

## **CHAPTER 158**

### THE EXCISE ACT

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## EXCISE

(17th December, 1903.)

13/1903.  
 3/1933.  
 3/1955.  
 1511961.  
 1811989.  
 S.I. 3911989.

1. This Act may be cited as the Excise Act. Short title.

## I. PRELIMINARY

2. In this Act— Interpretation.

"Comptroller of Customs" means the Comptroller of Customs or his lawful deputy;

"distiller" means any person to whom any licence shall be granted to use any still for the purpose of making spirits;

"distillery" means the place at or on or in which any still may be situate, or any spirits are or may be made or deposited immediately or soon after being made, and premises contiguous to such still;

"distillery apparatus" means any still, together with all packages and other implements and utensils with their contents used with such still for the purpose of distillation;

"erected" when used in reference to still means that such still is or has been capable of distilling spirits;

"forfeiture" (as applying to spirits) includes forfeiture of the packages containing forfeited spirits;

"gallon" means an imperial gallon;

"illicit still" means a still which is not registered at the Customs Excise and Port department as provided by section 8, and with respect to which no notice

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of erection or construction has been given in accordance with the provisions of section 6;

“low wines” means all spirits not of the strength of proof by Sykes’ hydrometer;

“manager” means any person who resides upon any plantation for the purpose of superintending the same;

“master” means the captain or other person in charge of any ship;

“officer” means any Customs or Excise officer, and includes all persons employed on any duty or service relating to the excise with the concurrence of the Comptroller of Customs;

“package” means any hogshead, puncheon, vat, butt, pipe, cask, barrel, demijohn, or case or any other thing whatever capable of containing or which does contain any spirits;

“permit” means permission in writing signed by the person authorized to sign the same;

“plantation” means any land whatever under cultivation or not on which any still is erected, not being land attached to a house in a town or village;

“prescribed” means directed by the Minister or Comptroller of Customs in a notice published in the Gazette;

“proof” means of the strength of proof as ascertained by Sykes’ hydrometer;

“ship” means any steamer, ship, bark, brig, brigantine, schooner, sloop, cutter, boat or any other vessel;

“spirits” means spirits of any description, rum and any other liquid containing alcohol in excess of five parts in one hundred;

"still" means any apparatus by which spirits have been or may be made, whether such apparatus be in a fit and complete state for use or not, and shall include all distillery apparatus;

"unpermitted spirits" means spirits, a permit for the removal of which is required, but has not been obtained under the provisions of this Act;

"wash" means any liquor or other material from which spirit is or can be distilled;

"writing" includes print.

## II. OFFICERS AND DISTRICTS

**3.** The Cabinet may divide Antigua and Barbuda into as many districts as may be necessary for carrying out the provisions of this Act and may from time to time vary the same. **Districts.**

**4.** The Public Service Commission may appoint such extra officers as may be necessary for the efficient working of this Act. Such officers shall be under the control of the Comptroller of Customs as head of the department, who shall make with the approval of the Minister, such rules and regulations as may be required for their direction and guidance. Every such officer shall receive such salary as the Cabinet on the vote of Parliament may direct. **Appointment of Officers.**

**5.** Every person who intends to erect or construct or to cause to be erected or constructed any still shall, within ten days before any steps are taken to construct such still or to erect the same cause to be given to the Comptroller of Customs notice in writing of such intention; every such notice shall be signed by the person giving the same and shall specify the name (if any) and local situation of the premises whereon such still is intended to be erected. Any person erecting or constructing or causing to be erected or constructed any still before notice as aforesaid shall have been given shall be liable on summary conviction thereof to a fine not exceeding three thousand dollars. **Notice of erection or construction of still.**

## III. SPIRITS EXEMPT FROM DUTY

Exemption from duty.

**6.** All spirits required for the use of Her Majesty's Army or Navy or lost by leakage, evaporation, accident, malicious destruction or larceny or hereinafter allowed to distillers for domestic use shall be exempt from the payment of the duty imposed by the Rum Duty Act, and any Acts amending the same, on proof being given which shall be satisfactory to the Comptroller of Customs that such spirits were not lost through the wilful default or neglect of any distiller or other person, and on a report being furnished to the Minister of the estimated revenue not brought to account by reason of such loss.

Cap. 388.

## IV. REGISTRATION OF STILLS

Registration of stills.

**7.** (1) Every still shall be registered at the office of the Comptroller of Customs within seven days after it is erected by the owner or his agent and the person registering such still shall deliver to the Comptroller of Customs a declaration made by him of the number of gallons of wash which such still can contain and the number of gallons of proof spirit it is capable of producing in twenty-four hours from wash of average density, the situation and name or other sufficient description of the distillery or place where such still is. The Comptroller of Customs shall thereupon give to such owner or agent a certificate of the registration in the form in Schedule A:

Schedule A.

Provided that, if he shall think it necessary, the Comptroller of Customs may, before giving such certificate, or at any time thereafter cause the working capacity of such still to be measured.

(2) Every owner of a still who neglects to register the same and whosoever is found in possession of an unregistered still shall be guilty of an offence against this Act, and every unregistered still shall be forfeited.

Notice to Comptroller of Customs of sale or lease of registered still by owner.

**8.** Whenever any registered still is sold, leased, or transferred, the transferor of such still shall within seven days thereof, give notice in writing under his hand of such sale, lease, or transfer, to the Comptroller of Customs, giving a description of the still, the date of the transfer, and the name



of the transferee, and in default of giving such notice the owner shall be liable to a penalty not exceeding five hundred dollars.

And the purchaser, lessee or transferee shall within seven days give notice in writing under his hand of such sale, lease or transfer, to the Comptroller of Customs, stating the name of the transferor and the place where the still is to be kept or deposited by the purchaser, lessee or transferee, and in default of giving such notice, the purchaser, lessee or transferee, shall be liable to a penalty not exceeding five hundred dollars.

## V. LICENSING OF STILLS

**9.** No person shall use any still for the purpose of distillation without having obtained a licence signed by the Comptroller of Customs so to do, and such licence shall bear the date of, and commence on the day of its being granted.

**10.** (1) No person shall use any still for the purpose of making or distilling spirits without having obtained a licence, to be called a distiller's licence, in respect of which such person shall pay to the Comptroller of Customs for the use of the general revenue of Antigua and Barbuda a sum of one hundred and twenty dollars per annum.

