

THE EXCISE DUTY ACT

RESOLUTIONS  
(under section 7)

*First Schedule  
to Act*

EXEMPTIONS  
(under section 7)

*(Omitted)*

ORDERS  
(under section 8)

*(Omitted)*

RESOLUTIONS  
(under section 9)

*(Omitted)*

REGULATIONS  
(under section 17 and 82)

The Excise Duty Regulations, 1942

L.N. 8/42  
*(as amended—  
vide amend-  
ment listed on  
page 3.)*  
Act 15/2014

RESOLUTIONS  
(under section 24)

*Second  
Schedule  
to Act.*

PRESCRIBED FORMS  
(under section 81)

Forms

G.S. dd 6.2.42  
L.N. 64/51  
335/71

THE EXCISE DUTY ACT

REGULATIONS  
(under section 17 and 82)

THE EXCISE DUTY REGULATIONS, 1942

(Made by the Governor in Privy Council on the 2nd day of  
February, 1942)

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20/53  
56/54  
101/54  
139/54  
148/54  
194/59  
127/60  
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107/68  
357/68  
382/69  
283/71  
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G.S. d.d.  
1.9.1990  
47/96  
Act 15/2014

1. These Regulations may be cited as the Excise Duty Regulations, 1942.

Citation.

1A. In these Regulations—

Interpretation.

“Commissioner” means the Commissioner General;

“rest day” means, in relation to an officer, such day of the week, not being a public holiday, as is by agreement between such officer and his employer, to be excluded from working days;

2.—(1) The particulars continued in every form or document, required under the Act or these Regulations shall be printed, typed or written thereon legibly in ink or other indelible material. All such particulars as well as such other particulars specifically required by the proper officer shall be filled in. Every person shall make and subscribe on the form such declarations in regard to the goods or matter therein referred to as the proper officer may require.

Manner in which forms, etc., to be filled in.

(2) Every alteration made in any such form or document prior to its submission shall leave the error as well as the correction legible. Every such correction shall be initialed and, if required by the proper officer, dated by the person making the correction.

Officer entitled to refuse form.

3. Any officer may refuse to accept or to act upon any form or other document submitted to him unless the requirements of the Act or these Regulations in relation thereto have been duly observed.

*Drawback*

Application for drawback

4.—(1) Save and except as herein after provided, drawback of the excise duties on any goods manufactured in the Island shall be granted—

- (a) on such goods being exported or shipped as stores; and
- (b) in the case of any spirituous compound containing spirits on which excise duty has been paid, on such spirituous compound being warehoused on drawback in an export warehouse or in a private warehouse appointed under the Customs Act, so, however, that—
  - (i) not less than 45 litres of any spirituous compound shall be warehoused at any one time under the provisions of this sub-paragraph; and
  - (ii) drawback on any spirituous compound warehoused under the provisions of this sub-paragraph shall be paid only on condition that upon delivery from a warehouse for use in the Island such spirituous compound shall be chargeable with the same rate of duty as spirits warehoused by a manufacturer of spirits.

(2) Application for drawback shall be made in the form prescribed as Form E1 or in such other form as may be required by the Commissioner.

Suspension of drawback

4A. Where the Commissioner of Customs and Excise is advised by notice in writing by the Bank of Jamaica that an exporter has failed to comply with the requirements of the Exchange Control Act with respect to the payment for exports, the Commissioner may, with effect from the date of receipt of the notice, suspend the grant of drawback until the date of receipt of a notice from the Bank of Jamaica advising that the exporter has complied with such requirements.

Special circumstances in which drawback payable

4B. No drawback shall be paid where the proper officer is satisfied that the person applying for drawback is eligible to receive or has received, in respect of goods for which he is applying for drawback, a pay-out of a specific percentage of his export receipt value under the Export Tax Rebate Scheme set in Ministry Paper No. 5 and tabled in the House of Representatives on January 20, 1987.

Proper officer to be satisfied of identity of goods

5. No drawback shall be paid in any case where the proper officer certifies that he is not satisfied that the excisable goods in respect of which drawback is claimed are goods which have been manufactured in the Island and have been exported, shipped as stores, or are otherwise entitled to drawback.

6. No drawback shall be paid on any goods unless the person making application for the drawback furnishes the proper officer with such samples as he may require for purposes of test or otherwise and gives all reasonable assistance to such officer in examining and taking an account of such goods.

Applicant to furnish samples, etc.

7. No drawback shall be allowed—

Conditions on which drawback allowed.

- (a) where the goods are prohibited by law from exportation or from the allowance of drawback;
- (b) unless the goods are completely enclosed in packages to the satisfaction of the proper officer, or if not so enclosed consist of identifiable single units, or if in bulk are capable of measurement and identification;
- (c) unless the Commissioner is satisfied that the goods in respect of which application is made have been lawfully manufactured in the Island and the excise duties have been previously paid thereon;
- (d) unless goods intended for drawback are presented for examination at such places as the Commissioner may direct.

8.—(1) In the case of bottled spirits no drawback shall be paid—

Drawback on spirits.

- (a) on a less quantity than 4 litres;
- (b) unless all the bottles in any particular package are of a uniform size and uniformly filled, and unless the spirits contained in all the bottles of any such package are of uniform strength.

(2) In the case of spirits exported in demijohns of glass or stone no drawback shall be paid unless the quantity of spirits in each demijohn is either 4 litres, 5 litres, or even multiples of either.

(3) In the case of spirits in containers other than those mentioned in this regulation no drawback shall be paid unless the quantity in each container exported is not less than 23 litres.

9. Where a merchant, contractor or trader has supplied excisable goods for the official use of Her Majesty's Forces in the Island on the production of the certificate referred to in subsection (3) of section 18 of the Act a drawback of the duty paid on such goods shall be allowed:

Drawback on goods for Her Majesty's Forces.

Provided that—

- (a) application for such drawback shall be in such form as the Commissioner may direct;
- (b) where it is desired that the drawback be made direct to the merchant, contractor or trader, who has supplied the goods, that fact should be so stated in the application.

Drawback  
on spirits  
for hos-  
pital  
purposes.

10. Notwithstanding the provisions of regulation 8 where a merchant, contractor or trader has supplied spirits for the use of a public hospital or any clinic operated by the Government of the Island, on the production of a certificate signed by or on behalf of the Chief Medical Officer, a drawback of the duty paid on such goods shall be allowed.

Drawback  
on goods  
used in  
local  
manu-  
facture.

