

**EXCISE (GENERAL PROVISIONS) ACT**

**CHAPTER 78:50**

**Act  
43 of 1934**

Amended by

15 of 1937	29 of 1966
19 of 1948	45 of 1979
21 of 1949	26 of 1989
21 of 1959	37 of 1989
34 of 1960	239/1990
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*L.R.O.*

## LAWS OF TRINIDAD AND TOBAGO

MINISTRY OF LEGAL AFFAIRS

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**Chap. 78:50**

*Excise (General Provisions)*

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### Note on Validation

Act No. 8 of 1984 states as follows:

“Validation of acts done in pursuance of Subsidiary Legislation.

2. Notwithstanding any rule of law to the contrary, it is declared that all acts and things purported to be done or omitted to be done by the Comptroller of Customs and Excise under or in pursuance of the powers conferred by the Customs (Import Duty) (Caribbean Common Market) Order, 1984 and the Excise Duty (Petroleum Products) Order, 1984 on or after the 2nd day of February, 1984 are deemed to have been lawfully and validly done or omitted to be done and no legal proceedings or other action of any kind shall be entertained in respect of or in consequence of such acts and things.”.

**CHAPTER 78:50**

**EXCISE (GENERAL PROVISIONS) ACT**

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**CHAPTER 78:50**

**EXCISE (GENERAL PROVISIONS) ACT**

**An Act relating to the Excise Revenues.**

1950 Ed.  
Ch. 32, No. 8.  
43 of 1934.  
Commencement.

[1ST JANUARY 1935]

1. This Act may be cited as the Excise (General Provisions) Act. Short title.

**PART I**

**PRELIMINARY**

2. This Act shall be construed as one with all other Excise Acts and nothing in this Act shall be deemed to repeal any provision of any other Excise Act unless specifically stated herein. Construction.

3. In this Act—

“Appeal Board” means the Appeal Board established under section 3 of the Tax Appeal Board Act;

“approved” means approved by the Comptroller;

“carriage” includes every description of conveyance for the transport by land of human beings or property;

“Compressed Natural Gas” (hereinafter referred to as “CNG”) means petroleum in the form of a mixture of hydrocarbon gases and vapours, consisting principally of methane (CH<sub>4</sub>), which have been compressed for use as a vehicular fuel;

“Comptroller” means the Comptroller of Customs and Excise;

“drawback” means a refund of all or part of any Excise Duty authorised by law in respect of goods exported or used in any particular manner;

“Excise Act” means the Brewery Act, the Spirits and Spirit Compounds Act, the Liquor Licences Act, and any other Act, Regulation, Order or Resolution having the force of law relating to excisable goods;

Interpretation.  
[21 of 1959  
29 of 1966  
37 of 1989  
239/1990  
9/1997].  
Ch. 4:50.

Ch. 87:52.  
Ch. 87:54.  
Ch. 84:10.

“Excise Duty” means any duty other than an export duty of Customs imposed on any articles manufactured in Trinidad and Tobago and includes CNG;

“excisable goods” means goods of a description liable to Excise Duty if delivered for consumption in Trinidad and Tobago;

“factory” means any premises or place used for the manufacture of excisable goods;

“I.P. Test” means the standard method of test for any characteristic of a derivative of crude oil from time to time adopted by the Institute of Petroleum and appearing in its publication “Standard Methods for Testing Petroleum and its Products”;

“manufacturer” means any person who by any means makes or produces or causes to be made or produced any excisable goods; and “manufacture” shall have a corresponding meaning;

“materials” includes any materials from which excisable goods are capable of being manufactured and any residue from any process of manufacture;

“Officer” includes the Comptroller and any person acting under the instructions of the Comptroller for the purposes of any Excise Act;

“other petroleum products” means derivatives of crude oil whether manufactured by refining or otherwise which have a distillation end point exceeding 330° Celsius by I.P. Test and also any blended product which, from its nature, the Chief Petroleum Engineer is satisfied is unsuitable for use as petroleum spirit or petroleum oil;

“petroleum oil” means a derivative of crude oil, whether manufactured by refining or otherwise, which having a flashpoint of 35° Celsius or more, either has a distillation end point not exceeding 33° Celsius by I.P. Test or of which 10 per cent by volume or more distils at a temperature not exceeding 200° Celsius by I.P. Test and includes any petroleum products to which the definitions “petroleum spirit” and “other petroleum products” do not apply;

“petroleum spirit” means a derivative of crude oil, whether manufactured by refining or otherwise which has a flashpoint below 35° Celsius by I.P. Test and includes casing head petroleum spirit;

“ship” includes any ship, boat, lighter or other floating craft of any description, and any aircraft;

“warehouse” means any place appointed by the Comptroller to be a warehouse for the security of any excisable goods and of the duty thereon;

“warehouse keeper” means the owner or occupier of a warehouse.

4. Every act, matter or thing required by any Excise Act to be done or performed by, with, to or before the Comptroller if done or performed by, with, to or before any Officer appointed by the Comptroller for such purpose shall be deemed to be done or performed by, with, to or before the Comptroller; and every person employed on any duty or service relating to the excise revenue by the orders or with the concurrence of the Comptroller (whether previously or subsequently expressed) shall be deemed to be the Officer for that duty or service; and every act required by law at any time to be done by, with, to or before any particular Officer nominated for such purpose if done by, with, to or before any person appointed by the Comptroller to act for such particular Officer shall be deemed to be done by, with, to or before such particular Officer; and every act required by law to be done at any particular place if done at any place appointed by the Comptroller for such purpose shall be deemed to be done at the particular place so required by law.

What shall be deemed acts of Comptroller, etc.

5. For the purpose of carrying out the provisions of any Excise Act all Officers shall have the same powers, authorities and privileges as are given by law to constables and all members of the Police Service shall have the same powers, authorities and privileges as are given by law to Officers; and the expression “Officer” where used in any Excise Act extends to and includes all members of the Police Service.

Officers to have powers of constables.

Authority to be produced by person acting for another.

6. (1) Whenever any person makes application to any Officer to transact any business relating to the excise revenue on behalf of any other person, such Officer may require the person so applying to produce a written authority from the person on whose behalf the application is made and in default of the production of the authority may refuse to transact such business; and any document required by any Excise Act to be signed by any particular person if signed by any person authorised as aforesaid on behalf of the person required to sign the same shall be deemed for all purposes to be signed by the person required to sign the same. However, the Comptroller may in his discretion refuse to allow any such application as aforesaid.

(2) Where any document or declaration is required by any Excise Act to be signed in the presence of the Comptroller or any particular Officer, if the document or declaration is signed in the presence of a witness whose signature is known to and who is approved by the Comptroller or the Officer who receives the same, then in such case the document or declaration shall be as valid as if it had been signed in the presence of the Comptroller or the Officer in whose presence it is required to be signed.

Goods to be handled, etc., by owner.

7. (1) The removal and shipment of excisable goods and bringing them to the proper place for examination and weighing, putting them into scales, opening, unpacking, repacking, bulking, sorting, lotting, marking and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in the proper place of deposit until delivered or shipped shall be performed by or at the expense of the owner of the goods; and the owner shall unpack, sort, pile or otherwise prepare any such goods in such manner as the Officer requires to enable him to examine or take account of the same.

Samples for owner.

(2) The Comptroller may direct what excisable goods may be bulked, sorted, lotted, packed and repacked in a factory or warehouse and the manner thereof, and direct in what manner and subject to what conditions the owner of any such goods may take samples thereof.

**8.** The Comptroller may with the approval of the Minister reward any person who informs him of any offence against any Excise Act or assists in the recovery of any fine or penalty.

Rewards.

**9.** (1) Notwithstanding any of the provisions of this Act, where a person admits in the prescribed form that he has committed an offence against any Excise Act and requests in writing that the offence be dealt with under this section by the Comptroller, the Comptroller may, subject to the approval of the Minister, which may be signified from time to time by general directions to the Comptroller, at any time prior to the commencement of proceedings in a Court against the person for the offence—

Power of Comptroller to impose fines, etc. [26 of 1989].

- (a) impose a fine, penalty and forfeiture, but not including imprisonment, and not exceeding that prescribed for the offence; or
- (b) mitigate or remit any fine or penalty or restore anything seized under an Excise Act.

(2) Nothing in this section shall affect any right conferred by any written law on any person to claim the goods in the case of a seizure, or to commence or require the commencement of legal proceedings at any time prior to the payment of the fine or penalty.

(3) In this section, the expression “prescribed form” means the form set out as Form 2 in the Schedule.

Form 2. Schedule.

**10.** When any seizure has been made or any fine or penalty incurred or inflicted or any person committed to prison for any offence against any Excise Act, the President may direct restoration of the seizure (whether condemnation has taken place or not) or waive proceedings or mitigate or remit such fine or penalty or release such person from confinement either before or after conviction on any terms and conditions, as he sees fit.

Minister may restore seizures, etc.

**11.** All bonds and other securities entered into by any person or persons for the performance of any condition, order or matter relative to the excise revenue 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 the excise revenue or for

All bonds and securities entered into, valid.

the performance of any condition or matter incident thereto shall be taken to or for the use of the State; and all such bonds (except such as are given for securing the due shipment as stores or exportation of warehoused goods or payment of duty on such goods) may after the expiration of three years from the date thereof or from the time (if any) limited therein for the performance of the condition thereof be cancelled by or by the order of the Comptroller; and all bonds given under the provisions of any Excise Act by persons under eighteen years of age shall be valid; and it shall not be necessary for the validity of any of such bonds or securities that they shall be sealed or that they shall be signed or delivered in the presence of a witness or that they shall be prepared by an Attorney-at-law or certificated conveyancer or that they shall be delivered as a speciality.

Surety to be deemed a principal debtor.

**12.** (1) Without prejudice to any rights of a surety under any bond required by any Excise Act against the person for whom he is surety, a surety shall under the bond executed by him be deemed a principal debtor and not merely a surety and accordingly shall not be discharged nor shall his liability be affected by any giving of time for payment or by any omission to enforce the bond or by any other act or omission or means whereby the liability of the surety would not have been discharged if he had been a principal debtor.

(2) Whenever any person bound under a bond required by any Excise Act pays the whole or any part of the sum for which he is bound or, being a surety—

- (a) dies;
- (b) becomes a bankrupt or enters into any arrangement or composition with or for the benefit of his creditors;
- (c) departs from Trinidad and Tobago without leaving sufficient property therein to satisfy the whole amount for which he is bound; or
- (d) for any other reason is in the opinion of the Comptroller unable or likely to be unable to satisfy the bond if called upon,

the Comptroller may, if he thinks fit, require a new bond to be executed in the same amount as the original bond.

