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LAWS OF SAINT VINCENT AND THE GRENADINES  
REVISED EDITION

**EXCISE ACT**

**CHAPTER 429**

**Chapter No.  
188 of 1926**

**Amended by**

Act No. 8 of 1933	Act No. 21 of 1988
Act No. 4 of 1946	Act No. 23 of 1988
Act No. 31 of 1947	Act No. 19 of 1989
Act No. 23 of 1950	Act No. 25 of 1989
SRO 16 of 1957	Act No. 16 of 1991
The Court Order, 1967	SRO 6 of 1992
SRO 54 of 1969	Act No. 36 of 1992
SRO 16 of 1971	SRO 20 of 1999
Act No. 3 of 1978	Act No. 4 of 2000
SRO 38 of 1980	SRO 16 of 2001
Act No. 15 of 1985	SRO 53 of 2002
Act No. 24 of 1986	Act No. 7 of 2005

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**CHAPTER 429****EXCISE ACT**

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## SCHEDULE

## CHAPTER 429

## EXCISE ACT

**An Act to consolidate and amend the law relating to the distillation and disposal of spirits.**

[Chapter No. 188 of 1926 amended by Act No. 8 of 1933, Act No. 4 of 1946, Act No. 31 of 1947, Act No. 23 of 1950, SRO 16 of 1957, The Court Order, 1967, SRO 54 of 1969, SRO 16 of 1971, Act No. 3 of 1978, SRO 38 of 1980, Act No. 15 of 1985, Act No. 24 of 1986, Act No. 21 of 1988, Act No. 23 of 1988, Act No. 19 of 1989, Act No. 25 of 1989, Act No. 16 of 1991, SRO 6 of 1992, Act No. 36 of 1992, SRO 20 of 1999, Act No. 4 of 2000, SRO 16 of 2001, SRO 53 of 2002, Act No. 7 of 2005.]

[Date of commencement: *1st January, 1912.*]

**1. Short title**

This Act may be cited as the Excise Act.

**2. Interpretation**

In this Act, unless the context otherwise requires—

“**distiller**” means any person licensed to use any distillery apparatus;

**“distillery”** means any place or premises at or in which any distillery apparatus is situate and includes any spirit store, warehouse, house, room or other place adjacent thereto, and used in the manufacture or storage of spirits;

**“distillery apparatus”** means any still, and any part of a still, and any receptacle, vessel, utensil, pipe, cock and fitting of any kind whatever, used or capable of being used with a still in connection with distillation;

**“Excise Law”** means any Act, or regulation having the force of law, relating to the manufacture of, or charge of duty on, spirits;

**“gallon”** means an imperial gallon as found by the Saint Vincent and the Grenadines standard gallon measure, or by any authenticated secondary standard of Saint Vincent and the Grenadines;

**“Government warehouse”** means a warehouse provided by the Government for the deposit and storage of spirits;

**“home consumption”** means consumption in Saint Vincent and the Grenadines;

**“judicial officer”** includes a magistrate and a justice of the peace;

**“licence”** means a licence granted by the Director of Finance and Planning;

**“licensed”** means in the condition of holding a licence for the purpose of carrying on the business specified in such licence;

**“low-wines”** means spirits conveyed into a low-wines receiver or into a still;

**“master”** means a captain or other person, except a pilot or a port officer, for the time being in charge of a ship;

**“methylate”** means to mix spirits with an approved substance or combination of substances, in approved proportions as to render the mixture unfit for use as a beverage;

**“methyated spirits”** means spirits so mixed to the satisfaction of the Comptroller;

**“night”** means the interval between 7.00 p.m. any day and 5.00 a.m. of the following day and **“at night”** or **“by night”** means during such interval;

**“officer”** means any officer of revenue or customs, and any person employed with the concurrence of the Comptroller on any duty or service relating to Excise Law, and includes a person acting as an officer, and also any official superior in matters of excise to any officer;

**“owner”** includes lessee and the attorney of any owner or lessee;

**“package”** means any puncheon, hogshead, cask, drum, demijohn, case or other receptacle containing, or capable of containing, spirits;

**“plain spirits”** means any spirits which have not had any flavour communicated thereto, or any ingredient or material mixed therewith;

**“premises”**, when used with reference to any licensed person, means any building, room or place used by him in the course of his business;

**“prescribed”** means prescribed by the Governor-General;

**“proof”** means the strength of proof; and **“quantity of spirits at proof”**, **“gallons at proof”**, or **“proof gallons”** means the liquid quantity if the spirits are of the strength of proof, or such quantity increased in accordance with the strength of the spirits if over-proof or diminished in accordance with the strength of the spirits if underproof;

**“proper officer”** means an officer for the time being in charge of excise affairs at the premises of any dealer or distiller, or at any warehouse;

**“rack”** means to draw off spirits from one package into another;

**“re-distillation”** means the distillation of any spirits previously collected in a spirit receiver;

**“regulations”** means any regulations made by the Governor-General under this Act;

**“ship”** means any ship, boat, raft and any other means of conveyance by water;

**“spirit store”** means an approved store provided by a distiller at his distillery for the deposit of spirits until they are removed to casks or similar packages or to vats in warehouse;

**“spirits”** means alcoholic spirits of any description, whether completely distilled or otherwise, and includes all liquors mixed with or containing spirits and all preparations made with and containing spirits;

**“still”** includes any part of a still and any apparatus for distilling;

**“strength”** as applied to plain spirits means the strength denoted by Sikes’s hydrometer as ascertained by an officer in accordance with the revised and extended tables issued under the authority of Her Majesty’s Commissioners of Customs and Excise in two volumes lodged at the office of the Governor-General and signed by the officer administering the Government, dated the 23rd day of March, 1933, and entitled “Spirit Tables, Sike’s Hydrometer” and “Spirit Tables, Sikes’s A Hydrometer”;

**“temperature”** means the temperature as ascertained by an approved Fahrenheit’s thermometer;

**“warehouse”** means any warehouse approved for the deposit and storage of spirits;

**“wash”** means any liquid prepared or fit for the production of spirits therefrom by distillation, whether fully fermented or not.

### 3. Duty on over-proof and under-proof rum

(1) There shall be charged, collected and paid to the Accountant-General for and upon over-proof rum made within the territory the duty of eleven dollars per proof gallon, and so in proportion for any greater or less quantity.

(2) There shall be charged, collected and paid to the Accountant-General for and upon under-proof rum made within the territory (other than rum used in the manufacture in the territory of bay rum or perfumed spirits) the duty of eighteen dollars per liquid gallon and so in proportion for any greater or lesser quantity.

[Section 3 substituted by SRO 6 of 1992 and Act No. 36 of 1992 and amended by SRO 20 of 1999, Act No. 4 of 2000, SRO 16 of 2001, SRO 53 of 2002, Act No. 7 of 2005.]

#### **4. Appointment of Comptroller, etc.**

(1) There shall be appointed, in accordance with the provisions of the Constitution, a Comptroller of Customs and Excise who shall be responsible for the instruction and control of the officers of the Customs and Excise Department and for the efficient administration of the Act.

[Chapter 10.]

(2) The Comptroller and any officer of the Customs and Excise Department who is concerned, directly or indirectly, in the sale of spirits is guilty of an offence and liable to a fine of one thousand dollars.

#### **5. Registration of stills**

(1) Every still not already registered shall be registered at the office of the Comptroller by the owner, who shall, immediately on coming into possession of such still, deliver to the Comptroller a declaration in writing, made by such owner, setting forth the name and situation or other sufficient description of the distillery or place where such still is, and the name and residence or place of business of the person from whom he obtained such still, and its full capacity.

(2) The Comptroller shall, after such verification of the particulars of such declaration as he may deem necessary, give to such owner a certificate, in the prescribed form, of the registration of such still.

(3) Any—

- (a) owner who neglects to deliver such declaration;
- (b) person who delivers a declaration untrue in any particular;
- (c) person found in possession of any unregistered still,

is guilty of an offence and liable to a fine of one thousand dollars and every unregistered still, and every part thereof, shall be forfeited and may be forthwith seized by any officer.

#### **6. Transfer of registered still**

(1) If the owner of any registered still transfers such still to any other person, by sale, lease or otherwise, such owner shall, within seven days, give to the Comptroller notice in writing under his hand setting forth the name and situation or other sufficient description of the distillery or place where such still was at the time of transfer, the date of the transfer, and the name and residence or place of business of the transferee; and the transferee shall, within seven days, give to the Comptroller notice in writing under his hand stating the name of such previous owner, the last situation of the still while in the possession of such owner, and the place where such still is intended to be kept or deposited by the transferee.

(2) In the event of the death of the owner of any registered still, the person into whose possession or custody the still has passed shall, within three months of such death, give to the Comptroller notice in writing stating, in addition to his own name and address, the name of such late owner, the date of his death and the place where such still is intended to be kept.

(3) Any person who makes default in respect of any notice required by this section, or of the accuracy of any statement in any such notice, is guilty of an offence and liable to a fine of two hundred and fifty dollars.

#### **7. No removal, etc., of still without notice**

(1) No person shall destroy or remove any still, or any part thereof, without giving to the Comptroller, at least seven days prior to such destruction or removal, notice in writing of his intention, and such notice shall contain a sufficient description of the situation of such still and the date of the intended destruction, or the date when, and a sufficient description of the place to which such still is to be removed.

(2) If such still be exported, the exporter shall produce to the Comptroller, within six months of the export, a certificate of the landing thereof at the port of destination or shall otherwise account to the satisfaction of the Comptroller for the disposal thereof.

(3) Any person who—

- (a) fails to comply with the provisions of this section;
- (b) delivers a notice or certificate untrue in any particular; or
- (c) without reason satisfactory to the Comptroller, fails to carry out the terms of any notice under this section,

is guilty of an offence and liable to a fine of five hundred dollars.

#### **8. Defective building, etc.**

(1) If the building in which a still is situated or any vessel, utensil, pipe or fitting of any still is in so defective a condition that the Comptroller thinks it inexpedient to allow the distilling of spirits in any such still, he may cause a notice to be served on the distiller specifying the defect or defects and requiring the same to be remedied.

(2) No distiller shall, after the receipt of such a notice, distil spirits in any such still until he shall have remedied the defects specified to the satisfaction of the Comptroller.

(3) The Comptroller may, after the service of such notice, cause to be affixed to the still, or any part thereof, such fastenings or other appliances as may be necessary to prevent the distillation of spirits in such still.

(4) The Comptroller shall, at the request in writing of a distiller on whom such notice has been served, forthwith report the matter to the Governor-General, who may, if he thinks fit, rescind such notice. The Governor-General may take into consideration any representation which the distiller may make with respect to such notice.

(5) Any distiller who acts in contravention of subsection (2) is guilty of an offence and liable to a fine of two thousand five hundred dollars.



**9. Prohibitions of distilling, etc., without licence**

(1) No person may, without being licensed to do so or on any premises to which his licence does not extend, use any distillery apparatus, or make wash, or distil low-wines or spirits, or have in his possession any wash or low-wines.

(2) Any person who contravenes the provisions of this section is guilty of an offence and liable to a fine of ten thousand dollars and all spirits and vessels, utensils and materials for distilling or preparing spirits in his possession shall be forfeited.

**10. Grant of licence**

(1) Every licence shall be granted by the Director of Finance and Planning (hereinafter referred to as the "Director") and shall be in the prescribed form and shall remain in force until the 31st December next following the date thereof.

(2) Before any licence is granted, the owner of the still shall produce to the Director a certificate from the Comptroller that the still to be licensed is then constructed and adapted for use in the manner specified in the Schedule or that it is then constructed and adapted for use in accordance with the terms of permission granted by the Governor-General under section 15:

Provided that it shall not be necessary to produce such certificate in the case of a still, the owner whereof held a licence for the year preceding that in which the application for a licence is made, unless the Comptroller has notified the Director that the still is not constructed and adapted for use as in this subsection is mentioned.

(3) Except as provided in section 13, there shall be paid to the Director for every licence the sum of one hundred and twenty dollars.

(4) A licence to use a still shall be granted only to the owner of such still and shall not authorise any person to use any distillery apparatus at more than one premises or at any other than the premises mentioned in such licence.

(5) Persons in partnership shall not be obliged to take out more than one licence in respect of the same premises.

(6) It shall not be necessary for any distiller to take out a licence under the Liquor Licence Act to sell, barter or dispose of spirits manufactured at his distillery:

Provided that in every case the spirits be disposed of in a quantity not less than nine gallons delivered at one time, and that, where the quantity is less than eighteen gallons, it shall be delivered at one time and in one package:

Provided also that in every case of spirits for exportation or ship's stores, such spirits may, with the consent of the Comptroller, and subject to the regulations, be disposed of in any quantity.

[Chapter 473.]

**11. Licence not to be granted in certain cases**

(1) A licence shall not be granted in respect of any still which is not registered nor, except with the special permission of the Governor-General, in respect of any still the capacity of which, excluding that of the head, is less than three hundred gallons.

(2) Except with the consent of the Governor-General, a licence shall not be granted to any person who has been convicted of an offence punishable with imprisonment for two years or more; if a distiller is convicted of an offence punishable with imprisonment for two years or more, or of an offence against any Excise Law, it shall be the duty of the magistrate or judge to report such conviction to the Governor-General, and the Governor-General may direct the licence held by such distiller to be forfeited, or to be suspended during such time as the Governor-General may direct, and such distiller may thereafter be licensed only with the special permission of the Governor-General.

#### **12. Transfer of licence**

A licence may, on written application by the distiller, be transferred to any other person with the approval of the Comptroller who shall endorse the licence accordingly; and in the case of the distiller's death or bankruptcy the licence may, on written application by his legal representative, be similarly transferred to such representative.

#### **13. Special licence may be granted to chemists and others**

(1) A licence to use a still subject to prescribed conditions may, at the discretion and by the direction of the Governor-General, be granted to any chemist or druggist for the preparation of medicines or articles used for medicinal purposes, and to any person for purification of water, or for purposes of scientific research, or for distilling essences or essential oils: for every licence there shall be paid to the Director the sum of four dollars and eighty cents:

Provided that the Governor-General, if satisfied that the capacity of the still does not exceed half a gallon, may grant exemption from such payment.

(2) The Governor-General may at any time revoke any such licence.

(3) Every application for a licence, by way of renewal or otherwise, to be granted under this section shall be made by the owner in writing to the Governor-General, and shall state the place or premises where the still is to be kept, the purpose or purposes for which it is to be used and the full capacity of the still.

(4) Any holder of a licence under this section who fails to comply with any of the conditions prescribed in respect of his still, is guilty of an offence and liable to a fine of two thousand five hundred dollars.

(5) Every person holding a licence granted under this section shall be exempt from the provisions of the Schedule, and of sections 14, 20, 21 to 28 (inclusive), 55 and 56 hereof, except in so far as the same or any of them shall be comprised in the conditions prescribed.

#### **14. Construction of stills**

(1) Every distillery apparatus, before being used by a distiller, must be constructed and adapted for use in the manner specified in the Schedule, and must during its use be maintained in the like manner.