11.—(1) Subject to such conditions as the Commissioner may generally or in any particular case impose, where the proper officer is satisfied that materials upon which excise duty has been paid are used in, wrought into or attached to any articles manufactured or produced in the Island and that such materials form a part of the finished articles there may be allowed on the shipment as stores of such articles or, subject to regulation 4A, on the exportation thereof, a drawback either of the excise duty paid on such materials, or at a rate or scale approved by the Commissioner.

(2) Subject to such conditions as the Commissioner may generally or in any particular case impose, the drawback of duty allowed by paragraph (1) shall extend to waste where the proper officer is satisfied—

- (a) that the waste arises from the use of materials (upon which excise duty has been paid) in articles manufactured or produced in the Island or exported or shipped as stores; and
- (b) that the said materials form part of the finished articles:

Provided that it shall have been established to the satisfaction of the Commissioner that the waste in question will not become available for consumption in the Island (whether on account of having been destroyed or lost or for any other cause).

(3) References in this regulation to materials include references to component parts.

Drawback  
on gasolene  
and lubri-  
cating oil  
used in  
commercial  
fishing.

12. Where the Fisheries Officer certifies that gasolene and lubricating oil have been sold to fishermen for use in commercial fishing, a drawback of the duty paid on such gasolene or lubricating oil shall be allowed, so, however, that the gasolene before being sold to the fishermen for such use shall have been coloured to the satisfaction of the Commissioner.

13.—(1) Subject to the provisions of this regulation and to such conditions as the Commissioner may generally or in any particular case impose, drawback may be granted on the delivery of raw materials (including component parts) which the proper officer is satisfied are purchased from local stock by a manufacturer for use in the manufacture of other goods.

Drawback on raw materials.

(2) Paragraph (1) shall not apply unless—

- (a) the proper officer is satisfied as respects any goods—
  - (i) that the manufacturer would have been entitled to acquire those goods free of duty under any enactment; and
  - (ii) that excise duty was paid on those goods not more than three months before the date of acquisition of the goods by the manufacturer;
- (b) application for drawback is made on the prescribed form not later than thirty days after the date of acquisition of the goods; and
- (c) the amount of drawback claimed in any instance relates to the acquisition of more than five hundred dollars worth of goods taken from a single consignment of such goods.

(3) If any goods in respect of which a drawback is granted in accordance with this regulation are used otherwise than for the sole purpose of manufacturing other goods, then, unless prior to such use as aforesaid the amount of drawback thereon has been refunded to the Commissioner of Inland Revenue with his consent, the goods shall be forfeited and the manufacturer and any person who shall be knowingly concerned in the use of the goods otherwise than for such purpose aforesaid, shall incur a penalty of one thousand dollars or treble the value of the goods, at the election of the Commissioner of Customs and Excise.

14. Before any excisable goods are delivered from a warehouse for exportation or shipment as stores the owner shall, if the Commissioner so requires, enter into a bond in such amount and on such conditions and with such sureties as the Commissioner may require.

Exporter to enter into bond.

15. All the expenses consequent upon any application for drawback shall be borne by the person making such application.

Expenses of application.

*Manufacture of Excisable Goods*

Application  
for licence to  
manufacture.

16.—(1) Every application for a licence to manufacture excisable goods shall be in the form prescribed as Form E2 by the Commissioner and shall be accompanied by a plan and a description of the premises and plant which are used:

Provided that where the application is for the renewal of a licence and there has been no alteration in the premises or plant, the plan and description need not be submitted.

(2) Each such application, accompanied by the appropriate fee, shall be delivered to the proper officer at least twenty-one days before the commencement of the licence. If such application is refused by the Commissioner the fees paid in respect of the licence applied for shall be refunded.

Form of  
licence.

17. On the grant of any licence for the manufacture of excisable goods the Commissioner shall issue to the applicant a licence in the form prescribed as Form E3 by the Commissioner.

Alteration to  
factory.

18. A licensee shall not make any alteration or addition to a licensed factory without first obtaining the written permission of the Commissioner.

Application for  
transfer of  
licence.

19. Application for the transfer of any licence shall be made to the Commissioner in the form prescribed as Form E4 by the Commissioner.

Application  
and licence  
to possess a  
still.

20. Every application for a licence to possess a still shall be in the form prescribed as Form E5 by the Commissioner. A licence to possess a still shall be in the form prescribed as Form E6 by the Commissioner.

*Registered Stores*

Approval of  
registered  
stores.

21. The description of any premises which it is intended to use as a registered store attached to each distillery shall be furnished by the person applying for a licence to distil spirits and shall be approved by the Commissioner.

Insecure  
registered  
stores.

22. Where in the opinion of the Commissioner any registered store becomes insecure he may give notice in writing to the owner thereof specifying the nature of the insecurity, and if, after the expiration of one month from the date of such notice, such store has not been made secure to the satisfaction of the Commissioner, the approval of such store by the Commissioner shall be deemed to have been withdrawn and no spirits may be placed therein.

Registered  
store to  
have a board  
describing the  
premises.

23. The licensee of every distillery shall cause a board with the words "REGISTERED STORE" painted in oil colours in letters not

less than 20 cm in size to be affixed on the outside over the main entrance of every registered store, and if more than one store is approved for any one distillery, each shall be numbered progressively, beginning with No. 1.

24. A registered store shall be used for the temporary storage of spirits, distilled in the distillery to which it is attached, upon which duty has not been paid, and for no other purpose.

Purpose of registered store.

25. All spirits stored in a registered store shall be arranged and stored in such a manner as to afford easy access to every container of spirits.

Manner of storage.

26.—(1) All butts shall be legibly marked with distinctive numbers or letters and their capacity in litres.

Butts.

(2) The discharge cock of every such butt shall be kept securely locked except when spirits are being drawn off under the supervision of the distiller.

27. The application for the transfer of spirits in a registered store from butts to containers for removal shall be in the form prescribed as Form E7 by the Commissioner.

Transfer from butts to containers.

28.—(1) The Commissioner may grant to a licensee a general permission to reduce the strength of spirits by the addition of water without the supervision of an officer. Where such general permission has been granted the operation may be commenced as soon as the original of a notice in duplicate containing the particulars of such operation has been forwarded to the proper officer.

Reducing.

(2) Every licensee, not having the general permission referred to in paragraph (1) who desires to reduce the strength of spirits by the addition of water in a registered store, shall prior to such operation make application in duplicate in the form prescribed as Form E8 by the Commissioner, and shall forward the original to the proper officer at least twenty-four hours prior to the time before which he desires to commence such operation. On the granting of the application the proper officer may require that the operation take place in the presence of an officer.

(3) The duplicate of such application or notice shall be kept at the registered store and shall be open to inspection by an officer.



