



BELIZE

**EXCISE REGULATION ACT
CHAPTER 53**

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EXCISE REGULATION

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CHAPTER 53

EXCISE REGULATION

Ch. 37,
R.L., 1958.
CAP. 44,
R.E. 1980-1990.
40 of 1963.
14 of 1982.
22 of 1987.
42 of 1999.

[13th March, 1907]

PART I

Preliminary

1. This Act may be cited as the Excise Regulation Act.

Short title.

2.-(1) In this Act, unless the context otherwise requires,

Interpretation.

“approved” means approved by the Comptroller;

“dealer” means the holder of any licence under the Intoxicating Liquor Licensing Act, Cap. 150;

“distiller” means a person for the time being licensed under this Act to have, keep, or make use of a still for the purpose of distilling spirits;

“distillery” means the building or premises in or on which any distillery apparatus is situate, and includes any building, room or other place contiguous or adjacent thereto and used in connection with the manufacture and storage of spirits;

“distillery apparatus” means any still and all retorts, worms, casks, receptacles, implements, instruments, pipes, cocks, vessels, utensils and fittings of whatever kind used or capable of being used with a still for the purpose of or in connection with the distillation of spirits, and includes their contents, if any;

“estate” means any estate or plantation whatever, whether under sugar cultivation or otherwise, and includes the property or premises on which spirits are made;

“Excise Officer” means the Comptroller, any officer of the Treasury or Customs Department, or any officer in charge of a Queen’s warehouse;

“forthwith” means with all despatch reasonably possible in the circumstances;

“gallon” means an imperial gallon;

“licence” means a licence under this Act to have, keep, or use a still for the purpose of distilling spirits;

“low wines or feints” includes,

- (a) spirit of the first extraction or distillation; and
- (b) any impure portion of spirits which requires further rectification;

“master of a ship” means the captain or other person for the time being in charge of such ship;

42 of 1999.

“officer” means any Excise Officer or any member of the police department;

“owner” means the owner, tenant, or occupier of any estate or other place in which any distillery is situate;

“package” means any puncheon, butt, hogshead, cask, barrel, demijohn or case, or any other receptacle which contains or which is capable of containing any spirits;

“proof” means the strength of proof as ascertained by Sykes’ hydrometer or other comparable instrument in accordance with the tables issued from time to time pursuant to regulations authorised by the United Kingdom Parliament;

“Proper Authority” means, when the estate, still, spirits, or things in respect of which any act is required to be done or not to be done is situate in Belize District, the Comptroller, and when such estate, still, spirits, or thing is situated in any other district, such person as may be designated for the purpose by the Comptroller;

14 of 1982.

“Queen’s warehouse” means, for the purpose of this Act, any place approved by the Comptroller for the deposit of spirits in bond;

“regulations” means the regulations made by the Minister under this Act; “ship” means and includes any vessel, boat or other floating craft;

40 of 1963.

“spirits” means spirits of any description manufactured in or imported into Belize;

“spirit store” means any place provided or accepted as a spirit store under section 32(1) of this Act;

“still” means any pot, cauldron, boiler, copper, or other vessel or receptacle whatever used or made with the intention of being used for the treating of wash in order to distil spirits;

“use” when occurring in connection with a still means use for the purpose of distilling spirits;

“wash” means any liquid prepared for the distillation of spirits in which fermentation has taken place;

“wort” means any liquid prepared for the manufacture of spirits in which fermentation has not taken place.

(2) Every entry required by this Act to be made in any book, return or record shall be made in ink or other indelible material.

PART II

Administration

Powers and functions of the Comptroller.

40 of 1963.

3. The Comptroller shall be the principal officer charged with the administration of the excise system established by this Act, and shall be responsible to the Minister for the efficient carrying out of this Act and of the regulations.

Powers and functions of the Customs and Excise Officers.

14 of 1982.

4. The Customs and Excise Officers shall be the subordinate officers charged with the administration of the excise system established by this Act, and shall be responsible to the Comptroller for the efficient performance of any duties which may be assigned to them.

Power of Public Services Commission to appoint officers.

5. The Public Services Commission may from time to time appoint such Customs and Excise Officers and other officers in charge of Queen's warehouses as it thinks necessary for the purpose of carrying into effect the provisions of this Act.

Officer not to be interested in sale of spirits.

6.—(1) No officer shall be interested or concerned, either directly or indirectly, in the manufacture or sale of any spirits.

(2) Any officer who contravenes this section shall be liable to dismissal from office.

PART III

Registration of Stills

Annual return

7.—(1) Any person who in any year has a still, whether erected or not, in his possession or under his charge, shall in each such year, within fourteen days after the first day in that year on which he had the still in his possession or under his charge, make a return of such still in the prescribed form to the Proper Authority.

(2) Every still a return of which is made under this section shall be registered by the Proper Authority to whom the return is made in a book to be kept for the purpose.

(3) Every still a return of which is not made in accordance with this section shall be forfeited.

8.—(1) Any person who imports, sells, transfers or exports any still shall, within fourteen days after such importation, sale, transfer or exportation, give notice in writing of the facts to the Proper Authority, and shall in such notice state the capacity of every such still and, in the case of sale or transfer, the name and residence of the purchaser or transferee and, in the case of exportation, the country to which such still is to be exported.

Notice to be given of importation or disposal of still.

(2) Any person failing to comply with this section is liable to a fine not exceeding two hundred and fifty dollars.

9. If in any proceedings under this Act any question arises as to whether any return has or has not been made or notice given as required by any of the provisions of this Act, it shall be presumed, until the contrary is proved, that such return has not been made or that such notice has not been given.

Presumption on proceedings.

PART IV

Licences

10. Any person who uses a still is, unless he is a distiller and is using the still in conformity with his licence, or unless he is using the still by the authority and for the benefit and in conformity with the licence of a distiller, liable on summary conviction to a fine not exceeding five hundred dollars, and to a further fine not exceeding one dollar and twenty-five cents for every gallon of spirits unlawfully distilled by him in or by means of the still, and the still with the distillery apparatus used in connection therewith and the spirits so distilled shall be forfeited.

Penalty for using still without a licence.

11. A licence shall not be granted to use a still the capacity of which is less than one hundred gallons.

Capacity of still.

12.—(1) A licence may be granted by the Proper Authority upon the delivery of the declaration mentioned in section 15 and upon payment of the fees mentioned in section 18 of this Act.

Application for licence.

40 of 1963.

(2) No application for a licence shall, except in the case of a still the capacity of which is less than one hundred gallons, be refused except with the approval of the Minister.

(3) A register shall be kept by every officer having power to grant licences of every licence granted by him.

Form of licence.

13.—(1) Every licence shall be in the prescribed form and shall specify the name of the licensee and the still in respect of which the licence is granted and the premises in which the still may be used.

(2) No licence shall authorise a distiller to use any still other than the still specified in the licence or to use the still so specified in any premises other than those specified in the licence.

Partners.

14. A licence may be granted to two or more persons carrying on business as partners.

Declaration on application for licence.

15.—(1) Before any licence is granted, the person applying for the licence shall deliver to the Proper Authority a declaration setting forth to the satisfaction of the Property Authority,

- (a) the kind and capacity in gallons of the still and any other particulars relating to the still which the Comptroller may require;
- (b) the number of wash vats intended to be used in connection with the still and the capacity in gallons of each such wash vat;
- (c) the name and the place of abode of the person applying for the licence and the name and place of abode of the principal person, if any, under whose personal management and superintendence the still is intended to be used and the business of distillation is intended to be carried on by means of the still; and

- (d) the interest which the person applying for the licence has in the still and in the business of distillation intended to be carried on by means of the still.

(2) Every such declaration shall also contain to the satisfaction of the Proper Authority,

- (a) a description (including a description of the locality) of the premises in which the still is intended to be used and the business of distillation is intended to be carried on by means of the still;
- (b) an enumeration and description of every tank, receiver or fitting intended to be used in connection with the still and the business of distillation carried on by means of the still;
- (c) a statement of the purposes for which each such tank, receiver or fitting is intended to be used; and
- (d) any other particulars which the Proper Authority may require relating to the business of distillation intended to be carried on by the applicant by means of the still or to any article or thing intended to be employed in such business.

