

**SPIRITS AND SPIRIT COMPOUNDS ACT**

**CHAPTER 87:54**

**Act**

**30 of 1933**

Amended by

2 of 1934	42 of 1967
43 of 1934	45 of 1979
19 of 1943	51/1980
36 of 1944	146/1982
8 of 1946	4/1985
15 of 1952	9 of 1990
50 of 1952	239/1990
2 of 1955	6 of 1991
3 of 1955	9 of 1997
29 of 1955	4 of 2014
33 of 1957	

**Current Authorised Pages**

<i>Pages (inclusive)</i>	<i>Authorised by L.R.O.</i>
1-2	..
3-24	..
25-26	..
27-32	..
33-36	..
37-70	..
71-82	..
83-93	..

**Index of Subsidiary Legislation**

	<i>Page</i>
Spirits and Spirit Compounds (Distillery) Regulations (G 25.1.34) ...	68
Racking, Blending and Bottling of Spirits and Compounds Regulations (G 30.12.33) ... ..	79
Spirits and Spirit Compounds (Exportation from Warehouse) Regulations (GN 68/1959) ... ..	80
Warehousing of Compounds on Drawback Regulations (G 30.12.33) ...	81
Methylated Spirits Regulations (G 11.1.34) ... ..	82
Warehousing of Spirits Regulations (LN 14/1998) ... ..	88

**Note on Adaptation**

1. Certain fees in this Chapter were increased by the Commission under paragraph 4 of the Second Schedule to the Law Revision Act (Ch. 3:03). Where this occurs, a marginal reference in the form indicating an amendment is made to LN 51/1980 (the Legal Notice by which the President's approval was signified).

2. Under paragraph 6 of the Second Schedule to the Law Revision Act (Ch. 3:03) the Commission amended certain references to public officers in this Chapter. The Minister's approval of the amendments was signified by LN 52/1980, but no marginal reference is made to this Notice where any such amendment is made in the text.

**CHAPTER 87:54**

**SPIRITS AND SPIRIT COMPOUNDS ACT**

ARRANGEMENT OF SECTIONS

**SECTION**

1. Short title.
2. Interpretation.
3. Powers of police.  
Powers of officers of Customs and Excise.

**PART I**

**ADMINISTRATION**

4. Administration of Customs and Excise Department.
5. Acts may be done by any officer appointed by the Comptroller.
6. Powers of Comptroller to settle disputes and enquiries.

**PART II**

**LICENCES TO DISTIL SPIRITS**

7. Distiller's licence.
8. To whom distiller's licence may be granted.
9. Distiller's licence not to be granted in Port-of-Spain, San Fernando or Arima.
10. Capacity of still.
11. Licence not transferable.
12. Licence may be surrendered.
13. Still not to be used after licence or permit expires.
14. Authority to keep still after licence expires.
15. Distiller not to be retailer of spirits.
16. Distiller not to permit servant, tenant or licensee to keep spirit shop near distillery.
17. Restrictions on retailers of spirits being distillers.
18. Licensee to give security.
19. Refusal and revocation of distiller's licence.
20. Stills for experimental purposes or for commercial purposes other than manufacture of spirits.

ARRANGEMENT OF SECTIONS—*Continued*

## SECTION

## PART III

## REGULATIONS FOR DISTILLERS

## GENERAL RULES

21. Regulations for distilleries.
22. Infringement of Regulations.
23. Entry of premises, etc., to be made by distillers.  
Entry by partners and companies.
24. Notice to alter vessels, etc.
25. Mode of ascertaining capacity of packages containing spirits at a distillery.
26. Distiller to provide scales, weights and meters.
27. Description of scales, weights and meters.
28. Custody of scales, weights and meters.
29. Officer to use scales, weights and meters.
30. Offences in regard to scales, weights or meters.
31. Books to be kept by distiller.
32. Books open for inspection.
33. Penalties in foregoing cases.
34. Officer may take account and samples.
35. Allowance for refuse matter in vats.
36. Distiller to make return of spirits made.
37. Use of spirits for fortifying colouring matter.
38. Officer may take sample of colouring matter for testing.

## PART IV

## DEALERS IN STILLS

39. Still dealers' licences and possession of stills.
40. Counterfoil certificate book to be kept by still dealer.  
Still not to be removed by distiller without certificate.  
Still not to be removed by any person without certificate.
41. Power to search and arrest persons conveying stills, etc.
42. Still dealer not to be concerned in sale of spirits.
43. Refusal or revocation of still dealer's licence.
44. Bond to be given by still dealer.

**SECTION**

**PART V**

**WAREHOUSES**

45. Warehouses for storing spirits.
46. Spirits or compounds at owner's risk in Government warehouse.
47. Account of spirits warehoused.
48. Certificate of receipt into warehouse.
49. Spirits and compounds may be racked, etc., in bond.
50. Removal for re-warehousing.
51. Rules as to re-warehousing of spirits or compounds removed from one warehouse to another.
52. Spirits not re-warehoused upon removal for re-warehousing to be forfeited.
53. Duties, etc., to be paid before spirits can be delivered for consumption in Trinidad and Tobago.
54. Spirits and compounds in Government warehouse to be cleared within two years, or else re-warehoused.
55. Spirits and compounds not re-warehoused at end of two years may be sold.
- 55A. Regulations.

**PART VI**

**REMOVAL AND EXPORTATION OF SPIRITS**

**REMOVAL OF SPIRITS**

56. Permits.
57. Penalty for removal without permit.
58. Permit for removal from distillery and from warehouse.
59. Separate permit for each package and mode of affixing permit.
60. Magistrate may issue permit on emergency.
61. Seller not to recover price of spirits removed without permit or certificate.
62. Packages from distillery to be numbered and marked.
63. Removal of spirits from distillery to warehouse.
64. Bond to be given for spirits cleared for exportation.

**PART VII**

**COMPOUNDS**

65. Prohibition of compounding without a licence.
66. By whom licences granted.

ARRANGEMENT OF SECTIONS—*Continued*

## SECTION

67. Transfer of licence.
68. Entry of premises.
69. Receipt and delivery of spirits.
70. Officer may take stock of compounder.
71. Compounds for exportation or ships' stores may be warehoused on drawback.  
Drawback to be at the rate of Excise duty paid on spirits.
72. Restrictions on sale of compounds.

## PART VIII

**BAY RUM AND PERFUMED SPIRITS**

73. Permit to manufacture bay rum and perfumed spirits.
74. Excise duty on spirits used in manufacturing bay rum and perfumed spirits.
75. Offences and penalties.
76. Drawback when warehoused for exportation.
77. Standards of quality.

## PART IX

**MEDICINAL SPIRITS**

78. Definitions.
79. Preparation of medicinal spirits.
80. Licences to prepare medicinal spirits.
81. Licensed premises.
82. Duty on spirits used in preparation of medicinal spirits.
83. Entry of licensed premises.
84. Spirits for the preparation of medicinal spirits.
85. Drawback on medicinal spirits when warehoused for exportation.
86. Standard of quality.
87. Officer may take stock, etc.
88. Officer may take samples.
89. Liability of licensee.
90. Cancellation of licence.
91. Cases where a licence is cancelled or lapses.
92. Regulations.
93. Exemption.

SECTION

**PART X**

**VINEGAR**

94. Definitions.
95. Manufacture of vinegar.
96. Licences to manufacture vinegar.
97. Licensed premises.
98. Exemption from duty of spirits used in the manufacture of vinegar.
99. Entry of premises.
100. Spirits for the manufacture of vinegar.
101. Standard of quality.
102. Exemption from Excise duty.
103. Return of vinegar manufactured.
104. Officers may take stock, etc.
105. Officer may take samples.
106. Liability of licensee.
107. Cancellation of licence.
108. Cases where a licence is cancelled or lapses.
109. Regulations.

**PART XI**

**METHYLATED SPIRITS**

110. Application.
111. Exemption from Excise duty.
112. Persons authorised to methylate.
113. Licence for authorised methylator.
114. Persons authorised to supply methylated spirits.
115. Licence for retailer of methylated spirits.
116. Where spirits may be methylated.
117. Mode of methylation.
118. Receipt and supply of methylated spirits.
119. Stock account of methylated spirits.
120. Rules for retailer of methylated spirits.
121. Officer may enter and inspect premises.
122. Unlawful supply and receipt of methylated spirits.

ARRANGEMENT OF SECTIONS—*Continued*

## SECTION

- 123. Unlawful possession of methylated spirits.
- 124. Licence may be suspended or revoked.
- 125. Penalty for purifying methylated spirits.
- 126. Regulations.

## PART XII

## SUPPLEMENTAL

## GENERAL OFFENCES AND POWERS AND DUTIES OF OFFICERS

- 127. Possessing or conveying unlawfully made spirits.
- 128. Penalty for being concerned in evasion of payment of Excise duty, etc.
- 129. Powers of officer suspecting unlawful possession of still, etc.  
Power to arrest.
- 130. Officer may stop persons suspected of conveying spirits without permit or certificate.
- 131. Persons violently opposing law to be guilty of indictable offence.
- 132. Obstructing officer in performance of duty.
- 133. Penalty on licensed persons not producing their licence on demand of officer.
- 134. Power of officer to enter distillery at all times.
- 135. Power of officer to enter by force.
- 136. Officer may break ground in distillery.
- 137. Assistance at distillery.
- 138. Penalty for excessive or deficient stock at distillery.
- 139. Officer may take samples at licensee's premises.
- 140. Licensee to assist officer in taking stock.
- 141. Forfeiture of spirits.
- 142. Comptroller may place officer to watch distillation.
- 143. Officer when so authorised may enter and remain in distillery.
- 144. Hindering officer from entering distillery.
- 145. Offenders informing to be discharged.
- 146. Penalties may be mitigated by Magistrate.
- 147. Employment of officer under Act.
- 148. Question as to person being licensed.

**SECTION**

**PART XIII**

**INSTRUMENTS, SAMPLES AND FORMS**

149. Comptroller may require instrument for measuring and testing spirits to be fixed to still.
  150. Determining strength of spirits and gravity of wash.
  151. Certificate of correctness of instrument.
  152. Samples of spirits may be distilled to ascertain strength.
  153. Comptroller to direct use of books, etc.
-

## CHAPTER 87:54

## SPIRITS AND SPIRIT COMPOUNDS ACT

1950 Ed.  
Ch. 32, No. 9.  
30 of 1933.

**An Act relating to the Manufacture, Removal, Warehousing,  
and Sale of Spirits and Compounds of Spirits.**

Commencement.

[1ST JANUARY 1934]

Short title.

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

Interpretation.  
[15 of 1952  
2 of 1955  
42 of 1967  
239/1990  
6 of 1991].

**2.** In this Act—

“alcohol” means ethanol or ethyl alcohol;

“alcoholic strength by volume” or “Alc./Vol.” means the ratio of the volume of pure alcohol present in a mixture of alcohol and water at 20° Celsius to the total volume of the mixture at the same temperature;

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

“Comptroller” means the Comptroller of Customs and Excise;

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

“compounds” means compounded spirits which have been prepared in Trinidad and Tobago by adding any ingredient or flavouring to spirits; but the expression “compounds” shall not include rum made in Trinidad and Tobago which is cured or otherwise treated, but not so as to cause obscuration amounting to more than 5.8 per cent Alc./Vol. or bay rum or perfumed spirits made in accordance with Part VIII, or medicinal spirits made in accordance with Part IX, or vinegar made in accordance with Part X, or gin;

“designated hydrometer” means the hydrometer permitted to be used in the Organisation Internationale de Metrologie Legale system of alcoholic strength measurement;

- “distil” includes rectify and re-distil;
- “distillation” includes rectification and re-distillation;
- “distiller” means any person to whom a distiller’s licence has been granted under this Act;
- “distillery” means the building or premises defined in the licence issued under this Act in which spirits may be distilled or rectified;
- “drawback” means a repayment to a compounder of the Excise duty on compounded spirits on their receipt into warehouse for exportation or ship’s stores;
- “Excise Act” means this or any other Excise Act or any rule or regulation having the force of law for the time being in force relating to intoxicating liquor;
- “gin” means the spirits produced in Trinidad and Tobago by re-distillation after maceration in spirits of juniper, fennels, coriander or any other flavouring material ordinarily used in the manufacture of gin;
- “medicinal spirits” means any medicinal preparation containing spirits and prepared in Trinidad and Tobago under this Act according to formulae laid down in the British Pharmacopoeia or expressly approved in writing by the Chief Medical Officer, but does not include any preparation compounded for the use of a particular person by a licensed druggist in execution of a prescription issued to such person by a medical practitioner or dentist registered under the Medical Board Act;
- “methylated spirits” means spirits mixed with any substance or combination of substances approved for the purpose of methylation, or imported methylated spirits;
- “neutral spirits” means alcohol, or a mixture of alcohol and water, of such purity that irrespective of the method of preparation or the nature of the raw materials used, that it has no odour or flavour other than that derived from ethyl alcohol;
- “obscuration” means the difference between the true strength of any spirits or compounds, as ascertained in accordance with

Ch. 29:50.

section 152, and the strength indicated by the direct application of the designated hydrometer to such spirits or compounds, expressed as “per cent Alc./Vol. at 20°Celsius”;

“officer” means the Comptroller or any person acting under the instructions of the Comptroller for the purposes of this Act;

“package” means any vessel which contains or is capable of containing any spirits and includes a combination of such vessels packed or stacked so as to form one unit when only for use in vatting;

“prescribed” means prescribed by the Comptroller;

“proper officer” means the officer who is assigned by lawful authority for the performance of any particular duty under this Act or under the Regulations, or any officer superior in matters of Customs or Excise to the officer;

“rum” means an alcoholic beverage distilled from any fermented product of the sugar cane in such a way that the beverage possesses the taste, aroma and other characteristics generally attributed to rum;

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

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

“still dealer” and “dealer in stills” means any person licensed under this Act to deal in stills;

“vinegar” means any liquid imported or prepared in Trinidad and Tobago under this Act and derived wholly from alcoholic and acetous fermentation containing not less than four per cent of acetic acid;

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

“warehoused” means deposited in a warehouse;

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

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

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

Powers of police.