**PART II**

**DUTIES AND DRAWBACKS**

**13.** (1) Parliament may from time to time by resolution impose Excise Duties and revoke, reduce, increase or alter any such duties and provide for exemptions therefrom. However, all Excise Duties in force at the commencement of this Act shall continue in force until revoked, reduced, increased or altered, by resolution under this section.

Imposition and variation of duties. [8/1962 38/1962 97/1963 37 of 1989].

(2) The Minister may by Order impose any new Excise Duty or increase any Excise Duty and from the date of publication of the Order in the *Gazette* and until the expiry of the Order the duties specified in the Order shall be payable in lieu of the duties payable prior thereto provided that every Order issued under this subsection shall after four days and within twenty-one days from the date of its first publication be submitted to Parliament and Parliament may by resolution confirm, amend or revoke the Order and upon publication of the resolution of Parliament in the *Gazette*, the resolution shall have effect and the Order shall then expire. If the Order is not submitted within such period of twenty-one days to Parliament for confirmation it shall *ipso facto* expire. So much of the duties as shall have been paid under the Order as may be in excess of the duties payable immediately after the expiry thereof shall be repaid to the persons who paid the same.

(3) The Minister may upon application remit or refund in whole or in part any Excise Duty whenever he deems it expedient to do so.

**14.** Where any obligation is incurred for the payment of any Excise Duty, the obligation shall be deemed to be an obligation to pay all duties which may become legally payable or which are made payable or recoverable under any Excise Act and to pay the same as the same becomes payable.

Effect of obligation to pay duty.

**15.** All goods made or deposited in any factory or warehouse without payment of duty shall upon being delivered therefrom for

Duty to be paid at rate in force on delivery.

consumption in Trinidad and Tobago or upon being used in such factory or warehouse be subject to the rate of duty in force at the time when the same are delivered or used as aforesaid save in any case where special provision shall otherwise be made by law.

Disputes as to  
duty payable.  
[29 of 1966].

**16.** If any dispute arises as to the proper rate or amount of any Excise Duty or drawback payable or allowable on any goods, the owner of the goods shall deposit in the hands of the Comptroller the duty demanded of him or receive from the Comptroller the drawback allowed by him, as the case may be, and the amount so paid or allowed shall be deemed and taken to be the proper duty or drawback unless the Appeal Board upon application by the owner of the goods within three months after such deposit or receipt otherwise decides; and any decision made under this section by the Appeal Board shall be conclusive.

Duty to be  
proportionate to  
quantity, etc.  
[239/1990].

**17.** All duties, rates, charges and drawbacks imposed or allowed by any Excise Act according to any specified weight, measure or strength or any specified value or any particular description of package shall be deemed to apply in the same proportion to any greater or less weight, measure, strength or value or any other description of package and shall be paid and received in any currency being legal tender in Trinidad and Tobago and according to metric weights and measures.

Goods used  
contrary to  
purpose for  
which delivered.

**18.** (1) If any goods which are ordinarily liable to duty at a given rate are allowed by law to be delivered at a lower rate of duty or free of duty on any special conditions or for use for some special purpose or because they are the property of or intended for use by some particular person or functionary and if the conditions are not observed or the goods are at any time within three years of the date of delivery thereof used for any other than the specified purpose or, being delivered as aforesaid because they are the property of or intended for use by some particular person or functionary, are sold or transferred to any other person, the goods shall be forfeited and the person obtaining delivery of the same and any person knowingly concerned in the use of the goods

contrary to such conditions or for some purpose other than that specified or in any way contrary to this section is liable for each such offence to a fine equal to treble the value of the goods or four thousand dollars, whichever is the greater, unless full duties on the goods have been paid with the prior consent of the Comptroller.

(2) The person to whom any such goods have been delivered shall on demand produce them to any Officer or otherwise account for them to the satisfaction of the Comptroller within such period of three years aforesaid and if he fails to produce the goods or otherwise account for the same as aforesaid is liable to a fine equal to treble the value of such goods or four thousand dollars, whichever is the greater.

(3) This section does not apply to goods delivered for the use of the Government and sold or transferred by Government Order.

**19.** (1) Where any new Excise Duty is imposed or where any Excise Duty is increased and any goods in respect of which the duty is payable are delivered on or after the day on which the new or increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may in the absence of agreement to the contrary recover as an addition to the contract price a sum equal to any amount paid by him in respect of the goods on account of the new duty or increase of duty, as the case may be.

Contract prices of goods may be adjusted to meet change in Excise Duty.

(2) Where any Excise Duty is repealed or decreased and any goods affected by the duty are delivered on or after the day on which the duty ceases or the decrease in the duty takes effect in pursuance of a contract made before that day, the purchaser of the goods, in the absence of agreement to the contrary may, if the seller of the goods has had in respect of those goods the benefit of the repeal or decrease of the duty, deduct from the contract price a sum equal to the amount of the duty or decrease of duty, as the case may be.

(3) Where any addition to or deduction from the contract price may be made under this section on account of any new, increased, repealed or reduced duty, such sum as may be agreed

upon or in default of agreement determined by the Comptroller as representing in the case of a new or increased duty any new expenses incurred and in the case of a repealed or reduced duty any expenses saved may be included in the addition to or deduction from the contract price and may be removed or deducted accordingly.

Minister may direct granting of drawbacks.

**20.** The Minister may from time to time direct on what goods a drawback of the whole or any part of any Excise Duties paid may be granted and the conditions under which the drawback shall be allowed but all drawbacks of Duties of Excise allowable under any former Act shall be allowed under this Act until cancelled by direction of the Minister under this section.

Certification of debenture.

**21.** (1) Every sum of money which is due upon any debenture, certificate or other instrument for the payment of money out of the duties of excise shall be paid by the Comptroller of Accounts on the proper debenture certified by the Comptroller. However, the owner of any goods entitled to drawback shall make and subscribe a declaration on the debenture that the conditions under which drawback is allowed have been fulfilled and that such owner at the time of delivery or using of such goods was and continues to be entitled to the drawback thereon and, in the case of goods exported, that such goods have been actually exported and have not been re-landed and are not intended to be re-landed in Trinidad and Tobago. The Comptroller may require the owner to produce satisfactory evidence of the landing or disposal of any such goods exported before certifying any such debenture provided that no debenture for any drawback shall be paid after the expiration of one year from the date of entry or use of any goods for drawback or, in the case of goods exported, from the date of shipment thereof.

Refund of duties paid in error.

(2) The Comptroller of Accounts shall return any money which has been overpaid as Duties of Excise at any time within two years after the overpayment on the proper document for such overpayment being certified by the Comptroller.

No duty payable on goods exported, shipped as stores, etc.

**22.** (1) No Excise Duty is payable on any goods manufactured in Trinidad and Tobago and shipped as stores or exported by the manufacturer thereof and no goods shall be deemed to have been

shipped as stores or exported unless the same have been shipped as stores or exported in accordance with the provisions of the Customs laws and within seven days or such further period as the Comptroller may by notice in writing allow of the date of delivery thereof from a factory or warehouse.

(2) No Excise Duty shall be paid on any petroleum spirit or petroleum oil which is manufactured and delivered in Trinidad and Tobago for the use of the Defence Force provided that in respect of each such delivery a certificate signed by the officer for the time being in command of the Force is produced to the Comptroller to the effect that such petroleum spirit or petroleum oil is for the use of the Defence Force.

Exemptions from duty; Petroleum used on works, etc. Ord. 21-1949.

**23.** If any goods liable to Excise Duty are lost or destroyed before the same have been delivered from a factory or warehouse or in removing the same from such factory or warehouse or in shipping the same for exportation or for use as stores or in the course of delivery from or receiving into any factory or warehouse, the Comptroller if satisfied that the same have not been and will not be used or consumed in Trinidad and Tobago may remit any duties due thereon; and if any manufacturer desires to destroy any goods liable to Excise Duty before the same have been delivered from his factory or from a warehouse, the same may be destroyed subject to any directions in that respect which may be given by the Comptroller and upon their destruction in accordance with such directions the duty thereon shall be remitted.

Duty on goods lost may be remitted.

**24.** (1) Save and except in the case of goods delivered for shipment as stores or exportation and duly shipped and of goods permitted to be used free of duty and duly so used in accordance with the provisions of any Excise Act, the Excise Duty on any goods becomes due and payable to the Comptroller by the manufacturer of such goods before the same are delivered from the factory of the manufacturer or from a warehouse, if the same are goods permitted by the Comptroller to be warehoused without payment of duties thereon, or before any such goods

When duty payable.

are used by the manufacturer in his factory or in a warehouse for any purpose, or otherwise as specially provided by law except that—

- (a) the Comptroller may upon the manufacturer giving such security by bond or otherwise as he may require defer the payment of duty upon such terms as he may allow;
- (b) in such case all duties which have become due within any month or any other period that may be prescribed shall be paid to the Comptroller within ten days of the last day of such month or other prescribed period.

(2) Save and except in cases where other provision is made by law for periodical returns by manufacturers, every manufacturer shall within ten days of the close of each month or any other period that may be prescribed deliver to the Comptroller in the approved form an account of all materials in or received into his factory, of all excisable goods manufactured, delivered, used, removed to or from another factory or to or from a warehouse, lost by evaporation, leakage or other cause or otherwise disposed of and of any duties which have become due or have been paid during that month or other prescribed period on any goods manufactured by him and shall subscribe a declaration at the foot of the account that all the particulars contained therein are true.

Comptroller  
may distrain for  
duties.

**25.** (1) Where any Excise Duty remains unpaid after the time within which the same is payable, the Comptroller may authorise the levying of a distress—

- (a) upon the goods, chattels and effects of the manufacturer of the goods in respect of which the duty remains unpaid; and
- (b) upon all machinery, plant, tools, ships, vehicles, animals, goods and effects used within Trinidad and Tobago in the manufacture, sale or

distribution of excisable goods found in any premises or on any lands in the use or possession of the manufacturer or of any person on his behalf or in trust for him.

(2) The authority to distrain under this section may be according to the form contained in the Schedule and such authority shall be a warrant and authority to levy by distress the amount of any duties due. Schedule.

(3) For the purpose of levying any distress under this section any person expressly authorised by writing under the hand of the Comptroller may execute any warrant of distress and if necessary break open any building or place in the daytime for the purpose of levying the distress and he may call to his assistance any constable and it shall be the duty of any constable when so required to aid and assist in the execution of any warrant of distress and in levying the distress.