16. Every declaration shall be signed by the applicant, his attorney or agent, or in the case of a corporation, by the secretary or by a director, attorney or agent of the corporation, or in the case of two or more persons carrying on or intending to carry on business in partnership, by one or more of such persons or by the attorney or agent of such persons, and shall be registered by the Proper Authority in a book to be kept for that purpose.

By whom declaration to be signed.

17. If any material statement of fact in any declaration is untrue the person signing the declaration commits an offence and is liable on summary conviction to a fine not exceeding fifty dollars and the licence (if any) granted to the applicant may be revoked by the Minister.

Penalty on making false declaration.
40 of 1963.

- Licence fee. **18.** The fee on payment of which a licence may be granted shall be in proportion to the capacity of the still and shall, if the licence is granted on or before the 30th June in any year, be at the rate of forty cents, and, if granted after the 30th June in any year, be at the rate of twenty cents, for every gallon of such capacity.
- Expiration of licence. **19.** Every licence granted under this Act shall expire on the 31st December of the year in which it comes into force.
- Presumption on proceedings. **20.** In any proceedings under this Act if any question arises as to whether any person has or has not a licence, such person shall be deemed not to have a licence unless at the hearing he produces his licence to the court or otherwise proves to the satisfaction of the court that he has a licence.
- Forfeiture or suspension of licence. **21.**—(1) If a distiller is convicted of any felony, his licence shall, *ipso facto*, be forfeited.
- 40 of 1963. (2) If a distiller is convicted of an offence against any excise law, the Minister may direct his licence to be forfeited or to be suspended during such time as the Minister may think fit, and thereupon such licence shall be forfeited or suspended, as the case may be.
- Special permission to distil spirits may be granted by Minister. **22.**—(1) The Minister may, in his discretion, grant special permission in writing to any person *bona fide* engaged in scientific research, to distil spirits in any premises specified in such permission for the purposes of such research, or to any chemist or druggist to distil spirits in the preparation of medicines or other articles required *bona fide* for medicinal purposes, subject to the regulations, and any such person shall not be deemed to be a distiller, and shall be exempt from Parts III and IV.
- 40 of 1963. (2) Every such permission shall expire on the 31st December of the year in which it may be granted.
- 40 of 1963. (3) The Minister may, in his discretion, at any time cancel any such permission.

23.—(1) No person except a distiller or a person having permission under section 22, and no distiller or person having permission under section 22 of this section, on any premises to which his licence does not extend, may make, keep or have in his possession any quantity of wort, wash, low wines or feints, or of any two or more of such articles exceeding one gallon.

Prohibition against making or keeping wort, etc., unless licenced.

(2) Any person making, keeping or having in his possession any wort, wash, low wines or feints, in contravention of this section, is liable to a fine not exceeding five hundred dollars and may be apprehended without a warrant by any officer and conveyed as soon as practicable before a justice of the peace to be dealt with according to law.

PART V

Distilleries stills and Distilling Standards, Record Book and Stock Returns, Stores and Utensils etc.

24.—(1) Every still used by a distiller shall be constructed and worked in the manner set out in the First Schedule, and shall be so constructed that the spirit distilled is received in a locked receiver to which access shall not be obtainable except in the presence of an Excise Officer.

Description of still.

(2) In the case of any distillery duly licensed on 15th February, 1907, and in respect of which a licence shall be in force on 31st December, 1910, the Comptroller shall provide and fit to the still the apparatus required by the First Schedule and such apparatus shall be the property of the Government and the cost thereof shall be defrayed from the Consolidated Revenue Fund,

Provided that,

- (a) the cost of any structural alteration to the distillery shall be borne by the distiller; and

(b) on any such distillery ceasing to be licensed, the Government may enter such distillery and remove all Government property therein.

(3) The apparatus mentioned in the First Schedule, whether provided by the Comptroller or by the distiller, shall be kept in proper repair and, when necessary, replaced by the distiller at his own expense.

(4) Every cock and valve used by a distiller in connection with a still shall, when so required by the Proper Authority, be furnished with a fastening provided by the distiller and approved by the Proper Authority and a revenue lock provided by the Proper Authority at the expense of the distiller and every such cock, valve and lock shall be affixed to the satisfaction of an Excise Officer.

(5) No spirit run into the receiver of a still shall be removed from such receiver except with the permission of an Excise Officer.

(6) Except in the presence of an Excise Officer access shall not be had to the end of the worm of a still or to any spirit in a receiver of a still from the time of the distillation of such spirit until it is taken account of by an Excise Officer.

(7) The key of every test case and spirit receiver used in connection with a still shall be kept by an Excise Officer who alone shall open such test case and receiver, and the Excise Officer shall enter into the distillery charge and stock book the quantity of spirits at proof delivered from such receiver and after such entry the spirits shall, subject to the provisions of this Act, be at the disposal of the distiller.

(8) If this section is contravened by a distiller, his agent or employee, the distiller is liable to a fine not exceeding five hundred dollars.

25.—(1) Where any change is intended to be made in the level of any receiver used in connection with a still, the distiller or his agent shall give written notice to the Proper Authority of the day on which such change is intended to be made, and except by permission of the Proper Authority

Notice of change in level of still receiver to be made.

such day shall be at least seven days later than the day on which notice is given.

(2) Every distiller contravening this section is liable to a fine not exceeding fifty dollars.

26.—(1) A distiller is liable to a fine not exceeding fifty dollars, and in addition, in the case of a wash vat, tank, receiver or fitting used contrary to this section, the forfeiture of such wash vat, tank, receiver or fitting with their contents if,

Declarations

- (a) any wash vat, tank, receiver or fitting is used in connection with the still specified in a licence, and such wash vat, tank, receiver or fitting is not enumerated and correctly described to the satisfaction of the Proper Authority in the declaration upon the delivery of which the licence was granted, or in a subsequent declaration delivered to the Proper Authority by the distiller, his attorney, or agent or by the principal person under whose personal management the still is used;
- (b) any change takes place in the interest of a distiller in the still specified in his licence or in the business of distillation carried on by means of that still and the change is not stated to the satisfaction of the Proper Authority in a declaration delivered as specified in paragraph (a) of this subsection;
- (c) any change takes place as to the person under whose personal management and superintendence a still is used, and that change is not stated in a declaration delivered as specified in paragraph (a) of this subsection; or
- (d) any change takes place in the premises in which a distiller has a licence to use a still and to carry on the business of distillation by means of a still and that

change is not specified in a declaration delivered to the Proper Authority.

(2) Every declaration delivered under this section shall be signed by,

- (a) the distiller, his attorney or agent;
- (b) the secretary, or director, attorney or agent of a corporation, where a corporation has a licence; or
- (c) one or more of two or more persons carrying on business in partnership and having a licence, or the attorney or agent of such persons.

(3) Every declaration so delivered shall be registered by the Proper Authority in the manner mentioned in section 16 of this Act.

(4) If any material statement of fact in any declaration is untrue, the person signing the declaration is liable to a fine not exceeding fifty dollars.

Capacity of vessel-how ascertained.

27.—(1) In the event of any disagreement arising under this Act between a distiller and the Proper Authority as to the capacity of any vessel, the capacity of such vessel shall be ascertained either by filling the vessel and measuring off the contents by an imperial gallon measure or by such other method as may be authorised by the Comptroller.

(2) In this section, the expression “vessel” means any still or any wash vat, receiver, tank, utensil or fitting used in connection with a still.

Notice by distiller.

28.—(1) At least twelve hours before any distillation is commenced, notice in writing shall be given to the Proper Authority of the intention to distil and of the time at which the intended distillation will commence, and such notice shall be operative only so long as the distillation is continuous.