Ch. 84:10.

(2) 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.

Powers of officers of Customs and Excise.

## PART I

### ADMINISTRATION

**4.** The administration of the Customs and Excise Department of Trinidad and Tobago shall be under the management of the Comptroller, and, for the better carrying of this Act into effect there shall be appointed from time to time such numbers of officers as may be necessary for the purposes of this Act.

Administration of Customs and Excise Department.

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

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

**6.** (1) If any dispute shall arise between any person and any officer of Excise as to the seizure or detention of any ship or goods, or as to any apparently accidental omission, inadvertency, or non-compliance with the laws and Regulations relating to Excise, the

Powers of Comptroller to settle disputes and enquiries.

Comptroller may determine the dispute as he may think fit, and if he finds that any penalty or forfeiture has been incurred he may mitigate or remit the same.

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

## PART II

### LICENCES TO DISTIL SPIRITS

Distiller's  
licence.  
[51/1980  
4/1985].

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

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

(3) Any person who uses any still or makes or distils any spirits in contravention of this section shall, for every such offence, incur a penalty of eight thousand dollars, and the still, and all apparatus used or for use therewith, together with the contents thereof, and all spirits, or materials for distilling spirits found therewith, or on the premises, shall be forfeited, and may be seized by any officer.

(4) The Comptroller may, with the approval of the Minister, refuse to issue any licence in respect of a new distillery without assigning a cause.

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

To whom distiller's licence may be granted.

**9.** A distiller's licence shall not be granted to any person to use a still within the limits of the City of Port-of-Spain or the suburbs thereof, or within the limits of the City of San Fernando or the Borough of Arima.

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

**10.** A distiller's licence shall not be granted to any person to use any still, unless the body of the still without the head is of the capacity or content of one thousand, eight hundred and eighteen litres or upwards, or, if a continuous still, unless the still is capable of producing in twenty-four hours one thousand, two hundred and ninety-five litres of alcohol except that in respect of stills intended for use in the manufacture of gin only, the Comptroller may grant a licence for the use of a still of a smaller capacity.

Capacity of still. [2 of 1955 239/1990].

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

Licence not transferable.

**12.** Any person to whom any distiller's licence or permit has been granted under this Act may surrender the same to the Comptroller.

Licence may be surrendered.

**13.** It is not lawful for any person at any time after the expiration of the time for which a distiller's licence or a permit under section 20 is granted, or after the revocation or surrender of the licence or permit, to continue to use any still, or make any

Still not to be used after licence or permit expires.

wash, or distil any spirits, unless such person has obtained a new licence or permit, as the case may be; and if any person continues to use any still, or makes any wash, or distils any spirits, contrary to this Act, every such person shall, for every such offence, incur a penalty of eight thousand dollars, and all such wash and spirits, and such still, and all apparatus used or for use therewith, together with the contents thereof, and all spirits, or materials for distilling spirits found therewith, or in the premises, shall be forfeited, and may be seized by any officer.

Authority to keep still after licence expires. [29 of 1955].

**14.** (1) Except as provided in section 39, a person shall not keep or have in his possession any still the licence or permit for which has expired or been revoked, or surrendered, unless he first obtains authority for so doing in writing under the hand of the Comptroller. The authority may be granted subject to a bond as is mentioned in subsection (2), and shall be issued for such period and under such conditions as the Comptroller may think fit; and if any such person shall continue to keep in his possession any still the licence or permit for which has expired or been revoked or surrendered, without obtaining the authority, or in contravention of any of the conditions on which the authority was issued, he shall, for every such offence, incur a penalty of eight thousand dollars, and the still, and all apparatus used or for use therewith, together with the contents thereof, and all spirits, or materials for distilling spirits found therewith or in the premises, shall be forfeited, and may be seized by any officer.

(2) The Comptroller may before issuing the authority require the person intending to keep or have in his possession any such still to enter into a bond with a sufficient surety or sureties in the sum of ten thousand dollars conditioned for the payment by such person and his surety of any penalty or sum of money which may be imposed upon such person for a contravention of any of the conditions on which the authority was issued.

Distiller not to be retailer of spirits. [29 of 1955 239/1990 6 of 1991].

**15.** Save as provided in this section and in section 17, no person who is the holder of a distiller's licence, and no person authorised or permitted to keep or use a still under section 14 or section 20, shall be a retailer of spirits, or be in any manner interested or concerned in the trade or business of a retailer of spirits except

that a licensed distiller may sell from a warehouse at any one time any quantity of spirits distilled by him not being less than one hundred and ten litres contained in one package or less than six litres contained in bottles packed in one case; and if any such person shall retail or knowingly suffer or permit any servant or other person in his employ to retail spirits or be in any manner interested or concerned in the trade or business of a retailer of spirits, otherwise than as authorised by this section, he shall, for every such offence, incur a penalty of four thousand dollars.

**16.** Any distiller who knowingly suffers or permits any person, being his servant, tenant or licensee, to keep or use for the sale of spirits, any shop, house, or building being within four hundred metres in a direct line from any still in respect of which a licence has been granted, shall unless permission in writing in that behalf has been granted by the Comptroller in each and every case incur a penalty of two thousand dollars, together with a further penalty of two hundred dollars for every day that any such shop, house, or building shall be so kept or used.

Distiller not to permit servant, tenant or licensee to keep spirit shop near distillery. [29 of 1955 239/1990].

**17.** (1) Except with the written permission of the Minister and subject to such conditions as may be contained in the permission, no retailer of spirits shall be a distiller, or have any part or share in any distillery, or be in any manner interested or concerned in the trade or business of a distiller.

Restrictions on retailers of spirits being distillers.

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

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

Licensee to give security.

Refusal and revocation of distiller's licence.

**19.** The Comptroller may refuse to grant a distiller's licence, or revoke and cancel any distiller's licence, whenever the person holding or applying for any such licence is convicted of any offence under any Excise Act.

Stills for experimental purposes or for commercial purposes other than manufacture of spirits. [29 of 1955].

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

(2) The conditions shall be set out on the permit, and any person doing any act or making any omission in contravention of any such condition shall, for every such offence, incur a penalty of four thousand dollars; and the still, and all apparatus used or for use therewith, together with the contents thereof, and all spirits, or materials for distilling spirits found therewith, or in the premises, shall be forfeited, and may be seized by any officer.

(3) The Comptroller may before issuing a permit under this section require the person intending to keep or use any such still to enter into a bond with a sufficient surety or sureties in the sum of ten thousand dollars conditioned for the payment by such person and his surety of any penalty or sum of money which may be imposed upon such person for a contravention of any of the conditions on which the permit was issued.

### PART III

## REGULATIONS FOR DISTILLERS

### GENERAL RULES

Regulations for distilleries.

**21.** Every distiller shall observe such Regulations as may be from time to time prescribed by the Comptroller, with the approval of the Minister.

Infringement of Regulations.

**22.** For any contravention of the Regulations referred to in section 21, the distiller shall incur a penalty of four thousand dollars, and an additional penalty of one thousand dollars for every day

during which the contravention continues; and any spirits made in contravention of such Regulations shall be deemed to be spirits unlawfully made.

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

Entry of premises, etc., to be made by distillers. [2 of 1955].

(2) Any entry required by any Excise Act shall in the case of a partnership, be signed by the partners, but where the number of partners exceed three, the entry shall be made and signed by at least three partners; and if the business is carried on by a company registered under the Companies Act the entry shall be under the seal of the company except that an entry signed by some person authorised on that behalf by any such company under its seal shall be treated as being under the seal of the company.

Entry by partners and companies.

Ch. 81:01.

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

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

Notice to alter vessels, etc. [2 of 1955].

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

Mode of ascertaining capacity of packages containing spirits at a distillery.  
[6 of 1991].

**25.** In every distillery the capacity of every package shall be calculated either by reference to the weight and hydrometer indication of the spirits contained therein by means of the tables prepared for use with the designated hydrometer for the purpose or by reading of the meter attached to the machine by which the spirits have been dispensed into the package.

Distiller to provide scales, weights and meters.  
[6 of 1991].

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

Description of scales, weights and meters.  
[6 of 1991].

**27.** (1) The scales shall be ordinary beam or platform scales capable of weighing 605 kilogrammes, and the weights shall be based on Standard International units and be capable of weighing, to the nearest 454 grammes, any weight up to 605 kilogrammes.

(2) Meters shall be of a type approved by the Comptroller, subject to such Regulations as may be made under this Act.

Custody of scales, weights and meters.  
[6 of 1991].

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

Officer to use scales, weights and meters.  
[6 of 1991].

**29.** Every distiller shall permit any officer to use the scales, weights and meters for the purpose mentioned above, and shall, with his servants and workmen, whenever required by any officer, measure and assist in weighing and measuring in taking account of any such spirits.

Offences in regard to scales, weights or meters.  
[6 of 1991].

**30.** (1) If any distiller refuses or neglects to comply with any of the provisions of section 26, 27, 28 or 29, he shall incur a penalty of one thousand dollars.

(2) If any distiller—

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

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

he shall incur a penalty of eight thousand dollars and all such false or unjust scales, weights and meters shall be forfeited.

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

Books to be kept by distiller.

**32.** Such books shall be open for the inspection of all officers, and the distiller shall allow any officer to take any extract therefrom at any time.

Books open for inspection.

**33.** If any distiller—

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

Penalties in foregoing cases.

he shall incur a penalty of eight thousand dollars.

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

Officer may take account and samples.

Allowance for refuse matter in vats.

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

Distiller to make return of spirits made.

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

Use of spirits for fortifying colouring matter. [239/1990 6 of 1991].

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

- (a) spirits shall not be used in the making of the colouring matter;
- (b) when made, the colouring matter shall be conveyed into the spirit store, and there fortified with spirits;
- (c) the spirits to be used for fortifying colouring matter shall be issued by the proper officer on a permit to the distiller, who shall enter the quantity and strength of the spirits in his stock account;

- (d) the permit shall state that the spirits permitted are for the purpose of fortifying colouring matter, and shall also state the number of litres of colouring matter fortified;
- (e) all packages containing colouring matter shall be so marked.

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

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

Officer may take sample of colouring matter for testing.

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

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

#### PART IV

#### DEALERS IN STILLS

**39.** (1) Except as is provided for by sections 7, 14 and 20, no person shall have in his possession or under his control in any manner or in any place, or shall make, or repair, or keep for sale or sell any still or part of a still without first obtaining a licence from the Comptroller, to be called a “still dealer’s licence”, for which an annual duty of twenty-five dollars shall be paid. The licence shall expire on 31st December of the year during which it was issued, and shall be granted in respect of premises, to be named in the licence, on which the still dealer’s business is carried on, and shall not be assigned without the consent in writing of the Comptroller.

Still dealers’ licences and possession of stills. [51/1980].

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

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

- (b) the name and address of the person or persons to or for whom any still or part of a still has been sold, made, or repaired by him;
- (c) the place or places where the still or part thereof has been sold, made, or repaired;
- (d) the time at which the still or part thereof was delivered to the person to or for whom it was made or repaired.

The book shall be open at all times to the inspection of all officers.

(3) Any person committing a breach of any of the provisions of this section shall incur a penalty of eight thousand dollars.

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

Counterfoil certificate book to be kept by still dealer.

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

Still not to be removed by distiller without certificate.

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

Still not to be removed by any person without certificate.

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

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

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

Power to search and arrest persons conveying stills, etc.

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

Still dealer not to be concerned in sale of spirits.

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

Refusal or revocation of still dealer's licence.

Bond to be given by still dealer.

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

#### PART V

#### WAREHOUSES

Warehouses for storing spirits. [4 of 2014].

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

(2) Before any building may be used as a private warehouse, a bond, in the sum of twenty-five per cent of the duty and tax payable on the goods as may from time to time in each case be required by the Comptroller, shall be given by the warehouse-keeper, with one or more sufficient sureties, conditioned on due payment of all duties and the due observance of the provisions of this Act and of any Regulations hereunder, but—

- (a) no action shall be brought against the Government or any of its officers for loss or damage occasioned to goods while in the warehouse, or for any wrong or improper delivery of goods therefrom;
- (b) no warehouse-keeper shall by himself or by any person in his employ open or gain access to any warehouse except in the presence of an officer acting in the execution of his duty;
- (c) the Comptroller may, with the approval of the Minister, at any time revoke his approval of the

warehouse, and upon the revocation all spirits and compounds must be removed therefrom as he directs, and unless within such time as the Comptroller allows, all such spirits and compounds shall be so removed either upon payment of duty or to be immediately re-warehoused in another warehouse, or exported or shipped as ship's stores, then such spirits or compounds shall be forfeited, and may be seized by any officer.

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

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

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

**47.** Immediately on the arrival of any spirits or compounds which may be warehoused under the provisions of this Act, the proper officer having the charge of the warehouse shall take an account of the contents of every package by gauge, and the strength of the spirits or compounds contained therein, and shall enter an account thereof, with the marks and number of each such package, in a book to be kept by him for that purpose.

Account of spirits warehoused.

**48.** The officer having the charge of the warehouse, after taking such account as mentioned above, shall deliver to the party warehousing such spirits or compounds, or any person requiring the same on his behalf, a certificate specifying the marks and number of each of the several packages, and the several particulars

Certificate of receipt into warehouse.

so found by him as mentioned above, with the day of the month and year when the spirits or compounds were warehoused as aforesaid, and the date and number of the permit under which the spirits have been received.