(2) Every such licence shall be signed by the Comptroller of Customs and shall specify the name of the person to whom, and the local situation, description and name if any, of the plantation, building or premises and the particular local situation and capacity of the still in respect whereof such licence shall be granted; and every such licence shall commence and take effect upon and from a day to be named in such licence, and shall continue in force until the thirty-first day of December next after the day of commencement of such licence and no longer:

Provided always, that the co-owners of any plantation, building or premises, or persons in partnership, carrying on any one trade or business as distillers of spirits in one house or place, shall not be obliged to take out more than one such licence in any one year; and no one licence which shall be granted under the authority of this Act shall empower any person to whom the same shall be granted, to use any still

or to make or distil any spirits in or upon any still, plantation, building or premises other than the still, plantation, building or premises mentioned in such licence.

Power to license stills.

**11.** No licence shall be granted for any still—

(a) which is not registered, and

(b) the body of which, without the head thereof, shall be of the capacity or content of four hundred gallons or upwards; or

(c) of the type called continuous, unless such still shall be capable of producing in twenty-four hours, five hundred gallons of spirits at proof.

Power to vary Schedule B.

**12.** It shall be lawful for the Cabinet from time to time to alter, cancel, or add to any of the provisions of Schedule B by order approved of by Parliament and published in two successive issues of the *Gazette*.

Still to be kept in order and repaired at owner's expense. Schedule B.

**13.** (1) Every still shall be kept in good order and in a condition complying with the provisions of Schedule B and shall be repaired without delay by the owner or by the manager at the owner's expense. If, after service of notice in writing by the Comptroller of Customs, a manager or distiller fails without reasonable cause to place any still over which he has control in good order and in the condition aforesaid, he shall be liable to punishment as being guilty of an offence against this Act.

(2) All repairs and all alterations and additions to any licensed still shall be made subject to the approval of the Comptroller of Customs who, in order to inspect such stills, shall have the powers conferred upon him by section 31.

(3) It shall not be lawful for any distiller to use distillery apparatus or to distil in a still which does not conform to the provisions of Schedule B and any distiller so doing shall be liable to punishment as being guilty of an offence against this Act.

Distiller to provide closed store for storage of spirits.

**14.** (1) Every distiller shall provide at his distillery a closed store constructed in such manner as may be sanctioned by the Comptroller of Customs and shall keep therein

all spirits made at the distillery. The entrance of every such store shall be such that it can be secured by two locks of such construction that each lock cannot be opened by the key of the other.

One lock shall be supplied by the Government and its key shall be kept by the officer appointed by the Comptroller of Customs to keep the same. The other lock shall be supplied, and the key shall be kept by the distiller.

(2) All spirits so stored shall, while in such store, be at the risk of the owner of the spirits.

(3) Any person violating the provisions of this section shall be liable on summary conviction to a penalty not exceeding five thousand dollars.

**15.** The key of all locks or fastenings to receivers, cocks, pumps, and other distillery apparatus shall be exclusively kept by the Comptroller of Customs or by such officers as may be appointed by him to keep the same.

**Custody of keys of distillery apparatus.**

**16.** In every distillery the capacity of every package shall be calculated by reference to the weight and hydrometer indication of the spirits contained therein by means of the Tables prepared for use with Sykes' hydrometer for the purpose.

**Mode of ascertaining capacity of packages containing spirits at a distillery.**

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

**Distiller to provide scales and weights.**

**18.** The scales shall be ordinary beam scales, capable of weighing twelve hundredweight, and the weights shall be a complete set of the Imperial Standard weights capable of weighing to the nearest pound any weight up to twelve hundredweight.

**Description of scales and weights.**

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

**Custody of scales and weights.**

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Officer to use scales and weights.

**20.** Every distiller shall permit any officer to use such scales and weights as are specified in section 17 for the purposes of this Act and shall, with his servants and workmen, whenever required by any officer, weigh and assist in weighing and in taking account of any spirits in his store, stock or possession.

Offences in regard to scales and weights.

**21.** (1) If any distiller refuses or neglects to comply with any of the provisions of sections 17, 19 or 20 he shall be liable to a penalty of one thousand dollars.

(2) If any distiller—

(a) provides, or uses, or permits to be used any insufficient, false, or unjust scales or weights contrary to the provisions of this Act; or

(b) practises any device or contrivance by which any officer may be prevented from or hindered or deceived in taking the just and true quantity or weight of any spirits or of any package in any distillery or store adjacent thereto, he shall be liable to a penalty of ten thousand dollars and in addition all such false or unjust scales and weights shall be forfeited.

Licence to be taken by manager of plantation.

**22.** The licence for every still erected on any plantation shall be taken out by the manager or person in charge of such plantation.

Licence to be granted only on production of certificate that still is constructed in conformity with Act.

**23.** Every person desirous of obtaining a licence shall apply to the Comptroller of Customs to have his still inspected and examined and if the same is constructed in accordance with the requirements of Schedule B, the Comptroller of Customs shall grant a licence to the person making application for the same, upon the payment set out in section 10 being made.

Form of licence. Schedule C.

**24.** Every such licence shall be in the form in Schedule C and shall remain in force until the thirty-first day of December of the then current year.

Transfer of licence.

**25.** Every such licence may, for good cause shown, be transferred by endorsement by the Comptroller of Customs to any other person.

**26.** The Comptroller of Customs shall enter in a book Licence book. to be kept by him for that purpose in a tabular form the particulars of every licence as therein enumerated and of any endorsement made thereon.

**27.** Every person using any still for the purpose of distillation without having obtained a licence to use such still for such purpose, shall be guilty of an offence against the provisions of this Act, and every such still and distillery apparatus so used, and all spirits found at such distillery shall be forfeited, and unless relief against such forfeiture be granted by the Cabinet, may be removed and sold as hereinafter provided. Penalty and forfeiture for using unlicensed stills.

**28.** If any person to whom any licence is granted to use any still for the purpose of distillation shall be convicted more than once of an offence against any revenue laws the Cabinet may suspend or revoke such licence, and such person may only be licensed thereafter to use any still for the purpose of distillation, with the special permission of the Cabinet. Penalty on persons convicted more than once of offence against revenue Law.