(2) If this section is contravened, the distiller is liable on summary conviction to a fine not exceeding fifty dollars.

29.—(1) If at any time it appears to the Comptroller that the quantity of spirits produced by any distillery is less than nine-tenths of a gallon of spirits at proof for each five degrees of attenuation on each hundred gallon of wash distilled, the Minister may cause inquiry to be made, and if the distiller fails to show to his satisfaction that the deficiency in production has legitimately arisen, he may cause an officer to be specially employed to superintend the working of the distillery.

Checking quantity of spirits produced from wash. 40 of 1961.

(2) The expenses incurred by causing an officer to be employed as specified in subsection (1) of this section, shall be paid by the distiller, unless the officer reports that the deficiency in production is not due to any wrongdoing on the part of the distiller.

30.—(1) There shall not be mixed with or added to any spirit in a distillery any substance which increases the gravity thereof and prevents the true strength from being ascertained by Sykes' hydrometer before an Excise Officer has taken an account of the quantity of such spirits in the manner provided in section 31 of this Act.

Prohibition of mixing spirits or low wines with other matters.

(2) There shall not be mixed with or added to any low wines or feints in a distillery any substance which increases the gravity thereof and prevents the true strength from being ascertained by Sykes' hydrometer, but nothing contained in this section shall prevent the mixture in a retort of low wines or feints with wash or with such other substance as may be necessary.

(3) If this section is contravened, the distiller is liable to a fine not exceeding five hundred dollars.

31. An Excise Officer may at any time take an account of the quantity of wort, wash, low wines or feints found in a distillery and if the quantity of wort, wash, low wines or feints found in a distillery is less than the quantity which according to the account so taken ought to be therein, the distiller is liable to a fine not exceeding five hundred dollars unless he satisfies the Comptroller that the deficiency does not result from fraud.

Checking of quantity of wort, etc., in distillery.

32.—(1) Every distiller shall provide or cause to be provided at his distillery to the satisfaction of the Proper Authority a secure spirit store

Spirit store.

completely divided from the rest of the distillery of sufficient size to store all spirits distilled at the distillery until they are lawfully removed from the distillery.

(2) Notwithstanding subsection (1) of this section, the Proper Authority may, in his discretion, accept as a spirit store for the purposes of this Act any part of a distillery, although that part is not divided or completely divided from the rest of the distillery.

(3) Nothing shall be placed or kept in the spirit store except,

- (a) spirits distilled at the distillery;
- (b) packages intended for the removal or storage of such spirits; and
- (c) articles, including spirits, which the Proper Authority may in writing allow to be kept in the spirit store.

(4) If this section is contravened, the distiller is liable on summary conviction to a fine not exceeding one hundred dollars, and in addition any spirits or other articles placed or kept in the spirit store in contravention of this section shall be forfeited.

Penalty for keeping spirits out of spirit store.

33. If any spirits are found in any part of a distillery other than the spirit store or a receiver, they shall be forfeited and the distiller is liable on summary conviction to a fine not exceeding five hundred dollars.

Conveyance of spirits from receiver to spirit store.

34.—(1) Spirits distilled at a distillery and delivered from the receiver by an Excise Officer to the distiller or his agent shall be conveyed direct from the receiver into the spirit store.

(2) If this section is contravened the spirits in respect of which it is contravened shall be forfeited and the distiller is liable on summary conviction to a fine not exceeding five hundred dollars.

Record book.

35.—(1) Every distiller shall provide and keep or cause to be provided and kept at his spirit store a record book according to the form in the

Second Schedule or such other form as the Comptroller may prescribe from time to time, and shall from time to time make or cause to be made in such book forthwith as the respective operations proceed the entries which according to the form are required to be made therein by or on behalf of the distiller.

(2) Whenever an Excise Officer delivers to the distiller or his agent any spirits from a receiver the distiller or his agent shall allow the Excise Officer to enter in the record book the spirits so delivered by the Excise Officer and the person receiving the spirits shall countersign the entry as an acknowledgment of the receipt of the spirits.

(3) The distiller shall cause the record book to be produced for the inspection of any Excise Officer who shall ask for it and shall allow any Excise Officer to make any entries therein or extracts therefrom which he may require to make for the purposes of this Act.

(4) If any error is committed by the distiller or his agent in making any entry required to be made by the distiller or his agent in the record book the incorrect entry shall not be obliterated or erased but shall be cancelled by drawing a thin line in ink through it and the distiller or his agent shall then make the correct entry and initial it.

(5) If this section is contravened or if any fraudulent entry is made in the record book by the distiller, his agent or employee, the distiller is liable to a fine not exceeding five hundred dollars.

36.—(1) Every distiller shall provide and keep or cause to be provided and kept at his spirit store a stock book according to the form in the Third Schedule or such other form as the Comptroller may prescribe from time to time, and shall from time to time and simultaneously with the respective transactions make or cause to be made in such book the entries which according to the form are required to be made therein.

Stock book.

(2) The distiller or his agent shall, whenever required, allow any excise officer to balance the stock book and to enter therein the details of the balancing.

(3) If the distiller or his agent commits an error in making any entry required to be made by or on behalf of the distiller in the stock book, the incorrect entry shall not be obliterated or erased but shall be cancelled by drawing a thin line in ink through it and the distiller or his agent shall then make the correct entry and initial it.

(4) If this section is contravened or if any fraudulent entry is made in the stock book by the distiller, his agent, or employee, the distiller is liable to a fine not exceeding five hundred dollars.

Distillery returns-
when and how
made.

37.—(1) Every distiller shall on 31st March, 30th June, 30th September and 31st December in every year, or within fourteen days thereafter respectively, deliver or cause to be delivered to the Proper Authority a quarterly return in respect of his distillery containing a true account of all spirits which remained on hand at the end of the preceding quarter, of all spirits manufactured and disposed of during the quarter to which the return relates, and the balance of spirits remaining on hand at the termination of such quarter.

(2) In the event of there being no spirits remaining on hand at the distillery at the close of the preceding quarter and no spirits manufactured at the distillery during the quarter to which any return relates, a nil return shall be forwarded to the Proper Authority.

(3) Every return shall be in the prescribed form and shall be verified by a statutory declaration made by the distiller or his agent.

(4) In this section the expression “spirits” shall not include spirits which at the time when any such declaration is made are in a receiver.

(5) Any person who contravenes this section is liable to a fine not exceeding five hundred dollars.

Securing of spirit
store and utensils.

38.—(1) Every spirit store or other store room, place, vessel, utensil or fitting used for the storage of spirits under this Act shall be secured with proper locks and fastenings as may from time to time be directed by the Proper Authority.

(2) If the distiller fails to secure any spirit or other store room, place, vessel, utensil, or fitting, or fails to keep it so secure, the Proper Authority may provide the necessary locks and fastenings, and the cost thereof shall be paid by the distiller on demand made by the Proper Authority.

(3) Where vats are provided in a distillery for the storage of spirits, each vat shall have legibly painted thereon the number of the gallons it is capable of containing, and shall be provided with a tap which shall be secured to the satisfaction of the Proper Authority.

(4) The cover of each vat shall have in it a hole faced with metal, to the satisfaction of the Proper Authority, in order that the quantity of spirits in each vat may at any time be ascertained and determined by means of a graduated dip rod which the distiller is hereby required to provide.

39.—(1) Every distiller shall provide sufficient and just scales and weights as directed by the Proper Authority and a standard imperial gallon measure for the purpose of weighing, measuring and taking an account of the quantity of the spirits in his spirit or other store, stock or possession, and of the contents of any package used for the purpose of containing any such spirits.

Scales, weights
and measures.

(2) The scales shall be scales approved by the Proper Authority and capable of weighing twelve hundred-weight, and the weights shall be a complete set of the imperial standard and capable of weighing not less than twelve hundred-weight.

(3) The gallon measure, scales, and weights shall be submitted by the distiller to an Excise Officer whenever he is required to do so by such officer in order that their accuracy may be tested.