Spirits and compounds may be racked, etc., in bond. [29 of 1955].

**49.** The Comptroller may allow racking, bottling or blending operations of spirits or compounds in warehouse in accordance with Regulations made for that purpose by the Minister. The Regulations may include provisions fixing the minimum capacity of containers which may be used.

Removal for re-warehousing.

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

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

**51.** The description, quantity, and strength of the spirits or compounds contained in each package shall, previously to the delivery of the same for removal, be ascertained by the officer in whose custody the same shall be, and the particulars thereof shall be transmitted by him at the time of the removal to the officer of the place of destination, and the person requiring the removal thereof shall enter into a bond with one sufficient surety in a sum equal at least to the duty chargeable on such spirits or compounds for the due arrival and re-warehousing thereof at the place of destination within such time as the officer who issues the permit may direct. The bond shall be taken by the proper officer either at the place of removal or the place of destination as best suits the residence or convenience of the parties interested in the removal; and if the bond is given at the intended place of destination, a certificate thereof under the hand of the proper officer at such place shall, at the time of the removal of the spirits or compounds, be

produced to the proper officer at the place of removal, and such bond shall not be discharged unless the spirits or compounds, together with the permit for the same, are produced to the proper officer and the spirits and compounds duly re-warehoused at the place of destination within the time allowed for the removal, or are otherwise accounted for to the satisfaction of the Comptroller, nor until the full duties due upon any deficiency of the spirits or compounds not so accounted for are paid.

**52.** If any spirits or compounds, for the removal of which a permit is granted under this Act, are not re-warehoused at the warehouse mentioned in the permit within the time allowed by the permit for re-warehousing the same, such spirits or compounds may be seized by any officer, and shall be forfeited, unless the Comptroller, upon proof that the failure to warehouse or deliver the same has been occasioned by unavoidable accident or necessity, shall order the same to be restored to the owner or claimant thereof except that if, upon the arrival of spirits or compounds removed as mentioned above at a warehouse, the parties desire forthwith to export the same, or pay duty thereon for consumption in Trinidad and Tobago, without actually lodging the same in the warehouse for which they have been entered and examined to be warehoused, the proper officer at such place may, after all the formalities of entering and examining the spirits or compounds for warehousing have been duly performed, permit the same to be entered and shipped for exportation, or to be entered and delivered for use in Trinidad and Tobago, upon payment of the duties due thereon, as if the spirits or compounds had been actually lodged in the warehouse, and all spirits or compounds so exported or for which the duties have been so paid shall be deemed to have been duly cleared from the warehouse.

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

**53.** No spirits or compounds which are warehoused under this Act shall be delivered out of any such warehouse for consumption in Trinidad and Tobago until the owner intending to remove the same has paid to the Comptroller the full duties payable in respect of all such spirits or compounds intended to be so removed, according to the quantity of the same and the rate of Excise duty in

Duties, etc., to be paid before spirits can be delivered for consumption in Trinidad and Tobago.

force at the time of the removal, together with any rent and other charges that may be due and unpaid; and the Comptroller shall thereupon sign and give to the owner a warrant for the delivery of the spirits, specifying in the warrant the numbers and marks of the packages in respect of which such duty, rent and other charges have been paid; and the officer having the charge of the warehouse shall, upon the owner of the spirits or compounds, or some person on behalf of the owner, producing the warrant and a request note, issue a permit for the removal of the same, and deliver up the spirits or compounds as shall be mentioned in the warrant except that—

- (a) the payment of duty in respect of spirits made in Trinidad and Tobago and removed from any warehouse for the manufacture of compounds may, at the discretion of the Comptroller, be deferred for a period not exceeding eight months from the date of the removal, if the owner of the spirits secures the payment of such duty by a bond with one or more sufficient sureties in a sum equal at least to the duty chargeable in respect of the spirits, or by a general bond in such sum as may be required by the Comptroller;
- (b) before any compounds which have been deposited on drawback in any warehouse are delivered for consumption in Trinidad and Tobago, there shall be paid, in addition to the current rate of Excise duty thereon, a further sum calculated at the same rate as the allowance for the time being in force under section 71(2).

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

**54.** All spirits or compounds warehoused in a warehouse provided by the Government shall be cleared either for use in Trinidad and Tobago or for exportation within two years from the day on which the same were warehoused, unless the owner of the spirits or compounds is desirous of re-warehousing the same, in which case, at the expiration of two years from the date of warehousing, the same shall be examined by the proper officer

and the quantity so found shall be re-warehoused in the name of the then owner in the same manner as on first warehousing. Any warehouse rent and charges due and unpaid up to the time for re-warehousing shall be paid before the goods shall be re-warehoused.

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

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

**55A.** The Minister may make Regulations for carrying into effect any or all of the provisions of this Part.

Regulations. [9 of 1997].

## PART VI

### REMOVAL AND EXPORTATION OF SPIRITS

#### REMOVAL OF SPIRITS

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

Permits.

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

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

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

Penalty for  
removal without  
permit.

**57.** (1) If any person—

- (a) sends out, delivers, removes, or receives any spirits or compounds required to be accompanied by a permit without a permit;
- (b) sends out, delivers, removes, or receives any spirits or compounds differing in quantity, denomination, or strength from that expressed in the permit accompanying the same;
- (c) having obtained a permit, does not send out therewith the spirits or compounds therein described, or deliver the permit to the proper officer within or at the time required by the permit;
- (d) requests, obtains, or uses any permit, or causes or suffers any permit to be requested, obtained, or used for any purpose other than that of accompanying the removal and delivery of the spirits or compounds therein described;
- (e) produces, or causes or suffers to be produced, to any person any permit as having been received with spirits or compounds other than those therein described;
- (f) fraudulently makes any entry, obliteration, alteration, cancellation or erasure in any permit, or knowingly uses any permit on which any entry, obliteration, alteration, cancellation, or erasure has been so made; or
- (g) in any manner uses, or causes or suffers to be used, any permit so that any account of spirits or compounds kept or checked by an officer may be frustrated or evaded,

he shall, in addition to any other penalty or forfeiture, incur a penalty of eight thousand dollars.

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

**58.** A permit shall not be granted to a distiller for the removal from a distillery of a package containing less than one hundred and ten litres of spirits manufactured in Trinidad and Tobago, and a permit shall not be granted for the removal from warehouse of spirits or compounds manufactured in Trinidad and Tobago and intended for consumption in Trinidad and Tobago except in accordance with Regulations made in that behalf by the Minister. The Regulations may include provisions fixing the minimum quantities which may be removed and the minimum capacity of containers which may be used.

Permit for removal from distillery and from warehouse. [29 of 1955 239/1990 6 of 1991].

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

Separate permit for each package and mode of affixing permit.

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

Magistrate may issue permit on emergency.

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

**61.** If any permit or certificate required by any Excise Act for spirits or compounds is not sent and delivered with the spirits or compounds to the buyer, the seller shall be rendered incapable of recovering from the buyer the value or price, in any Court of justice.

Packages from distillery to be numbered and marked.  
[2 of 1955  
239/1990  
6 of 1991].

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

Removal of spirits from distillery to warehouse.

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

Bond to be given for spirits cleared for exportation.  
[29 of 1955  
4 of 2014 ].

**64.** Where the owner of any warehoused spirits or compounds is desirous of exporting the same from Trinidad and Tobago, the proper officer may, on the application of the owner, and on his giving such security by bond in the sum of twenty-five per cent of the duty and

tax payable on the goods, and upon payment of the rent and any charges due thereon, grant a permit for the removal and exportation of the spirits or compounds from Trinidad and Tobago, without payment of the duties imposed by this Act, either in packages or in bottles packed in cases of such content, size or quantity as the Minister may by Regulation specify, or in packages of such smaller size as the Comptroller may in any particular circumstances prescribe, and the spirits or compounds shall thereupon be subject to the Customs laws as if they were goods liable to duties of Customs unpaid which had been warehoused under the Customs laws except that the Comptroller may permit the shipment of spirits or compounds as ships' stores, without payment of duty, in such quantities, and subject to such conditions as he thinks fit.

#### PART VII

#### COMPOUNDS

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

Prohibition of compounding without a licence.

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

**66.** (1) The Comptroller may in his discretion on application by any person, and on payment of an annual licence duty of two hundred and fifty dollars, grant to such person a licence to compound spirits. The licence whenever granted expires on the 31st December in each year.

By whom licences granted. [29 of 1955 51/1980].

(2) Licences may be granted for a proportional part of a year to persons who have not been licensed during the previous twelve months, upon payment of duty according to the quarter of the year in which the licence is issued.

(3) No licence to compound spirits shall authorise the making of compounds wherein the characteristic flavour of the original spirits is retained, and the Comptroller may, with the

consent of the Minister, by notice in writing addressed to him revoke the licence of any compounder who in the opinion of the Comptroller has made any compound contrary to this subsection, and may refuse to issue any new licence to any such person.

Transfer of  
licence.  
[51/1980].

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

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

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

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

Entry of  
premises.  
[29 of 1955  
239/1990  
6 of 1991].

**68.** Before a compounder receives or compounds any spirits, he shall make entry in writing in duplicate, with the officer for the district, of the premises and utensils he intends to use, stating to what particular purpose each is to be applied, and the number of litres each vessel is capable of containing; and any person who commences or carries on the trade or business of a compounder without making the entry, or uses the premises or utensils for any purpose other than that described in the entry, shall incur a penalty of eight thousand dollars. An entry may at any time be withdrawn or varied, but two entries cannot be in force for the same premises at the same time.

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

Receipt and delivery of spirits.  
Ch. 84:10.

**70.** Any officer may at any time enter and examine the licensed premises of a compounder, and take an account of the quantity and strength of the spirits and compounds in his stock; and if any person hinders or obstructs an officer, in the discharge of his duty, from entering such premises, or examining or taking account of the stock therein, he shall incur a penalty of eight thousand dollars, and his licence may be revoked at the discretion of the Comptroller.

Officer may take stock of compounder.

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

Compounds for exportation or ships' stores may be warehoused on drawback.  
[3 of 1955].

(2) Drawback at the rate of Excise duty paid thereon shall be paid on the actual quantity of alcohol in the compounds warehoused, together with such an allowance thereon for loss in process of manufacture as the Minister may from time to time in each case approve, and the strength of the spirits shall be deemed to be that ascertained by the Chief Chemist.

Drawback to be at the rate of Excise duty paid on spirits.  
[239/1990  
6 of 1991].

**\*72.** It is not lawful for any licensed compounder to sell compounds for consumption on his licensed premises or to sell at any one time for consumption off his licensed premises compounds of a quantity less than 3.4 litres. Any person who contravenes this section shall, for every such offence, incur a penalty of four thousand dollars and his licence as compounder may be cancelled by the Magistrate on conviction.

Restrictions on sale of compounds.  
[29 of 1955  
239/1990  
6 of 1991].

\*Act No. 9 of 1990 deleted section 72 and renumbered sections 73 to 154 as sections 72 to 153.

## PART VIII

## BAY RUM AND PERFUMED SPIRITS

Permit to  
manufacture  
bay rum and  
perfumed  
spirits.  
[51/1980].

**73.** (1) Notwithstanding anything to the contrary contained in this Act, it shall be lawful for the Comptroller, by writing under his hand, and subject to such conditions as he may from time to time prescribe to permit by notice in writing any person, on payment to the Comptroller of a fee of two hundred and fifty dollars in respect of each calendar year, to manufacture bay rum and perfumed spirits only on premises to be specified in the notice, in accordance with sections 75, 76, 77 and 78. The Comptroller may also, in like manner, subject to the approval of the Minister, cancel any such permission without assigning any reason therefor.

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

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

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

Excise duty on  
spirits used in  
manufacturing  
bay rum and  
perfumed  
spirits.  
[2 of 1955  
51/1980  
146/1982  
239/1990  
6 of 1991].

**74.** In lieu of any other duty of Excise, there shall be charged, collected, and paid, for and upon every litre of alcohol distilled in Trinidad and Tobago, and taken out of warehouse for use in the manufacture of bay rum or perfumed spirits under this Act, of the alcoholic strength by volume, as ascertained by the designated hydrometer, a duty of eighty-eight cents and so in proportion for any greater or less degree of strength, or any greater or less quantity but the person removing such spirits shall add to any such spirits, before the same are removed from warehouse, bay oil and/or any denaturant required by the Comptroller, in such proportions as the proper officer shall require, and thereupon, after payment of duty,

and upon the issue by the proper officer of a permit, such person shall remove such spirits to the premises specified as mentioned above, there to complete the process of manufacture of the bay rum or perfumed spirits.

**75.** If any person to whom any spirits have been delivered for the manufacture of bay rum or perfumed spirits as herein provided, uses such spirits, save for the manufacture of bay rum or perfumed spirits in accordance with the provisions of this Act, and save with the knowledge and consent of the Comptroller or other proper officer, or contrary to any conditions laid down under section 74, he shall incur a penalty of ten thousand dollars, and all such spirits shall be forfeited, and may be seized by any officer.

Offences and penalties.

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

Drawback when warehoused for exportation.

**77.** No person shall sell, or keep or expose for sale, or attempt to sell, any bay rum or perfumed spirits, whether imported or manufactured in Trinidad and Tobago, unless the bay rum or perfumed spirits shall conform to such standards as the Minister may from time to time prescribe. Any person who contravenes this section shall incur a penalty of two thousand dollars.

Standards of quality.

## PART IX

### MEDICINAL SPIRITS

**78.** In this Part—

Definitions.

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

“licensed premises” means any premises described in a licence granted under section 80.

Preparation of medicinal spirits.

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

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

Licences to prepare medicinal spirits. [51/1980].