High wines,  
low wines  
and lees.

**29.** Spirits commonly known as high wines, low wines and lees, shall be kept in a distillery in suitable closed vessels approved by the Commissioner and locked or otherwise secured to the satisfaction of the proper officer. At the close of crop an account shall be taken of such high wines, low wines and lees, and they shall be removed to an excise warehouse:

Provided that the Commissioner may permit them to be stored in a registered store if each container is made secure and is so arranged that easy access is afforded to it.

Denaturing.

**30.** No spirits shall be denatured save under the supervision of an officer and with denaturants supplied by the Government. The cost of such denaturants shall be borne by the owner of the spirits.

How strength  
of spirits ascer-  
tained and  
expressed.

**31.** The strength of spirits shall be ascertained by the instrument known as O.I.M.L. class II density reading glass hydrometer. On all documents the strength of spirits shall be expressed in a percentage of alcohol by volume.

Removal for  
the purposes  
of remanu-  
facture.

**32.** Every application for the removal of goods from a registered store or warehouse for remanufacture shall be made to the Commissioner in the form prescribed as Form E9 by the Commissioner. If such application is granted such goods shall be conveyed by the applicant to the factory and shall be accounted for to the satisfaction of the Commissioner. The duty on the goods not so accounted for shall be forthwith paid. The Commissioner may require that an officer shall be present at such removal, in which case the expenses incurred shall be borne by the applicant.

Removal of  
spirits to  
warehouse.

**33.** Where spirits are removed from a registered store to a warehouse—

- (a) all markings required to be on any container in a registered store shall be on the outside of one of the heads;
- (b) the containers shall be numbered and filled consecutively, commencing from number one for each crop;
- (c) all containers shall be gauged and the quantity and strength of the spirits therein contained clearly marked thereon;
- (d) every container in a registered store prior to its delivery for removal shall be filled to within 5 litres or less of its capacity:

Provided that a container which has in it the balance of any crop need not be so filled.

34. Application for the removal of spirits from a registered store for the sole use of the licensee shall be in the form prescribed as Form E10 by the Commissioner, and shall be accompanied by the duty in respect thereof. No such spirits shall be removed until an account of them has been taken by the proper officer and a permit issued in the form prescribed as Form E11 by the Commissioner. Such permit shall accompany the spirits on delivery from the distillery. The expenses incurred in the attendance of such officer shall be borne by the applicant.

Removal of spirits for use of licensee.

#### *Spiruous Compounds*

35.—(1) Every application for the manufacture of spirituous compounds shall be in the form prescribed as Form E12 by the Commissioner.

Application for spirit compound licence.

(2) On the grant of any licence for the manufacture of spirituous compounds the Commissioner shall issue to the applicant a licence in the form prescribed as Form E13 by the Commissioner.

36. The statement on every container as to the strength of any spirituous compound therein contained, as required by section 47 of the Act, shall be deemed to be in accordance with the Act if the strength of such spirituous compound does not exceed 2.9 per cent alcohol by volume either above or below the strength shown on the label.

Statement of proof spirit on containers of spirituous compounds.

#### *Warehouses*

37.—(1) Every application for a building to be appointed a private excise warehouse or a private export warehouse shall be in such form as the Commissioner may direct. In respect of each such appointment there shall be paid an annual fee of one hundred and twenty dollars in respect of every such building in the urban and suburban boundaries of the Corporate Area of the parishes of Kingston and St. Andrew, and fifty dollars in respect of every such building in any other place. The fee prescribed under this regulation may be reduced or remitted in any special circumstances by the Minister.

Application and fee for appointment of private warehouses.

(2) Each such appointment shall expire on the 31st day of March next after the date on which it was made.

38. The occupier of each private excise or export warehouse shall enter into a joint and several bond with two approved sureties for such amount and on such conditions as may be determined by the Commissioner.

Occupier of warehouses to enter into bond.

Warehouse to have a board describing the premises.

39. Every occupier of a private excise or export warehouse shall cause a board with the words "PRIVATE EXCISE WAREHOUSE" or "PRIVATE EXPORT WAREHOUSE", as the case may be, painted in oil colours in letters not less than 20 cm in size to be affixed on the outside over the main entrance of each such warehouse.

Hours on which warehouses open for business.

40. Excise warehouses shall be open for business transactions with the public from 8.00 a.m. to 12 noon and from 1.00 p.m. to 5.00 p.m. on all days except Fridays, Saturdays, Sundays or public holidays, and from 8.00 a.m. to 12 noon and from 1.00 p.m. to 4.00 p.m. on Fridays.

Manner in which warehouses to be secured.

41.—(1) The warehouse keeper shall, unless the Commissioner on written application otherwise allows, cause all private excise and export warehouses to be secured to the satisfaction of the Commissioner during such time as they are not open for the transaction of business by the public. The warehouse keeper shall immediately on closing such warehouse deposit his keys thereof in such locker as the Commissioner may specify for their security, the key of the locker in which they are deposited being detained in the possession of the warehouse keeper. In addition to such warehouses being so secured the Commissioner may place such locks thereon as he may consider necessary.

(2) The warehouse keeper shall also supply the Commissioner with duplicate keys of each lock and place them in a sealed glass-covered receptacle which may be opened by the Commissioner in any emergency.

Insecure warehouses.

42. Where, in the opinion of the Commissioner, any private excise or export warehouse becomes insecure, he may give notice in writing to the warehouse keeper specifying the nature of the insecurity, and if, after the expiration of one month from the date of such notice, the warehouse has not been made secure to the satisfaction of the Commissioner the appointment of such warehouse by the Commissioner shall be deemed to have been cancelled, and on excisable goods may be placed therein.

Form of acknowledgment.

43. The acknowledgment required under subsection (2) of section 39 of the Act in respect of spirits received in a warehouse shall be in the form prescribed as Form E14 by the Commissioner.

**44.—**(1) All vats erected in a warehouse for the storage of excisable goods shall be of a type approved by the Commissioner, and shall be provided with a glass outside gauge showing the quantity of excisable goods contained in the vat. **Vats.**

(2) All vats shall be legibly marked with distinctive numbers or letters and their capacity in litres.

(3) The discharge cock of every such vat shall be kept securely locked except when spirits are being drawn off under the supervision of an officer.