**29.** The Comptroller of Customs may, if he thinks lit, subject to any appeal to the Cabinet whose decision shall be final, refuse to issue a licence in any individual case. Comptroller of Customs may refuse to issue licence.

## VI. CONTROL OVER STILLS

**30.** No person shall remove or destroy any still or any part thereof without giving fourteen days' notice in writing of his intention so to do to the Comptroller of Customs but the Comptroller of Customs may, in any case, if he thinks fit, allow shorter notice to be given, and no alteration shall be made in any still without the concurrence of the Comptroller of Customs who may require such alteration to be made in the presence of an officer, and the allowance of such officer shall be paid for by the distiller. No removal, &c., of stills without notice to Comptroller of Customs.

Any person who shall fail to comply with the provisions of this section shall be guilty of an offence under this Act.

Stills not constructed in conformity with Act to be secured against use in absence of officer.

**31.** Every distillery apparatus that is not constructed in accordance with the requirements of this Act and of the Schedules shall be secured in such manner as may from time to time be directed by the Cabinet against its being used or opened in the absence of an officer. And for the purpose of so securing such stills as well as for making any alteration in connection with any still, so as to construct it in conformity with the requirements of Schedule B, it shall be lawful for the Comptroller of Customs and all persons acting under his instructions to enter the lands and premises where such stills may be erected and do all acts necessary for inspecting the stills, or affixing the fastening or other appliances required for securing such stills.

Fastenings, &c. to be property of Government.

**32.** All fastenings and appliances so affixed to stills shall remain the property of the Government and may be removed when no longer required:

Provided that any damage caused to such stills by such removals shall be made good by the Government.

Breaking or tampering with pipe, etc.

**33.** Every person who shall wilfully break or in any way tamper with any pipe, safe, or receiver, or any pumps, cocks, locks, or other fastenings or appliances aforesaid, shall be guilty of an offence against the provisions of this Act.

Officers may at all times enter distillery, &c.

**34.** Every distiller shall permit any officer at any time, night or day, to enter any part of the distillery, rum-store, or buildings belonging thereto and to search for, examine, or gauge any still or vessel or utensil therein, and to test any spirits, low wines, liquids or materials of spirits therein, and to take samples therefrom.

Distiller to afford assistance to officers.

**35.** Every distiller shall on demand by an officer made at the distillery, give such officer all reasonable assistance in the performance of any duty required of him by this Act.

Distillery to be open to inspection of officers.

**36.** It shall be lawful for any officer at any time, night or day, to enter and inspect every distillery, rum-store, and liquor-loft, and any place in which he suspects distillation to be carried on or stills or spirits to be kept, and every distiller or other person for the time being in charge of a distillery, rum-store, liquor-loft, or any such place as aforesaid who shall refuse to any officer free access thereto or fail to make

proper arrangements whereby free access thereto may be obtained or refuse to provide such officer with aid in the performance of his duties, shall be guilty of an offence against the provisions of this Act.

**37.** No building shall be used for a rum-store or liquor-loft unless such building is approved by the Comptroller of Customs as fit for such purpose.

Rum stores to be approved by Comptroller of Customs.

## VII. RE-DISTILLATION

**38.** Every distiller shall, before he shall re-distil any spirits, give notice in writing to the Comptroller of Customs of his intention to re-distil and of the quantity and strength of the spirits intended for re-distillation and of the precise time at which such re-distillation will commence. The Comptroller of Customs shall thereupon cause an officer to attend at the distillery at the time fixed, and such officer shall be present and see the spirits intended for re-distillation put into the still for that purpose. Such officer shall also satisfy himself that the spirits and low wines receivers are emptied before re-distillation commences:

Distiller to give notice of intention to re-distil.

Provided that the Comptroller of Customs may authorize the use of a properly secured pump of approved pattern for the transfer of spirits and low wines into a locked still for re-distillation without the presence of an officer.

**39.** Upon the completion of any re-distillation of spirits the distiller shall, before any further re-distillation takes place, notify the officer in attendance, who shall forthwith satisfy himself by testing the strength of the spirits and by examination of the receivers that the quantity of spirits allowed for re-distillation is satisfactorily accounted for.

Notice to officer on completion of re-distillation.

**40.** Any distiller who desires to test the quality of spirits during re-distillation shall notify the Comptroller of Customs who will direct an officer to attend for that purpose:

Notice that distiller desires test of spirits re-distilled.

Provided that such distiller shall pay to the Comptroller of Customs in respect of the officer's services such sum for each day or part of a day as shall be fixed by the Cabinet. The Cabinet may require the addition of appliances to the locked still, which will enable the distiller to test the flavour and strength of the spirit without unsealing locked fastenings.

Spirits spoiled by  
ejection of wash  
into worm.

**41.** If from any cause a still shall eject wash into or through the worm instead of spirit and such wash shall flow into the spirits' receiver, the officer shall allow the distiller to re-distil such impure spirit in the manner hereinbefore provided, and the distiller shall account only for the actual quantity of spirits obtained therefrom.

Penalty on  
unlawful  
re-distillation.

**42.** Every distiller who re-distils spirits contrary to these provisions, and every distiller who fails to account satisfactorily for spirits allowed for re-distillation shall be guilty of an offence against this Act, unless in the latter case he satisfies the Comptroller of Customs that any deficiency did not arise from fraud.

Exemption of  
low wines.

**43.** None of the foregoing provisions shall be deemed to apply to the re-distillation of low wines, in the ordinary course. In all cases the re-distillation of low wines shall be conducted under such regulations, and subject to such penalties as the Cabinet shall settle, and cause to be published in the Gazette.

#### VIII. DISTILLERS' STOCK BOOK

Distiller to keep  
stock-book.  
Schedule D.

**44.** Every distiller shall keep or cause to be kept in the distillery a stock book in the form in Schedule D in which he shall at the close of each day's work enter or cause to be entered the quantity in proof gallons of all spirits distilled during that day. He shall also on each occasion that spirits are removed from the receivers or from the distillery record in the stock book the quantity so removed and shall describe the packages in which such spirits are contained, together with the strength of the spirits in each such package. And any distiller who shall not keep or cause to be kept such stock book, or who shall not make or cause to be made any such entries therein, or who shall refuse to produce such stock book ready for the inspection of any officer shall be guilty of an offence against the provisions of this Act.