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

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

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

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

- (a) unless the Chief Medical Officer has signified in writing that he has no objection to the licence being granted; and
- (b) unless a bond has been given by the applicant with two sufficient sureties, and in such sum as the Comptroller may require, under which the applicant shall forfeit to the Comptroller the amount of the

bond in case of failure to comply with the provisions of this Part or any Regulations made thereunder or with any condition specified in the licence granted to the applicant under this Part.

(5) The Comptroller shall have full discretion to refuse to grant a licence or to impose such conditions as he may think fit when granting a licence, and no decision of the Chief Medical Officer under subsection 4(a) shall be questioned in any Court.

**81.** (1) No premises licensed or used for any other purpose under any Excise Act shall be used for the preparation of medicinal spirits. Licensed premises.

(2) Any licence granted under section 80 shall authorise the person to whom it is granted to prepare medicinal spirits only in the set of premises described in the licence, and such premises shall be self-contained but no licence shall be deemed to extend to any part of such premises not described in the entry made under section 83.

**82.** In lieu of any other duty of Excise, there shall be charged, collected, and paid to the Comptroller, in respect of every litre of spirits distilled in Trinidad and Tobago and taken out of warehouse for use in the preparation of medicinal spirits under this Act, of the alcoholic strength by volume, as ascertained by the designated hydrometer, a duty of sixty-one cents, and so in proportion for any greater or less degree of strength, or of any greater or less quantity. Duty on spirits used in preparation of medicinal spirits. [51/1980 146/1982 239/1990 6 of 1991].

**83.** (1) Before a licensee receives any spirits, or prepares any medicinal spirits on the licensed premises he shall make with the officer for the district entry in duplicate signed by him of the licensed premises, of the vessels and utensils he intends to use on the licensed premises for the purposes of the licence and of the number of litres each vessel or utensil is capable of containing. An entry may at any time be withdrawn or varied, but two entries shall not be in force for the same premises at the same time. Entry of licensed premises. [239/1990 6 of 1991].

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

- (3) Any person who—
- (a) fails to comply with subsection (1);
  - (b) includes in an entry any part of any premises not bona fide occupied by him for the purposes of this Part; or
  - (c) fails or refuses to produce, on the demand of any officer, the copy of the entry retained by him,

is liable to a fine of four thousand dollars.

Spirits for the preparation of medicinal spirits.

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

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

- (3) Every licensee shall—
- (a) keep books, accounts and records relating to the business carried on on the licensed premises in the manner prescribed by the Comptroller;
  - (b) keep all such books, records and documents in a safe place on the licensed premises and produce them for inspection on demand made by any officer.

(4) Any spirits brought into the licensed premises shall be stored, until used for the preparation of medicinal spirits, in a storeroom approved by an officer and kept under State locks.

No person without lawful authority shall open or gain access to any such storeroom except in the presence and with the consent of an officer.

(5) A person to whom any spirits have been delivered for the preparation of medicinal spirits as herein provided shall

not use such spirits save for the preparation of medicinal spirits in accordance with the provisions of this Part and in accordance with the conditions mentioned in the licence granted to him under this Part.

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

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

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

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

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

**85.** Medicinal spirits manufactured under this Act may, subject to such conditions as the Comptroller may prescribe, be warehoused for exportation only, and the Comptroller may thereupon refund any duties paid upon spirits contained in any medicinal spirits so warehoused. All such medicinal spirits, upon being so warehoused shall be subject to the Customs laws as if they were goods liable to duties of Customs unpaid which had been warehoused under the Customs laws.

Drawback on medicinal spirits when warehoused for exportation. [29 of 1955].

Standard of  
quality.

**86.** No person shall prepare, sell, or keep or expose for sale, any medicinal spirits unless the spirits conform to such standards as the Chief Medical Officer may prescribe, and any person who contravenes this section is liable to a fine of four thousand dollars and the medicinal spirits which are the subject matter of the offence shall become forfeited on conviction and may be disposed of in such manner as the Comptroller may determine except that if the defendant in any prosecution under this section for selling, keeping, or exposing for sale, any medicinal spirits proves that he purchased the medicinal spirits in question from the manufacturer thereof and with a written warranty to the effect that the spirits conform to the standards prescribed by the Chief Medical Officer, and further that he had no reason to believe, and that he had no means of acquiring the knowledge by reasonable care and diligence, that at the time when he sold the spirits or had possession of it for the purposes of sale the spirits did not conform to the standards mentioned above, and that he has not done or caused to be done anything to alter the state of the spirits, he shall be discharged from the prosecution.

Officer may  
take stock, etc.  
[6 of 1991].

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

If any person hinders or obstructs an officer in the exercise of the powers conferred by this subsection from entering any licensed premises, or examining or taking account of the stock therein, he is liable to a fine of eight thousand dollars.

(2) If, after making allowances for the spirits received at, and the medicinal spirits removed from licensed premises since the last account taken of the stock of a licensee, any officer finds that the quantity of alcohol in the spirits differs from the quantity of alcohol which ought to be in the spirits in his possession, the excess shall be deemed to be spirits illegally received and a quantity of spirits in the medicinal spirits in litres of alcohol equal to the excess shall be forfeited and may be seized out of any part of the stock of the licensee by any officer and the licensee is liable to a fine of one hundred dollars for every litre of alcohol of the excess, without prejudice to any other penalty to which he may be liable under this Act.

(3) If the officer, proceeding under subsection (2), finds that the quantity of spirits and medicinal spirits found in the stock, custody or possession of a licensee is less than the quantity which ought to be on hand, the deficit shall be deemed to be spirits illegally disposed of and the licensee is liable to a fine of one hundred dollars for every litre of alcohol of the deficit without prejudice to any other penalty to which he may be liable under this Act, except that a licensee shall not be liable to the fine if the deficit is shown to the satisfaction of the Comptroller to be due to evaporation, accidental leakage or other unavoidable cause.

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

Officer may take samples.

(2) Any person hindering or obstructing an officer in the exercise of his powers under this section is liable to a fine of two thousand and forty dollars.

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

Liability of licensee.

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

Cancellation of licence.

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

Cases where a licence is cancelled or lapses.

Regulations. **92.** Any matter which may be prescribed by the Comptroller or by the Chief Medical Officer under this Part shall be contained in regulations made by the Comptroller or the Chief Medical Officer, as the case may be. No such regulation shall have effect unless approved by the Minister.

Exemption. **93.** This Part shall not apply to any Government Department required to prepare medicinal spirits.

**PART X  
VINEGAR**

Definitions.  
[15 of 1952]. **94.** In this Part—  
“licensee” means any person holding a licence to manufacture vinegar granted under this Part;  
“licensed premises” means any premises described in a licence granted under section 96.

Manufacture of  
vinegar.  
[15 of 1952]. **95.** (1) No vinegar intended for sale shall be manufactured by any person except under the authority of a licence granted under this Part, and in accordance with, and subject to, the provisions in the said Part contained.

(2) If any person contravenes this section, he, for each offence, is liable on summary conviction before a Magistrate to a fine of two thousand dollars and all spirits, vessels, utensils and materials in his possession for the manufacture of vinegar shall be forfeited.

Licences to  
manufacture  
vinegar.  
[15 of 1952  
45 of 1979]. **96.** (1) The fee for a licence to manufacture vinegar for sale shall be—  
(a) in the case of a person using duty free spirits in his process of manufacture—two hundred and fifty dollars a year;  
(b) in any other case—twenty-five dollars a year,  
and the licence, whenever granted, shall expire on the 31st December, next following except that licences may be granted for

a proportionate part of a year to persons who have not been licensed during the previous twelve months, upon payment of licence duty computed as follows:

- (i) if the licence is taken out during the second quarter of a year, three-fourths of the full amount of the licence duty;
- (ii) if the licence is taken out during the third quarter of a year, one-half of the full amount of the licence duty;
- (iii) if the licence is taken out during the fourth quarter of a year, one-fourth of the full amount of the licence duty.

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

(3) Applications for licences shall be in such form and shall contain such particulars as the Comptroller may from time to time require. Without prejudice to the generality of the foregoing words, every application shall contain an exact description of the site of the premises in which it is proposed to carry on the manufacture of vinegar and shall specify the process by which it is intended to manufacture the vinegar.

(4) No licence shall be issued by the Comptroller under this section until the applicant has furnished a bond, with one sufficient surety, and in such sum as the Comptroller may require, conditioned for the payment by the applicant and his surety of any penalty or sum of money which may be imposed on such person for any offence against this Act or any regulations made thereunder or for failure to comply with any condition specified in the licence granted to the applicant under this Part except that a person who is licensed to manufacture vinegar using spirits on which duties have been paid shall not be required to give a bond.

(5) The Comptroller shall have power to refuse to grant a licence or to impose such conditions as he may think fit when granting a licence.

Licensed premises.  
[15 of 1952  
50 of 1952].

**97.** (1) No premises licensed or used for any other purpose under any Excise Act shall be used for the manufacture of vinegar.

(2) Any licence granted under section 96 shall authorise the person to whom it is granted to manufacture vinegar only in the set of premises described in the licence, and such premises shall be self contained but no licence shall be deemed to extend to any part of such premises not described in the entry under section 99.

Exemption from duty of spirits used in the manufacture of vinegar.  
[15 of 1952].

**98.** Spirits used in the manufacture of vinegar by persons who have paid the licence fee provided for by section 96(1)(a) shall be delivered free of Excise duty to the manufacturer.

Entry of premises.  
[15 of 1952  
239/1990  
6 of 1991].

**99.** (1) Before a person licensed to manufacture vinegar from spirits upon which duty has not been paid may receive any such spirits or prepare any vinegar on the licensed premises, he shall make entry in duplicate of the premises, vessels, utensils and places intended to be used by him, by signing and delivering to the Comptroller a true and particular description thereof and of the number of litres each vessel or utensil is capable of containing. An entry may at any time be replaced or varied, but two entries shall not be in force for the same premises at the same time.

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

(3) Any person who—

- (a) fails to comply with subsection (1);
- (b) includes in an entry any part of any premises not bona fide occupied by him for the purposes of this Part; or
- (c) fails to produce or refuses to produce, on the demand of any officer, the copy of the entry retained by him,

is liable on summary conviction before a Magistrate to a fine of two thousand dollars.

(4) If any vessel or utensil is used on the premises of a vinegar manufacturer for the purpose of his business, or if any part of the premises is used, without entry having been made thereof as mentioned above, or for any purpose other than that specified in the entry, the manufacturer is liable on summary conviction before a Magistrate to a fine of two thousand dollars, and every such vessel or utensil with its contents and all spirits or materials for manufacturing vinegar found in any such premises shall be forfeited.

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

Spirits for the  
manufacture of  
vinegar.  
[15 of 1952  
50 of 1952].

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

(3) Every licensee shall—

- (a) keep books, accounts and records relating to the business carried on on the licensed premises in the manner prescribed by the Comptroller;
- (b) keep all such books, records and documents in a safe place on the licensed premises and produce them for inspection on demand made by any officer.

(4) Any spirits brought into the licensed premises shall be stored, until used for the manufacture of vinegar, in a storeroom approved by an officer and kept under State locks; and no person without lawful authority shall open or gain access to any such storeroom except in the presence and with the consent of an officer.

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

(6) No vinegar manufactured from duty free spirits shall be so manufactured except in the presence of an officer. The quantity and strength of the spirits used shall be immediately entered by the licensee in the appropriate book and the entry shall be countersigned by the officer, who shall supervise the diluting and denaturing of the spirits and the transferring of the resultant mixture into acetifiers.

(7) No spirits shall be removed from any licensed premises except in the presence and with the consent of an officer and with the written authority of the Comptroller and subject to such conditions as the Comptroller may impose.

(8) Any person who contravenes any of the provisions of this section or fails to comply with any requirement of the Comptroller relating to any matter contained in this section is liable on summary conviction before a Magistrate to a penalty of four thousand dollars and the spirits and the vinegar which are the subject matter of the offence shall become forfeited on conviction.

(9) Appropriate charges for the attendance and supervision provided for in subsections (2), (4), (6) and (7) may be made by the Comptroller.

Standard of  
quality.  
[15 of 1952].  
Ch. 30:01.

**101.** No person shall prepare, sell, keep, or expose for sale any vinegar unless the vinegar conforms to such standards as may be prescribed in accordance with the provisions of the Food and Drugs Act, and any person who contravenes any of the provisions of this section is liable on summary conviction before a Magistrate to a fine of one thousand dollars, and the vinegar which is the subject matter of the offence shall become forfeited on conviction and may be disposed of in such manner as the Comptroller may determine except that if the defendant in any prosecution under this section for selling, keeping or exposing for sale, any vinegar proves that he purchased the vinegar in question from the manufacturer thereof

and with a written warranty to the effect that the vinegar conforms to the standards prescribed in accordance with the Food and Drugs Act, and further that he had no reason to believe that he had no means of acquiring the knowledge by reasonable care and diligence, that at the time when he sold the vinegar or had possession of it for the purpose of sale, the vinegar did not conform to the standards and that he has not done or caused to be done anything to alter the state of the vinegar, he shall be discharged from the prosecution. Ch. 30:01.

**102.** Vinegar manufactured under the provisions of this Act, is exempt from the payment of Excise duty. Exemption from Excise duty. [15 of 1952].

**103.** Every manufacturer shall within ten days of the close of each month deliver to the Comptroller an account of all materials in, or received into, his factory for the manufacture of vinegar, the amount used or otherwise disposed of in the process of manufacture and the quantity of vinegar produced. He shall also subscribe a declaration that all the particulars contained in the account are true. Return of vinegar manufactured. [15 of 1952].

**104.** (1) Any officer may at any time enter and examine the licensed premises of a licensee and take an account of the vinegar and of the quantity and strength of the spirits in the stock or possession of the licensee. Officers may take stock, etc. [15 of 1952 6 of 1991].