(4) The distress so taken may at the cost of the owner thereof be kept for fourteen days, at the end of which time, if the amount due in respect of duty and the cost and charges of and incident to the distress are not paid, the same may be sold.

(5) Out of the proceeds of the sale there shall in the first place be paid the cost or charges of and incident to the sale and keeping of the distress and in the next place the amount due in respect of duties and the residue, if any, is payable on demand to the owner of the things distrained upon.

(6) In exercise of the powers of distress herein conferred it is hereby declared that it shall be lawful for the person to whom authority as aforesaid is given to distrain upon all goods, chattels and effects belonging to the manufacturer wherever the same may be found and although the same may be elsewhere and not upon any premises in his occupation or use.

**26.** Notwithstanding section 25, if any Excise Duty payable by a manufacturer remains unpaid after the time within which it is payable, the Minister may by notice in writing addressed to the Minister may  
revoke licence  
or permission to  
manufacture.

manufacturer and delivered at his licensed premises revoke any licence or other permission to manufacture given by law to such manufacturer and thereupon if the manufacturer continues to manufacture any excisable goods he and every person aiding and assisting him in manufacturing the same shall be liable on summary conviction to imprisonment for twelve months.

Deficiency in stock.

**27.** (1) If any manufacturer or warehouse keeper does not produce to any Officer on his request any excisable goods manufactured or warehoused by him and not delivered or used in accordance with the provisions of any Excise Act he shall immediately pay to the Comptroller the duties due on such goods not so produced, save and except in respect of any deficiency thereof which is shown to the satisfaction of the Comptroller to be due to evaporation, accidental leakage or other unavoidable cause; and in addition to paying the duties on such goods not produced as aforesaid the manufacturer or warehouse keeper, as the case may be, is liable to a fine of treble the value of such goods or four thousand dollars, whichever is the greater.

Excess in stock.

(2) If at any time the quantity of excisable goods found in any factory or warehouse is greater than the quantity which ought according to the books of the manufacturer or warehouse keeper to be therein, all such quantity in excess shall be forfeited and the manufacturer or warehouse keeper, as the case may be, incurs a penalty equal to the value of the goods so found in excess, unless he explains the same to the satisfaction of the Comptroller.

Saving as to section 27.

**28.** Section 27 does not affect any special provisions relating to deficiencies and excesses in stock contained in any other Excise Act.

### PART III

### WAREHOUSES

Bond may be required of warehouse keeper.

**29.** The Comptroller may require any warehouse keeper to enter into a bond for the security of the duties of any goods that may at any time be warehoused in his warehouse.

**30.** Subject to the provisions of any Excise Act or any Regulations made thereunder, it shall be lawful for the Comptroller to permit any manufacturer to remove excisable goods from his factory to a warehouse and no duty is payable on any such goods while in any such warehouse, save in such cases where a contrary provision is made by law.

Duty not payable on goods warehoused.

**31.** All excisable goods while in any warehouse are subject to such Regulations and to the payment by the warehouse keeper to the Comptroller at the prescribed times of such fees and charges for the supervision thereof and taking account of the same as may be prescribed in the Regulations.

Further conditions.

**32.** If any excisable goods are removed to a warehouse otherwise than in accordance with any such Regulations as aforesaid or save by such ways, means and persons or at such times and within such hours as the Comptroller directs, the same shall be forfeited.

Restrictions on removal.

**33.** No action shall be brought against the Government or any of its Officers for any loss or damage sustained by any excisable goods while in any warehouse or in course of being received into or delivered therefrom, or by any warehouse or any of its contents.

Government not liable for loss, etc., in warehouse.

**34.** Any goods warehoused under this Act may be removed to any other warehouse or, with the written permission of the Comptroller, returned to the factory of the manufacturer thereof subject to the same regulations and provisions as govern the removal of excisable goods from a factory to a warehouse, so far as the same are or can be made applicable; and any excisable goods with the like permission may be removed in like manner and subject to the same conditions from one factory to another. However, notwithstanding that any such removal to a warehouse or factory, the manufacturer of any excisable goods so removed is and continues to be liable to pay the duty thereon when the same becomes due unless express provision is made by law to the contrary.

Removal of and from warehouse.

Revocation of appointment of warehouse.

**35.** (1) The Comptroller may with the approval of the Minister revoke the appointment of any warehouse on giving to the warehouse keeper notice in writing of the revocation and any such notice addressed to the warehouse keeper at the warehouse shall be deemed to be notice to all persons interested in any excisable goods therein or any other contents of the warehouse.

(2) If within three months from the date of any such notice any excisable goods in the warehouse have not been removed to another warehouse or returned to the factory of the manufacturer thereof or shipped as stores or exported or delivered for use within Trinidad and Tobago, the warehouse keeper shall forthwith pay to the Comptroller the duties thereon.

#### PART IV

#### REMOVAL

Goods loaded deemed delivered.

**36.** (1) For the purposes of this Part any goods which have been put into or on to any ship or carriage shall be deemed to have been delivered and taken out from any factory or warehouse unless the manufacturer satisfies the Comptroller or unless in any prosecution under this Act the defendant proves that the goods were not put into or on to such ship or carriage with intent to deliver the same from the factory or warehouse.

(2) This Part does not affect any special provisions relating to the removal of excisable goods which are contained in any other Excise Act.

Certificates.

**37.** (1) Except in accordance with any Regulations made under an Excise Act or except with the written permission of the Comptroller no excisable goods may be delivered from any factory or warehouse for any purpose whatsoever unless accompanied by a certificate in the prescribed form signed by the manufacturer or warehouse keeper and stating the quantity of goods delivered, the time and date of removal, the person to whom and the place where sent, the purpose for which delivered and such other particulars as may be prescribed nor unless a duplicate of the certificate is made on the counterfoil thereof; and every such duplicate shall be kept

on the premises from which the goods have been delivered and shall be produced by the manufacturer or warehouse keeper, as the case may be, to any Officer on demand made at any time within one year of the date thereof.

(2) Where any excisable goods are by law permitted to be used in any factory or warehouse for any purpose whatsoever, the manufacturer or warehouse keeper, as the case may be, shall upon any such goods being taken at any time from stock to be so used make out a certificate for the same in duplicate in like manner as if the excisable goods had been delivered from the factory or warehouse; and the originals of the certificates shall be filed by the manufacturer or warehouse keeper and produced to any Officer on demand made within one year of the date thereof, and the duplicates dealt with as hereinbefore provided.

**37A.** (1) The certificate referred to in section 37(1) is contained in a certificate book which may be obtained from the Comptroller on payment of the fee referred to in subsection (2). Certificate books. [6 of 1993].

(2) The fee for a certificate book is—

- (a) fifty dollars for a book containing fifty certificates; and
- (b) one hundred dollars for a book containing one hundred certificates.

**38.** If any manufacturer or warehouse keeper delivers any excisable goods contrary to section 37 or accompanied by an inaccurate certificate or without filling in the particulars on the counterfoil or does not deliver the certificate along with the goods unto the person and at the place named therein or does not keep on his premises and produce the duplicate of any certificate to an Officer as aforesaid or contravenes section 37(2) he incurs a penalty equal to treble the value of any goods in respect of which the offence is committed or four thousand dollars, whichever is the greater; and all goods delivered or used in contravention of this or section 37 shall be forfeited. Offences in regard to certificates.

Illegal removal.

**39.** Any person who takes out any excisable goods required to be accompanied by a certificate from any factory or warehouse unless accompanied by a certificate as aforesaid or aids, assists or is concerned therein incurs a penalty of four thousand dollars; and any person who takes out any excisable goods from any factory or warehouse without the knowledge and consent of the manufacturer or the warehouse keeper, as the case may be, is liable to a fine of treble the value of such goods, or eight thousand dollars, whichever is the greater.

Receiving without certificate.

**40.** (1) If any person receives any excisable goods required to be accompanied by a certificate without such certificate or does not produce any certificate in respect of any such goods received by him and required to be accompanied by a certificate upon the demand of any Officer at any time within fourteen days of the date of receipt thereof or produces or causes or suffers to be produced to any person any certificate as having been received with any excisable goods other than the goods therein described or if any person whatsoever fraudulently makes any entry, obliteration, alteration, cancellation or erasure in any certificate or knowingly uses any certificate on which any entry, obliteration, alteration, cancellation or erasure has been so made, he is liable to a fine of four thousand dollars.

(2) If any person knowingly buys or receives or has in his possession or under his control in any manner or in any place any excisable goods which have been unlawfully removed or abstracted from a factory or warehouse without the knowledge and consent of the manufacturer or of the warehouse keeper, as the case may be, he is liable to a fine of treble the value of the goods or eight thousand dollars whichever is the greater.

#### PART V

### OBLIGATIONS OF MANUFACTURERS AND WAREHOUSE KEEPERS

Manufacturer to obtain permission of Comptroller to manufacture.

**41.** No person unless authorised by a licence issued by the Comptroller under an Excise Act shall commence to manufacture any excisable goods without the written permission of the Comptroller; and every such permission shall expire on 31st December in each year.

**42.** (1) Every manufacturer and warehouse keeper shall keep at his factory and warehouse respectively in the approved form and manner such books and forms relating to the manufacture, storing and delivery of excisable goods as the Comptroller may direct, in which he shall make the approved entries at the approved times. Every such entry shall be made legibly in ink and no entry once made shall be altered in any manner; but any entry may be cancelled by drawing a single line in ink through the incorrect entry so as to allow the same to remain legible and a correcting entry may be made immediately above the entry so cancelled or in any other approved place.

Books to be kept by manufacturer or warehouse keeper.

(2) Such books shall be open at all times for the inspection of all Officers and the manufacturer or warehouse keeper shall allow any Officer to take any abstract therefrom at any time.

(3) If any manufacturer or warehouse keeper—

- (a) fails to keep such books or to produce the same when required by any Officer to do so;
- (b) fails to make in such books legibly in ink at the approved time and in the approved manner any entry required to be made therein; or
- (c) fraudulently or in any manner contrary to the requirements of this Act makes any entry, obliteration, alteration or erasure in any such book,

Offences in regard to books.

he is, for every such offence, liable to a fine of eight thousand dollars.

**43.** In addition to complying with the requirements of sections 41 and 42 every manufacturer shall on the request of the Comptroller produce for the inspection of the Comptroller such invoices and other books or documents in his possession relating to any excisable goods manufactured by him during the preceding twelve months as the Comptroller requires and shall answer such questions regarding the description, manufacture, quantity, selling price, consignee, destination and any other matter relating to such goods as shall be put to him by the Comptroller and shall produce such evidence as the Comptroller may consider necessary in

Manufacturer to produce books, invoices, etc.

support of any information so furnished; and if the manufacturer neglects or refuses to carry out any of the provisions of this section or untruly answers any question put to him as aforesaid he incurs a penalty of four thousand dollars.

