

BERMUDA STATUTORY INSTRUMENT

SR&O 29/1954

QUEEN'S WAREHOUSE (BERMUDA AIRPORT) (WINES AND SPIRITS) REGULATIONS 1954

[made under section 84 of the Revenue Act 1898 [title 14 item 10] and brought into operation on publication in the Gazette]

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Citation

- 1 These Regulations may be cited as the Queen's Warehouse (Bermuda Airport) (Wines And Spirits) Regulations 1954.

Interpretation

- 2 In these Regulations —

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"the Airport Warehouse" means the Queen's Warehouse established at the Bermuda Airport by virtue of the Queen's Warehouse (Bermuda Airport) Order 1954 [*title 14 item 10(f)*];

"the Bermuda Airport" means the civil airport in St. George's Parish comprising that part of Kindley Air Force Base designated by the Government of the United States of America for the use of the Government of Bermuda as a civil airport together with any other land owned or leased by the Government of Bermuda adjacent thereto and used for the purpose of civil aviation;

"wines and spirits" includes cordials, liquors, and any other distilled or spirituous liquor.

(2) In these Regulations "dealer in wines and spirits," in relation to any wines or spirits transferred from a bonded warehouse to the Airport Warehouse under these Regulations means the person, firm or body corporate by whom the wines or spirits were owned while in the bonded warehouse; and for the purpose of determining ownership of any such wines or spirits for the purposes of this sub-paragraph any sale, or the completion of any sale by appropriation in contemplation of exportation from these islands by air from the Bermuda Airport shall be disregarded.

(3) In these Regulations any reference to wines or spirits shall, where the context allows, be construed as a reference to wines and spirits.

Exclusion of Queen's Warehouse Regulations 1968

3 Nothing in the Queen's Warehouse Regulations 1968 [*title 14 item 10(b)*], shall apply or have effect in relation to the Airport Warehouse.

Transfer of wines and spirits to Airport Warehouse prior to exportation by air

4 (1) A dealer in wines and spirits may, in accordance with such directions as may be given by a customs officer for the purpose of safeguarding the revenue, transfer any wines or spirits which have been stored by him in a bonded warehouse and in respect of which import duties have not been paid from the bonded warehouse to the Airport Warehouse in anticipation of their exportation from Bermuda by air from the Bermuda Airport; and such wines and spirits may, subject to the succeeding provisions of these Regulations, be stored in the Airport Warehouse pending such exportation.

(2) The transfer of any packages of wines and spirits from a bonded warehouse and their placement in the Airport Warehouse shall be effected by or on behalf of the dealer in those wines and spirits.

Packaging of wines and spirits; identification of packages

5 Wines and spirits to be stored in the Airport Warehouse shall be properly packaged, and each package and its contents shall be clearly identified in such manner as the Collector of Customs may from time to time direct.

Storage charges

6 (1) Subject to the succeeding provisions of this regulation, storage charges for packages of wines and spirits stored in the Airport Warehouse shall be at the following rates—

- (a) for a package containing a quantity not exceeding 2 litres, 25 cents;
- (b) for a package containing a quantity exceeding 2 litres but not exceeding 4 litres or part of 4 litres, 50 cents;
- (c) for a package containing a quantity exceeding 4 litres, 50 cents for every 4 litres or part of 4 litres.

(2) For the purpose of calculating the storage charges falling to be paid in respect of packages as aforesaid, in any case where two or more packages are tied or wrapped together, or are placed in one external container, then if the aggregate number of bottles exceeds four, there shall be chargeable an amount of 50 cents in respect of each unit or part of a unit of four bottles, or the amount calculated in accordance with paragraph (1), whichever is the greater amount.

(3) Storage charges in respect of packages of wines and spirits stored in the Airport Warehouse shall be paid into the Consolidated Fund by the dealer in those wines and spirits in such manner and at such intervals, as the Collector of Customs may from time to time direct.

(4) Any storage charges falling to be paid under this regulation may be sued for and recovered in the manner prescribed by section 110 of the Revenue Act 1898 [*title 14 item 10*], for the recovery of duty, surcharges or tax.

Regulation of entry into Airport Warehouse

7 No person other than a customs officer or a person authorized by the Collector of Customs in that behalf shall enter or be in the Airport Warehouse.

Sorting and portorage of packages of wines and spirits

8 All sorting of packages of wines and spirits in the Airport Warehouse shall, subject to such directions as may be given or supervision exercised by any customs officer for the purposes of safeguarding the revenue, be effected by or on behalf of the dealer in those wines and spirits; and portorage of any such packages from the

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Airport Warehouse to an aircraft shall, subject to the like directions and supervision, also be effected by or on behalf of such dealer.

Examination of packages in Airport Warehouse by customs officer

9 Any custom officer may open and examine the contents of any package supposed to contain wines or spirits where he considers it expedient for the purpose of safeguarding the revenue.

Tampering with packages of wines and spirits

10 No person shall, unless authorized in writing by a customs officer, open or otherwise tamper with any sealed package of wines or spirits, or with any bottles of wines or spirits, while stored in the Airport Warehouse or while being removed therefrom to an aircraft, or while being loaded on to an aircraft.

Removal of wines and spirits from Airport Warehouse

11 (1) No packages of wines or spirits shall be removed from the Airport Warehouse except —

- (a) by the dealer in those wines or spirits; or
- (b) by any person authorized by the dealer in writing in that behalf.

(2) Where a dealer in wines and spirits authorizes any person as mentioned in paragraph (1)(b) he shall furnish two certified copies of the authorization to the Collector of Customs; and until such copies are furnished as aforesaid the authorization shall be deemed not to be of any effect.

Disposal of wines and spirits removed from Airport Warehouse

12 All packages of wines and spirits removed from the Airport Warehouse shall be placed immediately on board the appropriate aircraft under custom supervision:

Provided that in special circumstances, and where he considers that it would be inequitable not to do so, the Collector of Customs may authorize a dealer in wines and spirits to remove at his own cost, and under customs supervision, any packages of wines and spirits from the Airport Warehouse to the bonded warehouse from which they were transferred to the Aircraft warehouse.

Duration of storage in Airport Warehouse; import duties

13 (1) Where packages of wines and spirits remain in storage in the Airport Warehouse for a period exceeding five days the dealer in those wines and spirits shall be liable to pay full import duties thereon:

Provided that in special circumstances, and where he considers that it would be inequitable not to do so, the Collector of Customs may

by notice in writing to a dealer in wines and spirits extend the period of five days mentioned as aforesaid.

(2) Where import duties have been duly paid as aforesaid the packages of wines and spirits in respect of which the payment was made may, notwithstanding any other provision of these Regulations, be removed from the Airport Warehouse without customs supervision by or on behalf of the dealer in those wines and spirits.

Liability for loss or damage to stored wines and spirits

14 No Department or Branch of the Government, and no person employed in the public service, shall be held responsible for any loss or damage to any package of wines and spirits stored in the Airport Warehouse or in connection with the transfer of the package thereto or its removal therefrom, or in respect of its loading upon an aircraft, unless such loss or damage arises from the wilful act or negligence of a person employed in the public service.

[Amended by

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