If any person hinders or obstructs an officer in the exercise of the powers conferred by this subsection from entering any licensed premises, or examining or taking account of the stock therein, he is liable on summary conviction before a Magistrate to a fine of four thousand dollars.

(2) If at any time when an account is taken and a balance struck of the quantity of alcohol for use in the manufacture of vinegar the quantity of spirits on the licensed premises differs from the quantity of spirits which ought to be on the premises according to any accounts required by Regulations made under this Act, then subject to subsection (3)—

(a) if the former quantity exceeds the latter by more than 1 per cent, such quantity of spirits equal to the excess or such part thereof as the Comptroller may determine, shall be liable to forfeiture;

(b) if the former quantity is less than the latter by more than 2 per cent, the licensee shall on demand by the Comptroller pay on the deficiency or such part thereof as the Comptroller may specify, the duty payable on spirits at the highest rate.

(3) A licensee is not liable for the payment of duty under subsection (2) if the deficit is shown to the satisfaction of the Comptroller to be due to evaporation, accidental leakage or other unavoidable cause.

Officer may take samples. [15 of 1952].

**105.** Any officer may from time to time, and at all times in the daytime, after request, enter into any house, warehouse, storeroom, room, shop, cellar, vault, or other place made use of by any person preparing, keeping or exposing any vinegar, for sale, and take an account of the quantity and quality of any such vinegar, and such officer may take at any time or times a sample or samples of any such vinegar, paying for the same the usual price thereof, if demanded.

Any person hindering or obstructing an officer in the exercise of his powers under this section is liable on summary conviction before a Magistrate to a fine of one thousand dollars.

Liability of licensee. [15 of 1952].

**106.** A licensee shall be deemed guilty of any offence against any of the provisions of this Part when the offence is committed by any person employed by him or authorised or allowed by him to act, for or in connection with the manufacture of vinegar except that a licensee shall not be found guilty under this section if he establishes that he had taken proper precautions to prevent the commission of the offence and had reported it to the Comptroller as soon as he discovered that the offence had been committed.

Cancellation of licence. [15 of 1952].

**107.** Where a licensee is convicted of an offence against any of the provisions in this Part, the licence held by him may be cancelled by the Court on conviction.

Cases where a licence is cancelled or lapses. [15 of 1952].

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

**109.** Any matter which may be prescribed by the Comptroller under the provisions of this Part shall be contained in Regulations made by the Comptroller. No such regulation shall have effect unless approved by the Minister.

Regulations.  
[15 of 1952].

**PART XI**

**METHYLATED SPIRITS**

**110.** Parts II, III, V, VI and VII shall not apply to methylated spirits.

Application.

**111.** Methylated spirits shall, subject to the provisions of this Act, be exempt from the payment of Excise duty.

Exemption from  
Excise duty.

**112.** (1) The following persons, and no others, are authorised to methylate:

Persons  
authorised to  
methylate.

- (a) licensed distillers, if so authorised by the Comptroller; and
- (b) persons licensed by the Comptroller to methylate.

(2) Such persons are referred to in this Act as “authorised methylators” but no person holding a licence to sell spirits by retail shall be licensed to methylate.

**113.** Every authorised methylator, unless he is a licensed distiller, shall take out an annual licence to carry on the business of a methylator of spirits, for which licence he shall pay the sum of two hundred and fifty dollars. Every such licence shall expire on the 31st December next after the date on which the licence is issued.

Licence for  
authorised  
methylator.  
[51/1980].

**114.** The following persons, and no others, are authorised to supply methylated spirits, whether imported or made in Trinidad and Tobago:

Persons  
authorised to  
supply  
methylated  
spirits.

- (a) authorised methylators; and
- (b) persons licensed by the Comptroller to retail methylated spirits, in this Act called “retailers of methylated spirits”,

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

Licence for  
retailer of  
methylated  
spirits.  
[51/1980].

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

Where spirits  
may be  
methylated.

**116.** (1) Spirits may be methylated in the following places, and no other:

- (a) any licensed distillery if approved by the Comptroller for that purpose; and
- (b) any warehouse provided for the purpose by the Government.

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

Mode of  
methylation.  
[239/1990  
6 of 1991].

**117.** (1) It is not lawful to use any spirits for the purpose of methylation in Trinidad and Tobago other than spirits manufactured in Trinidad and Tobago.

(2) The quantity of spirits used for methylation in Trinidad and Tobago at one time shall not be less than one hundred and ten litres at a strength of not less than 77 per cent Alc./Vol.

(3) The substance mixed with spirits for the purpose of methylation in Trinidad and Tobago shall be wood naphtha or methylic alcohol in the proportion of not less than ten per cent of the bulk of the spirits, and/or some other substance approved by the Chief Chemist.

(4) With respect to the removal of spirits and substances for methylation, and the time and mode of methylation, the Regulations made under section 126 shall be observed, and the security required by the Regulations shall be given.

Receipt and  
supply of  
methylated  
spirits.  
[239/1990  
6 of 1991].

**118.** (1) An authorised methylator shall not supply, and no person shall import any methylated spirits, except in vessels containing not less than twenty-seven litres.

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

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

(4) Every retailer of methylated spirits and every person authorised under section 122 by the Comptroller to receive methylated spirits from an authorised methylator or to import methylated spirits shall, on ordering or before entering the same, as the case may be, correctly fill up the prescribed form of requisition and counterfoil with the prescribed particulars. In the case of imported methylated spirits, the requisition shall be made out to and deposited with the officer who receives the import entry passed in accordance with the Customs laws.

**119.** (1) The proper officer shall keep an account of all alcohol contained in spirits, methylated or received by an authorised methylator.

Stock account of methylated spirits. [239/1990 6 of 1991].

(2) If the quantity of methylated spirits in the possession of an authorised methylator exceeds by more than one per cent the quantity which ought by the stock account to be in his possession, he shall forfeit the whole excess.

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

**120.** (1) A retailer of methylated spirits—

- (a) shall make entry in duplicate, with the proper officer of each room or place where he intends to keep and sell methylated spirits;
- (b) shall not keep or sell methylated spirits in any place which is not so entered;

Rules for retailer of methylated spirits. [29 of 1955 239/1990 6 of 1991].

- (c) shall not receive or have in his possession at any one time a greater quantity of methylated spirits than two hundred and twenty-seven litres;
- (d) may import, but otherwise shall not receive methylated spirits except from an authorised methylator or from warehouse;
- (e) shall not sell to or for the use of any person more than 4.5 litres of methylated spirits at a time;
- (f) shall on request, at all reasonable times, produce his stock of methylated spirits for examination by any officer; and
- (g) shall keep an account in the prescribed form of his stock of methylated spirits and of the sale thereof.

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

Officer may enter and inspect premises.

**121.** (1) Any officer may, in the daytime, enter and inspect the premises of an authorised methylator or a retailer of methylated spirits, or any premises of a person authorised to receive methylated spirits from an authorised methylator or to import methylated spirits, and inspect, examine, and take samples of any methylated spirits therein, paying a reasonable price for each sample.

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

Unlawful supply and receipt of methylated spirits.

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

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

(3) If an authorised methylator supplies any methylated spirits to any person after having received notice from the proper

officer that the person to whom the spirits are supplied is not authorised to receive them, he shall pay on the spirits so supplied the Excise duty for the time being payable on spirits.

**123.** If any person—

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

Unlawful possession of methylated spirits.

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

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

Licence may be suspended or revoked.

**125.** If any person purifies or otherwise prepares by filtration or any other process any methylated spirits or any article containing methylated spirits so as to free the methylated spirits wholly or partially from any flavour or odour which would otherwise pertain to the methylated spirits, he shall forfeit and pay the sum of eight thousand dollars, and all such methylated spirits and the vessels containing the same shall be forfeited and may be seized by any officer.

Penalty for purifying methylated spirits.

**126.** The Comptroller may, with the approval of the Minister, make Regulations for carrying into effect any or all of the provisions of this Part.

Regulations.

## PART XII

### SUPPLEMENTAL

#### GENERAL OFFENCES AND POWERS AND DUTIES OF OFFICERS

**127.** (1) Any officer may arrest without warrant any person having in his possession or under his control in any manner or in any place any spirits which the officer has reasonable cause to suspect have been unlawfully made.

Possessing or conveying unlawfully made spirits.

(2) If any officer has reasonable cause to suspect that any such spirits are kept, stored or lodged in any house, building, yard or place, then in such case the officer may by day or night break the doors or any part of such house, building, yard or place, and enter into and search the house, building, yard or place where he knows or suspects that any such spirits are kept, stored, or lodged, and proceed as aforesaid.

(3) The officer shall bring any person found having in his possession or under his control in any manner or in any place any spirits suspected to have been unlawfully made as mentioned above, and also any such spirits recovered, before a Magistrate as soon as possible. And if such person, within a reasonable time to be assigned by the Magistrate, fails to satisfy the Magistrate that the spirits have been lawfully made or imported, and that the proper duties have been paid thereon, that person shall incur a penalty of eight thousand dollars, and all such spirits, and all packages containing, and all animals, vehicles, vessels and boats made use of in conveying such spirits shall be forfeited; and if any such person having been found by any officer in possession of any such spirits, or having any such spirits under his control in any manner or in any place, shall let fall or throw away the same, or cause such spirits to be destroyed or thrown away, and fails to satisfy the Magistrate, then, in addition to the penalty mentioned above he shall incur a further penalty of two thousand dollars.

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

Penalty for being concerned in evasion of payment of Excise duty, etc. [239/1990 of 1991].

**128.** (1) If any person unlawfully removes or abstracts from any place whatsoever (including the place of distillation or the place where stored or kept in conformity with the requirements of this or any other Excise or Customs Act, or any intermediate place)

any spirits whereon the duty is not paid, or knowingly buys or receives or has in his possession or under his control in any manner or in any place any such spirits which have been unlawfully removed or abstracted as mentioned above, or is in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duties due under this Act, he shall incur a penalty of eight thousand dollars, or a sum of one hundred dollars for every litre of alcohol of such spirits, at the election of the Comptroller, and the spirits, and all packages containing, and all animals, vehicles, vessels and boats made use of in conveying the spirits shall be forfeited, and may be seized by any officer.

(2) If any officer has reasonable cause to suspect that any such spirits are kept, stored or lodged in any house, building, yard or place, then in such case the officer may by day or night break the doors or any part of such house, building, yard or place, and enter into and search the house, building, yard or place where he has reasonable cause to suspect that any such spirits are kept, stored, or lodged, and proceed as aforesaid.

**129.** (1) In case any officer knows or has reasonable cause to suspect that any still is unlawfully used or kept, or that any unlawfully made wash or other materials prepared or being prepared for distillation, or any utensils or materials used in the manufacture of spirits is or are set up, kept, stored or lodged in any place, house, building, or yard, or that any spirits are unlawfully kept, stored, or lodged in any place, house, building, or yard, then in such cases it is lawful for such officer, by day or by night, to break open the doors or any part of such place, house, building, or yard, and to enter any such place, house, building or yard where he knows or suspects such still, wash, or other materials prepared or being prepared for distillation, or any utensils or materials used in the manufacture of spirits, or any such spirits, are set up, kept, stored, or lodged, and seize all and every such still, wash, and all other materials prepared or being prepared for distillation, and such spirits and all materials and utensils used in the manufacture of spirits, which he finds, and either to detain and keep the same where found, or to remove the same to the Police Station nearest to the place where the same is so found, and the said still, spirits, wash and all other materials and utensils so seized and found shall

Powers of officer suspecting unlawful possession of still, etc.

be absolutely forfeited, and the owner of the still, spirits, wash, or other materials or utensils, and the person in whose place or custody the still, spirits, wash, materials or utensils are found, and any person at the time of seizure found working the still, shall each incur a penalty of eight thousand dollars.

Power to arrest.

(2) It is lawful for any such officer, and he is hereby authorised and empowered, without a warrant, to arrest the owner of the still, spirits, wash, materials or utensils or the person in whose place or custody the same were found, or any person found working the said still or in the possession of the said spirits, wash or other materials or utensils, and to convey such person or persons to the Police Station nearest to the place where the said still, spirits, wash, materials, or utensils were found, and to charge the person or persons so arrested with the offence committed under this section.

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

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

**130.** It is lawful for any officer to stop and detain any person whom he reasonably supposes to be removing or carrying any spirits or compounds required by any Excise Act to be accompanied by a permit or certificate, and to search and examine any package of whatever description which he reasonably supposes to contain any spirits or compounds, and to demand the production of the permit or certificate required by law to accompany such spirits or compounds, and, on being satisfied that the spirits or compounds are the same in quantity, quality, sort, kind and strength as expressed in the permit or certificate, such officer shall endorse on the permit or certificate the day, hour and place of the examination, and shall sign his name thereto; and if any person who is found removing or carrying any spirits or compounds which are by law required to be accompanied by a permit or certificate refuses to produce the permit or certificate immediately on being required to do so by any officer, or is found removing or carrying any such spirits or compounds, without a lawful permit or certificate, every such person shall, for every such offence, incur a penalty of eight thousand dollars, and shall forfeit such spirits and compounds together with all animals, vehicles, vessels and boats made use of in conveying the same,

and it is lawful for the officer, and he is hereby authorised and empowered to stop, arrest, and detain every such person, and to convey every such person, together with the spirits or compounds so being removed or carried by or with him, before any Magistrate, to be dealt with according to law.

**131.** Any person who—

- (a) assaults an officer acting under any Excise Act or any person acting in his aid;
- (b) assaults any person who has discovered, or given, or is about to discover or give, information or evidence against, or has seized or, is bringing to justice, any offender against any Excise Act;
- (c) assaults any person who has seized, or is about to seize or examine, any goods as forfeited under any Excise Act; or
- (d) forcibly opposes or threatens to oppose the execution of any of the powers given by any Excise Act to officers,

Persons violently opposing law to be guilty of indictable offence.

is liable on conviction on indictment to imprisonment for four years and any officer may arrest and detain any such person without a warrant.