Description of premises, etc., to be delivered to Comptroller.

**44.** (1) Every manufacturer shall before commencing to manufacture and also at any later time on request therefor being made by the Comptroller deliver to the Comptroller in the approved form and manner such written description and plans of his factory and of every still, machine, apparatus, utensil or vessel contained therein as the Comptroller may require and no manufacturer shall use any new or substantially alter any existing still, machine, apparatus, utensil or vessel without delivering to the Comptroller at least two days' previous notice thereof in writing; and if any manufacturer does not deliver the written description and plans to the Comptroller before commencing to manufacture or within one month of the date of any request made therefor by the Comptroller in writing and addressed to him at his factory or does not give any such notice as aforesaid, he is, for every such neglect, liable to a fine of one thousand dollars together with a further penalty of forty dollars for every day during which the neglect continues.

Ch. 87:54.

(2) This section shall not affect the special provisions relating to distillers which are contained in the Spirits and Spirit Compounds Act.

Instruments, etc., to be kept by manufacturer.

**45.** (1) Every manufacturer or warehouse keeper shall keep in his factory or warehouse such reasonable and necessary instruments for measuring and testing any excisable goods and materials therefor and any packages, vats or utensils therein as the Comptroller shall require and shall permit any Officer to use the same for the purpose of measuring or taking an account of any excisable goods and materials therefor or of any package, vat or utensil in such factory or warehouse; and if any manufacturer or warehouse keeper contravenes this section or uses or causes or procures or suffers to be used any false, unjust

or insufficient instrument or measure or practises or suffers 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 as aforesaid, he is, for every such offence, liable to a fine of eight thousand dollars and all such false and unjust measures shall be forfeited.

(2) The Comptroller may require that an approved measuring instrument shall be fixed to any still or apparatus used for the production of any excisable spirit or oil in such manner that any spirit or oil produced runs into and through such instrument.

Measuring instruments.

**46.** The Comptroller may station any Officer in or upon any factory for the purpose of watching the process of manufacture therein and of enforcing compliance with the provisions of this Act; and every manufacturer shall provide accommodation at or adjacent to his factory to the satisfaction of the Comptroller for such Officer and in default of doing so he is liable to a fine of four hundred dollars for every week or part of a week during which the default continues.

Comptroller may station Officer on licensed premises.

**47.** If on demand of any Officer safe and convenient ladders are not 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 factory or warehouse or to gauge or ascertain the contents or capacity of any vessel or utensil therein or if any such ladder is not fixed at or in any part of such vessel or utensil where such Officer requires or if sufficient lights and sufficient aid and assistance are not supplied on demand of any Officer for the purpose 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 excisable goods and materials therefor in any such factory or warehouse, as well by night as by day, the manufacturer or warehouse keeper in whose factory or warehouse such Officer is not assisted as aforesaid shall for each and every such offence incur a penalty of two thousand dollars.

Assistance to be afforded to Officers.

## PART VI

## POWERS OF OFFICERS

Officer may  
patrol freely.

**48.** (1) Any Officer when on duty may patrol upon and pass freely along and over any part of Trinidad and Tobago and any such Officer so patrolling is not liable to any indictment, action or suit for doing so.

(2) The Officer in charge of any ship employed for the protection of the excise revenue may haul any such ship upon any part of the coasts of Trinidad and Tobago or the shores, banks or beaches of any river, creek or inlet of the same which shall be deemed most convenient for that purpose and moor any such ship on such part of the aforesaid coasts, shores, banks or beaches above or below high-water mark and continue such ship so moored as aforesaid for such time as he shall deem necessary and proper; and such Officer is not liable to any indictment, action or suit for doing so.

Officer may  
enter factory.

**49.** It shall be lawful for any Officer at all times, by night or by day, to enter into any part of any factory or warehouse, and to gauge, measure and take an account of every still or other vessel or utensil of any kind and of any excisable goods or materials therefor in the factory or warehouse and to take such samples of such goods or materials as he requires; and if any Officer after having demanded admittance into any such factory or warehouse is not immediately admitted, the manufacturer or warehouse keeper, as the case may be, is for every such offence liable to a fine of eight thousand dollars; and if such Officer is not immediately and without delay admitted as aforesaid, it shall be lawful for him 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 any part of the factory or warehouse as shall in his opinion be necessary to enter the factory or warehouse.

Officer may  
examine stock  
of vendor.

**50.** Any Officer may during the daytime enter into any premises made use of by any person selling or offering for sale any excisable goods upon such premises and take an account of any excisable goods which shall be in the custody or possession of

such person and take at any time samples of any such excisable goods, paying for the same the usual price thereof, if demanded; and if any person selling or offering for sale any excisable goods on any premises does not with a sufficient number of his servants aid and assist to the utmost of his power such Officer in measuring and taking an account of all excisable goods in or upon such premises, he is for every such offence liable to a fine of one thousand dollars.

**51.** If any Officer has reasonable cause to suspect that any goods on which the Excise Duties have not been paid or secured by certificate or otherwise as required by law are harboured, kept or concealed in any house, building, yard or other place in Trinidad and Tobago, it shall be lawful for the Officer without a warrant to enter and search the house, building, yard or other place, by day or by night, and to seize and carry away any such goods on which the Excise Duties have not been paid or secured by certificate or otherwise as required by law as may be found therein; and the Officer may arrest and detain any person in whose possession or under whose control any such goods are found and convey him before a Magistrate to be dealt with according to law; and it shall be lawful for the Officer and he is hereby authorised, in case of resistance, to break open any door and to force and remove any other impediment or obstruction to the entry, search or seizure as aforesaid.

Officer may search house, etc.

**52.** Any Officer may upon reasonable suspicion stop and examine any ship or carriage to ascertain whether any goods on which Excise Duties have not been paid or secured by certificate or otherwise as required by law are contained therein; and, if none is found, the Officer is not on account of the stoppage and examination liable to any prosecution or action at law on account thereof; and the master of any such ship and any person driving or conducting such carriage refusing to stop or allow such examination when required by any Officer shall incur a penalty of four thousand dollars; and if the Officer finds any such goods or any goods which he reasonably supposes ought to be accompanied by a certificate

Officer may stop carriage.

and the master or person in charge of such ship or carriage does not produce the same on demand, the Officer may seize such ship or carriage and its contents and may arrest and detain any person found in or upon or accompanying such ship or carriage at the time of the stoppage and convey him before a Magistrate; and if the person fails to satisfy the Magistrate that the goods were legally in his custody or possession for removal he is liable to a fine of treble the value of the goods or four thousand dollars, whichever is the greater, and such goods shall be forfeited.

Power of arrest.

**53.** If any person liable to arrest under any Excise Act escapes from any Officer attempting to arrest him or if any Officer is for any reason whatever unable or fails to arrest any such person, such person may afterwards be arrested and detained by any Officer at any place in Trinidad and Tobago within seven years from the time the offence was committed and dealt with as if he had been arrested at the time of committing the offence.

#### PART VII

#### OFFENCES

General penalty.

**54.** Save as otherwise provided in section 55, any person who is convicted of any offence against any Excise Act for which no specific penalty is provided is liable to a fine of two thousand dollars.

Penalty where goods forfeited.

**55.** Where any goods become liable to forfeiture under any Excise Act, any person who is knowingly concerned in the act which renders such goods liable to forfeiture is liable to the fine provided by that Act or, where no such fine is provided, is liable to a fine equal to treble the value of the goods or four thousand dollars, whichever is the greater.

Penalty for false declaration.

**56.** If any person in any matter relating to the excise revenue or under the control or management of the Comptroller makes and subscribes or causes to be made and subscribed any false declaration or makes or signs or causes to be made or signed any declaration, certificate or other instrument required to be verified by signature only, the same being false in any particular, or if any person makes or

signs any declaration made for the consideration of the Comptroller on any application presented to him, the same being untrue in any particular, or if any person answers untruly any questions put to him by any Officer acting in the execution of his duty or if any person counterfeits, falsifies or wilfully uses when counterfeited or falsified any document required by any Excise Act or by or under the directions of the Comptroller or any instrument used in the transaction of any business or matter relating to the excise revenue or alters any document or instrument after the same has been officially issued or counterfeits the seal, signature, initials or other mark of or used by any Officer for the verification of any such document or instrument or for the security of goods or any other purpose in the conduct of business relating to the excise revenue or under the control or management of the Comptroller or on any document or instrument required for the purposes of any Excise Act counterfeits or imitates the seal, signature, initials or other mark of or made use of by any other person whatsoever, whether with or without the consent of such person, every person so offending is liable to a fine of twenty thousand dollars.

**57.** If any person with intent to defraud the State of any duties due on any excisable goods knowingly harbours, keeps or conceals or knowingly permits or suffers or causes or procures to be harboured, kept or concealed any such goods or with like intent knowingly acquires possession of or is in any way knowingly concerned in carrying, removing, depositing, concealing or in any manner dealing with any such goods or is in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any Excise Duties or of the provisions of any Excise Act, he is for each such offence liable to a fine equal to treble the value of the goods or four thousand dollars, whichever is the greater; and all goods in respect of which any such offence shall be committed shall be forfeited.

Penalty for evading Excise laws generally.

**58.** If any person staves, breaks or destroys any goods to prevent seizure thereof by an Officer or other person authorised to seize the same or rescues or staves, breaks or destroys to prevent the securing thereof any goods seized by any Officer

Obstructing Officer.

or other person authorised to seize the same or rescues any person apprehended for any offence punishable under any Excise Act or prevents the apprehension of any such person or obstructs any Officer in seizing any goods liable to forfeiture or otherwise acting in the execution of his duty or attempts or endeavours to commit or aids, abets or assists in the commission of any such offence, he is for each such offence liable to a fine of four thousand dollars.

Personation of  
Officer.

**59.** If any person, not being an Officer, takes or assumes the name, designation, appearance or character of an Officer for the purpose of thereby obtaining admission into any house or other place or of doing or procuring to be done any act which he would not be entitled to do or procures to be done of his own authority or for any other unlawful purpose, he shall in addition to any other punishment to which he may be liable for the offence be liable on summary conviction to be imprisoned for three months.

Penalty for  
signalling to  
offender.