(2) Every pump, pipe, fitting, and connection used in the transfer and conveyance of spirits or low-wines shall be provided and maintained to the satisfaction of the Comptroller.

(3) Every distiller shall comply with the rules in the Schedule.

(4) If this section is contravened, the distiller is guilty of an offence and liable to a fine of two thousand five hundred dollars.

**15. Governor-General may permit distiller to use fittings, etc., not prescribed by this Act**

(1) The Governor-General may permit any distiller, subject to the prescribed conditions or otherwise, to fix and use any vessel, utensil, pipe or fitting instead of, or in addition to, any of those required by this Act; and similarly dispense with any store, utensil, pipe or fitting so required; and may withdraw such permission, and may vary such prescribed conditions, and such permission and such conditions shall have effect as if the same were by this Act expressly enacted.

(2) Any person who infringes any such condition is guilty of an offence and liable to a fine of two thousand five hundred dollars.

**16. Alteration of vessels, utensils, pipes and fittings**

(1) A distiller may, on giving to the Comptroller seven days' notice in writing of his intention, specifying the vessel, utensil, pipe or fitting intended to be altered, moved or added, alter or move any vessel, utensil, pipe or fitting, or add a new vessel, utensil, pipe or fitting.

(2) No such alteration, movement or addition shall be made which contravenes the provisions of the Schedule unless the permission of the Governor-General under section 15 is first obtained.

(3) Any distiller who, without giving notice, or in contravention of such provisions or permission, alters, moves or adds to the vessels, utensils, pipes or fittings on his premises is guilty of an offence and liable to a fine of two thousand five hundred dollars.

**17. Notice to be given of intention to recommence distilling**

Every distiller who has discontinued distilling for more than one month must, at least seven days before recommencing to distil, give to the proper officer a written notice specifying the day on which he intends so to recommence distilling.

**18. Distiller not to distil from wash not made in his distillery**

(1) Except with the written permission of the Comptroller, a distiller shall not distil spirits from wash not made in his distillery.

(2) Any distiller who, except as aforesaid, has in his possession any wash, fermented liquor or low-wines not brewed, made or distilled in his distillery shall forfeit the same and is guilty of an offence and liable to a fine of one thousand dollars.

(3) In this section, "wash" shall not be taken to include sugar scum or molasses.

**19. Officer may take sample of spirits, etc.**

(1) Any officer may take a sample of approved size, of any wash, low-wines or spirits from any package, vessel or utensil in a distillery; and the temperature, hydrometer-indication and strength of any sample so taken shall be deemed to be respectively the

temperature, hydrometer-indication and strength of the whole contents of the package, vessel or utensil from which the sample is taken.

(2) Before any such sample is taken, a distiller may, if he desires, and if required by an officer, stir up and mix together all the liquor contained in the package, vessel or utensil from which the sample is taken.

## **20. Removal of spirits**

(1) Not less than the time prescribed by regulations, before the removal of any spirits from a receiver, the distiller shall give to the proper officer notice specifying the day and hour of the intended removal and the number of the receiver if there is more than one.

(2) In pursuance of such notice, the proper officer shall attend and, after he has taken an account of the contents of the receiver and unlocked the fastenings preventing removal of spirits, the whole contents of the receiver shall be forthwith removed to the storage tank:

Provided that such complete removal may be modified by any prescribed conditions imposed under section 14.

(3) From the time when the officer takes account of the contents of the receiver, no other spirits or low-wines may be conveyed into the receiver until the whole of its contents, save as provided in subsection (2), have been removed therefrom, and the fastenings of the receiver have been again secured.

(4) The officer shall furnish to the distiller in the prescribed form the particulars of the account of spirits removed from the receiver to storage tank.

## **21. How quantity of spirits to be ascertained**

The quantity of spirits contained in any vat, vessel, cask, bottle or package in any distillery or warehouse may be ascertained by weight, measure or gauge, as may be prescribed.

## **22. Storage tanks**

Except as provided in section 15, every distiller must, to the satisfaction of the Comptroller, provide at his distillery a secure and sufficient storage tank for the deposit of spirits until they are removed to packages.

## **23. What spirits may be deposited in storage tank**

(1) No spirits may be deposited in a distiller's storage tank unless they have been distilled in his distillery.

(2) Unless with the written consent of the Comptroller, no spirits which have been removed under permit from the distillery or placed in a distillery warehouse may be again deposited in the storage tank.

(3) If this section is contravened, the distiller is guilty of an offence and liable to a fine of two thousand five hundred dollars and the spirits shall be forfeited.

**24. Where spirits may be kept**

If any spirits are found in any part of a distillery other than a spirit receiver, storage tank, stock cask or a warehouse, the distiller is guilty of an offence and liable to a fine of two thousand five hundred dollars and the spirits shall be forfeited.

**25. Spirits to be drawn off into packages in presence of officer, etc.**

(1) All spirits removed from the storage tank, or from the receiver direct into packages in accordance with any conditions prescribed under section 15, must be drawn off into packages in the prescribed manner in the presence of an officer who shall take an account of such spirits in the prescribed manner.

(2) For the purpose of ascertaining by weighing the quantity of spirits in a package, the revised and extended tables issued under the authority of Her Majesty's Commissioners of Customs and Excise in two volumes and lodged at the office of the Governor-General and signed by the officer then administering the Government on the 23rd of March, 1933, shall be used and the quantity ascertained thereby in accordance with the rules therein shall be deemed to be the true quantity.

(3) Spirits may not be removed from the storage tank or receiver for warehousing in any package of less capacity than twelve gallons, or in any quantity less than twelve gallons, unless written permission is in each instance first obtained from the Comptroller.

(4) Packages may, subject to regulations, be full or on ullage.

(5) Spirits may, subject to regulations, before removal to packages be reduced with water to any strength not less than thirty-five over-proof, and for direct exportation or ship's stores to any strength desired by the distiller.

**26. Account of stock and penalty for excess or deficiency**

(1) The proper officer shall from time to time take an account in the prescribed manner of the spirits found in each distillery.

(2) He may exclude from each account, or may take an independent account of, spirits in packages and spirits in warehouse vats.

(3) If the quantity of spirits at proof found by the officer be less than the quantity which, according to the officer's account, ought to be found, or if the quantity of spirits at proof found elsewhere than in the spirit receiver be greater than the quantity which, according to the officer's account, ought to be found, the distiller shall incur a penalty of two dollars and forty cents for every gallon of spirits at proof so deficient or in excess, and the spirits, if any, in excess shall be forfeited; but a distiller shall not be liable to pay any penalty under this section if he satisfies the Comptroller that the deficiency or excess does not arise from fraud, or if the deficiency does not exceed the prescribed allowances since the last amount was taken, or if such excess does not exceed one-half per cent of the quantity which, according to the officer's account, ought to be found:

Provided that any conditions prescribed under section 15 may vary the terms and limits herein set forth as applicable to allowances.

(4) Where there is an excess and such excess is not seized and the distiller is not prosecuted in respect thereof, he shall be debited with the excess.

(5) If the Comptroller is not satisfied that any deficiency or excess of spirits found on taking an account under this section does not arise from fraud, he shall report the circumstances to the Governor-General for his decision thereon.

(6) A distiller shall not be liable to any penalty under this section if the Governor-General is satisfied that such deficiency or excess does not arise from fraud.

#### **27. Re-distillation of spirits**

(1) If from any cause spirits in a distillery apparatus or spirit receiver are fouled or spoiled, or if it be desired to increase the strength of, or otherwise purify, any spirits, the Comptroller may, if satisfied, permit the re-distillation of such spirits, subject to such conditions affecting the account thereof as he may impose.

(2) The Comptroller may, if satisfied and on the like conditions as to account, permit the destruction or the distillation of any lees, sediment or refuse matter remaining in or removed from any vessel, receiver, vat or package.

(3) Before any such fouled spirit, lees, sediment or refuse matter is dealt with under this section, an officer may take therefrom a sample of approved size for examination by or on behalf of the Comptroller.

#### **28. Low-wines or spirits not to be mixed so as to increase gravity**

(1) Unless with the express permission and under the direction of the Comptroller, and unless subject to approved conditions as to correction of strength, there must not be mixed with or added to any low-wines or spirits in a distillery any substance which either increases the density thereof, or prevents the true strength thereof from being ascertained by the approved hydrometer.

(2) The strength as corrected in accordance with such approved conditions shall, for the purposes of section 3, be deemed to be the actual strength of such low-wines and spirits.

(3) If this section is contravened, the distiller is guilty of an offence and liable to a fine of two thousand five hundred dollars and all low-wines, spirits and mixtures with respect to which the offence was committed shall be forfeited.

#### **29. Government warehouse**

The Governor-General may appoint or provide any place or building in any part of Saint Vincent and the Grenadines to be used as a Government warehouse for warehousing spirits without payment of duty.

#### **30. Distiller's warehouse**

(1) Any distiller, and any liquor dealer approved by the Director, may provide, at any place sanctioned by the Governor-General, a warehouse for warehousing spirits without prepayment of duty thereon.

(2) Every door of every such warehouse shall be secured by two approved locks, the key of one of which shall be kept by the distiller or liquor dealer, as the case may be.

(3) Every such warehouse must be secured and maintained secure to the satisfaction of the Comptroller, and must not be used for the deposit of spirits therein until it has received the approval of the Comptroller.

(4) The Governor-General may revoke his approval of any warehouse, and, upon such revocation, all spirits in such warehouse must be removed as the Comptroller may direct, and no allowance or abatement of duty shall be made in respect of any such spirits for decrease in quantity or strength after the expiration of seven days from the day on which notice of the revocation has been given to the distiller or liquor dealer, as the case may be.

(5) The fees prescribed by the Customs (Private Warehouse Fees) Regulations shall be paid to the Director in respect of private warehouses operated under the authority of this section.

[Chapter 425, Customs (Private Warehouse Fees) Regulations.]

### **31. Removal of spirits from distillery to warehouse**

(1) A distiller may, subject and according to the provisions of this Act and to the regulations, and upon the prescribed security being given, remove to and deposit in any warehouse at his distillery or other place sanctioned by the Governor-General, or in any Government warehouse, any spirits distilled on his premises.

(2) Spirits to be warehoused at a Government warehouse or other place sanctioned by the Governor-General must be in approved packages; at a distillery warehouse, the spirits may be warehoused in approved packages or in approved vats.

(3) A distiller shall, before removing any spirits to a warehouse, give to the proper officer notice in writing specifying the mark, number and capacity of each package which he intends to warehouse, and the number of gallons and the strength of the spirits contained in each package, and the number of gallons and the strength of the spirits to be warehoused in vat, and the number of the vat.

(4) On the outside of one end of each package to be warehoused there shall be legibly cut, branded or painted with oil colour, the mark, number and capacity of the package and the year in which it is warehoused, and such particulars shall be maintained legible while the package is in the warehouse. The capacity of each package shall be stated in gallons, and, if such capacity be less than eighty gallons, the number of quarter gallons by which it exceeds the number of complete gallons shall be added.

(5) The officer in charge of the Government warehouse shall give to the distiller, or to the person by or for whom the spirits are warehoused therein, a receipt for the spirits warehoused.

### **32. Duty to be paid on deficiency occurring during removal into warehouse**

If, when spirits sent from a distillery have been received at a warehouse, the quantity of spirits at proof received at the warehouse as shown by the officer's account thereat is less than that removed from the distillery as shown by the officer's account thereat, the distiller shall pay duty on any such deficiency:

Provided that allowance within the limits prescribed by regulations may be made if the Comptroller is satisfied that such deficiency was not due to negligence or fraud.

**33. Payment of duty when deficiency occurs in warehouse**

If at any time any deficiency, beyond that which can be accounted for to the satisfaction of the Comptroller by natural waste or other legitimate cause, is found in any package warehoused, or in any vat, the Governor-General may require immediate payment of duty on the quantity of spirits originally warehoused in the package or vat, or on such portion thereof as the Governor-General may specifically or by regulations direct.

**34. Storage dues**

There shall be charged upon all spirits stored in a Government warehouse, over and above any duty which may be payable thereon, storage dues at such rates as may be fixed by the Governor-General.

**35. Storage of packages in warehouse**

(1) All packages in warehouses must be arranged and stowed, to the satisfaction of the Comptroller, in such manner that easy access can be had to each package.

(2) Any distiller or liquor dealer, as the case may be, who fails to cause the packages therein to be arranged as provided in subsection (1) is guilty of an offence and liable to a fine of five hundred dollars.

**36. Vatting, blending, etc., in warehouse**

(1) The owner of spirits warehoused may, in accordance with the regulations, vat, blend, rack and colour such spirits in the warehouse, or, under prescribed conditions, convert the same into shrub, falernum or other cordials.

(2) Before commencing any such operation as is authorised by subsection (1), the amount of duty on such spirits shall be ascertained by the Director and the owner of such spirits shall enter into a bond, with or without sureties, to the satisfaction of the Director, in a sum equal to double the duty so ascertained conditioned for the due payment of such duty on removal of such spirits.

(3) Duty shall be paid on any deficiency which occurs during the operation exceeding the limit prescribed by regulations:

Provided that allowance beyond the prescribed limits shall be made by the Governor-General if he is satisfied that such deficiency was not due to fraud.

(4) Duty shall be charged on any remnant less than the minimum size of package permitted by the regulations applicable to the operation, and such remnant shall at once be removed from the warehouse.

**37. Transfer of warehoused spirits**

Spirits warehoused in a Government warehouse may be transferred into the name of a purchaser on him producing to the officer in charge of the warehouse a written order for the delivery of such spirits, signed by the owner of the spirits: spirits so transferred shall be discharged from all claims in respect of duties, penalties or forfeitures to which the transferor is liable.



**38. Samples from warehoused spirits**

The Comptroller may, subject to regulations governing the quantity to be taken and, notwithstanding anything in section 3, the amount of duty payable in respect thereof, permit the withdrawal and delivery of one sample from each package of spirits warehoused.

**39. No compensation for spirits lost in Government warehouse**

If any spirits warehoused in a Government warehouse are lost, or destroyed by fire or otherwise, no claim for compensation shall be brought against the Government or any officer in respect thereof, but no duty shall be payable thereon.

**40. Duty payable on delivery from warehouse**

On the delivery from any warehouse for home consumption of any spirits warehoused therein, duty shall be charged and paid on the quantity of spirits contained in the package at the time of delivery; but if the quantity at that time is less than the quantity originally warehoused, duty shall be charged on the quantity so warehoused:

Provided that allowance within the limits prescribed by regulations may be made if the Comptroller is satisfied that such deficiency was not due to fraud:

Provided also that allowance beyond the prescribed limits shall be made by the Governor-General if he is satisfied that such deficiency was not due to fraud.

**41. Duty and storage dues payable before removal**

All duty and storage dues which may be payable upon spirits shall be paid before the removal of such spirits from warehouse or distillery for consumption.