**132.** If any person molests, hinders, opposes or obstructs any officer or any person acting in his aid or assistance in the due execution of the powers and authorities granted by any Excise Act, he shall, for every such offence, incur a penalty of four thousand dollars, and any officer may arrest and detain any such person without a warrant.

Obstructing officer in performance of duty.

**133.** If any person required by any Excise Act to have or possess any written authorisation, permit, certificate or licence does not produce and deliver the same to be read and examined by any officer within a reasonable time after the officer demands the production thereof, such person shall for every such offence incur a penalty of one thousand dollars.

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

**134.** It is lawful for any officer at all times, by night or by day, to enter into every house, distillery, still-house, outhouse and place whatsoever of or belonging to or made use of by any distiller, and

Power of officer to enter distillery at all times.

to gauge, measure and take an account of every still or other vessel or utensil of any kind of or belonging to or kept therein by any such distiller, and to gauge and take an account of the quantity of all spirits which shall be from time to time made or distilled, or which shall be in such distillery, or in the possession of such distiller; and if any officer, or any person acting in his aid or assistance, is hindered, obstructed, or prevented by any distiller, or by any servant or person acting for or in the employment of the distiller, from entering, or is not permitted to enter, into any distillery or any house, outhouse, or other place whatsoever of or belonging to or made use of by such distiller, or having entered is hindered, obstructed, or prevented from doing or executing any part of his duty in the execution of this Act, the distiller shall, for every such offence, incur a penalty of eight thousand dollars.

Power of officer to enter by force.

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

Officer may break ground in distillery.

**136.** It is lawful for any officer, and any person acting in his aid or assistance, by day or by night, to break up any ground in any part of the distillery or entered premises of any distiller, or near or adjoining to the distillery or premises, or any wall or partition thereof or belonging thereto or other place, to search for any pipe or cock, or any private conveyance or utensil; and, upon finding any such pipe or conveyance leading therefrom or thereto, to break open the ground, house, wall or other place through or into which the pipe or other conveyance leads, and to break up or cut away any such pipe, cock or other conveyance, and to turn any cock,

and to examine whether the pipe or other conveyance or utensil may or can convey or conceal any wash, or other liquor fit for distillation, or spirits from the sight or view of the officer, so as to hinder or prevent him from taking or keeping a true account thereof; and every distiller on whose premises any such pipe, cock or other conveyance or utensil may be found shall, for every such offence, incur a penalty of eight thousand dollars.

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

Assistance at distillery.

**138.** If at any time the quantity of spirits which is found in the stock or possession of any distiller is greater than the quantity of spirits which ought to be in the stock or possession of the distiller, all such quantity in excess of such spirits shall be forfeited, and may be seized by any officer, and every such distiller shall incur a penalty of five dollars for each litre of alcohol of such excess of quantity of spirits; and if at any time the quantity of spirits in the stock or possession of any distiller is less than the quantity of spirits which ought to be in the stock or possession of the distiller, every such distiller shall incur a penalty of one hundred dollars for every litre of alcohol which is so deficient except that no such distiller is liable to the last-mentioned penalty in any case where the decrease does not exceed 5.2 litres of alcohol for the first week from the

Penalty for excessive or deficient stock at distillery. [239/1990 6 of 1991].

date of such spirits being drawn off from the spirit-receiver, 1.3 litres of alcohol for each of the next two weeks, and two and one-half litres of alcohol for the remainder of the term such spirits may remain in the distillery, the date of the permit issued by the proper officer being taken as the day on which such spirits were removed from the distillery, the said day being also taken as the date on which the foregoing allowances on such spirits ceased.

Officer may take samples at licensee's premises.

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

Licensee to assist officer in taking stock.

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

Forfeiture of spirits.  
[6 of 1991].

**141.** If at any time on the taking of an account by an officer, of the spirits in the stock or possession of a compounder or person licensed to sell spirits, the quantity of spirits is found to exceed the quantity which ought to be in his possession according to any stock book required under this Act to be kept by the compounder or person licensed to sell spirits, such a quantity of spirits equal to the excess shall be liable to forfeiture and the compounder or person licensed to sell spirits is liable on summary conviction to a penalty of double the duty at the highest rate on a quantity of spirits equal to the excess.

Comptroller may place officer to watch distillation.

**142.** The Comptroller may place and station any officer in any distillery-house, still-house, outhouse or other place whatsoever, of or belonging to or made use of by any distiller, for the purpose

of watching the distillation of spirits therein, and of enforcing compliance with the provisions of this Act, and every distiller shall provide accommodation at his distillery to the satisfaction of the Comptroller for the officer, and in default of so doing he shall incur a penalty of four hundred dollars for every week or part of a week during which the default continues.

**143.** Every such officer, when authorised to do so for the purpose in section 142, shall enter any distillery-house, still-house, outhouse or other place whatsoever, of or belonging to or made use of by any distiller, and remain therein for such time by night and by day as is appointed by the Comptroller, and have access to every part thereof at any time.

Officer when so authorised may enter and remain in distillery.

**144.** If any officer so authorised as aforesaid is hindered, obstructed, or prevented by any distiller, or by any servant or person acting for or in the employment of the distiller, from entering, or is not permitted to enter into, or having entered, is put out of, any distillery-house, still-house, outhouse or other place whatsoever, belonging to or made use of by the distiller, or is hindered, obstructed, or prevented from, or molested while, doing or executing any part of his duty in the execution of this Act, the distiller for every such offence respectively shall incur a penalty of four thousand dollars.

Hindering officer from entering distillery.

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

Offenders informing to be discharged.

**146.** Where any party is convicted before any Magistrate in any penalty incurred under this Act, it is lawful for the Magistrate, in cases where upon consideration of the circumstances he

Penalties may be mitigated by Magistrate.

considers it expedient to do so, to mitigate the payment of the penalty so as the sum to be paid by such party in any case for a first offence shall not be less than one-fourth, but for any subsequent offence the maximum penalty shall be inflicted.

Employment of officer under Act.

**147.** All officers employed under any Excise Act shall be deemed and taken to be duly employed; and no such officer is required to produce his authority unless sufficient proof is given to the contrary.

Question as to person being licensed.

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

### PART XIII

#### INSTRUMENTS, SAMPLES AND FORMS

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

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

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

(3) Every distiller who fails to comply with the requirements of this section incurs a penalty of four thousand dollars.

Determining strength of spirits and gravity of wash. [239/1990].

**150.** For the purposes of any Excise Act—

- (a) the alcoholic strength of all spirits shall be deemed the strength as determined by the proper officer with the use of the designated hydrometer in conjunction with the tables prepared for use therewith;

- (b) the gravity of all wash shall be deemed to be the gravity as determined by the proper officer with the use of the saccharometer supplied by the Comptroller for the use of any officer, and used by him in conjunction with the tables prepared for use therewith;
- (c) the strength of all spirits and the gravity of all wash and the capacity of or the quantity of spirits contained in any package as recorded by the proper officer on any document issued by him in relation to such spirits shall be deemed to be correct unless the contrary is proved.

**151.** A certificate purporting to be signed by the Comptroller to the effect that a proper and correct saccharometer or hydrometer or weights or scales or tables has been used in any particular case where, for the purposes of any Excise Act, the gravity of any wash or the strength or quantity of any spirits or the capacity of any package has been determined by any officer, or that any inaccuracy of any instrument or weights or scales has been duly allowed for in any such case, is sufficient proof of the facts stated in the certificate for all purposes whatsoever.

Certificate of correctness of instrument.

**152.** In any case where the correct strength of any spirits cannot be immediately ascertained by the designated hydrometer for the purposes of any Excise Act by reason of the presence of colouring, sweetening or other matter, a sample of the spirits shall be distilled or treated by such other process as the Comptroller or the Chief Chemist may direct, so that the true strength of the spirits may be ascertained by the hydrometer.

Samples of spirits may be distilled to ascertain strength. [239/1990].

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

Comptroller to direct use of books, etc.

**SUBSIDIARY LEGISLATION**

---

**SPIRITS AND SPIRIT COMPOUNDS (DISTILLERY)  
REGULATIONS**

ARRANGEMENT OF REGULATIONS

**REGULATION**

1. Citation.
  2. Books to be kept by distiller.
  3. Wash and spirits made account book.
  4. Spirits store account book.
  5. Spirits stock balancing book.
  6. Spirits weighing book.
  7. Colouring matter book.
  8. Books to be supplied by Comptroller.
  9. Regulations as to vessels, pipes and utensils.
-

**SPIRITS AND SPIRIT COMPOUNDS (DISTILLERY)  
REGULATIONS**

25.1.34.  
[14.10.43  
196/1955  
239/1990  
6 of 1991].

*made under section 21*

1. These Regulations may be cited as the Spirits and Spirit Compounds (Distillery) Regulations. Citation.

2. The following books shall be kept by the distiller at each distillery, *viz.*: Books to be kept by distiller.

- (a) Wash and Spirits Made Account Book;
- (b) Spirits Store Account Book;
- (c) Spirits Stock Balancing Book;
- (d) Spirits Weighing Book;
- (e) Colouring Matter Book;
- (f) Account Book of Spirits received and Gin manufactured, except that a distiller who—
  - (i) manufactures gin only is not required to keep the books respectively specified in paragraphs (a), (c) and (e); and
  - (ii) does not manufacture gin is not required to keep the book specified in paragraph (f).

**INSTRUCTIONS FOR USING THE WASH AND SPIRITS  
MADE ACCOUNT BOOK**

3. (1) The distiller shall enter in this book—

- (a) as soon as any vat is filled, an account of the wash collected (in the first nine columns);
- (b) in addition, daily, once in the forenoon, and once in the afternoon, an account of each vat containing wash in the appropriate columns headed “Date”, “Time”, “Apparent Gravity”, “Temperature”, “Adjusted Gravity”;
- (c) the final particulars of each vat before it is run down in the appropriate set of five columns as aforesaid;

Wash and spirits made account book. [239/1990].

- (d) when any vat is run down, the particulars required by the columns headed “Sediment destroyed”, “Wash run to Still”, “Degrees Attenuated” and “Presumptive Yield”;
- (e) the particulars required by the twelve columns headed “Spirit Account” at the time when the officer takes the account together with the distiller.

On completion of each line, the distiller shall write his initials in the appropriate column.

(2) The adjusted gravity shall be found by reference to the tables prepared for use with the prescribed saccharometer.

(3) The presumptive yield shall be found by assuming that 2.6 litres of alcohol will be made from every 455 litres of wash for each 5 degrees of attenuation, and in the same proportion for any less quantity of wash or for any less degree of gravity.

(4) The remarks column shall be used for observations to account for unusual results. In the case of a still which is not a continuous still it shall also be used to show accounts of low wines, etc., collected for redistillation.

(5) The time shall be recorded by the use of the letter “m” for the first 12 hours of each day, and “e” for the second, and by the use of the figure denoting the last complete hour. Thus the time usually set down as 7.25 a.m. should be recorded as m. 7, and 4.45 p.m. as e. 4.

#### INSTRUCTIONS FOR USING THE SPIRITS STORE ACCOUNT BOOK

Spirits store  
account book.  
[239/1990].

**4.** (1) The distiller shall enter in this book at the time of each operation (including the destruction of sediment, removal of spirits for methylation, or for fortifying colouring matter, addition of colouring matter, etc.) the particulars indicated by the headings, and shall set his initials in column 29 on completion of the entry.

(2) Strengths shown in columns 7 and 14 shall be actual. Any obscuration shall be shown in the “Remarks” column, and all calculations shall be according to actual strengths, and not according to “indicated” strengths.

(3) Column 9 “Interim Loss” shall show the difference between the number of litres of alcohol inserted in column 8 and the number of litres of alcohol found when an account of the vat was last taken. Any excessive discrepancy shall be reported in writing by the distiller to the Comptroller immediately.

(4) Columns 22 and 23 shall show the transfer loss or gain, i.e., the difference between the number of litres of alcohol received from the receiver (as shown in the Wash and Spirits Made Account) into the vat, or taken from the vat and put into casks (as shown by the Spirits Weighing Book), and the number of litres of alcohol shown in columns 16 and 17.

(5) Column 26 shall show the quantity inserted in column 27 at the previous operation.

**INSTRUCTIONS FOR USING THE SPIRITS STOCK  
BALANCING BOOK**

**5.** (1) The distiller shall make appropriate entries in this book on every occasion when an entry is made in the Spirits Store Account, and shall initial every such entry.

Spirits stock  
balancing book.  
[239/1990].

(2) Where nothing is put into or taken from any particular store vat, the particulars to be shown for such vat shall be those recorded when the account was last taken; otherwise the particulars shall be those found on the date of making the entry.

(3) On the first visiting day of the proper officer after the close of each month, a special entry shall be made by the distiller in red ink showing in the column headed “Date of Account” the wet centimetres and strength of each vat as it is on that date, and the particulars for the column headed “Total Litres of Alcohol” shall be ascertained from, the particulars so inserted. Any discrepancy between the last previous (ordinary) account (which

represents the stock shown in the Spirits Store Account Book) and the actual contents of any vat must be immediately reported in writing by the distiller to the Comptroller. Every such entry will be countersigned by the officer. An excessive discrepancy for the purposes of this and of regulation 4 is a discrepancy exceeding that allowed by section 141 of the Act.

#### INSTRUCTIONS FOR USING THE SPIRITS WEIGHING BOOK

Spirits weighing  
book.  
[239/1990  
6 of 1991].