**60.** (1) No person shall make or cause to be made or aid or assist in making any signal in or on board or from any ship or on or from any place in Trinidad and Tobago or the waters thereof, or shall shout or use a telephone or other device for the purpose of giving warning to any person engaged in the commission of an offence against any Excise Act or attempting to commit any such offence, whether any person be or not within distance to notice any such signal or take advantage of any other action as aforesaid; and if any person shall make or do or cause to be made or done or aid or assist in making or doing any such signal or act as aforesaid, he is liable on summary conviction to be imprisoned for twelve months.

(2) If any person is charged with having made or done or caused to be made or done or with aiding or assisting in making or doing any such signal or act as aforesaid, the burden of proof that the signal or act so charged as having been made or done with intent and for the purpose of giving such warning as aforesaid was not made or done with such intent and for such purpose shall be upon the defendant against whom the charge is made.

(3) Any person whatsoever may prevent any signal or other warning being made as aforesaid and may go upon any lands for that purpose without being liable to any indictment, suit or action for the same.

**61.** If any person offers for sale any excisable goods under pretence that the duties due thereon have not been paid or that the same have not been legally made, all such goods (although not liable to any duties or although legally made) shall be forfeited.

Offering goods for sale under pretence that the duties are not paid.

**62.** (1) If any Officer demands or accepts any fee, perquisite or reward whether pecuniary or otherwise directly or indirectly from any person on account of anything done or to be done by him or omitted to be done by him in or in any way relating to his office or employment, except such as he receives with the approval of the Minister or Comptroller, and if any person gives, offers or promises to give any such fee, perquisite or reward, that person is for every such offence liable to a fine of four thousand dollars.

Officer taking unauthorised fee, etc.

(2) If any Officer makes any collusive seizure or delivers up or makes any agreement to deliver up or not to seize anything liable to forfeiture or demands or takes any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty, or conspires or connives with any person for the purpose of seizing anything and obtaining any reward for such seizure or otherwise, every such Officer or other person and every person who gives or offers or promises to give or procures to be given any bribe, recompense or reward to, or makes any collusive agreement with any such Officer to induce him in any way to neglect his duty or to conceal or connive at any act whereby any provision of any Excise Act may be evaded, is liable to a fine of twenty thousand dollars.

Collusive seizure, bribery, etc.

#### PART VIII

#### SEIZURES

**63.** All ships and carriages together with all animals and things made use of in the removal or conveyance of any goods liable to

General provision as to forfeiture.

forfeiture under any Excise Act shall be forfeited; and all ships, goods and carriages together with all animals and things liable to forfeiture and all persons liable to be detained for any offence under any Excise Act shall or may be seized or detained in any place, either upon land or water, by any Officer; and all ships, goods and carriages together with all animals and things so seized shall forthwith be delivered into the care of the Comptroller; and the forfeiture of any ship, carriage, animal or thing shall be deemed to include the tackle, apparel and furniture thereof and the forfeiture of any goods shall be deemed to include the package in which the same are found and all the contents thereof.

Procedure on seizure.

**64.** (1) Whenever any seizure is made, unless in the possession of or in the presence of the offender or owner, as forfeited under any Excise Act, the seizing Officer shall give notice in writing of the seizure and of the grounds thereof to the owner of the things seized, if known, either by delivering the same to him personally, or by letter addressed to him, and transmitted by post to or delivered at his place of abode or business, if known; and all seizures made under any Excise Act shall be deemed and taken to be condemned and may be sold or otherwise disposed of in such manner as the Minister may direct unless the person from whom the seizure has been made or the owner thereof or some person authorised by him shall within one calendar month from the day of seizure give notice in writing of his claim to a Magistrate, who is hereby empowered to hear and determine the claim and for the purpose may require before him the attendance of all interested parties and their witnesses; but if any things so seized are of a perishable nature or consist of animals the same may by direction of the Comptroller be sold and the proceeds thereof retained to abide the result of any claim that may legally be made in respect thereof.

(2) Where any claim is made under subsection (1), the Magistrate may order delivery of the things seized on security being given for the payment to the Comptroller of the value thereof in case of condemnation.

**\*65.** All seizures whatsoever which have been made and condemned under any Excise Act shall be disposed of in such manner as the Minister may direct.

Disposal of seizure.

**66.** (1) No claim or appearance shall be heard or permitted for the restoration of any animal, carriage, ship or goods seized for any cause or forfeiture in any Court unless the claim or appearance is made by or in the real name of the owner or proprietor thereof, describing his place of residence and occupation; and if the claimant resides in Trinidad and Tobago, oath shall be made by him before the Court that the animal, carriage, ship or goods were his property at the time of seizure; but if the person resides outside of Trinidad and Tobago, then oath shall be made by his agent by whom the claim or appearance is entered that he has full authority from the claimant to make or enter the same and that to the best of his knowledge and belief the same were at the time of seizure the *bona fide* property of the claimant; and on failure to make such proof of ownership the animal, carriage, ship or goods shall be condemned as if no claim or appearance had been made; and if the animal, carriage, ship or goods shall at the time of the seizure be the *bona fide* property of any number of proprietors exceeding five, it shall not be necessary for more than two of them to enter such claim or appearance on the part of themselves and their co-proprietors or to make such oath as aforesaid; and if any such animal, carriage, ship or goods shall at the time of seizure be the property of a company, such claim and appearance may be entered and oath made by the secretary or a director of the company.

Claim to seized goods to be in name of owner.

(2) For the purposes of this section a company means a limited company registered in Trinidad and Tobago under the provisions of the Companies Act but does not include any company or association of persons calling themselves a company not so registered.

Ch. 81:01.

#### PART IX

#### LEGAL PROCEEDINGS

**67.** (1) Subject to the express provisions of any Excise Act, any offences under any such Act may be prosecuted and any penalty

Recovery of penalties.

\*See LN 103/1998 for the delegation of the functions of the Minister under this section.

Ch. 4:20.

or forfeiture imposed thereby may be sued for, prosecuted and recovered summarily and all rents, charges, expenses and duties and all other sums of money whatsoever payable under the Excise Act may be recovered and enforced summarily in the manner provided by the Summary Courts Act, on the complaint of any Officer.

(2) Any action, information or other proceeding under any Excise Act in the High Court shall be tried without a jury.

(3) Proceedings under any Excise Act may be commenced at any time within seven years after the date of the offence.

(4) Where any Court has imposed a penalty for any offence against any Excise Act and the penalty is not paid, the Court may order the defendant who is convicted of the offence, in default of payment of the penalty adjudged to be paid, to be imprisoned for six months where the penalty does not exceed four thousand dollars or for twelve months where the penalty exceeds four thousand dollars except that where a penalty of four thousand dollars or upwards has been incurred under any Excise Act and the defendant has previously been convicted for an offence against any Act relating to the revenues of Customs or Excise or has previously incurred a pecuniary penalty or forfeiture under any Act relating to the revenues of Customs or Excise which has been enforced in any Court, the Court may, if it thinks fit, in lieu of ordering payment of a pecuniary penalty, order the defendant to be imprisoned for twelve months.

(5) The fact that any duties have been secured by bond or otherwise shall not be pleaded or made use of in answer to or in stay of any proceedings under any Excise Act.

(6) Every offence under any Excise Act shall be deemed to have been committed and every cause of complaint to have arisen either in the place in which it actually was committed or arose or in any place on land where the offender or person prosecuted may be or is brought.

(7) Any Officer may prosecute and conduct any information or other proceeding under any Excise Act in respect of any offence or penalty.

**68.** In case any information or suit is commenced or brought to trial on account of the seizure of any animal, carriage, ship or goods or pursuant to any act done by any Officer in the execution or intended execution of his duty under any Excise Act and the information or suit is dismissed and it appears to the Court before whom the same has been tried that there was probable cause for the seizure or act, the Judge or Magistrate, as the case may be, shall certify on the record that there was such probable cause and in such case the person who made the seizure or performed such act is not liable to any action, indictment or other suit or prosecution on account of the seizure or act; and a copy of the certificate verified by the signature of the Officer of the Court shall at the request of the Officer concerned be given to him and the same shall for all purposes be sufficient evidence of the certificate; and in case any action, indictment or other suit or prosecution is commenced and brought to trial against any person on account of any seizure or act as aforesaid (whether any information is brought to trial in respect of the same or not or having been brought to trial the Judge or Magistrate has not certified that there was a probable cause for the seizure or act), wherein a verdict is given against the defendant, if the Court is satisfied that there was probable cause for the seizure or act, then the plaintiff shall recover any things seized or the value thereof without costs of suit but no conviction shall be recorded against the defendant.

Certificate of probable cause of seizure or act of Officer.

#### PART X

#### PROOFS IN PROCEEDINGS

**69.** (1) In any proceeding under any Excise Act the proof that the proper duties have been paid in respect of any excisable goods or that any such goods have been lawfully made, imported, removed, delivered or exported or concerning the place from which any goods have been brought, or that any goods have been illegally seized shall lie on the defendant or the person claiming anything seized.

Onus of proof on defendant in certain cases.

(2) The averment that any goods were or are of a stated weight, measure or strength or that any goods staved or destroyed to prevent seizure shall be deemed sufficient unless the defendant in any such case proves the contrary.

L.R.O. 1/2006

Evidence of  
Officers.

**70.** If upon any trial a question arises whether any person is an Officer, his own evidence of the matter shall be deemed sufficient and every such Officer shall be deemed a competent witness upon the trial of any suit or information on account of any seizure or penalty notwithstanding the Officer may be entitled to any reward upon the conviction of the party charged in the suit or information.

Comptroller to  
certify value.

**71.** (1) In all cases where any penalty of forfeiture the amount of which is to be determined by the value of any goods is incurred under any Excise Act, the value means the value of the goods duty-paid and shall be determined by order of the Comptroller in every case, subject to appeal to the Minister; and no goods shall be deemed to be of less value by reason of any damage or injury they may have sustained in the course of any attempt to destroy or make away with the same by any person offending or endeavouring to offend against any Excise Act.

(2) The order of the Comptroller as to the value is conclusive, subject to appeal to the Minister, and is not liable to be questioned in any Court.

Chemist's  
certificate  
sufficient  
evidence.

**72.** In any proceedings under any Excise Act the production of a certificate purporting to be signed by the Chief Chemist is sufficient evidence of all the matters therein stated unless the contrary is proved.

Admissibility of  
copies of  
documents.  
[45 of 1979].

**73.** A copy of any entry in any book or document required to be kept under the provisions of any Excise Act shall, if purporting to be certified under the hand of the Comptroller as a true copy, be received in all Courts as *prima facie* evidence of the entry and of the matters, transactions and accounts therein recorded; and certificates and copies of official documents purporting to be certified under the hand and seal or stamp of office of any of the principal officers of Customs and Excise in any Commonwealth territory or of any Consul or Vice-Consul of Trinidad and Tobago in a foreign country shall be received as *prima facie* evidence of the matters therein contained.