**42. Delivery of spirits for exportation or for ship's stores**

(1) Spirits warehoused may, on the prescribed bond being given and subject to regulations, be delivered for inspection or ship's stores without payment of duty.

(2) All duties payable under section 33, and all storage dues payable on such spirits must be paid before delivery or methylation of the spirits.

(3) The exporter shall, within six months after the date of delivery from the warehouse, produce to the Comptroller an approved certificate of the landing of the spirits at the port of destination, unless he furnishes other proof to the satisfaction of the Comptroller that such spirits have been exported beyond the limits of Saint Vincent and the Grenadines.

**43. Spirits from one warehouse to another**

(1) Spirits warehoused may, on the prescribed bond being given and subject to the regulations, be removed from one warehouse to another:

Provided that all duty payable on such spirits, must be paid before such removal.

(2) If the quantity of such spirits received, as shown by the officer's account at the warehouse of receipt, is less than that delivered as shown by the officer's account at the warehouse of delivery, the remover of the spirits shall pay duty on such deficiency:

Provided that allowance within the limits prescribed by regulations may be made if the Comptroller is satisfied that such deficiency was not due to fraud:

Provided also that allowance beyond the prescribed limits shall be made by the Governor-General if he is satisfied that such deficiency was not due to fraud.

#### **44. Regulations for delivery of spirits**

(1) Spirits may not be sent out or delivered from a distillery or from a warehouse unless accompanied by a permit.

(2) Except as provided in subsection (3), spirits may not be sent out or delivered from a warehouse in less quantity than nine gallons without the special permission of the Comptroller.

(3) Spirits for exportation or for ship's stores may be sent out or delivered from a warehouse in any quantity.

(4) Spirits exceeding in quantity one gallon of one denomination may not be sent out or delivered at one time for one person from the stock of a dealer, or from any one person or place to any other person or place, unless accompanied by a permit.

(5) All spirits found to have been sent out, delivered or removed, or in the course of being sent out, delivered or removed, in contravention of this section, together with all horses, cattle, carriages, ships and other means employed in conveying the same, shall be forfeited, and every person in whose possession the same are found is guilty of an offence and liable to a fine of five thousand dollars.

(6) If any question arises as to the accuracy of the description of spirits in a permit, the proof that the spirits correspond to the description shall lie on the owner or claimant of the spirits.

#### **45. Grant of permit**

(1) Any person desiring to move spirits from any distillery or warehouse shall deliver to the proper officer a request note in the prescribed form signed by such person.

(2) A permit shall not be granted for the removal of any spirits on which duty is payable unless and until the Director's receipt for the duty shall be produced.

(3) The permit shall be granted by the proper officer.

#### **46. Permit to accompany spirits**

(1) Every dealer who sends out, delivers or removes—

(a) any rum exceeding in quantity one gallon of one denomination;

(b) any other spirit exceeding in quantity two gallons,

for one person at one time shall send therewith a permit granted by the proper officer in pursuance of a request note as provided for in section 45 or, if such course be approved, issued by such dealer from a book to be supplied by the proper officer on written request by such dealer.

(2) Every such dealer shall use the permits in the order in which they are numbered in the permit book supplied to him.

(3) He shall not allow such book or any permit therein to be used by or on behalf of any other person.

(4) He shall enter in the permit and its counterfoil the particulars required by the form thereof and must sign the permit.

(5) He shall keep the permit book on his premises open to inspection by any officer, and allow any officer to make any entry therein or take any extract therefrom.

(6) He shall return the permit book and all its counterfoils to the proper officer when it is exhausted, or on his discontinuing or ceasing to be licensed to carry on business as a dealer at the same premise, or on request by the proper officer.

(7) He shall deliver the permit, whether granted by the officer or issued by himself, with the spirits to the person to whom the spirits are described in the permit as being sent.

(8) Any dealer who acts in contravention of this section is guilty of an offence and liable to a fine of two thousand five hundred dollars.

#### **47. Marks and numbers to be stated on request note and permit**

Every request note and every permit shall state the marks and numbers of the packages containing the spirits, the quantity and strength of the spirits, from whom and whence and to whom and whither the spirits are to be sent, and the mode of conveyance, and every permit shall be in force for such limited time only as shall be mentioned.

#### **48. Penalties for removal of spirits without permit and fraudulent use of permit**

Any person who—

- (a) sends out, delivers, removes or receives without a permit, any spirits required to be accompanied by a permit;
- (b) inserts in any request note the name of, or obtains or issues a permit to, any fictitious person as the person to whom the spirits mentioned in such request note or permit are to be sent;
- (c) knowingly or willingly gives or receives any altered, erased, obliterated, false or untrue permit with or for any spirits;
- (d) having obtained or issued a permit, does not send out therewith the spirits therein described, or return or deliver the permit to the proper officer within twenty-four hours;
- (e) removes, sends or delivers, or causes, procures or suffers to be removed, sent or delivered, the spirits specified in any permit to any other person than the person to whom such permit authorises the spirits to be sent;
- (f) sends out, delivers, removes or receives any spirits in quantity greater than, or differing in quality, denomination or strength from, that expressed in the permit accompanying the same;
- (g) issues, 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 spirits therein described;

- (h) produces, or causes or suffers to be produced, to any person any permit as having accompanied or been received with spirits other than those therein described; or
- (i) in any manner uses, or causes or suffers to be used, any permit, so that any account kept or checked by any officer may be frustrated, vitiated or evaded,

is guilty of an offence and, in addition to any other penalty or forfeiture, liable to a fine of two thousand five hundred dollars.

#### **49. Dealer to cancel permit**

(1) Every dealer shall, on receiving spirits accompanied by a permit, immediately cancel the permit by writing in large letters across the front of same the words "received", and the date and hour of such receipt, or by drawing lines in ink diagonally across the front of the permit, and shall deliver the cancelled permit to the officer who first inspects his premises after such receipt and who requires its production.

(2) Any person who contravenes the provisions of this section is guilty of an offence and liable to a fine of two thousand five hundred dollars:

Provided that he shall not be guilty of the offence of failing to deliver a permit if it is proved that the failure is caused by the permit having been lost or accidentally destroyed more than three months after the date thereof.

#### **50. Remission of duty on lost spirits**

In the event of the loss or destruction by fire or other unavoidable accident of any spirits whilst in a distillery or in a warehouse, or whilst being received into or delivered from a storage tank, or a warehouse, or whilst being removed under bond on shipboard, or whilst being shipped or landed, the Governor-General shall, on proof to his satisfaction of such loss or destruction, remit the duty payable or paid in respect of the spirits so lost or destroyed.

#### **51. Methylation of spirits**

Spirits may be methylated in a warehouse under such conditions as may be prescribed in respect of the operation and in respect of the disposal of the spirits methylated. Methylated spirits shall, subject to such of the prescribed conditions as may affect increases or decreases in quantity or strength, be exempt from the payment of excise duty.

#### **52. Offences and penalty in connection with methylated spirits**

- (1) Any person who—
  - (a) uses or prepares or attempts to prepare for use any methylated spirits as or for a beverage, or for mixture with a beverage;
  - (b) sells any methylated spirits, whether so prepared or not, as or for a beverage or a mixture with a beverage;
  - (c) uses any methylated spirits or any derivative thereof in the preparation of any article capable of being used wholly or partially as a beverage or internally as a medicine; or

(d) sells, or has in his possession, any such article in the preparation of which methylated spirit or any derivative thereof has been used, is guilty of an offence and liable to a fine of five thousand dollars and the spirits with respect to which the offence is committed shall be forfeited.

(2) Nothing in this section shall apply to the use of the methylated spirits or any derivative thereof in the preparation of sulphuric ether or chloroform for use as a medicine, or in any art or manufacture, or for fuel, or prevent the sale or possession of any sulphuric ether or chloroform for such use.

### **53. Purified methylic alcohol to be liable to duty**

Any liquid containing methylic alcohol so purified or otherwise prepared by filtration or any other process as to be wholly or partially free from any flavour which would otherwise pertain to it, shall be deemed to be low-wines and to have been so prepared for the purpose of distilling spirits therefrom, and shall be chargeable with duty and otherwise subject to the laws and regulations to which spirits are subject:

Provided that the Governor-General may, if he thinks fit, dispense with or modify those regulations with respect to any such liquid.

### **54. Spirits used in arts or manufactures may be exempted from duty**

Any person may, on being authorised by the Governor-General, and subject to such conditions as may be prescribed, use spirits in any art or manufacture, or for fuel, without payment of duty:

Provided that, if any spirit remain in the product of such art or manufacture, duty shall be charged on the spirit used, or on such part thereof as the Governor-General shall direct.

### **55. Weighing machine, weights and measures to be provided by distiller**

(1) Every distiller shall provide a sufficient and just weighing machine or beam and scales, and sufficient and just weights and measures, to the satisfaction of the Comptroller, for the purpose of weighing, measuring, and taking into account of the spirits in his warehouse, stock or possession, and of any packages or vessels used for containing spirits.

(2) The weights and measures shall be of the prescribed denominations.

(3) The distiller shall maintain and keep the weighing machine, or beam and scales, and the weights and measures, in such proper and convenient place in his distillery warehouse or other part of his premises as the proper officer approves so that the same shall be at all times just and true and ready for the use of officers.

(4) The distiller shall permit any officer to use the weighing machine, or beam and scales, and the weights and measures, for the purpose aforesaid, and shall with his servants and workmen, whenever required by any officer, weigh and measure and assist in weighing and measuring as the officer requires, and of taking account of any such spirits as aforesaid.

(5) Any distiller who refuses or neglects to comply with any of the provisions of this section is guilty of an offence and liable to a fine of two thousand five hundred dollars.

**(6) Any distiller who—**

- (a) provides or uses, or permits to be used, any false, unjust or insufficient weighing machine, beam and scales, weight or measure;
- (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, weight or measure of any spirits or of any package,

is guilty of an offence and liable to a fine of ten thousand dollars and any such weighing machine, beam and scales, weights and measures shall be forfeited.

**56. Distiller to provide accommodation**

Every distiller shall provide at his distillery and at his warehouse, if any, to the satisfaction of the Comptroller, reasonable accommodation, other than a board, for the proper officer and if he fails to do so is guilty of an offence and, in addition to any other penalty or forfeiture, liable to a fine of one thousand dollars.

**57. Fastenings for locks to be provided by distiller**

(1) Where any warehouse, room, place, vessel, utensil, pipe, cock or fitting belonging to any distiller is, by this Act, required to be secured or locked, the distiller shall, to the satisfaction of the Comptroller, provide, affix, repair and renew all fastenings requisite for the purpose of enabling an officer to affix locks thereto and otherwise secure the same.

(2) Any distiller who fails to comply with the provisions of subsection (1) is guilty of an offence and liable to a fine of one thousand dollars, and the proper officer may cause the fastenings to be provided, affixed, repaired or removed and the expense thereof shall be paid on demand by the distiller, and, in default of payment, may be recovered at the suit of the Comptroller.

**58. Tampering with locks, etc.**

Any distiller who, by himself, or by any person in his employ or with his connivance and any other person, whether acting in a distiller's aid or not, who—

- (a) opens any of the locks or doors of any warehouse, store room, place, vessel, distillery-apparatus, pump or fitting required by this Act to be locked or secured;
- (b) makes or obtains access to any thing mentioned in paragraph (a), except in the presence of an officer acting in his duty as such;
- (c) wilfully destroys or damages any fastening, lock or key used under this Act;
- (d) tampers with any distillery-apparatus, vessel or fitting so as to render the same not in accordance with the provisions of this Act or any order made under section 15 applicable to such apparatus, vessel or fitting; or
- (e) has any distillery-apparatus, vessel, utensil, pipe, cock or fitting, or any fastening thereon, so constructed that the security intended to be obtained by any lock or fastening may be impaired,

is guilty of an offence and liable to a fine of five thousand dollars.

**59. Illegal dealings with wash, etc.**

(1) Any person who—

- (a) removes any wash, low-wines or spirits from the premises of a distiller, or from a warehouse, contrary to the provisions of this Act;
- (b) knowingly buys and receives any wash, low-wines or spirits so removed;
- (c) removes, throws away or destroys, or causes to be removed, thrown away or destroyed, any wash, low-wines or spirits in order to impede or prevent search for, or seizure of, the same,

is guilty of an offence and liable to a fine of two thousand five hundred dollars.

(2) All such wash, low-wines and spirits so removed, bought, received or thrown away shall be forfeited.

**60. Receiving, etc., spirits illicitly distilled or when duty unpaid**

Any person who—

- (a) has in his possession;
- (b) sells or delivers;
- (c) buys or receives;
- (d) keeps or conceals;
- (e) knowingly permits to be kept or concealed; or
- (f) aids in keeping or concealing,

any spirits which have been illicitly distilled, or any spirits whereon the duties payable have not been fully paid, is, unless he proves his lack of knowledge of such distillation or non-payment, guilty of an offence and liable to a fine of five thousand dollars.

**61. Permitting unlicensed distillation**

Any person who permits, or knowingly suffers, any unlicensed distillation of spirits to be carried out in any house, outhouse, yard, garden, land and premises belonging to him or in his occupation, is guilty of an offence and liable to a fine of two thousand five hundred dollars.

**62. Presence at unlicensed distillation**

Any person found in any room or place where unlicensed distillation, or the making or preparing of wash, low-wines or spirits is proceeding, is guilty of an offence and liable to a fine of five thousand dollars, and any officer or police officer may arrest and detain every person so found and convey him before a magistrate to be dealt with.

**63. Obstruction, etc.**

(1) Any persons who, with any offensive weapon or with force and violence, obstructs any officer or police officer or other person acting in his aid in searching for, seizing or destroying any spirits, low-wines, wash, still, vessel, utensil or package, or in

searching for and seizing any horse, cattle, carriage, cart, boat or vessel, or in arresting or detaining any person liable to arrest under this Act, is guilty of an offence and liable to a fine of five thousand dollars and to imprisonment for six months.

(2) Any persons, to the number of two or more, who are found armed with an offensive weapon, or wearing any mask or other disguise of the person, removing, conveying or having in their custody, or aiding and assisting in removing or conveying, any spirits illegally distilled or the duties whereon have not been fully paid, or any unlicensed still, or any cask or vessel which shall have contained spirits illegally distilled or the duties whereon have not been fully paid, or any wash or low-wines, are guilty of an offence and liable to a fine of five thousand dollars and to imprisonment for six months.

**64. Making signals to persons engaged in illicit distilling, etc.**

Any person who makes, or causes to be made or assists in making, any signal to any person engaged in illicit distilling, or to any person illegally carrying, conveying or having in his possession any spirits illegally distilled, or any spirits whereon the duties have not been fully paid, or any cask or package containing, or that has contained, such spirits, or who gives warning to any such person so engaged of the approach of any officer or police officer or of any person acting in aid of such officer, is guilty of an offence and liable to a fine of two thousand five hundred dollars: any officer or other person may stop, arrest and detain any person so making, or assisting in making, such signal, or so giving warning, and may convey him before a magistrate to be dealt with.