(4) The distiller shall maintain and keep the scales, weights, and gallon measure in a proper and convenient place in his spirit store, and they shall be at all times ready for the inspection and use of any Excise Officer.

(5) The distiller shall at all times permit any Excise Officer to use the scales, weights, and gallon measure for the purpose specified in subsection (1) of this section, and shall with his servants and workmen, whenever required by an Excise Officer, weigh or measure or assist the Excise Officer in weighing or measuring, and in taking account of any spirits as specified in subsection (1) of this section.

(6) If any distiller fails to comply with the requirements of this section he is liable to a fine not exceeding one hundred dollars.

Penalty for using unjust scales, etc.

40. If any distiller,

- (a) provides, or uses or permits to be used, any insufficient, false or unjust scales, weights and measures, for the purpose specified in section 39 of this Act; or
- (b) practises any device or contrivance by which any Excise Officer may be prevented from, or hindered or deceived in taking the just and true quantity, weight or measure of any package,

he is liable to a fine not exceeding five hundred dollars and all such scales, weights, and measures shall be forfeited.

Marking packages.

41.—(1) Every distiller shall legibly cut, brand, or paint with oil colour on the outside of one end of every movable package in his premises for keeping or delivering spirits, and keep so cut, branded, or painted, the name of the distillery, the progressive number of the package, commencing with No. 1 in each year, with the last two figures of the year underneath, thus 1/14, 2/14, the tare of the package, and the number of gallons which the package is capable of containing, and, if that number is less than eighty, the quarter or quarters of a gallon of capacity above the number of entire gallons.

(2) If a distiller fails to comply with any requirement of this section, he is liable to a fine not exceeding fifty dollars, and the package, together with any spirits contained therein, shall be forfeited.

42. The Comptroller may grant relief to any distiller who proves actual loss of spirits by reason of accident or malicious destruction of property, but no relief shall be granted unless the distiller has at the time of the loss entered the particulars thereof in his stock book, and has also on the discovery of the loss forthwith given notice thereof to the Proper Authority.

Loss of spirits-power to grant relief in certain cases.

43.—(1) Except with the permission in writing of the Proper Authority, no spirits may be received into a distiller's spirit store unless such spirits have been distilled in his distillery and conveyed directly from the still into the store or through a locked receiver.

Storing of spirits.

(2) Except with the permission in writing of the Proper Authority, no spirits which have been removed from a distiller's spirit store may be brought back into the store unless it is shown to the satisfaction of the Proper Authority that such spirits were brought back to the spirit store for unavoidable reasons and that no fraud was intended.

(3) All spirits in a distiller's spirit store must be filled into packages in the prescribed manner.

(4) The capacity of each package shall be ascertained by weighing, measuring or gauging such package with the spirits therein, and the prescribed tables issued by the Comptroller for this purpose shall be used, and the quantity ascertained thereby shall be deemed to be the true quantity.

(5) If any spirits are received into or found in a distiller's spirit store in contravention of this section, the distiller is liable to a fine not exceeding five hundred dollars, and the spirits shall be forfeited.

44.—(1) Spirits shall not be removed from a distillery spirit store in any quantity less than fifteen liquid gallons, except with the sanction of the Proper Authority.

Removal of spirits from store.

(2) Spirits shall not be removed from a distillery spirit store except to a Queen's warehouse or for consumption in the manner provided in this Act.

(3) Before removing any spirits from a distillery spirit store, the distiller shall give not less than twelve hours' notice in writing to the Proper Authority specifying the time of such intended removal and the quantity to be removed.

(4) An Excise Officer may re-weigh and test all spirits intended to be so removed.

(5) The packages in which spirits are removed may be either full or subject to the regulations on ullage.

(6) If any spirits are removed from a distiller's spirit store in contravention of this section, the distiller is liable to a fine not exceeding five hundred dollars and the spirits shall be forfeited.

Taking of stock in spirit store.

45.—(1) An Excise Officer may from time to time take an account of the quantity at proof of spirits in any distiller's spirit store.

(2) If the quantity of spirits computed at proof found in a distiller's spirit store is less than the quantity which, according to the account so taken, ought to be therein as shown by the distillery stock book, the distiller shall pay the duty on the deficiency so found, but the distiller shall not be liable to pay such duty if the deficiency does not exceed that allowed by section 5(3) of this Act.

Warehousing of spirits.

46.—(1) All spirits in a distiller's spirit store which have not been cleared for consumption on payment of the appropriate duty shall, if so ordered by the Proper Authority, be warehoused in a Queen's warehouse within one month from the time when such spirits have been manufactured and placed into packages.

(2) If any distiller fails to comply with the requirements of this section, he is liable to a fine not exceeding two hundred and fifty dollars.

Redistilling of refuse matters, etc.

47. A distiller may, with the sanction of an Excise Officer, redistil or destroy any refuse matter or sediment removed by him from his spirit store, receivers or vats, and he shall enter in his stock book the quantity

of spirits computed by the Excise Officer at proof contained in such refuse matter or sediment on removal from the spirit store, receivers or vats.

48.—(1) If from any cause a still ejects wash from the worm instead of spirits, and such wash flows into a spirit receiver and the spirits therein are thereby spoiled, the Excise Officer shall allow the distiller to redistil such spoiled spirits.

Redistilling of spoiled spirits.

(2) If from any cause low wines or feints pass into a spirit receiver and the spirits therein are thereby spoiled, the Excise Officer shall allow the distiller to redistil such spoiled spirits.

(3) If from any other cause proved to the satisfaction of an Excise Officer, spirits at a distillery require to be redistilled, he may permit this to be done by the distiller.

(4) Whenever spirits are redistilled they shall be mixed with wash in the presence of an Excise Officer before being redistilled.

49. Every distiller shall, to the satisfaction of the Proper Authority, provide accommodation at his spirit store for an Excise Officer, and in default of so doing, is liable to a fine not exceeding fifty dollars.

Accommodation for Excise Officer.

PART VI

Queen's Warehouse, Permits and Dealers

50. The Queen's warehouses throughout Belize shall be the only warehouses under this Act for the receipt and storage of spirits without payment of duty thereon.

Warehousing of spirits.

51.—(1) On the arrival at the Queen's warehouse of any spirits required to be warehoused under this Act, the Excise Officer in charge of such Queen's ware-house shall take an account of the quantity and strength at proof of the spirits, and shall enter such account, with the mark and

Taking account, etc., of spirits on arrival at Queen's warehouse.

number of each package containing the spirits, in a book to be kept by him for that purpose.

(2) Such Excise Officer shall deliver to the distiller or his agent a receipt in the prescribed form under his hand, specifying the mark, number, and contents of each package, and the several particulars so found by him, with the day of the month and the year when such spirits were warehoused, the date and number of the permit under which the spirits were received, and the name of the distiller warehousing the spirits, and the re-gauge certificate in the prescribed form shall forthwith be forwarded by the Excise Officer to the Comptroller.

(3) If the quantity of spirits at proof received at a Queen's warehouse in any package is found deficient of the quantity of spirits at proof specified in the permit the person on whose behalf the spirits were removed shall become chargeable with the duty on the deficiency,

Provided that,

- (a) the person shall not be chargeable with the duty if the deficiency does not exceed the following quantities, that is to say, from the time the spirits were drawn off from the spirit receivers in the distillery until the spirits are received into a Queen's warehouse,
 - (i) two gallons of spirit at proof per cent. for the first week;
 - (ii) one half gallon of spirit at proof per cent. for the next two weeks; and
 - (iii) one gallon of spirit at proof per cent. per month for the remainder of the period until the spirit is lodged in the Queen's warehouse; and
- (b) the person shall not be chargeable with the duty if the Comptroller is satisfied that the deficiency is due to accident and not to fraud.

(4) Such duty shall be payable on the demand of the Proper Authority.

(5) If any duty remains unpaid for ten days after the demand has been made, the distiller is liable to a fine not exceeding fifty dollars, and any of the spirits remaining may be disposed of by the Proper Authority in satisfaction of the duty and penalty.

