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SPIRITS AND BEER MANUFACTURE (AMENDMENT) ACT, 2021

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No. 18 of 2021

SPIRITS AND BEER MANUFACTURE (AMENDMENT) ACT, 2021

AN ACT TO AMEND THE SPIRITS AND BEER MANUFACTURE ACT

[Date of Assent - 30th June, 2021]

Enacted by the Parliament of The Bahamas

1. Short title and commencement.

- (1) This Act, which amends the Spirits and Beer Manufacture Act (*Ch. 373*), may be cited as the Spirits and Beer Manufacture (Amendment) Act, 2021.
- (2) This Act shall come into force on the 1st day of July, 2021.

2. Amendment of section 2 of the principal Act.

Section 2 of the principal Act is amended by the insertion in the appropriate place of the following definition —

“ **“microbrewery”** means a business that brews beer or distills spirits, at a volume of no less than one hundred but not exceeding seven thousand barrels per year, to be consumed or sold on or off its premises.”.

3. Amendment of section 7 of the principal Act.

Subsection (4) of section 7 of the principal Act is deleted.

4. Amendment of section 15 of the principal Act.

Section 15 of the principal Act is amended by the insertion immediately after subsection (1), of the following new subsection —

“(1A) Notwithstanding subsection (1)(c), there shall be charged, levied and collected on beer (excluding the by-product known as “malta”)

manufactured under the provisions of this Act by a microbrewery, a tax of two dollars per gallon.”.