**74.** If upon the trial of any issue touching any seizure, penalty or forfeiture or other proceedings under any Excise Act or incident thereto it may be necessary to give proof of any Order issued by the Minister, Comptroller or any person in the employment of the Government, the Order or any letter or instructions referring thereto shall be admitted and taken as sufficient evidence of the Order if any such document purports to be signed by any such functionary or appears to have been officially printed or issued unless the contrary is proved.

Proof of Order of Minister, etc.

**75.** Condemnation by any Court under any Excise Act may be proved in any Court or before any competent tribunal by the production of a certificate of the condemnation purporting to be signed by the officer of the Court.

Certificate of condemnation.

**PART XI**  
**SUPPLEMENTARY**

**76.** The Minister may make Regulations for the better carrying out of the provisions of any Excise Act and may in such Regulations prescribe fees, rents or charges to be paid in respect of any matter therein referred to.

Regulations.

**77.** The Comptroller may from time to time prescribe forms required to be used for the purposes of any Excise Act.

Forms.

**78.** The Comptroller may in any special circumstances permit the removal and delivery of goods in such form and manner as he may direct to meet the exigencies of any case to which any Excise Act may not be conveniently applicable.

Removal and delivery in special circumstances.

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**Chap. 78:50**

*Excise (General Provisions)*

Section 25.  
[26 of 1989].

**SCHEDULE**

**FORM 1**

**FORM OF WARRANT OF DISTRESS**

To: .....

I, ....., Comptroller of Customs and Excise by virtue of the powers vested in me by section 25 of the Excise (General Provisions) Act do hereby authorise you to collect and recover the sum of ..... due for Excise Duty from, ..... manufacturer, having his factory at .....; and for the recovery thereof I further authorise that you, with the aid (if necessary) of your assistants and calling to your assistance any constable (if necessary), which assistance they are hereby required to give, do forthwith levy by distress the said sum together with the costs and charges of and incident to the taking and keeping of such distress, on the goods, chattels or other distrainable things of the said manufacturer wherever the same may be found and on all machinery, plant, tools, ships, vehicles, animals, goods and effects used within Trinidad and Tobago in the manufacture, sale or distribution of excisable goods which you may find in any premises or on any lands in the use or possession of the said manufacturer or of any person on his behalf or in trust for him.

And for the purpose of levying such distress you are hereby authorised, if necessary, with such assistance as aforesaid to break open any building or place in the daytime.

Given under my hand at ..... this ..... day of  
..... 20..... .

.....  
*Comptroller of Customs and Excise*

FORM 2

Section 9.  
[26 of 1989].

REPUBLIC OF TRINIDAD AND TOBAGO

FORM OF ADMISSION OF BREACHES OF THE  
EXCISE ACTS

To: .....  
(alleged offender)

WARNING: You are not obliged to make any admission of a breach of an Excise Act. If you do make an admission of such breach, you will be doing so fully acknowledging that no promise is held out to you that the matter will not be determined by a Court of law and that the admission may be used as evidence.

Signed: .....  
Comptroller of Customs and Excise

I .....  
(name of offender)

of .....  
(address in Trinidad and Tobago)

hereby admit without qualification that on the ..... day of  
..... 20..... at .....

I committed an offence against section .....  
of .....  
(here insert particulars of Excise Act breached)

in that I .....  
(here state facts constituting offence)

I request that this offence be dealt with by the Comptroller and I agree to pay the fine stated below.

Dated this ..... day of ..... 20.....

Signed .....

Fine \$..... in the presence of .....  
(Signature of Witness)

Certificate

I certify that no threat, promise or other form of inducement has been held out to me to make the above-written admission. I have given this admission of my own free will and I am aware that it may be used in evidence.

Signed .....  
(Signature of Offender)

71/1956.  
\*117/1959.  
[146/1982.  
6 of 1991].

## SUBSIDIARY LEGISLATION

### RESOLUTION

#### EXCISE DUTY ON SPIRITS

*passed under section 13(1)*

It has been resolved by resolution of Parliament that the Excise Duty on spirits (as defined in the Spirits and Spirit Compounds Act) distilled in Trinidad and Tobago, for use in the manufacture in bond, in a factory, of the flavouring essences, extracts and concentrates set out in the Schedule hereto, shall, where such essences, extracts and concentrates are delivered as such for consumption in Trinidad and Tobago, be one dollar and twenty-three cents on every litre of alcohol as ascertained by the designated hydrometer, and so in proportion for any part of a litre of alcohol.

#### SCHEDULE

Almond	Custard	Pineapple
Aniseed	Fruits Salad	Pistachio
Apple	Grenadine	Raspberry
Apricot	Ginger Ale	Rose
Banana	Ginger Beer	Root Beer
Bitters	Grape	Sorrel
Butter	Honey	Special
Caramel	Kola	Strawberry
Cassicum	Kola Champagne	Tangerine
Champagne Cider	Lemon	Tenex Fruit Flavour
Cherry	Lime	Tingle
Chocolate	Maraschino	Toffee
Cinnamon	Nutmeg	Tonic Fruit Punch
Cloves	Orange	Tonic Water
Coconut	Pear	Vanilla (including
Coal	Peach	artificial Vanilla
Cream Soda	Peppermint	Vano Cream
Cream Supreme	Pimento	

\*Confirmed by Resolution—GN 128/1959.

**RESOLUTION**

142/1967.  
[6 of 1991].

**EXCISE DUTY ON BLENDED WHISKY**

*passed under section 13(1)*

It has been resolved by resolution of Parliament that—

- (a) there shall be imposed in respect of Blended Whisky manufactured in Trinidad and Tobago Excise Duty calculated according to its alcoholic strength at the rate specified in the Excise Duty (Alcoholic Beverages) Orders made from time to time under section 13(2);
- (b) there shall be exempted from Excise Duty neutral spirits distilled in Trinidad and Tobago for use in the manufacture of Blended Whisky in Trinidad and Tobago.

In this Resolution—

“Blended Whisky” means a mixture containing imported concentrated whisky and at least seventy-five per cent neutral spirits distilled in Trinidad and Tobago or such smaller percentage of such neutral spirits as the Comptroller of Customs and Excise may from time to time approve;

“spirits” and “neutral spirits” have the meanings respectively assigned to them in the Spirits and Spirit Compounds Act. Ch. 87:54.

58/1957.

**EXCISE (GENERAL PROVISIONS) ORDER**

*made under section 13(2)*

Citation.           **1.** This Order may be cited as the Excise (General Provisions) Order.

Interpretation.       **2.** In this Order—  
“beer” and “wort” have the meanings respectively assigned to them in the Brewery Act;

Ch. 87:52.

Ch. 87:54.

“rum” and “gin” have the meanings respectively assigned to them in the Spirits and Spirit Compounds Act.

Rum and gin.       **3.** In addition to the Excise Duty immediately before the commencement of this Order imposed thereon there is hereby imposed on every gallon of rum and of gin distilled in Trinidad and Tobago of the strength of proof as ascertained by Sikes’s hydrometer for use as, or in the preparation of, an alcoholic beverage an Excise Duty of twenty-four cents and so in proportion for any part of a gallon and for any greater or less strength.

Beer.               **4.** In addition to the Excise Duty immediately before the commencement of this Order imposed thereon there is hereby imposed in respect of beer an Excise Duty calculated according to the specific gravity of the wort thereof, that is to say upon every gallon of wort of a specific gravity of one thousand and fifty degrees a duty of one cent and so in proportion for any difference in quantity or gravity.

**EXCISE DUTY (SPIRITS) ORDER**

\*196/1957.

*made under section 13(2)*

1. This Order may be cited as the Excise Duty (Spirits) Order. Citation.
2. In this Order “beer” and “wort” have the meanings respectively assigned to them in the Brewery Act. Interpretation.  
Ch. 87:52.
3. Subject to the provisions of the Spirits and Spirit Compounds Act, the Excise Duty on every gallon of spirits (as defined in the Spirits and Spirit Compounds Act) distilled in Trinidad and Tobago and delivered for local consumption of the strength of proof as ascertained by Sikes’s hydrometer shall be eight dollars and forty cents and so in proportion for any part of a gallon and for any greater or lesser strength. Spirits.  
Ch. 87:54.
4. (1) Subject to the Brewery Act, there shall be payable an Excise Duty in respect of beer brewed in Trinidad and Tobago. Beer.  
Ch. 87:52.  
(2) The duty shall be calculated according to the specific gravity of the wort thereof, that is to say upon every gallon of wort of a specific gravity of one thousand and fifty degrees the duty payable shall be forty cents, and so in proportion for any difference in quantity or gravity.
5. The Excise Duty on every imperial gallon of petroleum spirit manufactured in Trinidad and Tobago shall be eighteen cents. Duty.

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**EXCISE DUTY ORDER**

†66/1961.  
[146/1982].

*made under section 13(2)*

1. This Order may be cited as the Excise Duty Order. Citation.
2. The Excise Duty on locally manufactured spirits for use in the manufacture of cigarettes shall be fifty cents per proof litre and so in proportion for any part of a gallon if the spirits are denatured to the satisfaction of the Comptroller prior to delivery from warehouse. Duty.

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\* Confirmed by GN 25/1958.  
† Confirmed by GN 68/1961.

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**Chap. 78:50**

*Excise (General Provisions)*

[Subsidiary]

\*178/2009.

**EXCISE DUTY (ALCOHOLIC BEVERAGES) ORDER**

*made under section 13(2)*

Citation.

**1.** This Order may be cited as the Excise Duty (Alcoholic Beverages) Order.

New Excise Duty on alcoholic beverages.

**2.** The Excise Duty on alcoholic beverages is as follows:

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Excise Duty</i>
2202.90.20	Malt Beverages	\$0.26 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity
2203.00.10	Beer ...	\$4.28 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity
2203.00.20	Stout ...	\$4.28 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity
2203.00.90	Other ...	\$4.28 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity
2208.40.00	Rum and other spirits obtained by distilling fermented sugar cane products:	
2208.40.10	In bottles of a strength not exceeding 46% vol.	\$66.04 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.40.90	Other ...	\$66.04 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.70.00	Rum Punch ...	\$66.04 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength

\*Confirmed by LN 207/2009 and took effect from 8th September, 2009.