Altering, &c.,  
entries in stock  
book.

**45.** Every person who shall in any way alter, efface or erase any entry in such stock book and every person who shall make any false entry therein shall be guilty of an offence against the provisions of this Act. Every correction or entry made in such book by an officer shall be in red ink and shall be initialled by such officer.



**46.** If at any time the quantity of spirits found in the stock of any distiller exceed the quantity which by the stock book kept by such distiller ought to have been in such stock, every such distiller shall be deemed and taken to have deposited spirits therein without any entry made, and the distiller shall be guilty of an offence against the provisions of this Act. If the quantity of spirits in stock be found to be less than the quantity which by the stock book ought to be in stock after such allowances as are permitted by section 6 are made the distiller shall be deemed to have removed such spirits without a permit and shall be liable to the duty on such deficiency, and in addition shall be guilty of an offence against the provisions of this Act:

Where spirits in stock exceeds quantity shown by stock book.

Where spirits that appears in stock less by stock book.

Provided that if satisfactory explanation of any such discrepancies be furnished by the distiller, the Comptroller of Customs may on the written authority of the Minister refrain from prosecution.

**47.** The strength of spirits made from any distillation or re-distillation and recorded in the distiller's stock book may only be reduced or altered in the presence and with the permission of an officer; and if the strength of spirits in any package in a distillery is found to vary from the strength as entered in the stock book, after due allowance for evaporation is made under the provisions of section 6, the distiller shall be guilty of an offence against the provisions of this Act unless he shall give such an explanation of the discrepancy as the Comptroller of Customs considers satisfactory.

Reduction, &c., of spirits to be made only in presence of officer.

**48.** Every distiller shall on the fifth days of January, April, July and October in every year, or within five days after the said days respectively, make a true return on solemn declaration to the Comptroller of Customs according to the form in Schedule E.

Distillers returns quarterly

Schedule E.

## IX. REMOVAL OF SPIRITS

**49.** No admixture or blending of spirits of different degrees of strength and no transfer of spirits from one package to another shall be made by the distiller or other person acting in his behalf except in the presence of an officer.

Blending or removal of spirits to be in presence of officer.

No spirits to be removed without permit.  
Schedule F.

**50.** No spirits shall be removed from any distillery, store, or warehouse without a permit in the form in Schedule F, nor shall spirits be removed from any receiver except in the presence and under the supervision of an officer, who shall take proper account of the quantity and strength of such spirit.

Licensed distillery to be visited by officer, &c.

**51.** Every licensed distillery at which distillation is being carried on shall be visited at least once in fourteen days by an officer who may on any such visit cause the several receivers attached to the still to be emptied, and shall ascertain the quantity and strength of the spirit therein contained or therefrom removed, and ensure that such quantity and strength are recorded in his presence correctly in the stock book by the distiller with a description of the packages in which the same is contained. He shall affix to each such package an adhesive label showing the number of the package in an annual series, the quantity and strength of its contents, and the date on which such spirits were put into it. He may also on such visits, subject to the provisions of sections 54 and 55, issue permits for any spirits, the removal of which from the distillery is desired:

Provided that the Comptroller of Customs may grant a permit for the use in the absence of any officer of a pump of approved pattern, provided with working fastenings for the transfer of low wines for re-distillation from the low wines' receiver or the spirit receiver to a retort.

No permit to remove less than 25 gallons.

**52.** No permit shall be granted to any distiller for the removal of spirits in less quantity than twenty-five gallons, except in special circumstances by permission in writing of the Comptroller of Customs.

No permit without Comptroller of Customs' receipt for duty.

**53.** No permit for the removal of spirits shall be granted without the production of the Comptroller of Customs' receipt for the payment of the duties for which such spirits may be liable except as hereinafter provided, nor until the quantity and strength of such spirits has been ascertained and tested by an officer.

Request note.

**54.** (1) Every person desiring to remove spirits from any distillery or store adjacent thereto or from any warehouse shall deliver to the Comptroller of Customs or authorized

officer a request note in the form in Schedule G signed by such person specifying the quantity, kind and strength of the spirits he may desire to remove, the number and description of the packages containing such spirits, the person to and from whom, the place, and from which such spirits are to be sent and the rate at which they were gauged and proved and the name of the officer who gauged and proved them. Schedule G.

(2) The Comptroller of Customs' receipt for the payment of duties on such spirits except in cases hereinafter provided for shall be attached to such request note.

**55.** The officer to whom such request note and receipt, if any, is delivered, shall thereupon satisfy himself that the particulars contained in such request note are correct and that the correct amount of duty has been paid and shall sign and deliver or cause to be delivered to the person so desiring to remove spirits a permit for removal of the same and every such permit shall specify the time during which such permit shall be in force. On receipt of request note officer to sign permit.

**56.** In respect of every removal of spirits from a distillery or store adjacent thereto there shall be paid by the distiller to the Comptroller of Customs for the use of Antigua and Barbuda a charge of fifty cents for the first half of an hour or part thereof and twenty-five cents for each subsequent quarter of an hour or part thereof during which an officer is present and supervising such removal. Charge for services of officers.

**57.** (1) The Comptroller of Customs shall permit an allowance for wastage due to evaporation, absorption and losses not due to accidents or negligence at his discretion, provided that such allowance shall in no case exceed four per cent. Allowance up to 4 per cent for wastage, &c.

(2) Whenever spirits are imported in bottles from countries in which the strength of spirits by Sykes' hydrometer is not legally recognized the table of percentage of alcohol set out in Schedule H may be used for converting into strength of proof by Sykes' hydrometer the percentage of alcohol which such foreign spirit may contain according to certificates which the Comptroller of Customs may consider as satisfactory. Schedule H.

No penalty when spirits unavoidably detained.

**58.** Every permit shall accompany the packages for which such permit is granted. And no person shall be liable to any penalty or forfeiture if the time during which a permit shall be in force has expired before the removal of the spirits mentioned in the permit has been completed on satisfactory proof being given that such spirits were unavoidably detained.

Permits may be granted on certificate without payment of duties in certain cases.