52. All spirits stored in a Queen's warehouse shall, while in the warehouse, be at the sole risk of the person warehousing such spirits, but if at any time there should be any embezzlement, waste, spoil, leakage, or destruction of any such spirits by or through the wilful misconduct or negligence of any public officer acting under this Act, the damage caused by the embezzlement, waste, spoil, leakage or destruction of the spirits shall be made good to the person warehousing such spirits by the Financial Secretary, in a manner as may be approved by the Minister.

Conditions under which spirits are held in Queen's warehouse.
40 of 1963.

53. There shall be charged upon all spirits stored in a Queen's warehouse, over and above any duties which may be due thereon, warehouse rent at such rates as may from time to time be fixed by the Minister, and such storage shall be paid previously to the removal of the spirits from the warehouse.

Storage rates payable upon spirits in Queen's warehouse.
40 of 1963.

54. If any spirits stored in a Queen's warehouse are not removed within three years from the date on which they were first deposited therein, or within such further period as the Comptroller may direct, the Comptroller may, after one month's notice in the *Gazette*, sell such spirits by public auction, and deduct from the proceeds of the sale the amount of warehouse rent due thereon, and the balance of such proceeds, after payment of the duty due upon the spirits, shall be paid to the owner thereof on his application.

Limitation of period for storage of spirits in Queen's warehouse.

55. The Proper Authority may permit the owner of any spirits stored in a Queen's warehouse to skip or shift such spirits into larger or smaller packages.

Power to permit dealing with spirits in Queen's warehouse.

56.—(1) Any person desirous of removing any spirits stored in his name in a Queen's warehouse shall obtain from the Excise Officer in charge of the Queen's warehouse a memorandum setting forth,

Procedure on removal of spirits from a Queen's warehouse.

- (a) the number of packages in which the spirits are contained;
- (b) the marks of each package;
- (c) the quantity, denomination and strength of the spirits contained in each package; and
- (d) the amount of duty and warehouse rent payable thereon.

(2) The memorandum shall be delivered to the Proper Authority by the person specified in subsection (2) of this section and he shall supply the other particulars which the permit is required to contain, and except in the case of spirits intended to be removed to another warehouse the duty on such spirits shall at the same time be paid to the Proper Authority who shall then, subject to this Act, issue a permit for the removal of the spirits.

(3) Before any memorandum is granted as specified in subsection (2) of this section, the Excise Officer in charge of the Queen's warehouse shall weigh, measure or gauge and test the spirits intended to be removed.

(4) This section shall not apply in the case of spirits removed from a Queen's warehouse for exportation.

57. Spirits may not be removed from a Queen's warehouse on Sundays or on such days as are public or bank holidays by law, nor on Saturdays before seven o'clock in the forenoon or after two o'clock in the afternoon, nor on other days before seven o'clock in the forenoon or after four o'clock in the afternoon, except with the approval of the Proper Authority.

58.—(1) Any duty which may at any time be payable by law upon warehoused spirits intended for consumption in Belize shall be paid previously to the removal of such spirits from a Queen's warehouse.

Time when spirits may be removed from a Queen's warehouse.

Payment of duty prior to removal.

(2) Spirits removed from a Queen’s warehouse for exportation shall be removed in accordance with any law or regulation for the time being in force relating to Customs.

59. Spirits bonded in a Queen’s warehouse may be issued for ship’s stores in such quantities and under such restrictions as any law or regulation for the time being in force relating to Customs may prescribe.

Spirits for ship’s stores.

60.—(1) Spirits shall not be removed from a spirit store until the duty on them has been paid unless they are removed to a Queen’s warehouse, in accordance with this Act and the regulations.

Conditions and procedure on removing spirits from a spirit store.

(2) Spirits shall not be removed from a spirit store except under and in accordance with and accompanied by a permit.

(3) Except in the case of spirits intended for the distiller’s private consumption and in other special cases a permit shall not be issued for the removal of spirits from a spirit store in any package containing less than fifteen liquid gallons and a permit shall not in any case be issued for the removal of spirits from a spirit store in any package containing less than four liquid gallons except when the spirit remaining in the spirit store as the balance of a distilling period is less than four liquid gallons.

(4) A distiller desirous of removing spirits from a spirit store shall apply in writing to the Proper Authority for a permit to remove such spirits setting forth the particulars which under this Act or the regulations the permit is required to contain and shall, except in the case of spirits intended to be removed to a Queen’s warehouse at the same time pay to the Proper Authority the duty on such spirits, and the Proper Authority shall then, subject to this Act, issue a permit for the removal of the spirits.

61.—(1) Spirits shall not be removed from a spirit store to a Queen’s warehouse except in accordance with the regulations.

Procedure on removal of spirits from spirit store to a Queen’s Warehouse.

(2) Before any spirits are removed from a spirit store under a permit allowing them to be removed to a Queen’s warehouse, the distiller, his attorney or agent shall enter into a bond in the prescribed form with

sureties approved by the Proper Authority in a sum equal to twice the duty on the spirits to secure the removal of the spirits to the Queen's warehouse.

(3) The condition of the bond specified in subsection (2) of this section, shall be that,

- (a) if within a time named in the bond the spirits are taken to and stored in the Queen's warehouse or otherwise accounted for to the satisfaction of the Comptroller; or
- (b) in the event of the spirits or any part of the spirits not being taken to and stored in a Queen's warehouse, if the duty on the spirits or on so much of the spirits as is not taken to and stored in a Queen's warehouse or otherwise accounted for to the satisfaction of the Comptroller is paid to the Comptroller,

the bond shall be void, but otherwise shall remain in full force.

(4) A distiller, his attorney or agent instead of entering into a bond as specified in subsection (2) of this section on each occasion when spirits are intended to be removed from the distiller's spirit store to be taken to a Queen's warehouse, may enter into a general bond in the prescribed form with such sureties and in such amount as the Comptroller may approve.

(5) The condition of the general bond specified in subsection (4) of this section shall be that,

- (a) if all spirits from time to time removed from the spirit store under permits allowing them to be removed to a Queen's warehouse are within a reasonable time from the date of their being so removed taken to and stored in the respective Queen's warehouses named in the said permits, or otherwise accounted for to the satisfaction of the Comptroller; or

- (b) in the event of any such spirits not being so taken and stored or otherwise accounted for to the satisfaction of the Comptroller then, if the duty on all such spirits not so taken and stored or otherwise accounted for is in each case within a reasonable time from the date of the permit under which such spirits were allowed to be so removed, paid to the Comptroller,

the bond shall be void, but otherwise shall remain in full force.

62. Spirits removed from a Queen's warehouse after payment of the duty on such spirits and spirits removed from one Queen's warehouse to be taken to and stored in another Queen's warehouse shall be liable to forfeiture unless removed under a permit.

Permit required on removal of spirits from Queen's warehouse.

63.—(1) No spirits shall be received into the stock of any dealer unless such spirits are accompanied by a permit or certificate.

Permit or certificate to accompany receipt of spirits.

(2) No spirits of any one kind or denomination amounting to or exceeding in quantity one and one-half proof gallons shall be sent out, delivered or removed from the stock of any dealer unless accompanied by a certificate.

64. All spirits sent out, delivered, or removed or in the course of being sent out, delivered, or removed in contravention of any of the provisions of this Act, together with all horses, mules, donkeys, cattle, or other animals, motor vehicles, carriages and ships made use of in conveying such spirits, shall be liable to forfeiture, and any person who is concerned in the sending out, delivering, or removal of such spirits or in whose possession such spirits are found, is liable to a fine not exceeding five hundred dollars.

Penalty for wrongful removal, etc., of spirits.

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

Proof of accuracy of permit or certificate.

66. A permit shall be issued only by the Proper Authority.

By whom permit to be issued.

Certificates.

67.—(1) A certificate shall only be issued by a dealer or his agent authorised by him in writing.