6. (1) On the date when any spirits are put into packages for removal for methylation, the distiller shall enter in this book the particulars called for by the column headings, and shall initial every such entry. In the "Remarks" column he shall show the destination of all spirits sent out and the date of the certificate of receipt given by the warehousing officer to the officer in charge of the distillery. If the date of the certificate of receipt is not communicated by the latter officer to the distiller within seven days of the removal of any spirits, the distiller shall report the matter in writing to the Comptroller.

(2) The number of litres shall be found from the tables supplied for use with the designated hydrometer, which show the quantity by relation to the spirit indication and the net weight of the spirits. Care must be taken to ensure that the spirits when weighed are at the same temperature (and consequently show the same indication) as when the indication is taken. Every cask must be full to the bung. The weight empty of the cask must be correctly ascertained, and each cask inverted, rocked and examined to ensure that it is empty immediately prior to weighing. In casks of 360 litres or upwards, parts of a litre are to be disregarded in the capacity; otherwise the capacity is to be ascertained to the nearest litre. Casks, whether empty or full, must be weighed to 0.5 of a kilogramme, in the former case the weights to preponderate, and in the latter the cask. Before a cask is sent out on ullage, the permission of the proper officer must be obtained, and the quantity of spirits found by gauge, the capacity being found by weighing or gauge, as the officer shall elect.

**COLOURING MATTER BOOK**

7. When any colouring matter is made, or used for colouring spirits, the distiller shall enter in the Colouring Matter Book the particulars called for by the column headings. Colouring matter may only be made or added to spirits in the presence of the proper officer. The figures to be shown in the column headed “per cent Alc./Vol.” shall be calculated by reference to the figures shown in the columns headed “Litres of Alcohol” and “Total Litres”.

Colouring matter book. [239/1990].

8. The books used for the purpose of the foregoing regulations shall be those supplied for the purpose by the Comptroller.

Books to be supplied by Comptroller.

9. Every distiller shall observe the following regulations as to vessels, pipes and utensils to be used at distilleries, unless the Comptroller, by notice in writing, shall permit any variation therefrom:

Regulations as to vessels, pipes and utensils. [6 of 1991].

- (a) *wash chargers*—Every wash charger must be placed in a convenient situation in the still-house, exposed to open view, and easy of access and inspection. There shall be either a close pipe, or, where the wash charger is not used for mixing spirits for redistillation with the wash, either a close pipe or an open channel leading into it from the wash vats. Where the wash charger is to be used for mixing spirits for redistillation with the wash it must be a close-covered vessel, and all such spirits shall be led into it from a close-covered vessel or vessels, exposed to open view and easy of access and inspection, called low wines receivers or high wines receivers as the case may be, by means of a close pipe externally visible throughout its whole length. No spirits shall be run into the wash charger, except when this vessel is at least half full of wash, the spirits being, immediately mixed with the wash. There must be a cock on the pipe leading from each low wines

or high wines receiver, fitted with fastenings so that it may be secured by a lock. Pumps may be used to discharge wash from a wash vat into a wash charger, or from a wash charger into a still. Pumps may also be used for discharging spirits from the low wines and high wines receivers into the wash charger or into the retort of a still;

- (b) *spirit safe*— A close spirit safe must be affixed to the worm end or condenser of every still. The safe may contain a reversible cock attached to the pipe leading into or from it, from the end of the worm or condenser, so that the liquor running into the safe may be turned into the pipe leading into the spirit receiver or the low wines or high wines receiver, without the safe having to be opened. The safe may be of any form, provided it is so constructed that spirits cannot be abstracted therefrom when locked by the introduction of any pipe or syphon, or by causing it to overflow, or by any other means. Where a separate test case or safe is used for low wines and spirits, the form of the low wines test case must be approved;
- (c) *sample pipes*— A sample pipe may be attached to the safe or the spirit pipe before it enters the safe so that the distiller may be able at any time to test the quality of the spirit running from the still. The sample pipe shall be provided with a cock fitted with fastenings for securing it by a lock, the key of which shall be in the custody of the distiller. The orifice at the end of the sample pipe must not exceed 1.3 millimetres in diameter, and no account of the samples which may be taken is required, but the distiller is not at liberty to remove such samples from the still-house, or to take samples for any other purpose than for testing the quality of strength of the spirit;

- (d) *spirit receivers*—Every spirit receiver must be exposed to open view and easy of access and inspection. There may be any number of spirit receivers, but the total capacity shall be sufficient to receive the product of at least three days distillation. Every spirit receiver must be connected with the spirit safe by means of a close metal pipe externally visible throughout its whole length. Spirits must be run down by gravity to the spirit receivers from the spirit safe. There may be a close pump or a discharge cock or both secured to the satisfaction of the Comptroller, fitted to each spirit receiver for drawing off the spirits, and connected therewith a close metal pipe externally visible throughout its whole length for conveying the spirits from the receiver to a locked vat or vats in the spirits store;
- (e) *low wines and high wines receivers*—Every low wines or high wines receiver must communicate with the low wines safe or test case, or with the spirits safe by means of a close metal pipe externally visible throughout its whole length. In distilleries where spirits are conveyed from the low wines or high wines receivers into the retort or other closed vessel, there to be redistilled, the connection between the low wines receiver or high wines receiver and such vessel must be made by means of a close metal pipe, secured to the satisfaction of the Comptroller. Such spirits shall only be run into the retort, or other closed vessel, for redistillation, and the cock on such close pipe may only be open (except with the knowledge and consent of the proper officer) when such retort or other vessel is securely closed and locked, and distillation is taking place. Where a pump is fixed to the pipe leading from any low wines or high

wines receiver to the retort or other closed vessel, it must not in any circumstances be disconnected for repairs until the lock has been placed on the discharge cock of the receiver by the proper officer;

- (f) *stills* may be of any form or construction the distiller may think proper, but no cock or opening in the still is permitted by which spirit may be abstracted or drawn from the still by any but the prescribed pipes;
- (g) *security of pipes, etc.*—There must be no opening in the worm of a still, except an approved air valve, and when a worm or refrigerator is formed of separate pieces of tube bolted together by flanges, the flanges must be securely bolted together so that no leakage can take place nor spirits abstracted by loose joints;
- (h) the ends of pipes required to connect the several vessels and utensils must be fastened to the utensils by welding, riveting or bolting. In the case of bolting, the end of the bolt must be hammered flat so that the securing nut cannot be moved;
- (i) all cocks used in a distillery must be of a regular and approved design, and, where necessary, secured by proper fastenings for locking purposes;
- (j) all cocks, plugs, pumps, pipes and other utensils required are to be fixed and kept at the expense of the distiller, to the satisfaction of the proper officer;
- (k) *spirit store*—Every distiller shall provide at his distillery a proper and secure spirit store approved by the Comptroller, and in such store a vat or vats of sufficient capacity to contain all spirits which may at any time be required to be kept therein prior to removal to warehouse.

Each vat shall be capable of holding at least 68.2 hectolitres, and shall have legibly painted on it the number of litres it is capable of containing. Such spirit store shall be set apart solely for the purpose of storing—

- (1) all spirits distilled;
- (2) colouring matter;
- (3) packages intended for the removal of spirits;
- (4) the scales and weights for weighing, and instruments for testing and measuring spirits.

Except that the Comptroller may grant permission to a distiller to use vats of a smaller capacity than 68.2 hectolitres in any case in which he may deem it advisable to do so;

- (l) the distiller shall place a lock, of which he shall have the key, on such spirit store;
- (m) every vat must be secured to the satisfaction of the Comptroller and every part must be easy of access and externally visible;
- (n) *painting of pipes*—Every pipe used by a distiller, except those for water or spent wash, must be so fixed and placed that the officer may examine it throughout its whole course. Pipes for the conveyance of low wines or high wines must be painted red, those for spirits black, those for water white, and those for wash blue;
- (o) a graduated glass, or a gauging apparatus by which the quantity of spirits or other liquid can be seen or ascertained at any time, must be provided for each store-vat;
- (p) where dipping rods are used in the cover of any charger, receiver or vat, there must be a hole faced

with metal for the dipping rod, but not larger than is necessary for the rod to pass through easily. There must also be a stop on the rod inside the vessel to prevent its removal from the vessel;

- (q) before commencing to distil, or re-commencing after having discontinued distilling for a longer period than fourteen days, every distiller is required to give three days' notice thereof to the proper officer;
- (r) where the Comptroller considers it necessary, a lock, the key of which shall be kept always by the officer, shall be placed on every trap door, cock or shutter securing or closing any aperture in any vessel or utensil through which spirits pass;
- (s) no lock of which any officer is required to have the key shall be opened except such officer be present, together with the distiller or some person deputed by him;
- (t) all wash must be fermented in the fermenting vats, and thence conveyed directly into the wash charger, and thence into the still for distillation;
- (u) access may not be had, except in the presence of an officer, to the end of the worm of any still, or to any spirits from the time of the extraction or distillation thereof in the still, except as is provided in sub-subregulation (c), until they are taken an account of by the officer in the proper receiver, and conveyed thence into the spirit store-vat;
- (v) when an alcoholmeter is employed to register the quantity and strength of spirits manufactured at a distillery, the spirit pipes leading to and from this apparatus must be so arranged that all the spirits manufactured shall pass directly into and through the alcoholmeter.

**RACKING, BLENDING AND BOTTLING OF  
SPIRITS AND COMPOUNDS REGULATIONS**

30.12.33.

*made under section 49*

**1.** These Regulations may be cited as the Racking, Blending and Bottling of Spirits and Compounds Regulations. Citation.

**2.** Before any spirits or compounds may be racked, blended, or bottled, the owner of the same shall prepare a re-warehousing entry in duplicate giving the particulars required thereby, and submit the same to the officer in charge of the warehouse. Preparing entry.

**3.** When the account as submitted has been checked, any rent and charges due will be paid to the cashier or other proper officer. Rent and charges.

**4.** Upon the receipt of the duplicate entry containing the cashier's or other proper officer's receipt for the rent and charges due, the officer in charge of the warehouse will make the arrangements for the supervision of the operations desired to be carried out. Arrangements for supervision.

**5.** The owner of any spirits or compounds subjected to any operations under these Regulations shall on demand provide such labour and assistance as may be required by the officer in charge of the warehouse, or the labour and assistance may be provided by the said officer at the expense of the owner of the spirits and compounds. Labour and assistance.

**6.** The account of the spirits or compounds as found on completion of any operation will be certified upon request by the officer in charge of the warehouse on the relative form of certificate of warehousing, and a copy thereof given to the owner of the spirits or compounds. Certified account.

[Subsidiary]

68/1959.  
[239/1990].

**SPIRITS AND SPIRIT COMPOUNDS  
(EXPORTATION FROM WAREHOUSE) REGULATIONS**

*made under section 64*

Citation.

**1.** These Regulations may be cited as the Spirits and Spirit Compounds (Exportation from Warehouse) Regulations.

Permits.  
[239/1990].

**2.** The proper officer may, subject to section 64 of the Act, grant permits for the removal and exportation from Trinidad and Tobago of warehoused spirits and spirit compounds in bottles packed in cases containing not less than 750 millilitres.

**WAREHOUSING OF COMPOUNDS ON  
DRAWBACK REGULATIONS**

30.12.33.  
[239/1990].

*made under section 71*

**1.** These Regulations may be cited as the Warehousing of Compounds on Drawback Regulations. Citation.

**2.** When a compounder desires to warehouse any compounds on drawback, he shall fill in the necessary particulars upon the prescribed form of request note and permit and present the same to the officer having the charge of the warehouse where the compounds are to be deposited. Prescribed form.

**3.** When the permit has been signed by the officer in charge of the warehouse, the compounds shall be removed thereto at such time and by such means as the officer shall direct except that not less than 227 litres of compounds may be deposited on drawback at any one time. Removal of compounds. [239/1990].

**4.** All expenses in connection with the opening and examination of any compounds deposited on drawback shall be borne by the owner of the compounds, who will also upon request provide such assistance as may be required by the officer in charge of the warehouse. Expenses.

**5.** The extent of examination shall be in the absolute discretion of the officer in charge of the warehouse, who may permit any opened bottles or other packages to be replaced by full bottles or packages. Extent of examination.

**6.** Drawback shall be paid according to the quantity of compounds set out in the permit, unless upon examination the quantity ascertained by the proper officer shall be found to be less than that set out in the permit, in which case drawback shall be payable on such less quantity. Payment of drawback.

**7.** The officer in charge of the warehouse will prepare the prescribed form of debenture whenever any compounds are warehoused on drawback, and transmit the same to the Comptroller of Accounts, to whom the owner of the compounds should apply for payment of the drawback due. In this debenture will be included the amount payable, if any, as allowance for loss in the process of manufacture. Debenture.

**METHYLATED SPIRITS REGULATIONS**

ARRANGEMENT OF REGULATIONS

**REGULATION**

1. Citation.

**PART I**

**METHYLATION**

2. Notice to be given by methylator.
3. Process of methylation.
4. How operation of methylation to be carried out.
5. Samples to be sent to Chief Chemist.
6. Removal to licensed premises.
7. Charge of warehousing labour and supervision.

**PART II**

**KEEPING, SALE, DELIVERY AND  
REMOVAL OF METHYLATED SPIRITS**

8. Application.
9. Persons authorised to receive.
10. Directions for keeping stock of methylated spirits.
11. Copy of Regulations and Act to be exhibited.
12. Vessels in which methylated spirits may be kept.
13. Stock account.
14. How stock account to be kept.
15. Bonds.
16. Hours for removal.
17. Permits and certificates to be kept for one year.
18. Methylated spirits may not be watered.

**PART III**

**PENALTY FOR OFFENCES**

19. Penalties.

**SCHEDULE A.**

**SCHEDULE B.**

**METHYLATED SPIRITS REGULATIONS**

*made under section 126*

11.1.34.  
[91/1967  
250/1971  
59/1975  
80/1978  
67/1983  
239/1990  
120/1996  
110/2002  
227/2004  
5/2009  
278/2014].  
Citation.