**59.** (1) A permit may be granted for the removal of spirits intended for re-distillation in another distillery or to a Government warehouse or to shipboard for exportation without the production of the Comptroller of Customs' receipt for the payment of the duties:

Provided that the person to whom any such permit is granted shall be liable to pay the duty on any deficiency in the quantity or strength of such spirits upon their arrival at such distillery, warehouse or ship, unless he shall produce to the Comptroller of Customs a certificate that the spirits as permitted have been deposited in the distillery where the re-distillation is to take place, or in a Government warehouse, or have been exported, as the case may be, or shall prove to the satisfaction of the Comptroller of Customs that any deficiency did not arise from fraud.

Schedule I.

(2) Such certificate shall be given in the form in Schedule I on the arrival of such spirits by the officer in charge of the distillery, warehouse, or ship, after ascertaining that such spirits are in agreement with the permit accompanying them and shall be produced by the owner or his representative to the Comptroller of Customs within three days after the date thereof.

(3) Where spirits are exported to places other than the United Kingdom, United States of America or Canada, a certificate of the landing thereof at the port of destination shall also be produced to the Comptroller of Customs within three months after the date of the permit issued for the removal of the same.

(4) Any person who shall fail to comply with the provisions of this section shall be guilty of an offence against the provisions of this Act.

**60.** (1) All transhipment of spirits from any boat or coasting vessel to or on board of any ship for exportation shall be made in presence of an officer who shall report the same and all particulars thereof to the Comptroller of Customs.

Transhipment for exportation to be in presence of excise officer.

(2) Whosoever shall make any such transhipment contrary to the provisions of this section shall be guilty of an offence against the provisions of this Act, and such boat, coasting vessel, or ship, shall be liable to forfeiture and may be seized along with the spirits by any officer.

**61.** No permit shall be issued for the removal of spirits to shipboard for exportation without the production of a written permission for exportation of spirits signed by the Comptroller of Customs. Such permission shall specify the number, marks, contents, strength and capacity of the packages in respect of which such permission shall be granted.

Permission to export.

**62.** Any person who shall remove spirits without a permit or give away any unpermitted spirit or spirits on which the duty has not been paid, or allow such spirits to be removed or given away or assist or be concerned in such removal or giving away, shall be liable to the penalty hereinafter provided and in addition thereto all such spirits together with the packages containing such spirits and the boats, carts, horses, mules, or other cattle conveying such spirits shall be forfeited and may be seized by any officer and whether such spirits be seized or not every person offending as above shall be liable in addition to such penalty to the payment of the duty upon the quantity of spirits so removed or given away or allowed to be so removed or given away, and the person in charge of such spirits may be taken into custody without a warrant and brought before a Magistrate and dealt with according to law:

Penalty for removing unpermitted spirit.

Provided that the Comptroller of Customs, if he see fit, may allow (in the case of spirits at a distillery) the distiller and (in the case of spirits at a warehouse) the owner to remove by way of sample a quantity of spirit not exceeding one pint from any package.

LAWS OF ANTIGUA AND BARBUDA

CAP. 158)

*Excise*

Penalty on person resisting officer.

**63.** Every person resisting an officer seizing unpermitted spirits or refusing when called upon to assist in conveying such spirits to any place of safety shall be guilty of an offence against the provisions of this Act:

Provided that any person so assisting an officer shall be paid for his services from the Treasury upon the warrant of the Minister.

Person suspected of removing unpermitted spirits may be stopped and searched.

**64.** Any person suspected of conveying or removing unpermitted spirits or spirits on which the duty has not been paid may be stopped and searched by any Justice of the Peace, Customs officer, police officer or constable, and if such person shall be found to be in possession of or to have removed any spirits and no permit be produced within a reasonable time, such person shall be liable to the penalty by this Act imposed for the removal of unpermitted spirits and such spirits and the packages containing such spirits shall be forfeited.

Penalty on receivers, &c., of spirits duties being unpaid.

**65.** Every person who shall receive, buy, have in his possession or dispose, of any spirits the duties upon which have not been paid or which have been removed contrary to the provisions of this Act, shall be guilty of an offence against the provisions of this Act, and such spirits and the packages containing such spirits shall be forfeited:

Provided that if any person so charged with any of the offences contained in this section shall prove to the satisfaction of the Magistrate trying the case that he was unaware that the duties on such spirits had not been paid or that the said spirits had been removed contrary to the provisions of this Act no liability shall attach to such person under this section.

Spirits exported from, and afterwards imported into Antigua and Barbuda.

**66.** (1) Spirits manufactured in Antigua and Barbuda and exported therefrom and afterwards imported or returned thereto, shall not be landed without a certificate from the Comptroller of Customs who shall not grant such certificate unless the identity of the spirits be proved to his satisfaction, and the circumstances attending the return of the same to Antigua and Barbuda be explained to and allowed by him. On such certificate being presented to an officer he shall grant a permit for the landing of such spirits and placing the same

in the Government warehouse to be dealt with as spirits under this Act.

(2) Whosoever contravenes the provisions of this section shall be guilty of an offence against the provisions of this Act and spirits illegally landed in such case shall be forfeited.

**67.** Every master having on board his ship spirits manufactured in Antigua and Barbuda intended for exportation who shall, except in cases of distress or such other cases as the Cabinet may allow, land or suffer to be landed in Antigua and Barbuda any part of such spirits shall be guilty of an offence against the provisions of this Act, and such spirits and the packages containing the same shall be forfeited.

Penalty on master of ship landing in Antigua and Barbuda spirits for exportation.

**68.** Every master who shall receive unpermitted spirits on board any ship shall be guilty of an offence against the provisions of this Act, and the ship shall be liable to forfeiture.

Penalty on master receiving unpermitted spirits on board.

## X. STORING OF SPIRITS

**69.** All spirits on which duty has not been paid, which are brought into a town not having a Government warehouse, and all such spirits not stored at the place of manufacture or in a Government warehouse, shall be forfeited.

Spirits not duty paid to be warehoused if brought into town having spirit warehouse.

**70.** All spirits stored in a Government warehouse shall, while in such warehouse, be at the risk of the owner of such spirits.

Warehoused spirit at risk of owner.

**71.** If the spirits so stored shall be lost or damaged through the wilful misconduct or wilful neglect of any officer, such officer shall be guilty of an offence against the provisions of this Act, and the value of such spirits shall be a charge on the officer's salary, and shall be paid out of the Treasury to the owner thereof.