**65. Assault, etc.**

Any person who—

- (a) assaults, hinders or obstructs any person acting, or aiding another in acting, under the Excise Law;
- (b) assaults, hinders or obstructs 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 Law;
- (c) assaults, hinders or obstructs any person seizing or examining, or about to seize or examine, any thing as forfeited under any Excise Law;
- (d) being armed with an offensive weapon, or in a violent manner, rescues any offender arrested, or goods seized, under any Excise Law, or prevents the arrest of any such offender or seizure of any such goods; or
- (e) forcibly opposes, or offers or threatens to oppose, the execution of any of the powers given by any Excise Law,

is guilty of an offence and liable to a fine of two thousand five hundred dollars and may be arrested by any person and conveyed before a magistrate to be dealt with.

**66. Illegal buying, etc., of spirits**

Any person who receives, buys or procures any spirits from a person not having authority to sell or deliver the same is guilty of an offence and liable to a fine of two thousand five hundred dollars and the spirits shall be forfeited:



Provided that a person is not guilty of an offence under this section who proves, to the satisfaction of the court, that he received, bought or procured the spirits in good faith and without negligence.

**67. Detention of persons suspected of carrying or having unpermitted spirits**

(1) Any officer, judicial officer or police officer may, having reason to suspect that a person is carrying or has in his possession spirits illicitly distilled or brought into Saint Vincent and the Grenadines, on which duty has not been paid, stop and detain such person and require him to produce a permit for the removal of such spirits, or otherwise to account for his possession of the same.

(2) Such person shall be deemed to be in unlawful possession thereof, unless—

- (a) he has a valid permit for their removal;
- (b) they have been legally sold or delivered to him by a dealer; or
- (c) they are being carried by him for the use of a person to whom they have been legally sold or delivered.

(3) Any person in unlawful possession of spirits is guilty of an offence and, in addition to any other penalty to which he may be liable, is liable to a fine of two thousand five hundred dollars and may be detained by any officer or police officer and brought before a magistrate to be dealt with.

**68. Police officer refusing to aid**

Any police officer who wilfully refuses or neglects to aid in the execution of an Excise Law is guilty of an offence and liable to a fine of one thousand dollars.

**69. Offering or accepting bribes**

Any person who—

- (a) not being duly authorised to do so, gives, offers or promises to any officer any gratuity, reward or inducement in respect of such performance or non-performance by such officer of any part of his duty under any Excise Law;
- (b) agrees with, or proposes to, any officer to cause, permit or suffer any breach or evasion of any Excise Law; or
- (c) being an officer, receives from any person, not being his superior in office and duly authorised, any gratuity, reward or inducement in respect of such performance or non-performance as aforesaid, and does not at once report the fact to the Comptroller, or demands from any such person any gratuity, reward or inducement as aforesaid, or wilfully causes, permits or suffers, or agrees to cause, permit or suffer, any breach or evasion of any Excise Law,

is guilty of an offence and liable to a fine of five thousand dollars.

**70. Power to enter land**

For the purpose of carrying out the provisions of this Act, any officer or police officer may at any time enter on any land, garden or other place, and may pass over the same and remain thereon as long as may be reasonably necessary, and may search therein for any distillery apparatus, spirits and materials for making spirits.

**71. Power of entry on premises of distiller**

(1) Any officer may at any time, either by day or night, enter any distillery and search for, examine, gauge and take an account of, any distillery apparatus and any spirits and materials for the manufacture of spirits therein.

(2) If an officer, after having demanded admission into a distillery and declared his name and business at any entrance or window thereof, is not immediately admitted, the officer, or any person acting in his aid, may at any time either by day or night, but at night only in the presence of a police officer or other officer of the peace, break open any door or window of the distillery or break through any wall thereof, for the purpose of obtaining admission, and the distiller is guilty of an offence and liable to a fine of five thousand dollars.

**72. Power to search for pipes, etc.**

Any officer or police officer may at any time in searching for any distillery apparatus, pipe, conveyance or utensil, break up the ground in or near the premises of a distiller, or any wall or partition of such premises, or any other place, and may on finding any pipe or conveyance leading to or from such premises break up any ground, house, wall or other place through or into which the pipe or conveyance leads, and may break up or cut away any such pipe or conveyance, and turn any cock thereon and examine whether any such pipe or conveyance conceals or conveys any spirits or any liquor used in the manufacture of spirits so as to prevent a true account thereof from being taken by an officer. If any damage is done in the search, and such search is unsuccessful, the damage shall be made good at the cost of the Consolidated Fund.

**73. Power to go on board and search ships**

Any officer may, at any time, go on board any ship in any port, bay or creek of Saint Vincent and the Grenadines, or within three miles of the coast thereof, and search for and take account of any spirits on board such ship and search for any distillery apparatus. If any such spirits are found to have been shipped from Saint Vincent and the Grenadines without a permit, or are found to differ from the particulars set forth in the permit, or if any such distillery apparatus is found otherwise than in the course of lawful conveyance, such spirits and such distillery apparatus shall be forfeited and the master is guilty of an offence and liable to a fine of two thousand five hundred dollars.

**74. Detention of, and penalty on, persons unlawfully removing spirits**

(1) Any officer or police officer may stop and detain any person removing any spirits and may examine the spirits: and for this purpose he may detain or examine any cart, wagon, truck or other vehicle or any ship, and may require the production of a permit authorising the removal of the spirits.

(2) Any master, or person driving, conducting or being in charge of any such ship, cart, wagon, truck or other vehicle who refuses to stop, when requested by any such officer to do so, is guilty of an offence and liable to a fine of one thousand dollars and may be arrested by any person and conveyed before a magistrate to be dealt with.

(3) Any person removing any spirits, for the removal of which a permit is required by any Excise Law who does not on request by any such officer forthwith produce a permit authorising the removal of the spirits is guilty of an offence and liable to a fine of two thousand five hundred dollars and the spirits shall be forfeited.

#### **75. Power to enter and search for illicit stills and spirits**

(1) Any officer, or any person acting in his aid and under his direction, may, if he knows or has cause to suspect the existence in any house or place of a registered still, or any vessel used in illicit distillation, or any spirits, low-wines, or any wash or other material fit or prepared, or being prepared, for distillation, enter into any such house or place and search for, seize, detain and remove any such still, vessel, spirits, low-wines, wash or other material, and for any officer or police officer having a writ of assistance issued from the High Court (which is hereby authorised and required to issue such writ upon application made by the Comptroller or the Commissioner of Police), or a search warrant under the hand of a judicial officer, may break open the doors or any part of such house or place and forcibly enter the same in order to make such search; and if any officer or any person acting in his aid and under his direction, having entered any house without a warrant breaks open any door or lock, or forcibly enters any room or place in such search and finds any such still, vessel, spirits, low-wines, wash or other material, such finding shall be a full justification of such breaking or forcible entry.

(2) An officer, on the discovery of any still, vessel, spirits, low-wines, wash or other materials for distillation, may effectually scatter, spill, break-up and destroy the same.

(3) All writs of assistance issued under this section shall continue in force during the reign for which they were granted and for six months afterwards.

#### **76. Supply of lights and ladders**

Every distiller shall supply such lights and such ladders of sufficient length and strength as may be required by an officer searching for, examining, gauging or taking account of any distillery apparatus, vessel, utensil, spirits or material on the premises, and in default is guilty of an offence and liable to a fine of two thousand five hundred dollars.

#### **77. Power to take samples**

Any officer may at any time take samples of any spirits or any substance used in the manufacture, production or composition of spirits at any distillery:

Provided that if the article sampled is subject to any duty of excise and the samples are taken after duty has been charged and paid on such article, he shall pay for the samples, if so required, at the current wholesale or other reasonable price.

#### **78. Power to enter premises of dealer**

(1) Any officer may at any time enter the premises of a dealer and inspect and examine the liquors in his stock or possession, and take samples of any such liquors, paying for any samples so taken at the current wholesale price thereof.

(2) Every dealer shall supply such lights and assistance as may reasonably be required by such officer, and in default of so doing is guilty of an offence and liable to a fine of five hundred dollars.

**79. Power to require receiver, worm tank or worm to be emptied**

(1) Any officer may require a distiller, at any time when distillation is not proceeding, to empty and clean any receiver, worm tank and worm.

(2) In such case the receiver must be kept empty after cleansing until the officer has finished his measurement or examination of it, and the water must be kept out of the worm tank for two hours or until the officer has finished his examination of it, whichever first happens.

(3) Any distiller who contravenes any part of this section is guilty of an offence and liable to a fine of five thousand dollars and the officer may draw off the water, or any portion of it, and keep it drawn off for as long as he thinks necessary.

**80. Forfeitures and seizures**

(1) Where anything is forfeited under any Excise Law it may be seized by any officer or police officer.

(2) Where any spirits or materials for making spirits are forfeited under any Excise Law, all casks, utensils and packages containing the same shall be forfeited.

(3) Where any spirits are forfeited by a distiller or dealer and are not identifiable or separable from other spirits, any officer may take from the stock of such distiller or dealer, instead of the spirits forfeited or any part thereof, the same quantity of any other spirits of the same denomination.

**81. Restoration of things seized**

Any thing detained or seized under any Excise Law may be restored by the Governor-General on such terms as he may think fit to direct.

**82. Procedure in respect of things seized**

(1) Everything seized under any Excise Law as forfeited shall be deemed to be condemned.

(2) Any thing seized may, by direction of the Comptroller, be restored to the owner on his paying to the Director the approved value thereof or giving approved security in respect thereof.

(3) If the thing seized be of a perishable nature, it may be at once sold or destroyed, or restored to the owner on approved conditions.

(4) The owner of the thing seized may, within seven days of the seizure, claim such thing.

(5) The claim shall be in writing and shall set forth the name, residence and occupation of the claimant, and shall be delivered to the Comptroller.

(6) The claim may be heard and determined by any magistrate.

(7) The ownership of the thing claimed must be established upon oath by, or on behalf of, the claimant.

(8) Approved security to the amount of the approved value of the thing claimed shall be given within two days of the delivery of the claim to meet the costs of proceedings in the event of a decision adverse to the claim, and in default of such security being so given the thing claimed shall be absolutely forfeited.

(9) The onus of proving the illegality of any seizure shall be upon the claimant of the thing seized.

(10) Unless the contrary be proved, evidence that any person who has seized or detained any thing under any Excise Law is reputed to be, or has acted or been reputed to act in the capacity of, an officer or police officer, shall be sufficient evidence of him being an officer or police officer without production of any appointment, commission or warrant.

**83. When reasonable cause for seizure no liability to action or prosecution and no costs to claimant**

If, any proceeding on any claim in respect of any detention or seizure made under any Excise Law, sentence or judgement is given for the claimant, and the judge or magistrate by whom the claim is tried, certifies that there was ground for suspicion affording reasonable cause of detention or seizure, the claimant shall not be entitled to any costs of suit, nor shall the person who made such detention or seizure be liable to any action, suit, indictment or other prosecution on account of such detention or seizure.

**84. Dealing with things forfeited and proceeds of sale**

(1) Any thing forfeited and in respect of which a claim has not been established, may be destroyed, or may be sold by auction under the order and direction of the Comptroller, after ten days' previous notice of any such sale shall have been published in the *Gazette*.

(2) All spirits forfeited and sold, on which the duties shall not have been paid, shall be sold subject to the duties to which the same are liable, and shall not be delivered to the purchaser except upon production of the Director's receipt for the amount of such duties.

(3) The proceeds of the sale of any thing forfeited under any Excise Law shall be paid to the Director.

**85. Reward to informer and persons aiding**

The Governor-General may direct that any portion of any penalty recovered, or any sum that he shall fix, shall be paid to any person who shall have aided in the detection or prosecution of any offence, or shall have given information leading to the seizure of any still or to a conviction under any Excise Law.

**86. Discharge of offender who informs**

On the commission of any offence against any Excise Law, the offender who, before any information is lodged against him in respect of the offence, first discovers and informs against any other offender may, on the conviction of the person against whom the information is given, be freed by the Governor-General from all penalties and disqualifications to which at the time of giving the information he may be liable by reason of the offence committed by him.

**87. Proceedings**

(1) Proceedings in respect of any offence against this Act shall be commenced within six months after the commission of the offence and not otherwise.

(2) Without prejudice to the powers of the Director of Public Prosecutions, proceedings in respect of any offence, or of any sum of money due, under this Act shall be instituted by, or at the instance of, the Comptroller or the Commissioner of Police, and may be conducted by any person authorised in writing by either of them.

**88. Liability of distiller or dealer for acts of servant**

Where a distiller or dealer by any Excise Law incurs liability to any penalty or forfeiture in respect of any act, default or omission, such liability shall attach to such distiller or dealer, whether such act, default or omission is done or made by such distiller or dealer personally, or by any servant or other person employed by him for the purposes of his business:

Provided that in the latter case the act, default or omission has been done or made in the course of such employment, and for the presumed benefit of such distiller or dealer.

**89. Onus of proof of exemption on defendant**

(1) In any complaint or proceeding against any person under this Act, it shall not be necessary to negative any exemption, exception or proviso in his favour, but the onus of proving the applicability of such exemption, exception or proviso shall lie on him.

(2) In any proceeding relating to spirits under this Act, the onus of proving that the full duties chargeable on the spirits were paid shall lie on the defendant.

**90. Distillery apparatus to be deemed property of distiller**

For the purpose of recovering any sum of money due, or penalty or forfeiture incurred by a distiller, all distillery apparatus on the premises of, or employed by, such distiller for the purpose of his business, and all spirits and materials for the manufacture of spirits in his possession or under his control, shall be deemed to be the property of such distiller, whether the fact is so or not.

**91. Refund of duty**

If any error be made in charging duty on spirits under this Act, the Director may, subject to regulations, refund to the person entitled thereto the amount of any duty overcharged, and require from the person liable payment of any duty chargeable but not charged and paid.

**92. Liability of corporation to disqualification**

Where under this Act any disqualification by reason of any conviction attaches to any person, such disqualification shall attach also to any corporation of which he was at any time of the offence secretary or a director, and to any firm in which he was at such time a partner.

**93. Acts to be done by distiller may be done by agent**

Where under this Act any act is required to be done by any owner or distiller, it shall be sufficient to the due performance thereof that the same be done by the attorney or agent of such owner or distiller, and it shall be necessary and sufficient to the due performance thereof that the same be done—

- (a) in the case of a corporation, by the secretary or by a director, attorney or agent of the corporation; and
- (b) in the case of two or more persons in partnership, by one or more of such persons, or by the attorney or agent of such persons.

**94. General penalty**

Any person convicted of an offence under this Act in respect of which the fine is not fixed is liable to a fine of two thousand five hundred dollars.

**95. Penalty under sections 27, 28, 51 and 54**

Any person who infringes any of the conditions imposed under sections 27, 28, 51 or 54 is guilty of an offence and liable to a fine of two thousand five hundred dollars.

**96. Forms**

The several declarations, notices, requests, permits, books, accounts and returns made, given under this Act shall be in the form prescribed.

