of the Governor.

Mode of
methylation.

87. (1) It shall be lawful to use only spirits manufactured in the Colony for the purpose of methylation 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 Analyst.

(4) With respect to the removal of spirits and substances for methylation, and the time and mode of methylation, the regulations made under section 96 of this Ordinance shall be observed, and the security required by such regulations shall be given.

Receipt and
supply of
methylated
spirits.

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

(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 Collector may prescribe.

(3) The keeping, sale, delivery, and removal of methylated spirits on importation, or from the premises of an authorized 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 92 of this Ordinance by the Collector to receive methylated spirits from an authorized 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.

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

(2) If the quantity of methylated spirits in the possession of an authorized 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 authorized 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.

90. (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 Rules for retailer of methylated spirits.
- (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 authorized 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 fifty pounds, and the spirits with respect to which the offence is committed shall be forfeited.

Officer may enter and inspect premises.

91. (1) Any Officer may, in the day time, enter and inspect the premises of an authorized methylator or a retailer of methylated spirits, or any premises of a person authorized to receive methylated spirits from an authorized methylator or to import methylated spirits, and inspect, 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 twenty-five pounds.

Unlawful supply and receipt of methylated spirits.

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

(2) If any person supplies, receives, or imports any methylated spirits in contravention of this Ordinance, he shall incur a penalty of fifty pounds.

(3) If an authorized 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 authorized to receive them, he shall pay on the spirits so supplied the excise duty for the time being payable on spirits.

Unlawful possession of methylated spirits.

93. If any person—

- (1) being an authorized methylator, has in his possession any methylated spirits in any place where he is not authorized to keep them; or
- (2) not being an authorized methylator, has in his possession any methylated spirits, other than methylated spirits lawfully imported by him, not obtained from a person authorized to supply them,

he shall incur a penalty of fifty pounds, and the spirits with respect to which the offence is committed shall be forfeited.

Licence may be suspended or revoked.

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

95. If any person shall purify or otherwise prepare by filtration or any other process any methylated spirits or any 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 two hundred pounds, and all such methylated spirits and the vessels containing the same shall be forfeited and may be seized by any Officer.

Penalty for
purifying
methylated
spirits.

96. The Collector may, with the approval of the Governor in Executive 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*.

Regulations.

PART XI.

SUPPLEMENTAL.

General Offences and Powers and Duties of Officers.

97. (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.

Possessing or
conveying
unlawfully
made spirits.

(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 two hundred pounds, 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 fifty pounds.

(4) If any person liable to arrest under the provisions of sub-section (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 sub-section, and may be dealt with in the manner laid down in sub-section (3) of this section.

Penalty
for being
concerned in
evasion of
payment of
Excise
Duty, &c.

98. (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 two hundred pounds, or a sum of forty shillings for every proof gallon of such spirits, at the election of the Collector, 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.

(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.

99.— (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 Constabulary 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 two hundred pounds.

Powers of
Officer
suspecting
unlawful
possession
of still, &c.

Power to
arrest.

(2) It shall be lawful for any such Officer, and he is hereby authorized 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 Constabulary 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.

Officer may
stop persons
suspected
of conveying
spirits with-
out permit
or certificate?

100. 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 two hundred pounds, 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 authorized 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.

101. Any person who shall be convicted of any of the following offences shall be guilty of felony, and shall, on conviction thereof on indictment, be liable to be imprisoned with hard labour for any term not exceeding four years :—

Persons violently opposing law to be guilty of felony.

- (1) assaulting an Officer acting under any Excise Ordinance, or any person acting in his aid; or
- (2) 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
- (3) assaulting any person who has seized, or is about to seize or examine, any goods as forfeited under any Excise Ordinance; or
- (4) 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.

102. 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 one hundred pounds, and any Officer may arrest and detain any such person without a warrant.

Obstructing Officer in performance of duty.

103. Every person who shall—

- (1) not being authorised to do so, give, or promise to give, directly or indirectly, any reward to an Officer in respect of the performance or non-performance by any such Officer of his duty or employment; or
- (2) agree with or propose to any Officer to do or permit to be done anything in contravention or evasion of any Excise Ordinance, or of his duty; or

Giving or taking reward or entering into collusive agreement.

- (3) being an Officer,
- (a) demand or receive, except from or by order of the Governor, any reward in respect of the performance or non-performance of his duty or employment; or
- (b) by any wilful act, neglect, or default, do or permit, or agree to do or permit, anything in contravention or evasion of any Excise Ordinance

shall incur a penalty of five hundred pounds. Any such person, being an Officer, who is convicted of either of these offences shall be thereafter disqualified from serving in any office under the Government of the Colony.