**45.** Where excisable goods deposited in a warehouse are sold or transferred, the owner of such goods and the person to whom they are sold or transferred shall each complete and sign a transfer in the form prescribed as Form E15 by the Commissioner. **Sale, etc., of warehoused excisable goods**

**46.** Where an excise warehouse has become so full that no more excisable goods can be conveniently stored therein, the proper officer shall cause a notice to that effect to be affixed to the main door of the warehouse and thereupon such warehouse shall be closed for the reception of excisable goods until such notice is withdrawn. **Full warehouse to be closed to reception of goods.**

### *Operations in Warehouses*

**47.—**(1) Every application to repack warehoused goods shall be made to the proper officer in duplicate in such form and containing such particulars as the Commissioner may direct. **Repacking.**

(2) The Commissioner may refuse to grant any such application, or may permit it subject to such conditions as he may specify.

(3) Upon the receipt of such permit the officer in charge or the warehouse keeper shall make arrangements for the supervision of the repacking.

(4) Where warehoused goods are being repacked the owner of such goods shall observe all the requirements of the proper officer in regard to the opening, removing, marking, stocking, sorting, weighing, measuring and closing, of the packages in which the goods are to be repacked and as to the disposal and clearance, on payment of duty, of any part of such goods.

(5) No warehoused goods shall be repacked save in accordance with the permit granted under this regulation.

**Racking.**

**48.**—(1) Every application to rack bonded spirits into smaller packages shall be made to the proper officer in writing.

(2) The Commissioner may refuse to grant any such application or may permit it subject to such conditions as he may specify.

(3) All fees and charges due shall be paid prior to such racking.

(4) The containers into which the spirit is to be racked shall be provided by the applicant and, save where they are of glass or stone, shall have a minimum capacity of 90 litres for home consumption, or 23 litres for exportation, and shall be filled up to within 5 litres, or fractional part of 5 litres, of their capacity, and shall show the mark and number of the original cask or container.

(5) No bonded spirits shall be racked save in accordance with the permit granted under this regulation.

**Refilling.**

**49.**—(1) Application to refill ullaged casks with spirits bonded in a warehouse shall be made to the proper officer in writing.

(2) The Commissioner may refuse to grant any such application or may permit it subject to such conditions as he may specify.

(3) All warehouse fees due shall be paid prior to such refilling.

(4) No bonded spirits shall be refilled save in accordance with the permit granted under this regulation.

(5) Notwithstanding the provisions of paragraphs (1), (2), (3) and (4) the owner or the agent of the spirits which have been in bond for a period of three years or more and which have not been refilled during such period shall refill any such cask within two months after being required by the Commissioner so to do:

Provided that the provisions of this paragraph shall not apply to any person having in bond not more than ten packages of spirits of the same mark and crop year.

**50.**—(1) The bottles used for bottling excisable goods may be of any size: Bottling.

Provided that all bottles placed in any one case, carton or other package shall be of uniform size and shall be uniformly filled.

(2) The owner shall cause all cases, cartons or other packages to be securely fastened and marked with his mark and an indication of the contents immediately after packing.

(3) No case, carton or package shall contain less than 4 litres.

(4) On the completion of any bottling operation any spirits remaining as a residue in any cask or puncheon shall be disposed of in such manner as the proper officer may direct.

(5) Where the residue of spirits is cleared for Island consumption it may be racked from the lees and sediment which shall be destroyed under the directions, and in the presence, of the proper officer.

(6) Where spirits are permitted to be bottled in any warehouse the strength of the spirits as ascertained at the time of bottling shall be the strength at which the duty is calculated on removal.

**51.** Where any operation in connection with reducing, blending or manufacturing spirituous compounds is executed in a warehouse—

Conditions to be observed in warehouses on reducing, etc.

- (a) such operation shall be conducted in a portion of a warehouse specially set apart for the purpose and approved by the Commissioner;
- (b) where such operation is permitted in an excise warehouse the manufacturer shall provide all necessary utensils;
- (c) notice of intention in the form prescribed as Form E16 by the Commissioner to conduct any such operation shall be given to the proper officer twenty-four hours beforehand;
- (d) any such operation once commenced shall be continued and completed without delay;
- (e) no spirits, other than spirits for exportation, shall, unless otherwise permitted by the Commissioner, be reduced in any warehouse to a strength of less than 42.9 per cent alcohol by volume;

- (f) where blended spirits are filled into a cask to be re-warehoused, such cask shall be legibly marked with the word "Blended", an identification number, and the mark of the owner.

Empty casks  
used in  
operations.

52. Puncheons and casks which have been emptied of spirits in racking, vating or blending operations may not be delivered from a warehouse until forty-eight hours have elapsed from the time such puncheons and casks were emptied save where the proper officer grants permission to that effect after they have been effectively washed out.

Samples.

53. When spirits are in containers or vats in bonded warehouses—

- (a) two samples, not exceeding 0.3 litres each, may be taken free of duty from each puncheon of spirits not being blended spirits;
- (b) two samples, not exceeding 0.3 litres each, may be taken free of duty from each vat where the spirits are vatted or blended. If such spirits are drawn off and rebonded, no further samples may be allowed free of duty;
- (c) where free samples have been taken, duty shall be paid on any further sample required, unless such spirits are removed to another port;
- (d) where spirits have been bottled in a warehouse, the proper officer may permit the owner to take, on payment of duty thereon, samples to the extent of three bottles from each lot so bottled;
- (e) where free samples are required, a written application shall be made to the proper officer and shall be accompanied by suitable bottles with blank labels affixed. On the granting and delivery of such samples the proper officer shall note on the labels the particulars of the samples granted, and place his initials thereon.

#### Removal

Application  
and permit to  
move ware-  
housed goods  
for Island use.

54.—(1) Every application for permission to move excisable goods from a warehouse for use within the Island shall be in the form prescribed as Form E17 by the Commissioner.

(2) The permit for the removal of excisable goods from an excise warehouse or private excise warehouse shall be in the form prescribed as Form E11 by the Commissioner.

**55.—(1)** Every application for permission to move excisable goods from one warehouse to another for re-warehousing shall be made in triplicate to the proper officer in the form prescribed as Form E17 by the Commissioner.

Application to move in order to re-warehouse.

(2) No excisable goods shall be moved from one warehouse to another for re-warehousing until the owner of such goods has entered into a bond in such amount and on such conditions and with such sureties as the Commissioner may direct.

**56.—(1)** Excisable goods being moved to a warehouse shall be taken from the factory, registered store, or other warehouse, without delay by the most direct route, or otherwise as the proper officer directs, to the warehouse to which they are consigned, and there delivered into the custody of the officer in charge, or to the warehouse keeper.

Manner of removal.

(2) Excisable goods so removed shall be conveyed in such vehicles or by such means only as may be permitted by the proper officer.