**97. Regulations**

(1) The Governor-General may make such regulations as he may think necessary for carrying into effect the provisions of this Act: without prejudice to the generality of this subsection, such regulations may contain provisions relating to—

- (a) the method of denaturing spirits; and
- (b) the conditions under, and the manner in which, denatured spirits, if manufactured or converted into a product which is capable of being, or is likely to be, used as a beverage for human consumption, shall be labelled, sold or disposed of for use by the public.

(2) Any person committing a breach of such regulations is guilty of an offence and liable to a fine of five hundred dollars.

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## SCHEDULE

[Section 14.]

1. The following vessels shall be erected to the satisfaction of the Comptroller before a still is licensed and shall be maintained to the same satisfaction during the continuance of the licence—

- one low-wines receiver;
- one spirit receiver;
- one spirit lees tank;
- one storage tank,

the distiller may provide as many additional receivers as he may think fit.

2. Every spirit receiver shall be capable of containing the quantity adjudged by the Comptroller, at the time of construction of such receiver, to be the average quantity of spirits produced from six days' distillation at the distillery where the receiver is erected.

3. Every still and retort and every man-hole, vapour-pipe, worm and discharge pipe thereof, and every opening thereout and thereunto, shall be constructed, secured and maintained to the satisfaction of the Comptroller.

4. Every cock, valve and pump kept or used by the distiller shall be constructed in an approved manner and shall be secured and maintained to the satisfaction of the Comptroller.

5. If the Comptroller so directs, any cock or valve shall be provided with an approved fastening for securing such cock or valve by lock.

6. A still and its worm may have an approved air valve.

7. The retort or retorts, if any shall be fitted with a close metal pipe through which the spent lees may be discharged to the spent lees tank.

8. The end of the worm shall be enclosed and secured in an approved safe in an approved manner.

9. If required by the Comptroller, any safe is to be fitted with an approved overflow leading to a low-wines receiver.

10. Every low-wines receiver shall be connected with the safe by an approved close metal pipe attached to, and leading directly from, the safe in such a manner that all spirits running from the safe into the pipe shall immediately be discharged into the receiver, and have fixed in, or connected with it, an approved pump or discharge cock for the conveyance of low-wines to the retorts or spent lees tank.

11. Every spirit receiver shall be connected with the safe by an approved close metal pipe, of approved bore, attached to, and leading directly from, the safe in such manner that all spirits running from the safe into the pipe shall immediately be discharged into the receiver, and have fixed in or connected with it an approved pump or discharge cock for conveying the spirits through one close metal pipe into the storage tank.

12. If required by the Comptroller, the pipe, other than an overflow pipe, leading from the safe to the low-wines receiver and the pipe leading from the safe to the spirit receiver shall each have fitted therein a cock with approved fastening.



13. Every pipe used for the conveyance of low-wines or spirits shall be so placed and fixed as to be capable of being examined for the whole of its length.
14. Every spirit receiver, low-wines receiver, spent lees tank and spirit vat shall be a close covered vessel constructed and secured with fastenings to the satisfaction of the Comptroller.
15. Every receiver and spirit vat shall have in its cover a dipping hole of approved form and size. If the Comptroller so directs, there shall be two or more such dipping-holes.
16. If so directed by the Comptroller, there shall be fixed to any dipping-hole in an approved manner a dipping-rod supplied by the Government.
17. Each dipping-hole not so provided with a dipping-rod shall be secured and kept secured to the satisfaction of the Comptroller.
18. Every still, vessel, utensil, pipe, fitting or other appliance required to be constructed or secured to the satisfaction of the Comptroller shall be maintained and kept secure to the like satisfaction while a licence is in force in respect of the distillery whereat the same is situate.

#### RULES

1. A receiver or storage tank shall not be filled to a greater depth, as ascertained at the dipping-hole or by the fixed dipping-rod, than that fixed by the Comptroller in respect thereof.
  2. No alteration may be made in the level or dipping-hole of any receiver or vessel, unless after notice under section 16.
  3. All wash shall be fermented in the fermenting vessels and thence conveyed directly into the still for distillation.
  4. All low-wines and spirits running from the worm of the still shall run directly into the safe.
  5. All low-wines shall be conveyed directly from the safe into the receiver and thence directly into the retorts or still for re-distillation.
  6. All spirits shall be conveyed directly from the safe into the spirit receiver.
  7. Save as provided for in section 27, no spirits conveyed into the spirit receiver may be re-distilled.
  8. Save as is provided for in sections 15 and 20, all spirits in the spirit receiver shall, after the proper officer has taken an account of their quantity and strength, be forthwith conveyed through a close metal pipe into the storage tank.
  9. Except after notice to, and in the presence of, the proper officer, access may not be had to the end of the worm of any still or to the interior of any safe, or to any low-wines or spirits in any pipe, retort, receiver, storage tank or warehouse.
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**CHAPTER 429**

**EXCISE ACT**

**SUBSIDIARY LEGISLATION**

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LAWS OF SAINT VINCENT AND THE GRENADINES  
REVISED EDITION

**EXCISE REGULATIONS**

**SRO 1911 page 36**

Amended by  
Act No. 31 of 1947  
SRO 16 of 1971  
Act No. 24 of 1986

Printed and published with the authority of the  
Government of Saint Vincent and the Grenadines

**EXCISE REGULATIONS**

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**EXCISE REGULATIONS**

[SRO 1911 page 36 amended by Act No. 31 of 1947, SRO 16 of 1971, Act No. 24 of 1986.]

[Date of commencement: 7th December, 1911.]

**1. Citation**

These Regulations may be cited as the Excise Regulations.

*Attendance at distilleries*

2. By mutual arrangement between the distiller and the officer, the latter will attend at the distillery on the appointed day in each week. On these days the notices and requests on the prescribed forms required to be given by the distiller shall be handed in on the arrival of the officer, who shall act on any such notice or notices forthwith.

3. When the attendance of an officer is desired on any other day than the one appointed, the distiller may be required to give the prescribed notice stating the nature of the operation and the day and hour when the attendance is required, sending the notice so as to reach the officer at least twenty-four hours before the time fixed for attendance.

4. The officer shall visit the distilleries in his district on other occasions than the day fixed, and such visits shall be independent of any arrangement with the distiller under regulations 2 and 3.

5. The officer shall attend punctually at the time fixed in the notice. Should the distiller from any cause not be ready for the operation, the notice may after a reasonable time has elapsed be treated as void, and notice anew is required to be given. In the case of removal of spirits from the receiver into packages, the distiller shall be deemed not to be ready for the operation if the number of casks together with the vacuity in the storage tank are in the officer's opinion insufficient to clear the receiver.

*Ascertaining quantities of spirits*

6. The contents of all vats, tanks and receivers shall be ascertained by gauge; the full capacity of casks or similar packages, when filled at a distillery or in the course of an operation in a warehouse, shall be ascertained by weight according to the directions given in these Regulations; and the contents of bottles or similar packages shall be ascertained by measure. Casks of spirits imported may have their contents ascertained either by weight or by gauging all round, as the Comptroller shall direct.

7. The ullage of casks when the full capacity is known is to be found by the ullage rule.

8. A table book shall be kept in each district showing the dimensions and tabulations of the vessels at each distillery or warehouse in the district, and such tabulations for each vessel when signed by the Comptroller shall be taken to be correct and continue in use until the vessel is re-gauged. Duplicate table books are to be prepared by the officers, and when compared and found to agree with the originals are to be filed at headquarters for reference. The tabulation of the vessels shall be set out in the table book to show the quantity of spirits at each inch and tenth of an inch of the depth.

9. All accounts and records of spirits shall be kept in proof gallons.

*Removal of spirits from receiver*

10. Before taking the gauge prior to removal of spirits from the receiver, the officer shall see that the cock on the pipe leading from the spirit safe into the receiver is shut. The cock shall not be opened again nor spirits run into the receiver until after the account is taken and the receiver locked.
11. In taking the dip, the tenth above the actual gauge shall be taken when the depth of spirit in the receiver is below ten inches, but in such case one-half per cent upon the proof gallons shall be allowed.
12. The fastenings of the receiver shall then be unlocked and the distiller or his servant requested to stir up and mix the spirits in the receiver. The officer should take a sample, ascertain its temperature and indication, and enter the account in the distillery survey book.
13. Except as provided for by any indulgence granted under section 15 of the Act, the spirits after an account thereof has been taken in the receiver shall be forthwith removed to a vat in the spirit store or to the storage tank.

*Filling casks*

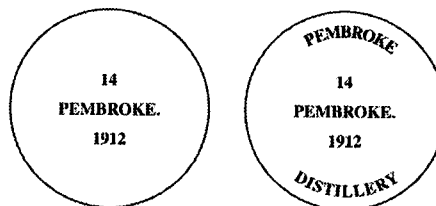
14. The weighing machine or scales to be provided by the distiller under section 55 shall be a weighing machine or scales capable of weighing the largest size of cask used in the distiller's operations, and the weights shall be of the imperial standard. The measures to be similarly provided by the distiller shall be of the imperial standard to measure one gallon and one quarter gallon respectively.
15. The operation of finding the capacity of casks by weight is to be performed in accordance with the provisions of regulations 16 to 24.
16. The empty casks shall be tared to the pound and the weight, mark and number of the cask entered in the book provided for that purpose.
17. The cask is then to be filled and the temperature and hydrometer indication of the spirits ascertained and recorded. Care must be taken that the correct temperature is found, and for this purpose, after immersing the thermometer and hydrometer, the sample glass should be emptied and refilled.
18. The full weight of the cask is next to be taken and recorded. Officers should be careful to see that the casks are quite full when weighed and that all calculations for obtaining the capacity are correctly made.
19. If exact balance is unobtainable in weighing, the cask side should be allowed to preponderate both for tare and gross.
20. From the net weight and hydrometer indication, the content of each cask can be found from the Table of Weights authorised. If an indication or weight occurs that is not in the Table of Weights the content of the cask may be calculated by dividing the net weight in pounds by the pounds per gallon for such indication given in the Second Schedule.

Thus— Gross weight of full cask .....	724 lbs
Tare .....	138 lbs
Net weight .....	586 lbs

Supposing the hydrometer indication to be 40.2, the weight per gallon would be 8.853 lbs. and  $586 \div 8.853 = 66$  gallons.

21. As soon as the capacity is ascertained, the officer shall see that it is at once marked on one end of the cask either by cutting or branding or painting with oil colour. The quarter gallons in casks of less content than eighty gallons are to be shown as fractions— $\frac{1}{4}$ ,  $\frac{1}{2}$  or  $\frac{3}{4}$ . In the marking of casks, it is desirable to secure uniformity.

The number should come first, followed by the year and the capacity. Examples of markings are as under—



22. The greatest care is to be taken in finding the tare and gross weight of a cask, in reading the indication, and in working the calculations, so that the true capacity of a cask may be determined.

23. A distiller may, for his own satisfaction, measure out any cask which has been filled.

24. The quantity at proof in each cask is to be calculated to the tenth of a gallon and all smaller fractions are to be disregarded.

#### *Casks on ullage*

25. When it is desired to remove casks on ullage, the casks shall be produced full and the quantity that may be drawn off, by measure, must be in even gallons and must not exceed two gallons from each cask. The quantity by ullage rule is then to be found and any difference recorded.

#### *Reducing spirits*

26. A distiller may reduce spirits in store to any strength not less than thirty-five per cent over-proof, or to any strength for direct exportation or ships' stores, on giving twenty-four hours' notice of his intention to do so, and stating the quantity and strength of the spirits to be reduced. If the distiller is allowed, by indulgence under section 15, to dispense with a spirit store, the reducing may take place in the receiver or storage tank. Before any water is added to the spirits, the officer shall take an account of the contents of the receiver or storage tank according to the directions given in regulations 10, 11 and 12, and the contents are thereafter to be drawn off into packages in the ordinary manner.

27. When only a portion of the contents of a receiver or storage tank are to be reduced, the distiller shall provide, in an approved compartment, a vat for storing the quantity of spirits to be reduced. After reducing, the spirits are to be drawn off from the vat into packages in the prescribed manner and any balance remaining in the vat is to be transferred to the storage tank.

28. The officer shall see that the vat is empty before any spirits are run into it and must see it completely emptied after the operation.



*Stock accounts*

29. A balancing of the distillery stock shall be made on all occasions of removal of spirits into packages or of removal of spirits from the receiver to the storage tank.

30. In taking the stock, the quantity in the storage tank should be ascertained by re-examination before any other operation takes place. Any deficiency, not exceeding one-half per cent per week, may be allowed as a decrease, unless an interval of more than one month has elapsed since the previous re-examination, in which case no deficiency in the storage tank exceeding the scale for “Allowances in Warehouse” shall be allowed. (See regulation 42.)

31. The proof quantity in the storage tank as found on re-examination, together with the proof quantity in the spirit receiver, will form the debit side of the account, which will be balanced on the credit side by—

- (a) the quantity removed into packages;
- (b) the balance finally remaining in the storage tank; and
- (c) a deficiency arising from the operation.

32. A deficiency not exceeding the following scale will be allowed in the operation of removal—

- (a) where part of the contents of the receiver is filled into packages and the balance transferred to the storage tank – two per cent on the original proof quantity in the receiver;
- (b) where all the contents of the receiver are transferred directly to the storage tank – one per cent on the proof quantity in the receiver;
- (c) where packages are filled from the storage tank – two per cent on the proof quantity shown as removed from the storage tank.

33. Any deficiency found on re-examining the storage tank, or occurring in the operation of removal of spirits, beyond the scale allowed, must be reported to the Comptroller and shall be liable to the penalties imposed under the Act. Should there be an excess not exceeding one-half per cent in stock, such excess shall be added to the debit side of the account. Any greater excess must be specially reported to the Comptroller, and shall be liable to the penalties imposed under the Act.

*Bond for removal*

34. When spirits are removed from a distillery to a warehouse not on the distillery premises, for methylation off the distillery premises, or to a ship for exportation or stores, the distiller must enter into bond with sufficient sureties for the due removal, exportation, or methylation of the spirits as the case may be. The bond may, at the option of the distiller, be for a specific removal, or a general bond may be entered into with sufficient sureties for an amount which shall be at least double the duty on any consignments or removals likely to be undertaken at one time. Similar bond must be given by any person removing spirits from one warehouse to another not in the same town. Liability under the bond will be ordinarily discharged by the certificate of receipt, of shipment as stores, of landing at the port of destination, or of methylation, as the case may be. (See also regulation 40.)

*Warehousing*

35. Spirits may be deposited in an approved warehouse on the distillery premises on a warehousing notice showing the particulars of the casks desired to be warehoused. A warehouse register and ledger in the prescribed form will be kept as in the case of an ordinary warehouse.

36. When packages are to be removed to a warehouse off the distillery premises, a request for a permit shall be filled up by the distiller. A permit shall accompany all spirits for removal and a despatch account to be sent to the officer at the place of receipt. Where the packages cannot be sent in one consignment, a permit shall be made out for and accompany each consignment.