Penalty on officer when spirits lost by his misconduct.

Officer to give certificate to persons storing spirits.

**72.** (1) Whenever spirits shall be so stored the officer for the time being in charge of such warehouse shall ascertain the quantity and strength of the spirits in each package on arrival, and shall deliver a certificate in the form in Schedule I to the person storing such spirits or his agent.

Schedule I.

When spirits do not correspond with permit officer to notify fact to Comptroller of Customs.

(2) In the event of such spirits on arrival not corresponding with the permit under which they were removed, the officer in charge of the warehouse shall refuse to deliver such certificate and forthwith notify the facts to the Comptroller of Customs.

Duties and storage fees to be paid before removal of spirits from warehouse.

**73.** (1) No spirits so stored shall be delivered for consumption in Antigua and Barbuda except on the production of the Comptroller of Customs' receipt for the duties for which such spirits may be liable, and no spirits so stored shall be removed except on payment of the rates fixed by the Cabinet for storing such spirits.

Spirits stored to be cleared for consumption in Antigua and Barbuda for exportation or re-distillation after two years unless owner desirous of re-warehousing.

(2) Spirits so stored shall be cleared either for consumption in Antigua and Barbuda, for exportation or re-distillation at the expiration of two years from the day on which the same were warehoused, unless the owner of such spirits is desirous of re-warehousing them, in which case they shall be gauged and tested by an officer, and the warehouse rent due at the date of such examination shall be paid and the quantity and strength so found shall be re-warehoused by the owner in the same manner as on the first storage of such spirits.

(3) All such spirits not so cleared or re-warehoused shall, after one month's notice in the Gazette and in one newspaper published in Antigua and Barbuda be forfeited and dealt with as hereinafter provided in the case of forfeited spirits.

When proof spirits in distillery exceeds 1000 gallons Comptroller of Customs may require excess to be stored in Government warehouse.

**74.** If at any time the spirits stored at any distillery shall exceed one thousand liquid gallons, the Comptroller of Customs may by writing under his hand request the distiller to remove such quantity in excess to a Government warehouse within fourteen days, and any distiller failing to comply with such request shall, unless he shall prove to the satisfaction of the Magistrate that he was unable for good cause to do so, be guilty of an offence against the provisions of this Act.



## XI. ILLICIT DISTILLING

**75.** Every person who is found in possession of any illicit still shall be liable to pay a penalty not exceeding five thousand dollars, and such illicit still shall be forfeited and may be removed and shall be disposed of as the Minister may direct.

Illicit still

**76.** Every person, other than a person holding a current and valid licence for the purpose of distillation, who is found in possession of any wash or low wines shall be liable to a penalty not exceeding five thousand dollars and all such wash and low wines shall be forfeited.

Possession of wash or low wines.

**77.** Every person who shall make or cause to be made or aid or assist in making any signal to any person engaged in illicit distilling or give any warning to any person so engaged of the approach of any Customs officer, police constable or of any person acting in his or their aid may be taken into custody without a warrant by any such Customs officer, police constable or person acting in his or their aid, and shall be liable to a penalty not exceeding three thousand dollars.

Signalling to illicit distiller.

## XII. PROCEDURE AND PENALTIES

**78.** If any person liable to be arrested and detained under the provisions of this Act, shall not be detained at the time of committing the offence for which he is so liable, or after detention shall make his escape, any Customs officer or Excise officer or police constable may stop, arrest and detain such person at any time afterwards, and carry him before any Magistrate to be dealt with as if detained at the time of committing the offence.

Liability to arrest.

**79.** It shall be lawful for the Comptroller of Customs, if he shall think fit or shall be so directed by the Governor-General, to conduct in person all prosecutions for offences committed against this Act whether the information or complaint be lodged in his name or not.

Prosecutions.

**80.** Every offence against this Act may be heard and determined by any Magistrate as an offence punishable on summary conviction, and the mode of procedure except as

Mode of procedure.

varied by this Act shall be according to the provisions of any Act now in force or hereafter to be passed governing the procedure before Magistrates.

Chief Revenue officer or other person appointed by Public Service Commission may act.

**81.** In the temporary or unavoidable absence of the Comptroller of Customs it shall be lawful for the first outdoor officer or any person appointed by the Public Service Commission to do all such acts as the Comptroller of Customs is empowered to do under this Act.

Appropriation of penalties.

**82.** All penalties imposed and the moneys arising from the sale of things forfeited under this Act shall be paid to the Comptroller of Customs for the public uses of Antigua and Barbuda:

Provided that the Governor-General may award such portion of a penalty when recovered as he may think fit to such person or persons as shall have aided in the detection or prosecution of the offence.

Officer or police officer may search premises for unpermitted spirits.

**83.** It shall be lawful for any officer, Assistant Superintendent of police, sergeant of police or Justice of the Peace to enter if necessary by force and search any premises or ship where there is probable cause to believe that unpermitted spirits or spirits liable to forfeiture under any law of Antigua and Barbuda or any unregistered or unlicensed or illicit still are concealed and to seize any unpermitted spirit or spirits liable to forfeiture or any such still and any such person who shall refuse or delay to admit such officer after he shall have declared his name and business shall be guilty of an offence against the provisions of this Act. But the damage (if any) caused by such forcible entry shall be paid by the Comptroller of Customs to the owner of such premises or ship if no unpermitted spirit or spirits liable to forfeiture or any such still be found therein.

Penalty for removing forfeited stills or apparatus.

**84.** Whosoever uses any still for the purpose of distillation without having obtained a licence so to do and whosoever removes any forfeited still or distillery apparatus or any spirits, packages, boats, carts, horses, mules, or other cattle or any other thing forfeited under this Act shall be liable to a penalty not exceeding three thousand dollars.

**85.** Any officer may seize and remove all stills and apparatus connected therewith, spirits, packages, boats, carts, horses, mules and other cattle liable to forfeiture and scales and weights forfeited under this Act and anything so forfeited shall be sold under the order and direction of the Comptroller of Customs at auction after ten days' previous notice of such sale published in the *Gazette* and in one newspaper published in Antigua and Barbuda unless relief shall be granted in any case by the Cabinet. Any officer may take samples of wash and of spirit for analysis.

Officer may remove things forfeited and same may be sold.