**57.** Bottled spirits in cases may not be removed for Island consumption from any warehouse in quantities less than five cases, or, if in packages other than cases, in quantities less than 90 litres, except as the proper officer may otherwise permit.

Minimum quantity to be removed for Island consumption.

#### *Warehouse Fees*

**58.** Where a whole-time officer is appointed as the officer in charge of one or more private excise or export warehouses, the occupier shall pay to the Commissioner of Inland Revenue a sum not less than the salaries of the officers so employed as shall be determined by the Commissioner of General Consumption Tax and Excise.

Payment of whole-time officer in charge.

**59.** Where a private excise or export warehouse is not required to be opened daily, the Commissioner may, in his discretion, arrange for the supervision of any such warehouses by officers appointed by him for the purpose in respect of each of whom the warehouse keeper shall pay a sum of seventy-five cents per hour or fractional part thereof, subject to a minimum charge of two dollars per official day in respect of each officer. If permitted to work out of official hours, overtime in addition to the above charges shall be paid.

Payment of part-time officer in charge.

**60.—(1)** The following fees shall be payable in respect of spirits warehoused in an excise warehouse—



(a) On entry—	<b>₹ c</b>
(i) on every puncheon or other container of a capacity of 71 gallons or more than 71 gallons ... ..	18.00
(ii) on every hogshead or other container of a capacity of 43 gallons and under 71 gallons ... ..	13.80
(iii) on every barrel or other container of a capacity of 34 gallons and under 43 gallons ... ..	9.00
(iv) on every quarter-cask or other container of a capacity of 20 gallons and under 34 gallons ... ..	7.92
(v) on every octave or other container of a capacity of 10 gallons and under 20 gallons ... ..	6.72
(vi) on every keg or other container of a capacity of 5 gallons and under 10 gallons ... ..	6.00
(vii) on every case or other container containing spirits put up in bottles or other vessels of glass or earthenware, per gallon or fractional part of a gallon	60 :

Provided that where spirits are vatted within one month of entry of the container, such fees will not be charged:

Provided further that this exemption shall only apply in respect of such number of containers as are required to fill any one vat in a period of twelve months, and accordingly if any one vat is required to receive in a period of twelve months more than a full charge such entry fee shall be paid in respect of such additional containers vatted.

(b) On remaining in bond beyond a period of twelve months, for each month or fractional part of a month—

(i) on every puncheon or other container of a capacity of 71 gallons or more than 71 gallons ... ..	<b>₹ c</b>
	1.50

(ii) on every hogshead or other container of a capacity of 43 gallons and under 71 gallons ... ..	\$ c	1.15
(iii) on every barrel or other container of a capacity of 34 gallons and under 43 gallons ... ..		75
(iv) on every quarter-cask or other container of a capacity of 20 gallons and under 34 gallons ... ..		66
(v) on every octave or other container of a capacity of 10 gallons and under 20 gallons ... ..		56
(vi) on every keg or other container of a capacity of 5 gallons and under 10 gallons ... ..		50
(vii) on every case or other container containing spirits put up in bottles or other vessels of glass or earthenware, per gallon or fractional part of a gallon ...		05 :

Provided that for the purposes of determining the aforesaid period of twelve months, any spirits which have been warehoused on any day in any month other than the first day of such month shall be deemed to have been warehoused on the first day of such month.

- (c) Casks removed from one warehouse to another within twelve months of original entry shall not be liable to another entry fee but shall pay a re-entry charge of \$3.00 per package, irrespective of size. On the expiration of twelve months from the date of original entry of such casks, the monthly rates as laid down in sub-paragraph (b) of this regulation shall be paid, provided that where a cask is removed from a warehouse in Kingston to another in Kingston such removal shall not be deemed to be a removal within the meaning of this sub-paragraph.

(2) Fees in respect of spirits remaining warehoused, except fees for spirits stored in vats, may be payable quarterly or at the time of removal or re-warehousing.

(3) The Commissioner may, in his discretion, permit vats to be erected in an excise warehouse, or he may rent space in such a warehouse for other purposes. There shall be paid annually in respect of vats erected in an excise warehouse a charge of thirteen cents per gallon based on the full capacity of the vat. In respect of space rented for other purposes there shall be an annual charge of \$3.75 per square foot so rented.

(4) Where spirits warehoused in containers are required to be vatted there shall be paid a charge of \$1.00 in respect of each package operated:

Provided that in such case the gauging fees specified in paragraph (7) shall not be charged.

(5) When spirits warehoused in a vat are filled into containers for re-warehousing there shall be paid on such containers the fees as specified in sub-paragraph (b) of paragraph (1).

(6) Where a container is racked into smaller containers and re-warehoused, the warehouse fees shall be collected on the original container for twelve months, or to the date of racking, whichever is the later and after racking the fees on such racked containers shall be as specified in sub-paragraph (b) of paragraph (1).

(7) Except on entry or final removal there shall be paid seventy-five cents for every container required to be gauged by the owner:

Provided that where spirits are sold in bond and required to be gauged on transfer half this fee shall be charged.

(8) Where spirits are drawn off from a vat for removal from the warehouse, no fees shall be charged, if the removal takes place within six days after the spirits are drawn off. If removed after this period, the fees specified in sub-paragraph (b) of paragraph (1) shall apply.

#### *Consignment Notes and Account Books*

Consignment  
notes.

61. The Commissioner shall cause the consignment notes, referred to in section 96 of the Act, to be prepared in triplicate in the form prescribed as Form E18 by the Commissioner. Such forms shall be numbered consecutively, commencing with number one, and bound in books which shall be distributed to an owner or manufacturer on requisition. The owner or manufacturer shall give receipt in writing specifying the first and last numbers contained in such book received by him and shall be responsible for the proper accounting of such books to the satisfaction of the Commissioner.

**62.** Save in respect of the consignment note required by section 96 of the Act the manufacturer or warehouse keeper shall provide all printed books and forms, apparatus and utensils required and all the labour necessary for the execution of all operations in a registered store or warehouse, as the case may be.

Books, etc., to be provided by manufacturer, etc.

**63.** Every manufacturer of spirits shall keep a Wash Book in the form prescribed by the Commissioner as Form E19, a Butt and Reducing and Filling Account Book in the form so prescribed as Form E20, a Containers Account Book in the form prescribed as Form E22 and a Registered Store Account Book in the form so prescribed as Form E23.

Books to be kept by manufacturer of spirits.

**64.** Every manufacturer of excisable goods other than spirits and sugar shall keep a Materials Book and a Receipt and Disposal Book in the forms prescribed as Form E24 and E25, respectively, by the Commissioner.