37. All packages shall be so arranged as to allow easy access to them in order that a correct account may at any time be taken of the goods in a warehouse and any leakage from casks readily discovered.

*Allowance for deficiencies*

38. When deficiencies occur during the transit of spirits under bond for any purpose, a decrease not exceeding one and a half per cent will be allowed, but in any case of doubt or suspicion of fraud the allowance is to be withheld, and the matter reported to the Comptroller for directions.

39. Where chargeable deficiencies in casks after transit are found, they are to be noted on the certificate of receipt, unless the consignee pays the duty on such deficiencies at once, in which case the receipt should be given for the despatch quantity.

40. When duty is returned to be charged upon any such deficiency, the officer at the place of removal will immediately request the remover to pay the amount, which must be paid before the bond is cancelled.

41. All applications for remission of the duty, where special circumstances exist, must be supported by corroborative evidence of the circumstances under which the loss occurred, and shall be sent to the Comptroller.

42. Deficiencies in casks, except in cases of suspicion of fraud, may be allowed by the officers in accordance with the following scale—

For periods not exceeding—	Allowance per cent
1 month .....	2
2 months .....	3
3 months .....	4
6 months .....	6
1 year .....	8
2 years .....	12

For every succeeding year or part of a year a further allowance of four per cent may be made. Before duty is charged on a deficiency in a warehouse exceeding the scale, the particulars shall be reported to the Comptroller for directions.

43. The allowances are to be computed on the proof quantity of spirits warehoused. The decimal is to be increased by 0.1 when the centesimal amounts to 5 or upwards, and this will also apply to deficiencies in operations or in transit.
44. The allowance is designed to cover not only losses from natural causes, such as absorption and evaporation in sound casks, but also bad condition of the warehouse, slack hoops, defective staves, porous timber and worm holes.
45. No allowance is to be made on spirits in bottles, jars or metal drums.
46. Any deficiency arising during the operation of vatting, blending, racking and reducing with water, exceeding one per cent, and in bottling two per cent, on the proof quantity of spirits will be charged with duty, which shall be paid as soon as the operation is completed. The allowance is to be calculated on the quantity found on re-examination immediately prior to the operation. No further allowance will be made for any cause, however prolonged the operation may be. (For decreases in storage tank and occurring in removal of spirits, see regulations 30 and 32.)

*Operations in warehouse*

47. Before an operation is performed in a warehouse, a notice stating the exact nature and terms of the proposed operation and containing a specification of the spirits as in the case of an ordinary delivery, shall be prepared and signed by the proprietor.
48. The officer will compare the marks and other particulars in the notice with those in the register and on the packages. He will then ascertain the actual quantity of the spirits prior to the commencement of the operation.
49. When an operation is completed, the officer will ascertain the quantities, records and sign the new account of the spirits, note any increase or decrease in the operation, and balance the account.
50. Operations shall not be performed except in the presence of an officer, who must attend until the operation is concluded.
51. The initials of the checking officer are required for all accounts of operations.
52. After an operation, the contents of casks of spirits shall be found by weighing and weights and scales, or weighing machines with standard weights for testing, shall be provided in all warehouses where operations on spirits are conducted.
53. Spirits remaining from an operation may be warehoused on ullage unless they are less than the minimum quantity allowed by the Act to be warehoused, in which case they should be immediately cleared for home consumption.
54. When a remnant of less than twelve reputed quart bottles is left at the completion of a bottling operation, it must be immediately cleared for home consumption, even if otherwise inadmissible.

*Samples*

55. One sample not exceeding one-tenth of a liquid gallon may be taken by the proprietor from each cask of spirits deposited in a warehouse. The samples are to be charged with duty at the following rates, *viz.*, samples not exceeding one-tenth gallon of spirits warehoused at a strength less than thirty-five per cent over-proof — 12c each; those of spirits warehoused at a strength of or exceeding thirty-five per cent over-proof — 14c each.

*Exportation*

56. Before spirits are delivered for exportation or ships' stores, a bond to cover double the duty (if no general bond is in force) must be given and a request and delivery warrant prepared by the proprietor. The packages shall be produced to the officers at the port of shipment, who will certify on the despatch and on the permit that the goods have been shipped. All customs regulations in force for the time being shall be complied with.

57. If it is desired, before exportation, to fill up the vacancies in packages that have been lying in a warehouse, such filling will be allowed only at the warehouse at the port of shipment. Notice of the operation must be given by the proprietor of the spirits showing particulars of—

- (a) the cask from which the spirits are to be drawn off for filling; and
- (b) the casks intended to be filled up.

58. The account of the operation shall be fully shown in the operation register.

*Errors in charge*

59. When small errors in quantities causing overcharge of duty are discovered in the accounts of spirits delivered on payment of duty, the correction may be made either by a direct refund or by deducting the quantity in error from the next amount for delivery of goods of the same kind for the same proprietor.

60. Errors causing undercharges of duty are to be rectified by direct payment on demand note by the Director.

*Deliveries from warehouse*

61. The notice on the approved form, for deliveries for home consumption, for removals from one warehouse to another, or for operations is ordinarily to be accepted and acted upon as early as practicable, but the Comptroller may, at any time, require the proprietor of the goods to give such further reasonable notice, not exceeding twenty-four hours, as may enable him to make suitable arrangements.

*Payment at distillery or warehouse*

62. Delivery of spirits will be made without waiting for specific payment of duty at the revenue office and production of receipt, under the following conditions—

- (a) a deposit account at the Treasury may be opened in which will be credited payment in lump sums, and the duty charged from time to time on deliveries debited. All transactions will be immediately advised to the officer, who must satisfy himself that a sufficient sum remains on deposit to cover the duty before allowing delivery. The account may be closed and a refund made on written application, the officer certifying the amount due on the application, which he will forward to the Treasury;

- (b) a deposit may be made at the Treasury or district revenue office equal to the amount of duty on the packages as originally warehoused, in addition to the warehouse rent. The officer will then take the account and ascertain the exact amount payable at the time of delivery. A refund of any difference will be made on presentation of the delivery warrant at the Treasury.

*Books and forms*

63. The official books and forms to be kept for recording the distillation of rum, and the deliveries, receipts, and transactions in spirits will be as hereafter described.

*Distillery survey book (Precedent No. 1)*

64. A survey book will be provided at each distillery for the purpose of noting the condition of vessels and progress of distillation, and of recording all removals of spirits from the receiver. The survey book is to be kept on the distillery premises and shall not be removed therefrom until taken out of use.

*Officer's distillery survey and stock book (Precedent No. 2)*

65. This book is for the use of the officer and consists of two parts. The first part is a duplicate of the distillery survey book, and the second is designed to record the accounts of all spirits manufactured at a distillery, of fillings into packages for spirit receiver or storage tank, and removals to warehouse or for home consumption. The inclusion of columns for ascertaining the contents of casks by weighing dispenses with the necessity of keeping a separate weighing book.

66. When a warehouse exists at any distillery, a warehouse register and ledger must be kept, but at all other distilleries, the distillery stock book will also serve the purposes of a register and ledger.

67. At the end of each month the account is to be totalled as shown in Precedent No. 2, and a monthly abstract on the Form shown in Precedent No. 4 sent to headquarters.

*Warehouse ledger (Precedents No. 3 and 4)*

68. The ledger will contain the stock accounts of all spirits in a warehouse and of all receipts and removals therefrom. One ledger may serve for all the warehouses in an officer's district if the accounts from each warehouse are kept separate.

69. At the end of each month the ledger account shall be totalled, the quantities delivered deducted from the quantities received and the balance carried forward to the stock of the ensuing month.

70. A monthly abstract according to Precedent No. 5 is to be sent to headquarters on the last day of each month.

71. All documents, warrants, despatch advices, certificates of receipt and distillers' warehousing notices, relating to entries in the ledger, except warrants in out-stations, are to be made up into a parcel for each description at the end of month, and retained for comparison with the ledger and subsidiary books by the check officer. Delivery warrants in out-stations are to be sent to headquarters monthly.

72. In posting from the register where no chargeable deficiency occurs, the total quantity of spirits advised on the despatch is to be entered on the receipt side of the ledger, and on the delivery side is to be entered the deficiency allowed on transit.

73. When a chargeable deficiency on transit has occurred, it is to be deducted from the despatch quantity, and the remainder entered on the receipt side of the ledger, the deficiency allowed being entered on the delivery side in the ordinary way.

74. When the officer at a distillery receives the advice of a chargeable deficiency on transit, he should, before calling on the distiller for payment of duty, report the particulars to headquarters for instructions. On payment, or special allowance of the deficiency, advice must be sent to the officer at the place of receipt, who will note the circumstance in the register under the column for "Observations". (See Precedents 6 and 10.)

*Warehouse register (Precedent No. 6)*

75. All spirits are to be entered in the register in the order in which they come to the warehouse.

76. After examination of the spirits at the time of receipt, the particulars as ascertained are to be immediately entered in the warehouse register, and certificates of receipt (Precedents No. 10 and 11) sent to the officer at the place of removal and to the proprietor of the spirits.

77. On the first line of each entry of spirits received shall be entered the number of packages, the denomination of the spirits, the place where received, and the date of the despatch as in Precedent No. 6.

78. A space of not less than an inch is to be left between the entries of each consignment and a line drawn across the book below each.

79. Registers may be continued in use until all the spirits entered therein have been delivered, or if more convenient, the old accounts, if few, may be transferred to a new register.

*Operations register (Precedent No. 7)*

80. The operations register is intended for recording the particulars of all spirits operated on in a warehouse, including the transfer or "transshipment" of spirits from a leaky package to a sound one. (See also regulation No. 57.)

81. Casks taken account of in the operation register are to be written off or delivered from the warehouse register, the date and folio of the operations register to which transferred being entered in the appropriate columns. After the operation the account of the re-warehoused cask or casks may either be continued in the operations register, or, if preferred, the particulars may be re-entered in the ordinary register as a new consignment. In the latter case the operations register shall be closed by entering in the delivery columns the date and folio of the register to which the particulars have been carried.

*Warrant and delivery book (Precedent No. 8)*

82. The particulars of the re-examination of all spirits except, as a general rule, those for operations are to be entered by the officer in the warrant and delivery book at the time they are taken, and such as are necessary transferred to the warrant for delivery. When more packages than one are included in a warrant, the number and quantities are to be totalled.

83. A warrant and delivery book need only be used where transactions are numerous. A special form of delivery warrant, on the back of which columns are provided for recording re-examination particulars, is provided for use in an out-station.

*Despatch advice and permit request (Precedent No. 9)*

84. This form is for advising the account of any spirits sent from a distillery to a warehouse or from one warehouse to another, and for all other removals of spirits under a bond. It will contain the full particulars and destination of such spirits, the names of the remover and the consignee, the date of removal, and the time allowed for re-warehousing.

*Certificate of receipt (Precedent No. 10)*

85. (1) On arrival of spirits at a warehouse, a certificate of receipt is to be filled up from the particulars ascertained on examination, and the document sent to the officer at the place of removal, thus serving to inform him of the arrival of the spirits, and of any charge by loss or otherwise in transit.

(2) If any loss in transit has occurred not exceeding the allowance, the certificate of receipt may be made out for the aggregate quantity. If a chargeable deficiency, however, has occurred, the particulars of the cask or casks should be shown in detail as in Precedent No. 10.

*Receipt to proprietor for spirits warehoused (Precedent No. 11)*

86. On receipt of spirits at a warehouse, the officer in charge will fill and deliver to the distiller or the person by or for whom the spirits are bonded a receipt in the form of Precedent No. 11.

*Distiller's request to warehouse spirits (Precedent No. 12)*

87. When spirits are intended to be deposited in a warehouse on the distillery premises, this form should be used instead of the "Despatch Advice and Permit Request", in place of which it will serve as a voucher for the register and ledger entries. No permit nor certificate of receipt will be required for spirits deposited in the distillery warehouse, the officer noting on the warehousing advice the folio of the register in which the particulars are entered.

*Delivery warrant and permit request (Precedents No. 13, 14 and 15)*

**88.** The form of warrant and request is adapted for the delivery of all kinds of spirits. Separate warrants should be made out for different descriptions of spirits, it being necessary that a separate account should be kept of each kind. The warrants should be numbered consecutively in each month in respect of each warehouse. In out-stations the special form of delivery warrant (see regulation 83) must be used, and the warrants sent to headquarters monthly.

*Permit (Precedents No. 16 and 17)*

**89.** A permit in the form of Precedents No. 16 and 17 is to be used in the case of all removals of spirits from distillery or warehouse.

*Bond (Precedent No. 18)*

**90.** Unless a distiller or bonder of spirits desires to give a bond for each specific removal, a general form of bond (see Precedent No. 18) is to be given by all distillers or other persons removing spirits on which duty has not been paid. The amount of the security prescribed by regulation 34 is to be at least double the duty on any removals likely to be undertaken at one time.

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PRECEDENT NO.1

Date and hour of survey 20.....	SURVEY ACCOUNT				DISTILLERY SURVEY BOOK				PEMBROKE DISTILLERY													
	Set	Empty	Dip or Gauge	Temperature	Indication	Strength	High-wines Receiver	Dip or Gauge	Temperature	Indication	Strength	Low-wines Receiver	Dip	Bulk Galls	Temperature	Indication	Strength	Gallons at Proof	Storage Tank	Observations	Initials	
February 6 m 10	4	24	11.2	-	-	-	14.2	-	-	-	-	8.9	-	-	-	-	-	-	-	-	-	A. B.
9 m 9	17	11	7.3	-	-	-	8.4	-	-	-	-	21.1	215	20.6	79	20.6	42.5	306.3	44.0	433.4	Def. 3.8 -	A. B.
to e 1	17	11	7.3	-	-	-	8.4	-	-	-	-	00	-	-	-	-	-	-	43.9	545.3	-	A. B.
15 e 4	28	-	8.1	-	-	-	7.6	-	-	-	-	10.5	-	-	-	-	-	-	-	-	-	A. B.
24 m 11	20	8	19.1	-	-	-	10.1	-	-	-	-	26.4	286	19.2	81	19.2	43.5	410.5	43.7	541.7	Def. 3.6 -	A. B.
to e 3	20	8	21.2	-	-	-	10.1	-	-	-	-	00	-	-	-	-	-	-	44.0	946.0	-	A. B.
26 m 7	27	1	13.4	-	-	-	16.5	-	-	-	-	6.3	-	-	-	-	-	-	43.6	943.4	Def. 2.6 -	A. B.
to e 2	27	1	-	-	-	-	-	-	-	-	-	6.3	-	-	-	-	-	-	43.7	250.0	Packages filled from Storage Tank	A. B.
March 4 m 8	21	7	9.3	-	-	-	7.9	-	-	-	-	17.1	-	-	-	-	-	-	-	-	-	A. B.