1. These Regulations may be cited as the Methylated Spirits Regulations.

**PART I**

**METHYLATION**

2. Any person intending to make methylated spirits shall give at least twenty-four hours notice to the proper officer who shall then direct the spirits to be removed at the expense of the methylator to the place of methylation.

Notice to be given by methylator.

3. The wood naphtha, or methylic alcohol, must be of a strength of not less than 91.0 per cent Alc./Vol., and when deposited at the place of methylation, a sample must be drawn by the officer in the presence of the methylator or his agent, sealed with a distinctive seal and forwarded to the Chief Chemist for approval. When approved the wood naphtha must be added to the spirit in the proportion fixed by the Act; but the Comptroller may require that some other substance, or mixture of substances approved by the Chief Chemist, be added in addition to or in lieu of the wood naphtha before the spirits can be removed from the place of methylation.

Process of methylation. [239/1990].

4. The operation of methylation must be carried out in the presence of two officers. Each officer will be held equally responsible for seeing that the whole of the spirits is thoroughly mixed with the required proportion of naphtha, or other approved substances. Both officers who attend a methylation are to certify that the spirits have been methylated in their presence, and that the spirits have been mixed with the required proportion of naphtha or other ingredients, and forward without delay their certificates to the Comptroller.

How operation of methylation to be carried out.

Samples to be sent to Chief Chemist.

**5.** A sample of the methylated spirits must be drawn off by the officers in the presence of the methylator or his agent, sealed and sent to the Chief Chemist for approval.

Removal to licensed premises.

**6.** The methylated spirits after such approval by the Chief Chemist must be removed at the expense of the methylator to his licensed premises, or, in the case of methylated spirits made at a distillery, to a place approved for the purpose by the Comptroller.

Charge for warehousing labour and supervision. [227/2004 5/2009 278/2014].

**7.** The charge for warehousing spirits intended for methylation or wood naphtha or other approved substances to be used in the process of methylation shall be the same as is charged for spirits deposited in warehouse, together with a charge of—

- (a) two hundred and forty-four dollars and one cent with effect from 1st January 2008;
- (b) two hundred and forty-six dollars and forty-four cents with effect from 1st January 2009;
- (c) two hundred and fifty-one dollars and thirty-eight cents with effect from 1st January 2010; and
- (d) two hundred and sixty-one dollars and forty-four cents with effect from 1st January 2011,

for labour and supervision at each methylation.

## PART II

### KEEPING, SALE, DELIVERY AND REMOVAL OF METHYLATED SPIRITS

Application.

**8.** This Part of these Regulations applies to the persons referred to in Part XI of the Act as “authorised methylators”, “retailers of methylated spirits” and “persons authorised by the Comptroller to receive methylated spirits”.

Persons authorised to receive. [239/1990].

**9.** Any person engaged in any business requiring the use of methylated spirits, and who desires to purchase at one time more than the quantity allowed to be sold by a retailer, viz.: five litres, must apply to the Comptroller for authority to receive methylated spirits, and upon receipt of the authority is entitled to receive, import, use and store methylated spirits in accordance with the terms of such authority subject to the due observance of the

provisions of the Act. Nothing in such authority shall be deemed to authorise such person to receive more than five litres at one time from a retailer of methylated spirits, and any quantity greater than five litres at one time must be obtained either by importing the same or from an authorised methylator.

**10.** Every authorised methylator, retailer of methylated spirits or person authorised by the Comptroller to receive methylated spirits shall keep the whole of his stock together in one place easily accessible for inspection, unless in any special circumstances the previous consent of the Comptroller shall have been obtained for keeping the methylated spirits otherwise, in which case the keeping of the methylated spirits shall be in accordance with the written directions of the Comptroller. Any such directions shall be kept exhibited conspicuously near to the place where the methylated spirits are kept.

Directions for keeping stock of methylated spirits.

**11.** Every person to whom these Regulations apply shall keep a copy of these Regulations and a copy of Part XI of the Act exhibited conspicuously near to the stock of methylated spirits.

Copy of Regulations and Act to be exhibited.

**12.** All methylated spirits shall be kept in a secure vessel of metal or glass securely stoppered, and the full content of every such vessel shall be shown clearly on a label securely attached to each such vessel. If any methylated spirits are sold otherwise than in such full vessel at one time, the quantity sold shall be ascertained by a standard measure to be kept for the purpose, and such measure shall be produced to any officer of Customs and Excise on demand.

Vessels in which methylated spirits may be kept.

**13.** Every authorised methylator, and every person authorised by the Comptroller to receive methylated spirits shall keep a stock account in the form set out in Schedule A.

Stock account.

Schedule A.

**14.** Every entry in the stock account referred to in regulation 13 and every entry made by a retailer of methylated spirits in the stock account required to be kept by him by section 120 of the Act shall be made legibly in ink immediately on the receipt of any methylated spirits, or prior to the removal of the same from stock, as the case may be, and no entry once made shall be altered, erased or interfered with in any way; provided that if any such entry is incorrect in any particular, a note shall be made in any convenient space in the same page, setting out in what particular any such entry may be incorrect.

How stock account to be kept.

**LAWS OF TRINIDAD AND TOBAGO**

MINISTRY OF LEGAL AFFAIRS

www.legalaffairs.gov.tt

86

**Chap. 87:54**

*Spirits and Spirit Compounds*

**[Subsidiary]**

*Methylated Spirits Regulations*

Bonds. **15.** Every authorised methylator and every person authorised to receive methylated spirits shall enter into a bond in the form set out in Schedule B in a sum approved by the Comptroller as security for any penalties that may be imposed or any duties that may become due under the Act or these Regulations.

Hours for removal. **16.** No methylated spirits may be removed from the stock of any authorised methylator or person authorised to receive methylated spirits save between the hours of six in the morning and six in the evening, nor upon any Sunday or public holiday.

Permits and certificates to be kept for one year. **17.** All requisitions must be kept by the authorised methylator who sends out any methylated spirits, and all permits must be kept by the licensed retailer (or person authorised to receive methylated spirits) who receives any methylated spirits for a period of at least one year after the date of issue of the same, unless such requisitions or permits are, upon demand, delivered up to an officer of Customs and Excise, in which case the officer shall give a receipt for the same in the stock book.

Methylated spirits may not be watered. **18.** No person to whom these Regulations apply shall water or otherwise diminish in strength any methylated spirits in his stock possession, and any spirits found by any officer to be below the strength at which the same ought to be found shall be forfeited.

**PART III**

**PENALTY FOR OFFENCES**

Penalties. **19.** Any person committing any breach of these Regulations shall incur a penalty of four hundred dollars.

Regulation 13. [239/1990].

**SCHEDULE A**

**FORM OF STOCK ACCOUNT TO BE KEPT BY  
AUTHORISED METHYLATOR**

Methylated Spirits Made			Delivery Account				
Date	Marks and Nos. of each package	Litres of Alcohol	No. and date of requisition	No. and date of permit	Quantity sent out		Remarks
					Litres of Alcohol	Litres	

**FORM OF STOCK ACCOUNT TO BE KEPT BY PERSON  
AUTHORISED BY THE COMPTROLLER TO RECEIVE  
METHYLATED SPIRITS**

No. and date of requisition	No. and date of permit	Marks and Nos. of packages received	Quantity received (Litres)	Date used	Quantity used (Litres)	Remarks

**SCHEDULE B**

Regulation 15.

**BOND TO BE GIVEN BY AUTHORISED METHYLATOR  
OR PERSON AUTHORISED BY THE COMPTROLLER TO  
RECEIVE METHYLATED SPIRITS**

Know All Men by these Presents that We ....., of ....., and ....., of ....., are held and firmly bound unto the State in the sum of ..... dollars to be paid to the State, for which payment well and truly to be made we bind ourselves and each of us, our heirs, executors, administrators, and assigns, for and in the whole, and each of them, jointly and severally, by these presents.

Dated this ..... day of .....in the year of Our Lord two thousand and .....

Whereas the above bounden ..... is authorised to ..... methylated spirits in accordance with the provisions of the Spirits and Spirit Compounds Act.

Now the condition of this obligation is such that if the said ..... shall pay all penalties incurred and all duties due to be paid by him in accordance with the provisions of the Act, and of any Regulations made thereunder, and shall duly observe each and every provision of the Act or of the Regulations made thereunder which is required to be observed by him, then this obligation shall be void, but otherwise shall be and remain in full force and virtue.

Signed and delivered in the presence of .....

**WAREHOUSING OF SPIRITS REGULATIONS**

ARRANGEMENT OF REGULATIONS

**REGULATION**

1. Citation.
2. Interpretation.
3. Spirits in warehouse.
4. Spirits contained in packages.
5. Whole-time officers.
6. Officers appointed by Comptroller.
7. Fees.
8. Payment of fees.
9. Deferral of payment.
10. Transfer procedure.

**WAREHOUSING OF SPIRITS REGULATIONS**

*made under section 55A*

14/1998.  
[109/2002  
96/2004  
78/2009  
277/2014].

**1.** These Regulations may be cited as the Warehousing of Spirits Regulations. Citation.

**2.** In these Regulations the word “spirits” means spirits of any description and includes compounds, all liquors mixed with spirits, and all mixtures or preparations made with spirits, except medicinal preparations. Interpretation.

**3.** No spirits shall be received or kept in any warehouse unless the cask, hogshead, puncheon or similar package containing spirits is securely made and bound with iron hoops, and all bottled spirits are securely packed in cases, iron bound at each end, unless the Comptroller shall otherwise allow. Spirits in warehouse.

**4.** (1) The owner of any spirits shall keep the packages in which the same are contained in a proper state of repair while the spirits remain in a warehouse, and the Comptroller may, in the event of any neglect on the part of an owner to carry out the requirements of this regulation, cause such repair to be made as he shall consider necessary, and the owner of the spirits shall pay the cost of such repair. Spirits contained in packages.

(2) The Comptroller may, in the event of any package becoming unserviceable, transfer the spirits contained in the package to another package, and the owner of the spirits shall pay all expenses incurred by the Comptroller in such transfer.

**5.** (1) Where the Comptroller considers it necessary to provide one or more whole-time officers to have the charge and supervision of any private warehouse, the warehouse-keeper shall pay to the Comptroller a sum equal to the salary or salaries actually received by such officer or officers but— Whole-time officers.  
[109/2002  
96/2004  
78/2009  
277/2014].

(a) where more than one officer is in charge, the maximum payable in respect of the senior officer shall be—

(i) eight thousand, one hundred and fifty-seven dollars per month with effect from 1st January 2008;

- (ii) eight thousand, two hundred and thirty-nine dollars per month with effect from 1st January 2009;
  - (iii) eight thousand, four hundred and four dollars per month, with effect from 1st January 2010;
  - (iv) eight thousand, seven hundred and forty dollars per month with effect from 1st January 2011;
- and in respect of each other officer—
- (v) seven thousand, four hundred and twenty-two dollars per month with effect from 1st January 2008;
  - (vi) seven thousand, four hundred and ninety-six dollars per month with effect from 1st January 2009;
  - (vii) seven thousand, six hundred and forty-six dollars per month with effect from 1st January 2010; and
  - (viii) seven thousand, nine hundred and fifty-two dollars per month with effect from 1st January 2011; and
- (b) where only one officer is in charge, the maximum amount payable shall be—
- (i) seven thousand, four hundred and twenty-two dollars per month with effect from 1st January 2008;
  - (ii) seven thousand, four hundred and ninety-six dollars per month with effect from 1st January 2009;
  - (iii) seven thousand, six hundred and forty-six dollars per month with effect from 1st January 2010; and
  - (iv) seven thousand, nine hundred and fifty-two dollars per month with effect from 1st January 2011.

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

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

Officers appointed by Comptroller. [109/2002 96/2004 78/2009 277/2014].

(2) Where officers are appointed under subsection (1), the warehouse-keeper shall pay to the Comptroller the sum of—

- (a) two hundred and forty-four dollars and one cent with effect from 1st January 2008;
- (b) two hundred and forty-six dollars and forty-four cents with effect from 1st January 2009;
- (c) two hundred and fifty-one dollars and thirty-eight cents with effect from 1st January 2010; and
- (d) two hundred and sixty-one dollars and forty-four cents with effect from 1st January 2011,

in respect of each officer for each day or part of a day during which any such officer has to attend, and shall also pay any reasonable charge claimed by the Comptroller in respect of transportation expenses or subsistence allowance, or both, of any such officer when the private warehouse is at a distance of more than one mile from the Customs House.

(3) The Comptroller may, where application is made by two or more warehouse-keepers whose warehouses do not open every day, make arrangements for appointing one or more officers to be in charge of and supervise such warehouses and apportion between such warehouse-keepers the sum payable under regulation 6(2).

Fees.

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

- (a) if the parties are to be disposed of in Trinidad and Tobago be—
  - (i) fifty cents per month or any shorter period in respect of each cask or other package containing not more than sixty gallons; and
  - (ii) one dollar per month or any shorter period in respect of each cask or other package containing more than sixty gallons; and
  - (iii) ten cents per month or any shorter period in respect of each case of bottled spirits; and
- (b) if the spirits are to be exported from Trinidad and Tobago, be doubled the aforesaid charges except that—
  - (i) spirits owned by any person outside Trinidad and Tobago shall be deemed to be spirits for exportation unless otherwise declared;
  - (ii) where, in any year, spirits not originally declared for exportation, including spirits racked or blended prior to exportation, are subsequently exported from Trinidad and Tobago, fees for warehousing the same for the period ending on the 31st December of the previous year shall be calculated under sub-subregulation (b).

Payment of fees.

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

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

Deferral of  
payment.

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

Transfer  
procedure.