(2) The Comptroller shall personally or through the Excise Officers supply books of blank certificates to dealers who may apply for them and pay the prescribed prices therefor and in each such book every blank form of certificate shall have a blank form of counterfoil annexed thereto and every blank form of certificate shall be numbered consecutively commencing with the first which shall be numbered 1 and the blank form of counterfoil annexed to every blank form of certificate shall bear the same number as the blank form of certificate.

(3) No certificate shall be issued except a certificate taken from a book so supplied and certificates shall only be used or issued in the order in which they are numbered.

(4) Before a certificate is issued the person issuing the certificate shall correctly fill up in the blank form of counterfoil annexed to the certificate all the particulars which under this Act or the regulations the certificate is required to contain so that the counterfoil may correspond with the certificate and shall correctly date and sign the counterfoil.

(5) Whenever a certificate is issued the corresponding counterfoil shall be allowed to remain in the book from which the certificate is detached.

(6) Any person issuing a certificate shall correctly date and sign the same.

(7) Any person contravening this section or issuing a certificate which is not in accordance with the facts or does not comply with this Act or the regulations shall be liable to a fine not exceeding one hundred dollars.

(8) Every dealer shall cause every book containing any counterfoil or counterfoils of certificates issued by him or his agent to be kept for the space of one year at the least computed from the date of the last of such counterfoils, and if any dealer fails to comply with this section he shall be liable to a fine not exceeding fifty dollars.

(9) Every certificate shall be in the prescribed form and shall contain the following particulars,

- (a) the quantity and denomination of the spirits removed, sent out or delivered;
- (b) the number and description of the packages in which the spirits are contained;
- (c) the date of the removal, sending out or delivery;
- (d) the name of the dealer by whom and a description sufficient for identification of the premises from which the spirits are removed, sent out or delivered;
- (e) the name of the person to whom and a description sufficient for identification of the premises or place to which the spirits are to be removed, sent or delivered; and
- (f) the mode of conveyance, and, if by water, the name and description of the ship, and the name of the master thereof.

68. A permit to remove from a Queen's warehouse any spirits the duty on which has been paid shall be in the prescribed form and shall contain the following particulars,

Form of permit for removal of spirits from a Queen's warehouse.

- (a) the number of the packages in which the spirits are contained;
- (b) the marks of each such package and the quantity and denominations of the spirits contained in each package;
- (c) a description sufficient for identification of the Queen's warehouse from which the spirits are removed;

- (d) the mode of conveyance, and, if by water, the name and description of the ship and the name of the master thereof;
- (e) the name and place of residence of the owner of the spirits; and
- (f) the name of the person to whom and a description sufficient for identification of the place to which the spirits are to be removed.

Penalty for wrongful delivery, etc., of spirits.

69.—(1) Any person who,

- (a) sends out, delivers, removes or receives any spirits required to be accompanied by a permit or certificate without a permit or certificate;
- (b) sends out, delivers, removes or receives any spirits in quantity greater than, or differing in denomination or strength from, that expressed in the permit or certificate accompanying such spirits;
- (c) uses any permit or certificate, or causes or suffers any permit or certificate to be used for any purpose other than that accompanying the removal and delivery of the spirits therein described;
- (d) produces, or causes or suffers to be produced, to any person any permit or certificate as having been received with spirits other than those therein described; or
- (e) in any manner uses, or causes or suffers to be used, any permit or certificate so that any account of spirits kept or checked by an Excise Officer may be frustrated or evaded,

is, in addition to any other penalty or forfeiture, liable to a fine not exceeding five hundred dollars.

(2) If any distiller or dealer commits an offence against this section, he shall forfeit his licence, and no new licence shall be granted to him for the remainder of the year for which such forfeited licence would have been in force.

70.—(1) Any Excise Officer may at any time take an account of the quantity and strength of spirits in the stock or possession of any dealer, and call for and inspect all stock books, certificate books, permits and certificates, sale books, bills of parcel, bills of sale, receipts, accounts and writings, such as are or ought to be kept by dealers of spirits.

Taking account, etc., of spirits in possession of dealer.

(2) If the quantity of spirits computed at proof found on taking the account exceeds the quantity which ought, according to the stock book of the dealer, to be in his possession, the excess shall be forfeited, and the dealer is liable to a fine not exceeding five hundred dollars.

(3) The dealer shall not be liable to any penalty under this section if he satisfies the Proper Authority that the excess is not due to fraud.

PART VII

Seizures, Offences and Miscellaneous

71.—(1) Where anything is liable to forfeiture under this Act it may be seized by any officer.

Seizure and forfeiture.

(2) Where any spirits or materials for the manufacture of spirits are liable to forfeiture under this Act, all packages of whatever description containing such spirits or materials shall also be liable to forfeiture.

72.—(1) Everything seized as forfeited under this Act shall be deemed and be taken to be forfeited as fully and effectually as if the thing had been condemned by a competent court, and shall be disposed of in a manner as the Comptroller may direct, unless the person from whom the thing has been seized or the owner of it, or any person authorised by him, shall within one month after the seizure, give notice in writing to the Comptroller that he claims such thing.

Provisions relating to seizures.

(2) If anything is seized for any cause of forfeiture under this Act and it is alleged that such thing is not liable to forfeiture, the proof thereof shall be on the owner or claimant of the thing.

(3) The Comptroller may order delivery of anything seized to the owner or claimant on his entering into a bond in double the value of the thing with two or more sufficient sureties, to be first approved of by the Comptroller, with condition that in the event of the thing seized being condemned, the single penalty of the bond with all costs and expenses shall be forthwith paid to the Proper Authority who shall thereupon cancel and deliver up the bond.

(4) If a question arises whether any person is authorised to detain or seize anything under this Act, evidence by that person of his authority to detain or seize such thing shall, unless the contrary is proved, be deemed sufficient without the production of any commission or warrant.

(5) The claim to anything seized under this Act shall be heard and determined in a summary way before a magistrate.

Restoration of
things seized.
40 of 1963.

73. The Minister may direct any articles whatever seized under this Act to be delivered to the owner or owners thereof, whether condemnation has taken place or not, and also to mitigate and remit any penalty or fine or any part of any penalty or fine incurred under this Act, or to release from confinement any person or persons committed under this Act, on such terms and conditions as to the Minister appears to be proper.

Disposal of things
seized.

74.—(1) All things seized under this Act for whatever cause shall be sold by public auction and such sale shall be conducted by the Proper Authority or by any person appointed by him for that purpose and the party conducting the sale shall not for that purpose require an auctioneer's licence.

(2) Spirits so offered for sale shall not be sold for less than the amount of the duty for the time being payable thereon.

75. Notwithstanding anything contained in the Intoxicating Liquor Licensing Act, Cap. 150, no licence shall be granted for the sale of spirits by retail on any estate on which spirit is made, nor within two miles of any such estate, except in the case of any town which may be within such two miles.

Proviso as to licences under Intoxicating Liquor Licensing Act .
CAP. 150.

76.—(1) Any person who,

Unlawful removal of wash, etc.

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

is liable to a fine not exceeding five hundred dollars.

(2) All such wort, wash, low wines or feints or spirits so removed shall be forfeited.

(3) Any officer may without warrant arrest any person found committing an offence against this section.

77. Any person who, without the sanction of the Proper Authority, wilfully breaks, damages, or in any manner whatever tampers or interferes with any distillery apparatus is liable to a fine not exceeding five hundred dollars.

Tampering with distillery apparatus.

78. Any person who knowingly sells or delivers, or causes to be sold and delivered, any spirits to the end that they may be unlawfully retailed, or consumed, or carried into consumption is, in addition to any other penalty or forfeiture, liable to a fine not exceeding five hundred dollars, and the spirits shall be forfeited.

Sale of spirits for unlawful purpose.

Unlawful purchase of spirits .

79. Any person who knowingly receives, buys, or procures any spirits from a person not having lawful authority to sell or deliver such spirits, is liable to a fine not exceeding five hundred dollars, and the spirits shall be forfeited.