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

104. If any person required by any Excise Ordinance to have or possess any written authorization, 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 each and every such offence incur a penalty of twenty pounds.

Power of Officer to enter distillery at all times.

105. 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 respectively, incur a penalty of two hundred pounds.

106. 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 two hundred pounds; 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.

107. 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 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 two hundred pounds.

Officer
may break
ground in
distillery.

108. Every distiller shall keep on his licensed premises such instruments for measuring and testing spirits and the packages, vats or utensils containing the same as the proper Officer shall require, and shall permit and allow any Officer to use the same for the purpose of measuring or taking an account of any spirits, package, vat or utensil in the possession of such distiller. If any distiller shall

Distiller
to keep
measuring
and testing
instruments.

contravene the provisions of this section, or shall use, or cause or procure or suffer to be used, any false, unjust, or insufficient instrument or measure, or shall practise, or suffer to be practised, any art, device, or contrivance by which any Officer may be hindered or prevented from taking a just and true measure or account of any spirits, package, vat or utensil in such distiller's possession, he shall for each offence incur a penalty of two hundred pounds, and all such false and unjust measures shall be seized and forfeited.

Assistance at distillery.

109. 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, in any of the cases aforesaid, for each and every such offence, incur a penalty of one hundred pounds.

Penalty for excessive or deficient stock at distillery.

110. 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 twenty shillings 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 forty shillings 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.

111. 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.

112. 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 twenty-five pounds.

Licensee
assist Officer
in taking
stock.

113. 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

Account of
stock of
licensees.

computed at proof which ought to be on hand according 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 forty shillings for every proof gallon of such excess.

Collector may place Officer to watch distillation.

114. It shall be lawful for the Collector 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 Collector for such Officer, and in default of so doing he shall incur a penalty of ten pounds for every week or part of a week during which the default continues.

Officer when so authorized may enter and remain in distillery

115. Every such Officer, when authorized 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 Collector, and have access to every part thereof at any time.

Hindering Officer from entering distillery.

116. If any Officer so authorized 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 one hundred pounds.

Informers.

117. 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.

Procedure.

118. (1) Subject to the express provisions of this Ordinance, any offences under this Ordinance may be prosecuted, and any penalty or forfeiture imposed by this Ordinance may be sued for, prosecuted and recovered summarily before a Magistrate in the manner prescribed by the Summary Conviction Offences (Procedure) Ordinance, Chapter 24, on the complaint of any Officer.

Recovery of
penalties.

Cap. 24.

(2) Proceedings under any Excise Ordinance may be commenced at any time within three years after the date of the offence.

Proceedings
may be
commenced
within 3 years.

(3) When any seizure shall have been made, or any fine or penalty incurred or inflicted, or any person committed to prison for any offence under any Excise Ordinance, the Governor may direct the restoration of such seizure, whether condemnation shall have taken place or not, or waive proceedings, or mitigate or remit such fine or penalty, or release from confinement, either before or after conviction, such person, on any terms and conditions as he shall see fit.

Governor may
mitigate
penalties, &c.

(4) Any Officer may prosecute and conduct any information or other proceeding before a Magistrate under any Excise Ordinance in respect of any offence or penalty.

Officer may
prosecute.

Penalties
may be
mitigated by
Magistrate.

119. 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.

Alternative
prison
sentences
when fine
not paid.

120. Where a Magistrate has imposed a penalty for any offence against any Excise Ordinance and such penalty is not paid, the Magistrate may order the defendant who is convicted of such offence, in default of payment of the penalty adjudged to be paid, to be imprisoned, with or without hard labour, for any term not exceeding six months, where the penalty does not exceed one hundred pounds, or twelve months where the penalty exceeds one hundred pounds.

Goods seized
deemed to be
condemned.

121. (1) All spirits, animals, vehicles, vessels, boats, packages, and goods which shall be seized as forfeited under any Excise Ordinance shall be deemed and be taken to be condemned, and may be sold by the Collector, unless the person from whom the same shall have been seized, or the owner of them, or some person authorized by him, shall, within fourteen days from the day of seizing the same, give notice in writing to the person seizing the same or to the Collector that he claims or intends to claim the same, whereupon proceedings shall be taken for the forfeiture and condemnation thereof; but if anything so seized shall be of a perishable nature, or consists of animals, the same may, by direction of the Collector, be sold, and the proceeds thereof retained to abide the result of any claim that may legally be made in respect thereof.

(2) The packages containing any goods forfeited under any Excise Ordinance shall also be forfeited, together with any other goods contained therein.