**86.** All spirits forfeited under this Act, on which the duties have not been paid, shall be sold subject to the duties to which the same are liable and shall not be delivered to the purchaser except on production of the Comptroller of Customs' receipt for the payment of such duties.

Forfeited spirits to be sold liable to duty.

**87.** Whosoever shall obstruct, hinder, molest or otherwise interfere with any Justice of the Peace, officer or other person authorized to perform any act or duty under this Act or any of their respective servants in the discharge of any authority conferred or duty imposed under this Act shall be guilty of an offence against the provisions of this Act.

Punishment for obstructing persons acting under this Act.

**88.** If any person wilfully makes and subscribes or uses any false declaration, or makes or signs or uses any declaration, certificate, instrument, or other document required by any Excise Laws to be verified by signature only or required by or under the direction of the Comptroller of Customs or used in any business or matter relating to the excise, the same being untrue in any particular or if any person makes or signs any declaration made for the consideration of the Comptroller of Customs or any application presented to him the same being untrue in any particular; or if any person required by any Excise Laws to answer questions put to him by any officer wilfully and with intent to deceive answers any such question falsely or if any person counterfeits, falsifies or wilfully uses when counterfeited or falsified any document required by any Excise Laws or by or under the direction of the Comptroller of Customs or any instrument used in the transaction of the business or matter relating to the excise or fraudulently alters any document or instrument or counterfeits the seal, signature or initials or other mark of or used by any officer for the

Persons making false declarations either in writing or otherwise fraudulently altering documents relating to excise guilty of misdemeanor.

verification of any such document or instrument or for any other purpose in the conduct of business relating to the Excise Department or its officers; every person so offending shall be guilty of a misdemeanour and may be punished by a fine not exceeding three thousand dollars or imprisoned with or without hard labour for any term not exceeding one year.

**Penalty on officers colluding with any person in evading or infringing provisions of this Act.**

**89.** If any officer shall be found guilty of collusion with any person in evading or infringing the provisions of this Act or of any fraud in the performance of his duties he shall on conviction before the High Court in its criminal jurisdiction be liable to be imprisoned for any term not exceeding eighteen months with or without hard labour.

**Penalty on persons offering bribes to officers.**

**90.** Any person offering or causing to be offered to any officer any money or other valuable consideration with intent to corrupt such officer shall be guilty of an offence against the provisions of this Act and any officer accepting or receiving any money or other valuable consideration offered on the part of a distiller or spirit-seller, whether licensed or not, shall also be guilty of an offence against the provisions of this Act.

**Removal or rescue of things forfeited under this Act.**

**91.** (1) Whosoever, after seizure, or with intent to avoid seizure shall remove anything forfeited or liable to forfeiture under this Act;

(2) Whosoever shall rescue or retake any such thing after seizure;

**Punishment for obstructing persons acting under this Act.**

(3) Whosoever shall obstruct, hinder or molest or otherwise interfere with the Comptroller of Customs, or any Justice of the Peace, officer, or other person authorized to perform any act or duty under this Act, or any of their respective servants or assistants, in the discharge, of any authority or duty conferred or imposed under this Act;

(4) Whosoever shall tamper with spirit by the addition of substances or liquids to conceal the strength; and

(5) Whosoever shall interfere with the finding of a correct strength by any device, or interfere with the taking and recording of a true account of quantity,

shall be liable to punishment as guilty of an offence against this Act.

**92.** All persons violating or concerned in violating any of the provisions of this Act for which the amount of penalty is not specially fixed shall be liable for a first offence to a penalty not exceeding three thousand dollars and in default of payment to imprisonment with or without hard labour for any term not exceeding four months and for a second or subsequent offence to a penalty not exceeding five thousand dollars and in default of payment to imprisonment with or without hard labour for any term not exceeding six months.

Penalty for offences where not otherwise provided.

**93.** Proceedings for recovery of penalties for any offence against the provisions of this Act shall be commenced within twelve months after the commission of the offence and not afterwards.

Limitation of time for recovery of penalties.

**94.** (1) The Cabinet may make regulations not being inconsistent with this Act for better carrying out the purposes thereof and may frame a tariff of fees and all such regulations and such tariff of fees shall after publication in the Gazette operate as if the same were parts of this Act.

Power to make regulations.

(2) Every person committing a breach of any such regulation shall be liable on summary conviction to a penalty not exceeding five hundred dollars.

**95.** The Minister may add to or alter the forms and the Schedules annexed to this Act. Any forms framed by the Minister shall be deemed authentic if purporting to be issued under the authority of this Act.

Power to add to or alter forms.

**96.** It shall be lawful for the Cabinet to make regulations for the carrying into effect of the provisions of this Act and to suspend by proclamation the operation of this Act or any part thereof, and for such period of time as may be thought expedient, and again in like manner to revive the same or any part thereof.

Suspension of Act.

SCHEDULE A.

S.7

CERTIFICATE OF REGISTRY.      No..... 19..... Owner of Still..... Parish..... Situate at..... Capacity .....gallons.	No..... ANTIGUA AND BARBUDA..... 19..... I CERTIFY that..... of the Parish of ..... .....has this day registered a still of..... gallons capacity situate at .....in the above Parish.  COMPTROLLER OF CUSTOMS.
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SCHEDULE B.

S.13

**1.** The following vessels must be erected before a still is licensed, and must thereafter be kept during the continuance of the licence—

(1) receiver of spirits;

(2) receiver of low wines and such other receiver as the Comptroller of Customs may consider necessary; but an owner may provide in addition as many more receivers for proof spirits or low wines as he may desire.

**2.** A low wines receiver must be connected with the safe at the end of the worm of the still by one close metal pipe, attached to and leading directly from the safe in such manner that all wines running from the safe into the pipe shall immediately be discharged into the receiver, and must have fixed in it a discharge cock, which must be securely fastened, or be provided with a pump and every such receiver must also have fixed to it a gauge glass to denote the quantity of low wines therein.

**3.** The spirits receiver must be connected with the safe at the end of the worm of the still by one close metal pipe, 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 must have fixed in it a proper discharge cock which must be securely fastened or be provided with a pump

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and every such receiver must also have fixed to it two gauges to denote the quantity of spirits therein.

**4.** Every receiver must be a closed covered vessel, and, except as above specified, must not have any opening or communication with any other vessel or utensil, except any other receiver with which it must be connected by a close metal pipe.