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Excise Duty</i>
2208.50.00	Gin and Geneva:	
2208.50.10	In bottles of a strength not exceeding 46% vol.	\$140.08 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.50.90	Other ...	\$140.08 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.30.00	Whiskies:	
2208.30.10	In bottles of a strength not exceeding 46% vol.	\$140.08 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.30.90	Other ...	\$140.08 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.60.00	Vodka ...	\$140.08 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.70.00	Liqueurs and cordials	\$140.08 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.90.90	Other ...	\$140.08 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.20.00	Spirits obtained by distilling grape wine or grape marc:	
2208.20.10	Brandy, in bottles of a strength not exceeding 46% vol.	\$140.08 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.20.90	Other ...	\$140.08 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength

*L.R.O.*

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*Excise (General Provisions)*

[Subsidiary]

*Excise Duty (Alcoholic Beverages) Order*

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Excise Duty</i>
2204.10.00	Sparkling wine	\$29.33 per litre
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.21.00	In containers holding 2 litres or less	\$13.69 per litre

\*119/1973.

**EXCISE DUTY (OTHER MALT BEVERAGE) ORDER**

*made under section 13(2)*

Citation.                   **1.** This Order may be cited as the Excise Duty (Other Malt Beverage) Order.

Interpretation.  
Ch. 87:52.                   **2.** In this Order, “other malt beverage” and “wort” have the meanings respectively assigned to those expressions in the Brewery Act.

Duty.                       **3.** (1) Subject to the provisions of the Brewery Act, there shall be payable an Excise Duty in respect of other malt beverage brewed in Trinidad and Tobago.

(2) The duty shall be calculated according to the specific gravity of the wort thereof, that is to say upon every gallon of wort of a specific gravity of one thousand and fifty degrees the duty payable shall be fifteen cents, and so in proportion for any difference in quantity or gravity.

\*Confirmed by GN 147/1973.

**EXCISE DUTY (LUBRICATING OILS) ORDER**

\*3/1968.

*made under section 13(2)*

**1.** This Order may be cited as the Excise Duty (Lubricating Oils) Order. Citation.

**2.** In this Order, “lubricating oils” means special fractions of extensively treated and processed heavy hydrocarbon oils derived from specially selected crude oils and includes— Interpretation.

- (a) the treated and processed stocks before blending or compounding or blending and compounding with additives or chemicals;
- (b) the finished oils suitable for the lubrication of moving surfaces obtained from the treated and processed stocks by blending or compounding or blending and compounding with additives or other chemicals.

**3.** The Excise Duty on lubricating oils set out in the First Column of the Schedule shall be at the rate specified in the Second Column of that Schedule. Duty.  
Schedule.

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**SCHEDULE**

First Column	Second Column
Lubricating Oils ... ..	20 cents per imperial gallon

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\*Confirmed by GN 15/1968 and GN 21/1968.

L.R.O.

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Excise (General Provisions)

[Subsidiary]

86/1997.  
[196/2003  
250/2005].

**EXCISE DUTY (PETROLEUM PRODUCTS) ORDER**

*made under section 13(2)*

Citation.

**1.** This Order may be cited as the Excise Duty (Petroleum Products) Order.

Excise Duty  
on petroleum  
products.

**2.** Excise Duty on petroleum products is as set out hereunder—

<i>Product</i>	<i>Excise Duty Trinidad and Tobago cents per litre</i>		
Premium gasolene (leaded) ...	...	...	99.696
Regular gasolene (leaded) ...	...	...	99.696
Unleaded Premium Gasolene 95 Ron ...	...	...	10.00
Unleaded Super Gasolene 92 Ron ...	...	...	10.00
Unleaded Regular Gasolene 83 Ron ...	...	...	10.00
Domestic Kerosene ...	...	...	5.00
Auto Diesel ...	...	...	5.00

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\*Confirmed by LN 263/2005.

**EXCISE DUTY (EDIBLE OIL) ORDER**

\*9/1989.

*made under section 13(2)*

1. This Order may be cited as the Excise Duty (Edible Oil) Order. Citation.
2. The Excise Duty on edible oil other than deodorised edible oil is \$0.15 per litre. Excise Duty on edible oil.
3. This Order comes into operation on the 16th December 1988. Commencement.

**EXCISE DUTY (TOBACCO PRODUCTS) ORDER**

†177/2009.

*made under section 13(2)*

1. This Order may be cited as the Excise Duty (Tobacco Products) Order. Citation.
2. The Excise Duty on tobacco products is as follows: Excise Duty on tobacco products.

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Excise Duty</i>
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	\$26.23 per kilogram
2402.20.00	Cigarettes containing tobacco	\$3.81 per pack of 20 and so in proportion when not so packed
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	\$49.78 per kilogram

\*Confirmed by LN 13/1989.

†Confirmed by LN 208/2009 and took effect from 8th September, 2009.

*L.R.O.*

[Subsidiary]

124/1978.

**EXCISE DUTY (BEER) ORDER**

*made under section 13(2)*

Citation.

**1.** This Order may be cited as the Excise Duty (Beer) Order.

Excise Duty  
on beer.  
Ch. 87:52.

**2.** Subject to the provisions of the Brewery Act, Excise Duty on beer brewed in Trinidad and Tobago shall be one dollar and fifty cents for every gallon of wort of a specific gravity of one thousand and fifty degrees from which such beer was made, and so in proportion for any difference in quantity or gravity.

42/1957.  
[43/1960  
94/1961  
80/2009].

**EXCISE OFFICERS (OVERTIME) REGULATIONS**

*made under section 76*

Citation.

**1.** These Regulations may be cited as the Excise Officers (Overtime) Regulations, and shall come into operation on 21st February 1957.

Hours of duty.

**2.** The normal hours of duty of Officers shall be as follows:  
Weekdays ... .. 8.00 a.m. to 4.00 p.m. Provided that normally a recess for lunch will be taken between noon and 1.00 p.m.

Overtime fees.

**3.** Overtime fees at the rates set out in the Table appended hereto shall be payable in respect of the services of Officers out of normal office hours.

TABLE

[80/2009].

(a) Receiving or delivering spirits from warehouse or other services—each Officer other than a Guard—

	2005	2006	2007
On ordinary weekdays	\$57.27 for each hour or part thereof	\$58.99 for each hour or part thereof	\$67.84 for each hour or part thereof
On Saturdays, Sundays and public holidays	\$57.27 for each hour or part thereof for the first eight hours and thereafter \$76.36 for each hour or part thereof	\$58.99 for each hour or part thereof for the first eight hours and thereafter \$78.65 for each hour or part thereof	\$67.84 for each hour or part thereof for the first eight hours and thereafter \$90.44 for each hour or part thereof

(b) Receiving or delivering spirits from warehouse or other services—each Guard—

	2005	2006	2007
On ordinary weekdays	\$48.70 for each hour or part thereof	\$50.15 for each hour or part thereof	\$57.55 for each hour or part thereof
On Saturdays, Sundays and public holidays	\$48.70 for each hour or part thereof for the first eight hours and thereafter \$64.92 for each hour or part thereof	\$50.15 for each hour or part thereof for the first eight hours and thereafter \$66.86 for each hour or part thereof	\$57.55 for each hour or part thereof for the first eight hours and thereafter \$76.74 for each hour or part thereof

L.R.O.

**EXCISE REGULATIONS**

ARRANGEMENT OF REGULATIONS

**REGULATION**

1. Citation.
2. Obligations of manufacturers.
3. Removal of excisable goods.
4. Transportation.
5. *(Repealed by Act No. 37 of 1989).*
6. Certificates.
7. Drawbacks.
8. Entitlement of drawback.
9. Obtaining drawback.
10. Applying for drawback.
11. Purchasing of petroleum spirit or petroleum oil.
12. Books and machines.
13. Claiming drawback.

**FIRST SCHEDULE.**

**SECOND SCHEDULE.**

**THIRD SCHEDULE.**

**FOURTH SCHEDULE.**

**EXCISE REGULATIONS**

G. 27.12.1934.  
[37 of 1989  
239/1990  
6 of 1991].

*made under section 76*

1. These Regulations may be cited as the Excise Regulations. Citation.
2. Every manufacturer of petroleum spirit or petroleum oil shall observe the following regulations:
  - (a) he shall on request deliver to the Comptroller Tables showing the dimensions and the capacity in litres at every 1.3 centimetres in depth of each storing tank, collecting vessel or receiver. He shall also provide instruments for dipping those vessels;
  - (b) all distillates shall be run direct from the still to the approved collecting vessels or receivers and all residues shall be collected in approved vessels. The distillates and residues must remain undisturbed for three hours in the vessels in which they have been collected unless they have been previously taken account of by an Officer.
3. The removal of petroleum spirit and petroleum oil shall be in accordance with the provisions of the Petroleum Act and any other Act or Regulation for the time being in force relating thereto. Removal of excisable goods. Ch. 62:01.
4. Excisable goods other than petroleum spirit and petroleum oil shall not be transported between the hours of six in the evening and seven in the morning; provided that this regulation shall not apply to any such excisable goods which have been shipped or put afloat to be shipped as ships' stores or for exportation, or to any excisable goods for the removal of which between the hours of six in the evening and seven in the morning the Comptroller has given written permission; and all such excisable goods shall be conveyed direct either by rail and/or as far as is possible by the main roads of Trinidad and Tobago to the destination set out in the certificate. Transportation.
5. *(Repealed by Act No. 37 of 1989).*

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Excise (General Provisions)

[Subsidiary]

Excise Regulations

Certificates.  
First Schedule.  
Form.

6. Certificates required by section 37 of the Act shall be according to the form set out in the First Schedule.

Drawbacks.

7. For the purpose of these Regulations, the term “machine” means any engine employed for the traction of implements used in the tillage of the soil or for any other purpose that may be approved by the Minister.

Entitlement of  
drawback.

8. Any person using a machine as hereinbefore defined for any purpose as aforesaid is entitled to a drawback equal to the amount of Excise Duty which has been paid on any petroleum spirit or petroleum oil used in the machine for any purpose as aforesaid.

Obtaining  
drawback.

9. Every person desiring to obtain any drawback on any petroleum spirit or petroleum oil used in any machine under these Regulations shall make application therefor to the Comptroller, and no drawback shall be allowed in respect of any petroleum spirit or petroleum oil used in the machine referred to in the application prior to the date of the receipt by the applicant of a notice from the Comptroller that the application has been approved; provided that drawback shall continue to be allowed on any petroleum spirit and petroleum oil used in any machine in respect of which drawback has been allowed prior to the coming into force of these Regulations. Every such application shall state the full name and occupation of the person applying, the name of the estate or other place where the machine is to be used, the description of the machine, the distinguishing number to be marked on the machine, and the precise purpose for which the machine is to be used.