Books to be kept by manufacturer of goods other than spirits.

**65.** The form of account required to be delivered to the Commissioner under section 98 of the Act shall be—

Manufacturers returns.

(a) in the case of excisable goods other than spirits and sugar in the form prescribed as Form E26 by the Commissioner and shall be rendered monthly, or within ten days thereafter; and

(b) in the case of spirits in the form prescribed as Form E27 by the Commissioner and shall be rendered quarterly on the thirtieth day of June, thirtieth day of September, thirty-first day of December, and the thirty-first day of March, or within ten days thereafter respectively; and

(c) in the case of sugar in the form prescribed as Form E27A by the Commissioner and shall be rendered monthly on the last day of each month or within ten days thereafter.

**66.** Every manufacturer of spirituous compounds shall keep a book of accounts in the form prescribed as Form E28 by the Commissioner.

Spirit compound accounts.

**67.** Every warehouse keeper shall keep, and produce to any officer on demand, a daily account book of the goods received into and delivered from the warehouse. Such account book shall be in the form prescribed as Form E29 by the Commissioner and shall be kept in respect of each description of excisable goods.

Daily account of warehoused goods received, etc.

Accounts of distributor, wholesaler, etc.

**68.** Every distributor, wholesaler, or retailer, of excisable goods shall keep an Account Book in the form prescribed as Form E30 by the Commissioner.

### *Public Auctions*

Appointment of auctioneer.

**69.** The Commissioner may appoint an officer to offer for sale at public auction any goods to be sold under the Act. Where such goods are sold by a licensed auctioneer, the auctioneer shall enter into a bond in a sum sufficient to cover the value of the goods to be sold.

Conditions of sale.

**70.** Before any sale commences the auctioneer shall announce as a condition of such sale that the bids taken will be exclusive of duty payable thereon, and any rent and charges due to the Government, and that any goods sold are to be removed within fourteen days from the date of the sale. As each lot is put up for sale he shall announce the amount of rent and charges due and the amount of duty payable and the purchaser shall pay to the auctioneer the amount of the accepted bid and thereafter pay the rent and charges due.

Certificate of auctioneer.

**71.** On the conclusion of the sale and before leaving the place where the sale takes place the auctioneer shall give a certificate of correctness in the auction sale book of the particulars of the sale recorded therein or, in the case of dispute, shall forthwith record full particulars of the matters in dispute in the auction sale book.

Delivery of goods.

**72.** When the auctioneer receives the amount of the purchase price he shall sign an order to the officer in charge to deliver the goods. The purchaser of the goods shall present the order to the officer in charge of the warehouse and pay to the proper officer, who shall give a receipt for such payment, the amount of the duty, rent and charges due. On production of such receipt and on surrender of the delivery order and on giving a receipt in the auction sale book for the goods, the purchaser may take delivery of the goods from the warehouse.

Auctioneer to account and to retain commission.

**73.** The licensed auctioneer shall deliver to the proper officer a full account of the amount received by him for the goods after deduction of all expenses of the sale approved by the Commissioner, and he shall be entitled to a commission of 5 per cent on the proceeds of such sale.

Person entitled to balance to apply for it.

**74.** Any person entitled to receive any balance of the proceeds of a

sale by auction shall make application to the Commissioner therefor in writing and shall produce therewith proof to the satisfaction of the Commissioner of his title to such balance.

*Overtime Work*

75.—(1) The workings days of officers shall be all days except rest days and public holidays.

Working days and hours of officers

(2) The working hours of officer for attendance on the public shall be as follows—

Purpose	Working hours
(a) At excise warehouses	As laid down in regulation 40.
(b) All other business	From 8.00 a.m. to 5.00 p.m. on Mondays to Thursdays and from 8.00 a.m. to 4.00 p.m. on Fridays.

76. Application for the services of an officer outside the working days and hours prescribed in regulation 75 shall be made in writing to the proper officer and shall furnish—

Application for overtime services of officer

- (a) particulars of the nature of the work to be done;
- (b) the time at which such work is to commence and finish; and
- (c) a guarantee to pay all expenses incurred.

77. Where application for the services of an officer is made to the proper officer before or after official hours on working days or on rest days or public holidays the officer to whom application is made may charge a fee of one dollar and five cents.

Fee to be charged by officer to whom application made

78.—(1) Fees according to the following scales shall be paid by persons requiring the services of officers on days or at times other than those prescribing as working days or working hours in regulation 75:

Overtime fee.

Provided that after the first hour periods of less than twenty minute shall regarded.

## SCALE

Normal rates of pay	Fees payable pursuant to this paragraph	
	Rate per hour or part thereof	
	Rest days and public holidays	Other days
Normal hourly rate—	Twice the normal hourly rate.	One and one-half times the normal hourly rate.
(a) in relation to officers paid an annual salary shall be determined by dividing the officer's annual rate of salary by 2,216;		
(b) in relation to officers paid a weekly salary shall be determined by dividing the officer's weekly rate of salary by 40,		
and shall be calculated to the nearest 0.8334 cents.		

(2) On public holidays if an attendance does not exceed two hours a further charge for two hours shall be made as a disturbance payment, and if the attendance exceeds two hours but does not exceed three hours the disturbance payment shall be a further charge for one hour.

(3) If an attendance of an officer is first required at a time subsequent to the beginning of an hour fees for an hour shall be charged for a full hour.

Fees payable for supervisory visits

**79.** Any person requiring the services of an officer on days or at times other than those prescribed as working days or working hours in regulation 75 shall pay, in addition to the fees for the services of such officer, fees at the rates prescribed in regulation 78 for such supervisory visits by other officers and for such periods as the Collector-General may deem necessary.

Appointment of overtime charges

**80.** When two or more persons require overtime services to be performed and, in the opinion of the proper officer, it is convenient to arrange for the same officers to perform all such services the charges shall be

divided between the persons requiring the services in such proportion as the proper officer may deem equitable.

**81.** When an officer has been detailed for duty outside official hours and subsequently it is found that his services are not required at the time stated in the application the person who asked for his services shall pay for one hour's attendance unless the request was for attendance on a rest day or public holiday when he shall be required to pay for two hours attendance.

Payment when services of officer no longer required.

**82.** An officer duly appointed to act in a capacity senior to that of his substantive grade shall be entitled to fees at the rate applicable to that of the grade in which he is acting.

Officers acting in higher capacity

**83.** A person requiring the services of an officer away from his head station shall provide transport for the officer or, with the prior approval of the Commissioner, bear the cost of transportation of the officer at such rate as the Commissioner may generally or in any particular circumstances decide.