PRECEDENT NO. 2

Officer's Distillery Stock Book

Date 20.....	STOCK ACCOUNT		Storage Tank	Proof Gallon	Marks and Numbers	WEIGHT FOR CONTENT			Content	Bung	Wet	Ullage	Temperature	Indication	Strength	Gallons at Proof
	Spirit Receiver	Proof Gallon				Gross										
Feb.	1	Balance from	January	437.2												
	9				Re-examined Storage Tank as per Survey Book Deficiency allowed											433.4
																3.8
																437.2
	9	Balance in S.T.		433.4												
	9	Receiver A/c	306.3	306.3	P.											
				739.7	18	233	43	190	22	19.0	F.	22.2	76	20.4	43.7	31.9
					19	252	42	210	24½	19.2	F.	24.5	76	20.4	43.7	35.2
					20	236	44	192	22½	19.0	F.	22.5	76	20.4	43.7	32.3
					21	684	137	547	64¼	28.8	F.	64.2	77	20.2	43.6	92.1
					4 casks							133.4				191.5
					Storage Tank											545.3
					Filling Allowance						n.e			2%	2.9	739.7
	9	Balance in S.T.		545.3	Re-exd. S.T. as per Survey Book Deficiency allowed											541.7
	24															3.6
																545.3
	24	Balance in S.T.		541.7	Removed direct to S.T.											946.0
		Receiver A/c	410.5	410.5	Storage Tank as per Survey Book											6.2
				952.2	Filling Allowance						n.e			1%		
																952.2

PRECEDENT NO. 2—continued

Date 20 .....	STOCK ACCOUNT		Storage Tank	Marks and Numbers	WEIGHT FOR CONTENT			Bung	Wet	Ullage	Temperature	Indication	Strength	Gallons at Proof
	Proof Gallon	Spirit Recei- ver			Gross	Content	Content							
Feb. 24	Bal- ance in S.T.		946.0	Re-exd. Storage Tank as per Survey Book										943.4
				22	579	122	457	52¼	26.7	Full	77	20.2	43.6	77.1
				23	579	120	459	54	27.2		"	"	"	77.5
				24	570	120	450	53	26.5		"	"	"	76.1
				25	384	69	315	37	23.2		"	"	"	53.1
				26	378	70	308	36¼	22.3		"	"	"	51.9
				27	399	66	333	39	23.1		"	"	"	56.0
				28	243	47	196	23	18.8		"	"	"	33.0
				29	238	48	190	22¼	19.4		"	"	"	31.8
				30	278	50	228	26¼	20.9		"	"	"	38.3
				31	591	103	488	57¼	27.0		"	20.4	43.7	82.1
				32	555	99	456	53½	26.2		"	"	"	76.8
				33	231	39	192	36¼	19.7		"	"	"	32.3
				12 Casks										
				Storage Tank as per Survey Book										686.0
				Time Allowance										250.0
				Filling Allowance										2.6
														7.4
														946.0
	26	Bal- ance in S.T.	250.0											
	Feb 19	716.8	—											
Mar 1	Bal- ance	from Feb.	250.0											

Pembroke Distillery

HOW DISPOSED OF														
No. of Permit	To whom sent	Of what place			Deficiencies		Duty			Date of receipt of Spirits ware-housed	Folio		Officer's Initials	Chief Officer's Initials
					Allowed	Charged	£	s	d		Reg	Ledger		
17	D. Young & Co	King-stown	191.5	-	-	-	-	-	-	February 9	½	-	A. B.	
					2.9	-	-	-	-		-	-	A. B.	
					-	-	-	-	-		-	-	A. B.	
					3.6	-	-	-	-		-	-	A. B.	
					6.2	-	-	-	-		-	-		
-	Distill-ery Ware-house	Pem-broke	686.0	-	7.4	-	-	-	-	-	-	-	-	
			877.5			26.5								

PRECEDENT NO. 3

RUM

1 WAREHOUSE LEDGER																
STOCK IN WAREHOUSE																
AT END OF LAST MONTH																
RECEIVED DURING THE MONTH																
Casks	Cases	Proof gallons	Register Folio	Date 20 .....	Casks	Cases Imported	From Distillery	From other warehouses	By Operations	Increases	Deficiencies returned to be charged	Delivery Book No. and Folio	Date 20 ...	Casks	Cases	Proof gallons as warehoused
110	-	5236.2		Balance from												
			1/23	January, 19	4	-	189.9	-	-	-	}					
			1/23	February, 9	1	-	-	-	52.0	-		1/7 February 3	1	-	-	72.8
				" 17								1/7 " 6	1	-	-	56.4
												- " 9	-	-	-	.7
											O.R.					
											1 " 17	5	-	-	372.0	
											1/7 " 22	1	-	-	33.6	
4		189.9		From Distillery	5	-	189.9	-	52.0	-				8	-	535.5
1		52.0		From Operations												
115		5478.1														
8		535.5		Delivered												
107		4942.6		Balance to March												
107		4942.6		Balance from February												

Kingstown Warehouse

DELIVERED														
Destination	Export	Other warehouses	Operations	Consumption	DEFICIENCIES				Duty	Ware-house Rent	Date of receipt of spirits removed	Officer's Initials	Check Officer's Initials	Number of Warrant
					Allowed Charged									
					On transit	On delivery	On transit	On delivery						
	\$	¢	\$	¢										
T. Jones & Co.				72.1	-	.7	-					E. F.	1	
H. Mitchell				55.5	-	1.4						E. F.	2	
Loss in transit				-	.7	-						E. F.		
Operations and Export C. Joseph	293.3		52.0			26.7						E. F.	3	
	293.3		52.0	160.1	.7	29.4						E. F.	4	
	52.0		Operations											
	160.1		Consumption											
	.7		on Transit											
	29.4		on Delivery											
			} deficiencies allowed											
			E. FORBES, Officer											

PRECEDENT NO. 4

RUM

1 WAREHOUSE LEDGER																	
STOCK IN WAREHOUSE																	
AT END OF LAST MONTH																	
RECEIVED DURING THE MONTH																	
Casks	Cases	Proof gallons	Register Folio	Date 20 .....	Casks	Cases Imported	PROOF GALLONS					Delivery Book No. and Folio	Date 20 .....	Casks	Cases	Proof gallons as warehoused	
							From Distillery	From warehouse	By Operations	Increases	Deficiencies re- turned to be charged						
11	11	814.2		Balance from January, 19													
			-	February, 14	12	-	686.0	-	-	-	1.6	1/3	February, 4	1	-	74.2	
			3	" 26	12	-	686.0	-	-	-		-	" 14		-	1.6	
													" 18	1	-	36.3	
					12		686.0	-	-	-	1.6			2		12.1	
12		686.0		From Distillery													
23		1501.8															
2		112.1		Delivered													
21		1389.7		Balance to March													
31		1389.7		Balance from February													

Pembroke (Distillery) Warehouse

DELIVERY																
PROOF GALLONS										Duty		Warehouse rent		Date of receipt of spirits remove.	Officer's Initials	Check Officer's Initials
Export	Other warehouse	Operations	Consumption	DEFICIENCIES												
				Allowed		Charged										
				On transit	On delivery	On transit	On delivery	\$	£	\$	£					
-	-	-	-	72.0	2.2	-	-							A.B.		
				35.3	1.0	1.6	-							A.B.		
				107.3	-	3.2	1.6									
				3.2	on delivery, deficiencies allowed											
				1.6	on transit, deficiencies charged											
					A. BROWN, Officer											



PRECEDENT NO. 5  
MONTHLY ABSTRACT

KINGSTOWN WAREHOUSE

Month of February 20.....

Name of Distillery or Description of Spirits.	Stock at end of month			Quantity distilled or received during the month							DELIVERED				Balance to next month			Excise Duty \$	Warehouse Rent \$	E. FORBES, Officer. 28th February, 20.....							
	Cases	Casks	Proof Gallons	Cases	Casks	From Distillery	Imported	From other warehouse	Operations	From Increases	Deficiencies return to be charged	Cases	For export	Other warehouse	Operations	Consumption	Allowed				Charged	On transit	On delivery	Casks	Cases	Proof Gallons	
Rum	110	-	5236.2	5	-	189.9	-	-	52.0	-	-	-	8	293.3	-	52.0	160.1	.7	29.4	-	-	107	-	4942.6			

PRECEDENT NO. 6  
Kingstown Warehouse

WAREHOUSE REGISTER																	
RECEIVED										DELIVERED							
Kingstown Warehouse										Folio 23.							
Proprietor's Name	Date	Mark and Numbers	Year	Content	Bung	Wet Inches	Ullage	Temperature	Indication	Strength	Proof Gallons	Deficiencies	Ledger Folio	Observations checks in warehouses, etc.			
												Allowed	Charged	Increases			
T. Jones	1912 Feb. 9	P. 18	1912	22¼	19.0	F. 17.1	F. 23.4	78	19.8	43.7	31.9	—	—	1912 Feb 22	1/3	E.F.	(*Paid at Pembroke on February 14th)
		19	"	24½	19.2	F. 17.1	F. 23.4	78	19.8	43.7	33.0	—	1.6	Feb 22	1/3	E.F.	
		20	"	22½	19.0	F. 17.1	F. 23.4	78	19.8	43.7	32.3	—	—	Feb 22	1/3	E.F.	
		21	"	64¼	28.8	27.8	63.7	78	20.0	43.5	91.4	.7	—				
			4	Casks								189.2	.7	1.6			
											.7						
											189.9	To Ledger Folio					
											1.6	Returned to be charged					
											191.5						

PRECEDENT NO. 7  
Operations Register

Folio	Date of warehousing	Marks and Numbers	Contents	Ullage	Strength	Proof Gallons	Bung	Wet	Content	Ullage	Temperature	Indication	Strength	Proof Gallons	Quantity drawn off by measure	Ullage by rule	Delivery book	Treasury Receipt		Date of receipt of spirits removed	Check Officer's initials	Check Officer's					
																		Date	No.								
9	3 July	99	54	F	40.0	75.6	27.3	25.1	54	52.6	80	23.8	38.8	73.0	20.8	=	Filled into casks 72 to 75 as under				Re-warehoused Reg folio 1/73						
																							17th February, 1912				
																							O.P.				
																							P				
																							O.P.				
5	3 May	72 73 74 75	53 52½ 51 51	F " " "	40 40 40 40	74.2 73.5 77.0 71.4	26.9 26.8 27.8 26.8	22.8 23.0 22.6 22.0	53 52½ 55 51	48.9 48.9 51.5 47.2	80 80 79 80	23.6 24.0 24.4 23.6	38.8 38.5 38.5 39.0	67.9 67.7 71.3 65.3	75.6 73.5 72.8 70.8	80 80 80 80	Full " " "	72 73 74 75	53 52 55 51	Loss prior " " "	" " " "	211½ 211½ 211½ 211½	293.3 52.0 26.7 372.0	Exported Re-warehoused	Four casks Exported Feb. 18—E.F.		
																										P	
																										P	
																										P	
																										P	
Increase in operation																											
372.0																											

PRECEDENT NO. 8  
Warrant and Delivery Book

AS WAREHOUSED														AS DELIVERED														Folio 7.	
Proprietor's Name	Kind of Spirits	Date	Marks and Numbers	Content	Ullage	Strength	Proof Gallons	Date of Account	Bung	Wet Inches	Ullage	Temperature	Indication	Strength	Proof Gallons	Year	Months	Prescribed Allowance	Allowed	Charged	Increases	Duty	Warehouse rent	Treasury Receipt	Destination	Register Folio			
T. Jones & Co. 153	Rum	1912 Jan. 6	P 7	53	53.0	37.5	72.8	Feb. 3	26.8	25.8	52.6	79	25.6	37.1	72.	-	1	2%	.7	-	-	-	-	-	T. Jones & Co. Kingstown	1/10			
																											3 February 20 .....	One cask of Rum for consumption	
A. Simon & Co 165	Rum	1911 Sep. 20	P 100	39.7	39.5	43.0	56.4	Feb. 6	23.1	21.5	38.9	80	21.2	41.6	55.0	-	5	6%	1.4	-	-	-	-	-	H. Mitchell, Barrouaille	1/4			
																											6 February, One Cask of Rum for consumption		
T. Jones & Co. 190	Rum	1912 Feb. 9	P 19	24.	23.4	43.7	33.6	Feb. 22	19.2	16.6	23.0	78	220.0	43.5	33.0	-	1	2%	.6	-	-	-	-	-	C. Joseph, Amosvale	1/23,			
																											9 February, One Cask of Rum for consumption		

## PRECEDENT NO. 9

*Despatch Advice and Permit Request*

Notice is hereby given to remove the undermentioned four casks of rum from Pembroke Distillery to be sent to a Warehouse at Kingstown consigned to T. Jones & Co. and a permit is requested for removal of the same.

Signature of Distiller } *Charles*  
or authorised person } *Dickens*

Date: *9th February, 20* .....

## DESPATCH ADVICE

Marks and Numbers	Year	Content	Bung	Wet Inches	Ullage	Temperature	Indication	Strength	Proof Gallons	Remarks if any
P										
18	1912	22¼	19.0	Full	Full	76	20.4	43.7	31.9	
19	"	24½	19.2	"	"	"	"	43.7	35.2	
20	"		19.0	"	"	"	"	43.7	32.3	
21	"	64¼	28.8	"	"	77	20.2	43.6	92.1	
		133½							191.5	

Time allowed—One day.

A. BROWN, *Officer.*

Date: *9th February, 20* .....

## PRECEDENT NO. 10

*Certificate of Receipt*

I certify that the undermentioned four casks of rum advised by despatch No. 1 of 9th February, 20....., as having been removed from Pembroke, were received here on the same day.

Actual time in transit—One day.

E. FORBES, *Officer*

Kingstown Warehouse

Date: 9th February, 20.....

To Officer

Pembroke Distillery

DESPATCH ACCOUNT			AS RECEIVED									Loss Free	Loss for Duty
Marks	Marks	Total Proof Gallons	Mark and Numbers	Bung	Wet	Content	Ullage	Temperature	Indication	Strength	Proof Gallons		
P	18	31.9	P		F						31.9		
	19	35.2	19	19.2	17.1	24½	23.4	78	19.8	43.7	33.6		1.6
	20	32.3			F						32.3		
	21	92.1			F						92.1		
	—	—									—	—	—
	4	191.5									189.2	0.7	1.6
	—	—									—	—	—

1.6 returned to be charged. Please advise when paid

E. F.

*Note.*—When the quantity as received agrees with that advised, the total quantity as per despatch need only be stated; but if a chargeable deficiency in a cask or casks, separate particulars must be given as shown above.

## PRECEDENT NO. 11

*Receipt for Spirits Warehoused*Kingstown District  
Warehouse

Date: 9th day of February, 20.....

I hereby acknowledge that I have this day received and lodged at the No. 1 Warehouse at Kingstown the under specified four casks containing one hundred and eighty-nine 2/10 gallons of rum computed at proof strength, accompanied with Permit No ..... dated 9th February, 20....., setting forth that the said spirits were removed from the Distillery at Pembroke.

To Messrs. T. Jones & Co.  
Kingstown.