Purchase, etc., of spirits on which duty has not been paid

80. If any person knowingly buys or receives, or has in his possession, any spirits after they have been removed from the place where they ought to have been charged with duty and before the duty payable thereon has been paid or secured to be paid, or the spirits have been condemned as forfeited, he shall forfeit the spirits and is liable to a fine not exceeding five hundred dollars.

Counterfeiting permit, etc.

81. Any person who,

- (a) counterfeits or falsifies, or wilfully uses when counterfeited or falsified, any permit or certificate or other document required for the removal or shipping of spirits;
- (b) by any false statement, procures any document to be made for any purpose;
- (c) forges or counterfeits any certificate, declaration, or other document required to be made by this Act or by the regulations; or
- (d) knowingly utters or publishes any such forged or counterfeited certificate, declaration, or other document,

is guilty of a misdemeanour.

Forcibly opposing execution of this Act.

82. Any person who,

- (a) assaults any officer acting under this Act or any person acting in his aid;
- (b) assaults any officer who has seized, or is about to seize, or examine, anything as forfeited under this Act;

- (c) forcibly opposes, or offers or threatens to oppose any officer in the execution of any of the powers conferred by this Act; or
- (d) rescues any offender arrested or thing seized under this Act or prevents the arrest of any such offender or the seizure of any such thing,

is liable to a fine not exceeding five hundred dollars, or to imprisonment for a term not exceeding six months.

83. Any person who, in or with reference to any matter under this Act,

Corruption of officer.

- (a) offers, gives or promises to give, directly or indirectly, any reward to any officer or person employed in the execution of this Act in respect of the performance or non-performance by any such officer or person of his duties;
- (b) agrees with or proposes to any such officer or person to do or permit to be done anything in contravention or evasion of this Act or of his duty; or
- (c) being such an officer or person,
 - (i) receives, except as provided by section 88, any reward in respect of the performance or non-performance of his duty or employment; or
 - (ii) by any wilful act, neglect or default, does or permits, or agrees to do or permit, anything in contravention or evasion of this Act or of his duty,

is liable to a fine not exceeding five hundred dollars, or to imprisonment for a term not exceeding six months.

Obstruction of officer.
40 of 1963

84. If any person obstructs, hinders, or molests any officer in the execution of his duty under this Act or any person acting in his aid, he is liable to a fine not exceeding five hundred dollars, or to imprisonment for a term not exceeding six months, and if that person is a distiller or a dealer, the Minister may suspend or revoke his licence.

Penalty in certain cases where spirits sold or given away.

85. Any person, except a distiller, who sells or disposes of spirits at a price lower than the amount of duty imposed by law on such spirits, or gives away spirits under circumstances which may reasonably lead to the suspicion that the duty on such spirits has not been paid, is liable, unless he proves that the duty on any such spirits has been paid, to a fine not exceeding two hundred and fifty dollars together with forfeiture of such spirits.

Contravention of this Act not specially provided for.

86. Any person who contravenes any provision of this Act for which no penalty is specifically provided is liable to a fine not exceeding five hundred dollars.

Power to apprehend without warrant.

87. Any officer may without warrant apprehend any person whom he has reasonable grounds for suspecting to be liable to a penalty under sections 10, 78, 79, 80, 82, 84, 93 and 94 of this Act.

Disposal of fines, etc.

88.—(1) All fines, penalties or forfeitures recovered under this Act shall be paid into the Treasury to the credit of the Consolidated Revenue Fund.

40 of 1963.

(2) The Minister may order the payment of any expenses incurred in connection with the recovery of any fine, penalty or forfeiture, and may order the payment to the informer of a sum not exceeding one-third of the net proceeds, and to the officer or officers concerned in the recovery a sum not exceeding one-third of the net proceeds or, if there be no informer, a sum not exceeding one-half of the net proceeds.

Power of entry and examination by officer of distillery.

89. Any Excise Officer may at any time, either by day or by night, after request, enter any part of a distillery in order to search for, examine, gauge and take an account of any distillery apparatus therein, and also of any spirits or materials for the manufacture of spirits.

90. Any Excise Officer may at any time during business hours enter any part of the premises of any dealer and search for, examine, gauge, and take an account of any spirits in his stock or possession.

Power of entry and examination of dealer's premises.

91. Any Excise Officer may at any time, either by day or by night, after request, search for any pipe, cock, conveyance or utensil in any distillery and turn any such cock, and examine whether the pipe or conveyance conveys or conceals any spirits or any materials for the manufacture of spirits, so as to prevent a true account thereof from being taken and may break up or cut away any such pipe or conveyance.

Power to search for pipe, etc.

92.—(1) It shall be lawful for any Excise Officer or any person acting under the direction of the Minister, having a writ of assistance under the hand of a Judge of the Supreme Court and the Seal of the Supreme Court, or any warrant issued by a justice of the peace, or for the Proper Authority without such writ of assistance or warrant, to enter into, and search, any house, shop, cellar, warehouse, room or other place, and, in case of resistance, to break open doors, chests, trunks and other packages, and there to seize any apparatus, spirits or materials for the manufacture of spirits, unlawfully kept or deposited in any such house, shop, cellar, warehouse, room or other place.

Power to enter and search for illicit distillery apparatus. 40 of 1963.

(2) All distillery apparatus, spirits, and materials for the manufacture of spirits so seized shall be forfeited and the owner or the person found in charge of any such distillery apparatus, spirits, or materials shall be liable to a fine not exceeding five hundred dollars.

93.—(1) Any officer may at any time, either by day or by night, go on board any ship in any port, river or creek of Belize, or within three miles of the coast thereof, and take an account of any spirits found on board such ship and demand and examine the permit or certificate or other prescribed document for the removal of such spirits and if any spirits are found on board of such ship without a permit or certificate, or do not correspond with the particulars set forth in the permit or certificate, such spirits are liable to forfeiture together with the ship, and the master of the ship is liable to a fine not exceeding five hundred dollars.

Power to enter ship and take account of spirits, etc.

(2) Any officer may also in a like manner go on board any such ship and search for any distillery apparatus, and if any distillery apparatus is found, otherwise than in course of lawful conveyance, it shall be forfeited, together with the ship, and the master of the ship shall be liable to a fine not exceeding five hundred dollars.

Power to examine vehicles.

94.—(1) Any officer may at any time either by day or by night detain any person or any horse, mule, donkey, cattle or other animal, or any cart, carriage, truck, wagon or other vehicle, by whom or on or in which any spirits are, or are suspected of being carried or conveyed, and may examine any parcel, package or thing which is being carried or conveyed by such person, animal or vehicle, and if any spirits are found otherwise than in lawful conveyance, such spirits shall be forfeited, together with any horse, mule, donkey, cattle or other animal and any cart, carriage, truck, wagon or other vehicle made use of in conveying such spirits, and any person who is concerned in the sending out, delivery, removal or conveyance of such spirits is liable to a fine not exceeding five hundred dollars.

(2) Any person carrying any parcel, package or thing, or any person who is in charge of any horse, mule, donkey, cattle or other animal, or of any cart, carriage, truck, wagon or other vehicle by or on which any parcel, package or thing is being carried who refuses to stop when required by such officer to do so shall be liable to a fine not exceeding one hundred dollars.

Assistance in taking account of spirits.

95. Every distiller or master of a ship shall, when so required by an officer, give reasonable assistance in taking an account of the spirits in his stock or possession, or in taking samples of such spirits, and shall, for any refusal or neglect so to assist, be liable to a fine not exceeding one hundred dollars.

Power of officer to employ assistants.

96. Where any power is, by or under this Act, given to an officer, that power may be exercised by the officer either alone or in conjunction with such assistance as he may think fit to employ.

Discharge of informer in certain cases.

97. On the commission of any offence against this Act the offender who, before any information is laid or complaint made against him in respect

of such offence, first discovers and informs against any other offender, shall on the conviction of the person against whom the information is given, be discharged and acquitted from all penalties or disqualifications under this Act to which, at the time of giving the information, he may be liable by reason of the offence committed by him and the evidence of such informing party shall on trial at law touching such offence be admitted to prove the facts thereof or relating thereto.