**5.** The receiver or receivers must be capable of containing respectively the low wines or spirits (as the case may be) produced by three or more distillations. The low wines receiver may be connected to the retort by a closed pipe provided with a pump having working fastenings and arranged in accordance with a pattern approved by the Cabinet.

**6.** The end of the worm must be enclosed and secured in a safe in the manner prescribed by the Comptroller of Customs.

**7.** There must be fixed to every still a discharge cock not more than three feet distance from the body of the still, and firmly attached to the still by a close metal pipe. This discharge cock must be so placed as to be easily accessible to the officer.

**8.** Every receiver must be made, placed, and fixed to the satisfaction of the Comptroller of Customs.

**9.** Every pipe used by the distiller must, unless used exclusively for the discharge of water and spent wash, be so fixed and placed, as to be capable of being examined for the whole of its length.

**10.** Every cock or valve kept or used by the owner must be constructed in the manner prescribed by the Comptroller of Customs.

**11.** Every receiver must have a sufficient hole provided with a plate cut in it of the form and size prescribed by the Comptroller of Customs, through which a dipping rod may be arranged so that it cannot be withdrawn and so that spirit cannot be extracted through the same and a plate shall be provided on the bottom of the receiver for the dipping rod to strike thereon.

**12.** Each hole in a receiver must be secured and kept secured to the satisfaction of the Comptroller of Customs.

**13.** No alteration must be made in the hole or level of any vessel or in any utensil except with the sanction of the Comptroller of Customs.

**14.** All spirits running from the worm of the still must run thence directly into the safe at the end of the worm.

**15.** All low wines must be conveyed directly from the safe into the low wines receiver.

**16.** All proof spirits must be conveyed directly from the safe into the proof spirit receiver.

**17.** Except in the presence of an officer, access may not be had to the end of the worm of any still, or to any low wines or proof spirits from the time of the extraction or distillation thereof in the still until they are taken account of in the proper receiver by the officer.

**18.** Except as permitted or required by the Act, there must be no pipe leading directly or indirectly to or from a still, and no opening into or out of a still or the worm of a still.

SCHEDULE C.

S. 24

STILL LICENCE.

STILL LICENCE.

No.....19

No .....

Owner of Still .....

TREASURY, ANTIGUA AND  
BARBUDA.

No. of Still .....

..... 19

Situate at .....

I certify that .....

Parish of .....

of the Registered Still No..

Received .....

..... situate at .....

in the Parish of .....  
is licensed to use such Still for  
the manufacture of Spirits  
until the 31st day of  
December next inclusive.

COMPTROLLER OF CUSTOMS

COMPTROLLER OF CUSTOMS.







SCHEDULE F.

S. 50

REMOVAL.

—

No. Antigua and Barbuda  
19

PERMISSION to  
to remove gallons  
of proof spirits to a  
(No. )  
from  
to  
to be conveyed by for  
and no longer

Officer.

PERMIT FOR THE REMOVAL OF  
SPIRITS TO BE ATTACHED TO  
PACKAGE.

—

No. Antigua and Barbuda  
19

PERMISSION is hereby granted to  
to remove  
gallons of proof spirits  
in a (No. )  
from to  
to be conveyed by  
for  
to be in force for  
and no longer

Officer.

## SCHEDULE G.

S. 54

## REQUEST NOTE.

To the Officer:

No.

District.

A permit is required for removal of the spirits described below  
 from \_\_\_\_\_ to \_\_\_\_\_ for \_\_\_\_\_

Date.

No. of Package.	Description of Package.	CONTENTS.	
		Quantity.	Strength.

SCHEDULE H.

S. 57(2)

Table that may be used in accordance with section 57 to convert into equivalent of proof spirits, alcoholic liquids imported from countries where the proof scale according to Sykes' hydrometer is not recognised by law.

Per cent. of mixture known as proof spirit in 100 parts at 62° F.	Per cent. of alcohol in 100 parts of dutiable liquid at 62° F.	Per cent. of mixture known as proof spirit in 100 parts at 62° F.	Per cent. of alcohol in 100 parts of dutiable liquid at 62° F.	Per cent. of mixture known as proof spirit in 100 parts at 62° F.	Per cent. of alcohol in 100 parts of dutiable liquid at 62° F.
7.00	4	64.75	37	119.00	68
8.75	5	66.50	38	120.75	69
10.50	6			122.50	70
12.25	7	68.25	39	124.25	71
14.00	8	70.00	40		
		71.75	41	126.00	72
15.75	9	73.50	42	127.75	73
17.50	10	75.25	43	129.50	74
19.25	11			131.25	75
21.00	12	77.00	44	133.00	76
22.75	13	78.75	45		
		80.50	46	134.75	77
24.50	14	82.25	47	136.50	78
26.25	15	84.00	48	138.25	79
28.00	16			140.00	80
29.75	17	85.75	49	141.75	81
31.50	18	87.50	50		
		89.25	51	143.50	82
33.25	19	91.00	52	145.25	83
35.00	20			147.00	84
36.75	21	92.75	53	148.75	85
38.50	22	94.50	54	150.50	86
40.25	23	96.25	55		
		98.00	56	152.25	87
42.00	24	99.75	57	154.00	88
43.75	25			155.75	89
45.50	26			157.50	90
47.25	27	100.00	57.2	159.25	91
49.00	28	101.50	58		
		103.25	59		
		105.00	60	161.00	92
50.75	29	106.75	61	162.75	93
52.50	30			164.50	94
54.25	31	108.50	62	166.25	95
56.00	32	110.25	63	168.00	96
57.75	33	112.00	64		
		113.75	65	169.75	97
59.50	34	115.50	66	171.50	98
61.25	35			173.25	99
63.00	36	117.25	67	175.00	100

SCHEDULE I.

S. 59(2)

CERTIFICATE OF SPIRITS WAREHOUSED.

I certify that the spirits described in annexed Schedule have this day been deposited in the \_\_\_\_\_ warehouse in the town of \_\_\_\_\_

by \_\_\_\_\_

*Officer.*

Date. \_\_\_\_\_

No. of Package.	Distillery.	Description of Package.	CONTENTS.		No. of Permit.	Officer granting it.
			Quantity.	Strength.		