E. Forbes, *Officer*

Date: 9th February, 20 .....

Casks		Con- tent	Gal- lons in bulk	Strength	Gallons at Proof	Casks		Con- tent	Gal- lons in bulk	Strength	Gal- lons at Proof
Mark	No.					Mark	No.				
P	18	22¼	22.2	43.7	31.9						
	19	24½	43.7	23.4	33.6						
	20	24½	22.5	43.7	32.5						
	21	64¼	64.2	43.6	92.1						
	–				–						
	4	casks			189.2						
	–				–						

## PRECEDENT NO. 12

*Distiller's Request to Warehouse Spirits*

Pembroke Distillery

Notice is hereby given to deposit the undermentioned 12 casks of rum in the Distillery warehouse.

Signature of Distiller  
or authorised person }  
}

Charles Dickens

Date: 26th February, 20 .....

Marks and Numbers	Year	Bulk Gallons	Strength	Proof Gallons	Register folio on which entered
P 22	19	52.7	43.6	77.1	} Folio 3 A. B.
23	"	54	"	77.5	
24	"	53	"	76.1	
25	"	37	"	53.1	
26	"	36.2	"	51.9	
27	"	39	"	56.0	
28	"	23	"	33.3	
29	"	22.2	"	31.8	
30	"	26.7	"	38.3	
31	"	57.2	43.7	82.1	
32	"	53.5	"	76.8	
33	"	22.2	"	32.3	
12 casks		477.7		686.0	



PRECEDENT NO. 13

Delivery Warrant

To the Officer in charge of No. 1 Warehouse, Kingstown

No. 1  
Treasury  
Receipt  
No. 153

Date 3rd February, 20.....

Notice is hereby given to deliver the undermentioned .....

- (a) For Home Consumption .....
- (b) .....

And a permit is requested for removal of the same to T. Jones & Co.'s Lic. Premises

(Name and address of Consignee) Kingstown	Signature of Remover, authorised person or name of Firm	}	T. Jones & Co. per J. Richards
	Address		

Date: 3rd February, 20.....

LANDING OR WAREHOUSE ACCOUNT									RE-EXAMINATION				
Bonder's Name and date of bonding	Marks and Numbers	Content	Ullage	Strength	Proof gallons	Ullage	Strength	Proof gallons	Deficiencies		Register and Folio	Warrant Book and Folio	Date of delivery
									Allowed	Charged			
T. Jones & Co	P										1	1	3
													—
													2
6.1.1912	7	53	53	37.5	72.8	52.6	37.1	72.1	0.7	—	10	7	—
													12

E. FORBES, *Officer*

To the Officer No. 1 Warehouse

You may allow delivery of the abovementioned sack containing 72.1 gallons, duty and charges having been paid as hereunder:

	\$	¢
Duty \$0.96 per proof gallon	_____	
Warehouse rent 1 month at .....	_____	

P. HENDERSON, *Accountant-General*

WARRANT NO. 1

Treasury Memorandum

Receipt No. 153

Date: 3.2.12

Warehouse, No. 1

	Excise Duty		Warehouse rent		Total	
	\$	¢	\$	¢	\$	¢
Amount .....						
Paid by T. Jones & Co.						
Proof Gallons, 72.1 .....						
Description of Spirits, & c.						
1 cask Rum						
Date of Bonding, 6.1. 20.....						
Register and Folio, 1/10 E. F.						

P. H., Accountant-General

\_\_\_\_\_

PRECEDENT NO. 14

Delivery Warrant

To the Officer in charge of No. 1  
Warehouse at Kingstown

No. 3  
Treasury  
Receipt  
No. 247

Date: 17th February, 20.....

Notice is hereby given to deliver the under-mentioned one cask for filling and four casks for exportation after fortifying—

- (a) .....
- (b) .....

And a permit is requested for removal of the same to S. S. Salybia

(Name and address of consignee)

Bashford's Ltd  
66 Mark Lane  
London, E. C.

Signature of Remover

authorised person                      H. Jones  
or name of Firm

Address:                                      Kingstown

Date: 17th February, 20.....

LANDING OR WAREHOUSE ACCOUNT						RE-EXAMINATION							
Bonder's Name and date of bonding	Marks and Numbers	Content	Ullage	Strength	Proof gallons	Ullage	Strength	Proof gallons	Allowed	Charged	Register and Folio	Warrant Book. and Folio	Date of delivery
H. Jones 6th June, 20	P	54	Full	O.P.	75.6	For filling						O.R 1/1	
	72	53	F	40.0	73.2		293.3	for exportation					
	73	52½	"	"	73.5		52.0	for re-warehousing					
	74	55	"	"	77.0		—	26.7					
	75	51	"	"	71.4								
							371.1	345.3	26.7				
Increase					0.3								
					372.0								

I certify that  
No. P/99/11  
has this day  
been re-  
warehoused

E. FORBES, Officer

PRECEDENT NO. 14—*continued*

To the Officer No. 1 Warehouse

You may allow delivery of the abovementioned four casks containing 293.3 gallons, duty and charges having been paid as hereunder, and re-warehouse (1) cask containing 52.0.

	\$	¢	
Duty .....			per gallon
Warehouse rent 8 months at .....			

P. HENDERSON, *Accountant-General*

WARRANT NO. 3

*Treasury Memorandum*

Receipt No. 247

Date: 17.2.20 .....

Warehouse, No. 1

	Excise Duty		Warehouse rent		Total	
	\$	¢	\$	¢	\$	¢
Amount .....						
Paid by H. Jones.						
Proof Gallons						
Description of Spirits, & c.	{		4 Casks Rum	293.3 for exportation		
	}		1 Cask Rum	52.0 for re-warehousing		

Date of Bonding, 6th June, 20 .....

Register and Folio, O.R. 1/1

E. F.

P. H., *Accountant-General*

PRECEDENT NO. 15

Delivery Warrant (For Out-Stations)

To the Officer in charge of Colonarie Warehouse No. ....  
Treasury Receipt  
No. 8796  
Date: 1st November, 20.....

NOTICE is hereby given to deliver the undermentioned—  
One Cask of Rum.

(a) For Home Consumption .....  
And a permit is requested for removal of the same— Signature of Remover  
authorised person, or  
name of Firm *Crane &  
Co. per  
C. Parker*

(Name and address of Consignee)  
Joseph DaSantos, Address  
Date: 1st November, 20 .....  
Colonarie

LANDING OR WAREHOUSE ACCOUNT						RE-EXAMINATION							
Bonder's Name and date of bonding	Marks and Numbers	Content	Ullage	Strength	Proof gallons	Ullage	Strength	Proof gallons	Deficiencies		Register and Folio	Warrant Book and Folio	Date of delivery
									Allowed	Charged			
Crane & Co. 26th May, 1911	C 37	54	F	40.8	76.7	—	—	72.1	4.6	—	22	—	1st Nov. 20.....

E. KINGDOM, *Officer*

To the Officer, Colonarie Vale.

You may allow delivery of the abovementioned casks containing 72.1 gallons, duty and charges having been paid as hereunder—

\$      ¢  
Duty \$ .... ¢ per gallon  
Warehouse rent at ..... per month

\_\_\_\_\_  
\_\_\_\_\_  
J.A.S. BATEMAN, *pro Accountant-General*  
WARRANT No. ....

Excise Act – Subsidiary Legislation

Treasury Memorandum

Receipt No. 8796.  
 Date: 1st November, 20.....  
 Warehouse: Colonarie

	Excise Duty	Warehouse rent	Total
	\$    ¢	\$    ¢	\$    ¢

Amount .....  
 Paid by Crane & Co.  
 Proof Gallons 72 .1.  
 Description of Spirits, & c. 1 cask Rum.  
 Date of Bonding: 26th May, 20.....  
 Register and Folio: A/22 F.k.

J.A.S. BATEMAN, *pro Accountant-General*

PRECEDENT NO. 15

(Back of Form)

In Stations where no Warrant and Delivery Book is used, re-examination particulars must be entered here—

AS WAREHOUSED				AS DELIVERED												
Date of bonding	Marks and Number	Content	Proof gallons	Date of Account	Bung	Wet Inches	Ullage	Temp.	Ind.	Strength	Proof gallons	Prescribed rate of allowance for time in Warehouse	Deficiencies			
													Allowed	Specially allowed	Charged	Increase
20 May	C 37	54	76.7	20 Nov. 1	27.1	24.4	52.5	81	24.8	37.4	72.1	Not exceeding 6 months 6%	4.6	—	—	—

F. K.

PRECEDENT NO. 16

PERMIT NO. 76

Pembroke Distillery

From C. Dickens  
of Pembroke  
to Kingstown Warehouse.  
Number of casks, four  
containing 133.5 gallons.  
Duration of permit: One day  
Mode of conveyance: Cart  
Date and hour: 9 Feb. 20  
1 p.m.

A. BROWN, *Officer*

Proof gallons 191.5

Bond in force

PERMIT NO. 76

Pembroke Distillery

PERMISSION is hereby granted to Mr  
Charles Dickens of Pembroke to remove the  
within-mentioned four casks of spirits contain-  
ing one hundred and thirty-three and 5/10 gal-  
lons from Pembroke Distillery to Bond, Kings-  
town Warehouse.

This permit to remain in force for one day and  
no longer. Mode of conveyance: Cart.

Dated this 9th day of February, 20.....,  
at 1 p.m.

A. BROWN, *Officer*

\*[Bond in force]

\*[Duty paid]

\*Strike out one.

Mark	No.	Content	Bung	Wet	Ullage	Strength	Proof Gallons
P	18	casks					191.5
	to 21						
	4				133.5		

PRECEDENT NO. 17

PERMIT NO. 123

From No. 1 Warehouse of Kingstown to C. Joseph, Arnos Vale. Number of casks, one containing 23.0 gallons. Duration of permit: One day Mode of conveyance: Cart Date and hour: 22nd February, 20 ..... 2.30 p.m.

A. BROWN, *Officer*

Proof gallons 191.5  
Bond in force

PERMIT NO. 123

No. 1 Warehouse  
PERMISSION is hereby granted to Messrs. T. Jones of Kingstown to remove the within-mentioned One cask of spirits containing Twenty-three gallons from No. 1 Warehouse to C. Joseph’s licensed premises at Arnos Vale.  
This permit to remain in force for One day and no longer. Mode of conveyance: Cart.  
Dated this 22th day of February, 20....., at 2.30 p.m.

E. FORBES, *Officer*

\*[Bond in force]      \*[Duty paid]  
\*Strike out one.

Mark	No.	Content	Bung	Wet	Ullage	Strength	Proof Gallons
P	19	24 1/2	19.2	16.6	23.0	43.5	33.0

PRECEDENT NO. 18

*Bond*

Known all men by these presents that:

We ..... of .....  
..... of .....  
are jointly and severally bound to OUR SOVEREIGN LADY THE QUEEN, Her Heirs and Successors in the sum of ..... pounds of good and lawful money of Saint Vincent and the Grenadines, to be paid to Our said Lady the Queen, Her Heirs and Successors, for which payment well and truly to be made, we jointly and severally bind ourselves, and each of us by himself, our and each of our heirs, executors and administrators, firmly by these presents.

Sealed with our Seals.

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

Now the condition of this bond is such that if the above-named .....

..... do render or cause to be rendered to the Accountant-General, or any Revenue Officer, full particulars of all and any Spirits at any time removed from his distillery or from any warehouse for the purpose of being warehoused, or re-warehoused, and if the said spirits arrive at the warehouse at which they are intended to be warehoused or re-warehoused, and if they are warehoused or re-warehoused therein within such time and in such manner as the Accountant-General or other Revenue Officer may direct, and if the spirits when warehoused or re-warehoused are intact and include and agree with the spirits, the particulars respecting which have been rendered as aforesaid, or in case of discrepancy or loss or deficiency, such discrepancy or loss or deficiency be each and all accounted for to the satisfaction of the Accountant-General; then this bond is void and of no effect, otherwise the same shall continue in full force and effect.



PRECEDENT NO. 18—*continued*

Signed sealed and delivered by the

within named

in the presence of

}

[L. S.]

Signed sealed and delivered by the

within named

in the presence of

}

[L. S.]

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LAWS OF SAINT VINCENT AND THE GRENADINES  
REVISED EDITION

**EXCISE (EXEMPTION CONDITIONS) ORDER**

**SRO 1911 page 58**

Amended by  
SRO 16 of 1971

Printed and published with the authority of the  
Government of Saint Vincent and the Grenadines

**EXCISE (EXEMPTION CONDITIONS) ORDER**

## ARRANGEMENT OF ORDERS

## ORDER

1. Citation.
  2. Dispensation.
  3. Removal of spirits.
  4. Spirit receiver.
- 

**EXCISE (EXEMPTION CONDITIONS) ORDER**

[SRO 1911 page 58 amended by SRO 16 of 1971.]

[Date of commencement: *7th December, 1911.*]**1. Citation**

This Order may be cited as the Excise (Exemption Conditions) Order.

**2. Dispensation**

Permission to dispense with the spirit store, spirit vat and close metal pipe leading from the spirit receiver to vat in store, as required by section 22 of the Act and paragraph 11 of the Schedule, will, on the recommendation of the Comptroller, as a rule be granted:

Provided that there is erected at the distillery—

- (a) a spirit receiver capable of holding at least six days' distillation; and
- (b) a storage tank of greater capacity than the spirit receiver.

**3. Removal of spirits**

All the spirits in the receiver, after an account thereof has been taken, must be immediately removed directly to the storage tank, except as provided in paragraph 4.

**4. Spirit receiver**

On notice being given, and subject to the regulations governing removal into packages, a distiller may fill packages from the spirit receiver, but the receiver must, in such case, be completely emptied by transferring the balance or remnant therein to the storage tank.

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LAWS OF SAINT VINCENT AND THE GRENADINES  
REVISED EDITION

**SPIRITS (GOVERNMENT WAREHOUSE)  
ORDER**

**SRO 22 of 1958**

Printed and published with the authority of the  
Government of Saint Vincent and the Grenadines

**SPIRITS (GOVERNMENT WAREHOUSE) ORDER**

## ARRANGEMENT OF ORDERS

## ORDER

1. Citation.
2. Storage dues.

**SPIRITS (GOVERNMENT WAREHOUSE) ORDER**

[SRO 22 of 1958.]

[Date of commencement: 1st July, 1958.]

**1. Citation**

This Order may be cited as the Spirits (Government Warehouse) Order.

**2. Storage dues**

There shall be charged upon all spirits stored in a Government warehouse, over and above any duty which may be payable thereon, storage dues at the following rates—

Particulars	unit	Rate			
		1st month		2nd month and each month thereafter	
		\$	¢	\$	¢
1. Packages, e.g. puncheons, hogsheads, casks and similar containers of spirits .....	per liquid gallon or part thereof	–	2	–	5
2. For every demi-john .....	each	–	15	–	25
3. All other articles and packages unenumerated .....	per cub. ft.	–	15	–	25
Charges made for no less time than one calendar month.					