98. Before the commencement of any proceedings for the recovery of any fine, penalty or forfeiture under this Act, the Minister may, if he is satisfied that such fine, penalty or forfeiture was incurred without any intention of fraud, or that it is inexpedient to continue any proceedings which may have been commenced, direct that all proceedings or further proceedings as the case may be, shall be stopped as well with respect to the share of such fine, penalty, or forfeiture to which any officer or informer may be entitled as to the proportion payable into the Treasury for the use of the public.

Power to stop proceedings in certain cases.

99.—(1) Any penalty for an offence against or any sum of money due under this Act may be sued for and recovered by any Excise Officer upon summary conviction.

Recovery of penalties, etc.

(2) A magistrate shall have full power to hear and determine any information or complaint in the case of any such penalty or sum of money, or in the case of any forfeiture, whatever may be the amount or value thereof.

100. Where a distiller or dealer is by this Act made liable to any penalty or forfeiture for any act, default or omission, such liability shall attach to the distiller or dealer, whether the act, default or omission is done or made by the distiller or dealer personally or by some person employed by him for the purpose of his business, provided that in the latter case it appears that the act, default or omission has presumably occasioned benefit to the distiller or dealer and it does not appear that it was done or made by such person through unintentional carelessness, or ill-will to the distiller or dealer.

Liability of distiller or dealer for act, default or omission of servant.

101. For the purpose of recovering any penalty or forfeiture incurred by a distiller, all distillery apparatus (not being the property of the Government) used by the distiller for the purpose of his business, and

Liability to distress of distillery apparatus, etc.

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.

Special provision as to information or complaint.

102.—(1) In any case of any information or complaint under this Act, it shall not be necessary to negative any exception or *proviso* that there may be in favour of the defendant, but the onus of proving such exception or *proviso* shall lie on the defendant.

(2) In any such information or complaint, it shall be lawful to state any number of offences not exceeding six, providing that the interval of time between the commission of the first and the last of such offences does not exceed twelve months.

Documents to be *prima facie* evidence.

103. Where any document is required to be made or delivered for the purpose of this Act, such document shall in all respects be deemed *prima facie* evidence of the truth of any matter therein stated.

Distress for duty on conviction.

104. Whenever any person in charge of an estate is convicted of having sold, disposed of, or removed any spirits therefrom contrary to this Act, it shall be lawful for the convicting magistrate at the time of such conviction, or any magistrate at any time thereafter, upon production of such conviction, or a certified copy thereof, and on a certificate of the proper officer or other proof that the duties on the spirits are due and unpaid, to issue to any Excise Officer a warrant under his hand, authorising him to distrain for such duties upon any goods and chattels the property of the person so convicted, and the Excise Officer may, if necessary, break open any outer door or enclosure in the day time for the purpose of making any such distress.

Sale of goods and chattels distrained.

105.—(1) The Excise Officer, after keeping any goods and chattels so distrained for ten days, unless sooner redeemed, shall sell them at public auction after due notice, or a sufficient portion thereof to satisfy the unpaid duties and the expense of the distress and sale, and shall restore the surplus, if any, to the party on whom or on whose estate the distress has been made.

(2) It shall not be necessary for any person authorised to sell at public auction any goods seized, to be licensed as an auctioneer.

106.—(1) The Minister may from time to time make regulations for the better carrying out of this Act.

Regulations.
40 of 1963.

(2) There may be annexed to any breach of the regulations a penalty not exceeding two hundred and fifty dollars as the Minister may think fit.

FIRST SCHEDULE

EXCISE REGULATIONS ACT

Specifications of a Vessel

[Section 24]

1. The following vessels must be erected to the satisfaction of the Proper Authority before a still is licensed and must thereafter be kept to the like satisfaction during the continuance of the licence,

- (a) one test case;
- (b) one spirit receiver;
- (c) one low wines or feints receiver; and
- (d) one pump where necessary,

but a distiller may provide in addition as many more receivers for spirit or for low wines or feints as he may desire to do.

2. The vessels must be erected in accordance with the following,

- (a) the test case must be connected with the worm of the condenser of the still in such a manner that all spirit, low wines, or feints running from such worm must pass through the test case;
- (b) the test case must be fitted with a discharge pipe connected by a two-way cock or by two separate cocks of a bore as prescribed by the Proper Authority, with closed metal pipes leading to the spirit receiver and to the low wines or feints receiver;
- (c) the Proper Authority may require any test case to be fitted with an overflow pipe of not less than three inches bore leading directly to the low wines or feints receiver;

- (d) the spirit receiver or receivers must be of sufficient capacity to contain not less than the products of four days' distillation of spirit, but in cases where the Proper Authority considers it desirable he may require them to be of a greater capacity or permit them to be of a lesser capacity;
- (e) every spirit receiver must be a close covered vessel, and except as specified in paragraph (f) must not have any opening or communication with any other vessel or utensil except any other receiver with which it must be connected with a closed metal overflow pipe;
- (f) every receiver must have a hole cut in its cover and faced with metal of the form and size prescribed by the Proper Authority, and such hole must be supplied with a cover secured and kept secured to his satisfaction;
- (g) every receiver must have fixed to it a graduated guage glass; the glass and its fittings must be securely and completely enclosed in a metal or wooden case with a properly protected glass front;
- (h) every test case and receiver must be made, placed and fixed to the satisfaction of the Proper Authority;
- (i) every cock, valve, or pump attached to any part of the still, test case or receivers or to any pipes in connection therewith, must be constructed in the manner prescribed by the Proper Authority;
- (j) all spirits must run through closed metal pipes directly from the test case to the spirit receiver;
- (k) low wines or feints must run through closed metal pipes directly from the still or test case to the low wines or feints receiver and from there all low wines

or feints must pass directly through closed metal pipes to a locked receptacle or to the still for re-distillation;

- (l) every retort of any still must be fitted with a discharge pipe leading directly to the body of the still or to a locked receptacle; and
- (m) in the case of every still, except when otherwise authorised by the Proper Authority, no pipe must lead directly to or from the worm of a still and every manhole, discharge pipe, cock or valve of any still must be constructed and secured to the satisfaction of the Proper Authority.

SECOND SCHEDULE
 EXCISE REGULATIONS ACT
 Record Book
 [Section 35]

PERIOD FROM				TO			
WASH ACCOUNT				SPIRIT ACCOUNT			
Wash set up		Wash attenuated		Spirit Manufactured			
b. Date		b. Date		b. Number of vats distilled		a. Liquid gallons from still	
b. Number of vat		b. Density before fermentation		b. Gallons of wash distilled		a. Strength	
b. Number of gallons		b. Temperature of wash		a. Number of proof gallons		a. Average attenuation of wash	
b. Density before fermentation		b. Density after fermentation		a. Return of proof spirits percent of wash per 5 deg. Of attenuation		Signature of Distiller	
b. Temperature of wash		b. Number of degrees attenuated		Signature of Excise Officer			
b. Density after fermentation							
b. Number of degrees attenuated							
b. Date							
b. Number of vats distilled							
b. Gallons of wash distilled							
a. Liquid gallons from still							
a. Strength							
a. Number of proof gallons							
a. Average attenuation of wash							
a. Return of proof spirits percent of wash per 5 deg. Of attenuation							
Signature of Distiller							
Signature of Excise Officer							

a. To be filled in by the proper officer when delivering spirit from receiver to distiller.

b. To be filled in by or on behalf of the distiller as the respective operations proceed.

THIRD SCHEDULE

EXCISE REGULATIONS ACT

Stock Book

[Section 36]

Date	Balance from last account	Quantity from spirit receiver			Delivered				
	Proof gallons	Liquid gallons	Strength	Proof gallons	Date	Liquid gallons	Strength	Proof gallons	To whom sent or for what purpose used