Transportation of officer where services required away from head station.

**84.** Any person requiring the services of an officer within the limits of the head station at Kingston during the period 10.00 p.m. to 6.00 a.m. inclusive shall, in addition to the fees prescribed in regulation 78 pay a further fee at the following rates—

Additional fees payable for services in Kingston between 10 p.m. and 6 a.m.

- (a) when work begins before 10.00 p.m. but finishes before 6.00 a.m. \$1.00
- (b) when work begins at or after 10.00 p.m. but finishes before 6.00 a.m. \$2.00
- (c) when work begins at or after 10.00 p.m. but finishes at or after 6.00 a.m. \$1.00

**85.** For the purpose of regulations 83 and 84 the expression "head station" in relation to Kingston shall be deemed to be that area bounded on the east by Breezy Castle, on the west by the western fence of the Government Rum Stores, on the north by North Street and on the south by the sea.

Definition.



THE EXCISE DUTY ACT

PRESCRIBED FORMS  
(under section 80)

(Prescribed by the Collector-General on the 2nd day of February, 1942)

G.S. dated  
6.2. 42  
Amd:  
L.N. 64/51  
335/71  
Schedule.

It is hereby ordered and directed that the forms set out in the Schedule shall be and are hereby prescribed for the purposes of the Act.

SCHEDULE

FORM E1

(Regulation 4)

*Shipping Bill and Debenture for goods shipped on Excise Drawback*

EXPORT ENTRY. (FOR DRAWBACK)

PORT OF KINGSTON

.....19.....

Wharf	Ship's name	Nation	Master's name	Date of report	Port to whence exported
				.....19.....	
Marks	Nos.	Packages and Contents		Value	Duty
		Total Value of this Entry			

Total amount of duty payable on this Entry \$.....Consignee.

Dated this.....day of.....19..... Per.....

## PRESCRIBED FORMS

SCHEDULE, *contd.*  
FORM E1, *contd.*

Examined..... No..... Collector.

Collector of Customs,

We hereby give notice that it is our intention to export the within mentioned goods on the SS.....for.....on which we claim drawback of excise duty and ask that an officer be detailed to examine same at.....wharf.

(Signature)

I.....do hereby declare that the goods specified herein have been manufactured in Jamaica under the Excise Duty Acts, and that the excise duty has been paid.

Exporter or Owner

Declared before me this..... day of....., 19.....

J.P.

I hereby declare that the abovementioned goods packed in..... cases

pkgs.

were examined by me and quantities as shown above and upon which drawback of duty is claimed were found to agree with the quantities on which excise duty was paid, and that they have been placed in a special store for shipment on SS.....

Examining Officer

I hereby certify that the following goods were re-examined by me and found to be in agreement with the foregoing.

Examining Officer

I hereby certify that the foregoing goods have been shipped on the SS..... cleared.....

Clearing Officer

I hereby declare that.....packages mentioned herein have been received on board.

\*Purser (or other officer responsible for receipt of ships' stores).

Master or Mate.

\*To be completed only in case of ships' stores.

I hereby declare that the aforementioned goods have been actually exported, that they have not been relanded and are not intended to be relanded in any part of Jamaica, and that at the time of the entry and shipment of the said goods, I was and continue to be entitled to the drawback of duty thereon.

Exporter

Declared to before me this.....day of.....19.....

J.P.

Certified that the duty payable on this claim amounts to.....dollars  
.....cents.

Collector of Customs

Received this.....day of.....19..... the sum  
of.....dollars.....cents.

Exporter

SCHEDULE, contd.

FORM E2

(Regulation 16)

PARISH OF.....

*Form of Application for Licence to Manufacture Excisable Goods*

Name of applicant:

Address:

Situation of factory:

Acreage of curtilage:

State if licensed under any other enactment, if so licence must be attached:

State if previously licensed under this Act:

Type of machinery:

Whether worked by hand or power:

I/We,.....of.....in the parish of.....

.....do hereby apply for a licence to manufacture.....

at the premises above described for the year ending 31st March.....

Plans of the buildings are attached hereto.

Date of application.....

.....  
Signature of applicant

In case of the manufacture of Spirits the description of the registered store must be attached.

FORM E3

(Regulation 17)

PARISH OF.....

*Form of Licence to manufacture Excisable Goods*

These are to certify that.....of.....in the parish

of.....is hereby licensed to manufacture.....

at.....in the parish of.....

.....from the.....day of.....19.....

to the 31st day of March, 19..... for which the licence fee of.....dollars

has been paid by Receipt Number.....dated the.....day of

.....19.....

Dated this.....day of.....19.....

Commissioner of  
Customs and Excise

TERMS OF LICENCE

This licence is granted subject to—

(1) Section 19 (2) of the Act: The duty on the goods manufactured shall be paid within ten days of the last day of each calendar month.

or

(2) Section 29 (1) of the Act: The goods manufactured shall be deposited

## PRESCRIBED FORMS

SCHEDULE, *contd.*FORM E3, *contd.*

daily in an excise warehouse, private excise warehouse or export warehouse.

or

- (3) Section 29 (2) of the Act: All spirits manufactured shall immediately upon distillation be deposited in a registered store.

FORM E4 (Regulation 19)

PARISH OF.....

*Form of Application for Transfer of Licence to Manufacture Excisable Goods*

I.....do hereby make application for the transfer of Licence No.....granted to me for the manufacture of..... from.....to.....

Name of applicant.....

To be completed in case of transfer from person to person.  
I accept the above transfer and I agree to the conditions and terms set forth in such licence.

Name of transferee.....

FORM E5 (Regulation 20)

PARISH OF.....

*Form of Application to possess or use a Still*

Name of applicant:

Address:

Number of stills:

Capacity of each still:

Purpose for which used:

Date of application

Signature of applicant

FORM E6 (Regulation 20)

PARISH OF.....

*Form of Licence for the Possession or use of a Still*

This is to certify that.....of.....  
in the parish of.....has registered a still of.....  
capacity with the Commissioner of Customs and Excise and is hereby licensed  
for the manufacture of.....from the.....day of  
.....to the 31st day of.....19.....  
*Vide receipt*.....dated the.....day of.....19.....

Dated this.....day of.....19.....

Proper Officer

SCHEDULE, contd.

FORM E7

(Regulation 27)

PARISH OF.....

*Form of Application to Transfer Spirits from Butts to containers for Removal*

I,....., manufacturer of spirits at.....in the parish of.....do hereby make application to transfer into containers for removal the undermentioned:

Number of gallons of spirits to be transferred:

Number of containers to be filled:

Time of operation:

Date of operation:

Dated this.....day of.....19.....