Applying for  
drawback.  
[239/1990  
6 of 1991].

10. Every person applying for drawback under these Regulations shall—

- (a) cause each machine to be marked with a distinguishing number in figures at least 6.4 centimetres high, which must be painted white on a black background on a conspicuous part of the machine;

(b) keep a stock book in the form in the Second Schedule in which shall be entered by some responsible person duly authorised by the applicant—

Second  
Schedule.

- (i) the stock of petroleum spirit or petroleum oil on hand when the machines first come into use, with the names of the persons from whom the petroleum spirit or petroleum oil was purchased or acquired and the date of the purchase;
- (ii) thereafter the quantities of petroleum spirit or petroleum oil received into stock, the names of the persons from whom purchased or otherwise acquired and the date and the number of the certificate accompanying any such purchase;
- (iii) the date of the issue of any such petroleum spirit or petroleum oil to the person in charge of any machine, the distinguishing number of the machine and the quantity issued;

(c) keep a record book in the form in the Third Schedule for each machine, bearing the number of such machine, in which shall be entered by the person in charge of the machine—

Third Schedule.

- (i) the date at which any petroleum spirit or petroleum oil is received for use in the machine, and the quantity thereof;
- (ii) the date and time at which any such petroleum spirit or petroleum oil is put into the machine, and the quantity thereof;
- (iii) the date and time at which the machine starts and ceases work;
- (iv) the nature of the work done and the locality;
- (v) the number of hectares worked, or the amount of any other work performed;

- (vi) the number of hours the machine has worked, and the quantity of petroleum spirit or petroleum oil used.

Purchasing of petroleum spirit or petroleum oil.

**11.** Every person who purchases petroleum spirit or petroleum oil for drawback shall cause the same to be stored in a separate room or building and kept entirely separate from any other petroleum spirit or petroleum oil purchased for other purposes, and in such room or building shall be kept all necessary implements to enable officers to take account of the petroleum spirit or petroleum oil.

Books and machines.

**12.** All books kept under these Regulations and all machines in which petroleum spirit or petroleum oil for drawback is used and all petroleum spirit or petroleum oil in use and procured for use under these Regulations shall at all times be open to inspection and examination by any officer, or by any person duly appointed by the Comptroller.

Claiming drawback.

**13.** Every person claiming any drawback under these Regulations shall furnish to the Comptroller—

- (a) a transcript of the entries made in the stock book at the end of every four weeks;
- (b) the certificates as required by Part IV of the Act, in support of the entries made for purchases of petroleum spirit or petroleum oil;
- (c) a transcript of the entries made in the record book at the end of every two weeks;
- (d) a statutory declaration in the form prescribed in the Fourth Schedule.

Fourth Schedule. Form.







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Excise (General Provisions)

[Subsidiary]

Excise Regulations

Regulation  
13(d).  
[6 of 1991].

FOURTH SCHEDULE

FORM OF DECLARATION

I, ..... do solemnly and sincerely declare that during the four weeks ended the ..... day of ....., 20....., I have used ..... litres of petroleum oil or petroleum spirit for tilling the soil\* ..... on the Plantation or Estate known as ..... situated at ....., that the petroleum oil or petroleum spirit has been subject to Excise Duty, that the transcripts of the stock book and record book accompanying this declaration are true and correct, that all the records required to be kept under the Regulations made under the Excise (General Provisions) Act, have been correctly kept and that the amount of refund claimed is ..... dollars ..... cents.

I make this declaration conscientiously believing the same to be true and according to the Statutory Declarations Act, and I am aware that if there is any statement in this declaration which is false in fact, which I know or believe to be false or do not believe to be true, I am liable to fine and imprisonment.

.....

Signature

\*Insert particulars if used for any other purposes.

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**EXCISE (FEES) REGULATIONS**

ARRANGEMENT OF REGULATIONS

**REGULATION**

1. Citation.
2. Interpretation.
3. Hours of duty.
4. Regauging.
5. Fee for gauging.
6. Rates of fees.
7. Overtime fees.

**SCHEDULE.**

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\*43/1957.

**\*EXCISE (FEES) REGULATIONS**

*made under section (76)*

Citation.

1. These Regulations may be cited as the Excise (Fees) Regulations and shall come into operation on 21st February 1957.

Interpretation.

2. In these Regulations—

“brewery” means the premises, rooms and places used in connection with the business of a brewer as defined for the purposes of the Brewery Act;

Ch. 87:52.

“distillery”, “package”, “rum”, “spirits”, and “wash” have the same meanings as are respectively assigned to them in the Spirits and Spirit Compounds Act;

Ch. 87:54.

“wort” has the same meaning as is assigned to it in the Brewery Act.

Hours of duty.

3. The normal hours of duty of Officers shall be as follows:

Weekdays ... 8.00 a.m. to 4.00 p.m. except that a recess for lunch may be taken between noon and 1.00 p.m.

Regauging.  
[239/1990  
6 of 1991].

4. (1) Every vat, receiver or vessel in which wash, worts, or spirits are collected in a distillery, brewery or in a warehouse shall be gauged by two Officers once in every three years as well as on each occasion when, in the opinion of the Comptroller, regauging has become necessary owing to structural alterations or other cause whereby the correctness of the most recent gauging might have been affected.

(2) A fee in accordance with the undermentioned scale shall be paid by the distiller, brewer or owner of the warehouse, vat, receiver, or vessel for every such vessel gauged or regauged under this regulation.

	\$
Wash Vat ... ..	50.00
Any vessel not exceeding 125 centimetres in height	40.00

\*These Regulations have been amended by the following: 92/1961, 95/1967, 249/1971, 61/1975, 113/1976, 79/1978, 136/1978, 51/1980, 34/1982, 78/1983, 73/1990, 239/1990, 6 of 1991, 208/1999, 224/1999, 108/2002, 97/2004, 79/2009.

	\$
Any vessel not exceeding 200 centimetres in height	50.00
Any vessel not exceeding 275 centimetres in height	75.00
Any vessel exceeding 275 centimetres in height	120.00
Any cylindrical vessel with a horizontal or near- horizontal axis           ...       ...       ...       ...	120.00

**\*5.** A fee for gauging, other than as required under regulation 4, shall be paid to the Comptroller in accordance with the undermentioned scale—

Fee for gauging.  
[239/1990  
6 of 1991].

(a) gauging packages, per package—

(i) Each Officer other than a Guard   30 cents per package of up to 545 litres capacity and so in proportion, for packages of greater capacity, in units of 545 litres or part thereof;

(ii) Each Guard   10 cents per package of up to 545 litres capacity and so in proportion, for packages of greater capacity, in units of 545 litres or part thereof;

(b) gauging packages and testing spirits, per package—

(i) Each Officer other than a Guard   45 cents per package of up to 545 litres capacity and so in proportion, for packages of greater capacity, in units of 545 litres or part thereof;

(ii) Each Guard   15 cents per package of up to 545 litres capacity and so in proportion, for packages of greater capacity, in units of 545 litres or part thereof.

\* See section 72 of Act No. 6 of 1991 for validation of reference made to this regulation in LN 78/1983.

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Excise (General Provisions)

[Subsidiary]

Excise (Fees) Regulations

Rates of fees.  
[34/1982  
78/1983  
208/1999  
108/2002  
97/2004  
79/2009].

6. Overtime fees at the rates set out in the Table appended hereto shall be payable to the Comptroller in respect of the services of Officers out of normal office hours. Application for such services shall be made to the Comptroller in writing and the applicant shall give a guarantee for the payment of the fees chargeable.

TABLE

- (a) Receiving or delivering spirits from warehouse or any other services—each officer, other than a guard—
  - (i) on ordinary weekdays \$67.84 for every hour or part thereof; and
  - (ii) on Saturdays, Sundays and Public Holidays \$67.84 for every hour or part thereof for the first eight hours and thereafter \$90.44 for each hour or part thereof; and
- (b) receiving or delivering spirits from warehouse or any other services—each guard—
  - (i) on ordinary weekdays \$57.55 for every hour or part thereof; and
  - (ii) on Saturdays, Sundays and Public Holidays \$57.55 for every hour or part thereof for the first eight hours and thereafter \$76.74 for each hour or part thereof.

Provided that on Saturdays, Sundays and Public Holidays and on weekdays between 5.00 p.m. and 6.00 p.m. one hour in excess of the actual time occupied in performing the service required (subject to a minimum of two hours in all) shall be charged in respect of each officer employed so as to cover the time spent in travelling to and from the place of employment.

Overtime fees.  
[79/2009].

7. (1) The overtime fees in respect of the services of officers out of normal office hours are payable to the Comptroller at the rates and for the years set out in the Schedule.

Schedule.

- (2) The fees set out in the Schedule in respect of—
- (a) the year 2005, are deemed to have come into effect on 1st January 2005;
  - (b) the year 2006, are deemed to have come into effect on 1st January 2006; and
  - (c) the year 2007, are deemed to have come into effect on 1st January 2007.

(3) Notwithstanding subregulation (1), any person who utilised any of the services mentioned in the Schedule shall be exempt from the payment of any sums of monies representing the difference between the rates which were payable, in respect of those services, before 1st January 2005 and the rates set out in the Schedule.

**SCHEDULE**

Regulation 7.  
79/2009.

**PART A**

Receiving or delivering spirits from warehouse or any other services—each officer, other than a guard—

	2005	2006	2007
On ordinary weekdays	\$57.27 for each hour or part thereof	\$58.99 for each hour or part thereof	\$67.84 for each hour or part thereof
On Saturdays, Sundays and Public Holidays	\$57.27 for each hour or part thereof for the first eight hours; and thereafter \$76.36 for each hour or part thereof	\$58.99 for each hour or part thereof for the first eight hours; and thereafter \$78.65 for each hour or part thereof	\$67.84 for each hour or part thereof for the first eight hours; and thereafter \$90.44 for each hour or part thereof

L.R.O.

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*Excise (General Provisions)*

**[Subsidiary]**

*Excise (Fees) Regulations*

**PART B**

Receiving or delivering spirits from warehouse or any other services—each guard—

	2005	2006	2007
On ordinary weekdays	\$48.70 for each hour or part thereof	\$50.15 for each hour or part thereof	\$57.55 for each hour or part thereof
On Saturdays, Sundays and Public Holidays	\$48.70 for each hour or part thereof for the first eight hours; and thereafter \$64.92 for each hour or part thereof	\$50.15 for each hour or part thereof for the first eight hours; and thereafter \$66.86 for each hour or part thereof	\$57.55 for each hour or part thereof for the first eight hours; and thereafter \$76.74 for each hour or part thereof