122. At the hearing of any information of an offence against any Excise Ordinance, the production of a certificate signed by the Government Analyst shall be sufficient evidence of all the facts therein stated, unless the defendant require that the Analyst be summoned as a witness, in which case the Magistrate shall cause the Analyst to be summoned to appear on a day and at a time to be specified.

Analyst's
certificate
evidence.

123. If a person charged with any offence under any Excise Ordinance be convicted he shall, in addition to the penalty imposed upon him, be ordered to pay the following sums, that is to say :—

Costs.

- (1) The sum of one guinea for every day or part of a day on or during which the Analyst in obedience to such summons shall have attended in Court ;
- (2) The travelling expenses of the Analyst ;
- (3) All other expenses whatsoever incurred in procuring, delivering, and analysing any intoxicating liquor under such Ordinance ;
- (4) The fee of any barrister or solicitor prosecuting ;
- (5) All other lawful expenses of the prosecution.

The sums so payable shall be deemed costs of conviction recoverable in manner provided in and by the Summary Conviction Offences (Procedure) Ordinance, Chapter 24.

Cap. 24.

124.—(1) The Collector may order the delivery of any thing seized under any Excise Ordinance on a bond, with such surety or sureties as he may approve, being given to answer double the value of the thing seized. If the thing seized is condemned, the value thereof shall be paid to the Collector, who shall thereupon cancel and deliver up the bond.

Delivery of
seized goods
on proper
security.

(2) The onus of proving the illegality of any seizure made under any Excise Ordinance shall be absolutely on the owner or claimant of the thing seized.

125. In case any information or suit shall be commenced or brought to trial on account of the seizure of any animal, vehicle, vessel, boat, merchandise, or commodities whatsoever under any Excise Ordinance, and such information or suit be dismissed, and it shall appear to the Magistrate before whom the same shall have been tried that there was

Certificate
of probable
cause of
seizure.

probable cause for the seizure, the Magistrate shall certify on the record that there was such probable cause, and in such case the person who made such seizure shall not be liable to any action, indictment, or other suit or prosecution on account of such seizure; and a copy of such certificate, verified by the signature of the Officer of the Court, shall at the request of the seizing Officer be given to him, and the same shall for all purposes be sufficient evidence of such certificate; and in case any action, indictment, or other suit or prosecution shall be commenced and brought to trial against any person on account of any seizure (whether any information be brought to trial for the condemnation of the same or not, or, having been brought to trial, the Magistrate shall not have certified that there was a probable cause of seizure), wherein a verdict shall be given against the defendant, if the Court or Judge shall be satisfied that there was probable cause for such seizure, then the plaintiff shall recover the things seized or the value thereof without costs of suit, but no conviction shall be recorded against the defendant.

Proof in certain particulars to be on defendant or owner.

126. In any prosecution under any Excise Ordinance the proof that the proper duties have been paid on any spirits, compounds, or other goods, or that the same have been lawfully made or imported, or concerning the place whence such goods shall have been brought, shall lie on the defendant, or on the owner or claimant of any such spirits, compounds, or other goods which shall have been seized, as the case may be.

Employment of Officer under Ordinance.

127. 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.

Question as to person being licensed.

128. 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 Collector that such person was or was not so duly licensed as aforesaid shall be sufficient proof of the facts stated in such certificate.

PART XII.

INSTRUMENTS, SAMPLES AND FORMS.

129.—(1) The Collector 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.

Collector may require instrument for measuring and testing spirits to be fixed to still.

(2) The Collector 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 one hundred pounds.

130. For the purposes of any Excise Ordinance :

(1) 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.

Determining strength of spirits and gravity of wash.

(2) 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 Collector for the use of any Officer, and used by him in conjunction with the tables prepared for use therewith.

(3) 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.

131. A certificate purporting to be signed by the Collector 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

Certificate of correctness of instrument.

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.

Samples of spirits may be distilled to ascertain strength.

132. 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 Collector or the Government Analyst may direct, so that the true strength of the spirits may be ascertained by the said hydrometer.

Collector to direct use of books, &c.

133. 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 Collector 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 Collector in that behalf.

Repeal.

134. The Spirits and Spirit Compounds Ordinance Chapter 198, the Spirits and Spirit Compounds (Amendment) Ordinance, 1928 (No. 14 of 1928), the Spirits and Spirit Compounds (Amendment) Ordinance 1931 (No. 24 of 1931) and the Spirits and Spirit Compounds (Amendment No. 2) Ordinance 1931 (No. 28 of 1931) are hereby repealed.

Commencement.

135. This Ordinance shall commence on the first day of January, one thousand nine hundred and thirty-four.

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

J. O'CONNOR,
Clerk of the Council.