Manufacturer

FORM E8

(Regulation 28)

PARISH OF.....

I,....., manufacturer of spirits do hereby make application to reduce spirits in the registered store at..... by the addition of water.

Date of operation	Time	Number of butt	Number of gallons spirit in butt	Strength	Proof gallons	Strength to which spirits are to be reduced	Number of gallons of water to be used

Dated this.....day of.....19.....

Manufacturer

## PRESCRIBED FORMS

SCHEDULE, *contd.*

FORM E9

(Regulation 32)

PARISH OF.....

*Application for Removal of Excisable Goods from Registered Store or  
Warehouse for re-manufacture*

Date

Required to move the undermentioned excisable goods deposited in  
registered store

\_\_\_\_\_ at \_\_\_\_\_ for re-manufacture.  
warehouse

Date when deposited	Marks	Numbers	Containers	Factory	Description of excisable goods

To the Proper Officer at

Owner or Manager

To the Officer at

Please examine the aforementioned Excisable Goods.

Proper Officer

Officer at

I certify the following to be correct.

Excisable Goods other than Spirits				Spirits				Fees and Charges	
Marks	Numbers	Containers	Quantity and description	Contents when warehoused	Loss	Present Content		Warehouse fees	Other charges
						Gallons	Strength		

SCHEDULE, *contd.*

FORM E10

(Regulation 34)

PARISH OF.....

*Application for Removal of Spirits from a Registered Store for use of Licensee*

Date

Required to move the undermentioned spirits deposited in the registered store at.....for the sole use of the licensee.

Date when deposited	Marks	Numbers	Containers	Factory	Description of spirits

To the Proper Officer at

Licensee

To the Officer at

Please examine the aforementioned spirits.

Proper Officer

Officer at

I certify the following to be correct.

Contents when deposited	Loss	Present Content		Duty
		Gallons	Strength	

**PRESCRIBED FORMS**

**SCHEDULE, contd.**

**FORM E11**

**(Regulations 34 and 54)**

PARISH OF.....

**DELIVERY PERMIT.**

To accompany excisable goods

Permit.....

containing.....the product of.....

Factory and sold from.....upon which

.....dollars.....cents has been

paid to be delivered to.....and conveyed

to.....

Marks	Numbers	Excisable Goods other than Spirits	Spirits			Fees and Charges				Total	
			Description	Liquid Gallons	Strength	Proof Gals.	Duty		Warehouse Fees		

Dated this.....day of.....19.....

Proper Officer



SCHEDULE, *contd.*

FORM E 12

(Regulation 35)

PARISH OF.....

*Form of Application to Manufacture Spirituous Compounds*

Name of applicant:

Address:

Place of manufacture:

\*Description of premises:

Type of machinery used:

Signature of applicant

Date

\*Full description of premises, plant, utensils must be attached.

FORM E 13

(Regulation 35)

PARISH OF.....

*Form of Licence to Manufacture Spirituous Compounds*

This is to certify that.....of  
 .....in the parish of.....is hereby  
 licensed to manufacture spirituous compounds at.....in the  
 parish of.....from the.....day of.....19.....  
 to the 31st day of March 19..... for which the licence fee of.....dollars  
 has been paid by receipt number.....dated the.....day  
 of.....19.....

Dated this.....day of.....19.....

Proper Officer

FORM E 14

(Regulation 43)

PARISH OF.....

The undermentioned containers have been received in the warehouse at.....

Date of Bond	Mark and numbers of each cask	Quantity of Imperial Gallons	Proof Strength	Proof Gallons	Distillery at which made	Parish	By whom warehoused

Officer in Charge of Warehouse

## PRESCRIBED FORMS

SCHEDULE, *contd.*

FORM E 15

(Regulation 45)

PARISH OF.....

*Requisition to Transfer in Bond*

To the officer at.....

Required to transfer in bond the undermentioned excisable goods ware-  
housed at.....

Owner

Transfer accepted by me

Signature

Date when bonded:

Marks and Numbers:

Quantity:

Description:

To the Officer in Charge,

Warehouse at.....

Transfer of the abovementioned goods has been granted.

Proper Officer

SCHEDULE, *contd.*

FORM E 16

(Regulation 51)

To the Proper Officer.

We (I) hereby give you notice that we (I) desire to (rack) blend, or use for the manufacture of spirituous compounds the undermentioned.....casks of spirits, bonded in our name into No..... Vat, on the .....next and to reduce the spirits to.....

To be filled in by the Owner				To be filled in by Officer					Remarks
Date of Bonding	Marks	Nos.	Factory	Contents when warehoused	Lost by Leakage	Present Contents	Strength	Proof Gallons	

To the Officer i/c Warehouse No. \_\_\_\_\_ at \_\_\_\_\_

Gauge and prove the abovementioned spirits, and insert the account in proper columns.

Proper Officer

To the Proper Officer,

I have gauged the abovementioned spirits, and inserted the account in proper columns.

Officer i/c Warehouse

To the Officer i/c Warehouse No. \_\_\_\_\_ at \_\_\_\_\_

The abovementioned spirits may be racked in No..... Vats.

Proper Officer

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## PRESCRIBED FORMS

SCHEDULE, *contd.*

FORM E 17

(Regulations 54 and 55)

PARISH OF.....

*Application for Removal of Excisable Goods from Warehouse*

Date

Required to remove the undermentioned excisable goods deposited in  
warehouse at.....for.....

Date when deposited	Marks	Numbers	Containers	Factory	Description of excisable goods

To the Proper Officer at

Owner or Manager

To the Officer at

Please examine the aforementioned excisable goods.

Proper Officer

Officer at

I certify the following to be correct.

Excisable Goods other than Spirits				Spirits				Fees and Charges	
Marks	Numbers	Containers	Quantity and description	Contents when Warehoused	Loss	Present Content		Warehouse fees	Other charges
						Gallons	Strength		

SCHEDULE, *contd.*

FORM E 18

(Regulation 61)

*Consignment Note to accompany Excisable Goods removed from Registered Store, Factory or Warehouse*

Date	Factory or warehouse from which removed	Marks and numbers if any of containers	Quantity	Name of person in charge of conveyance	Consignee	Where sent to	Whether to be warehoused or exported	To be filled in case of spirits			Remarks
								Number of gallons in each container	Strength	Proof gallons	

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PRESCRIBED FORMS

Certified as above, sent from  
this

day of

19

.....  
Manufacturer or Owner

N.B.—This certificate is only to be used for excisable goods removed “to be warehoused” or “to be exported”, and unless the purpose for which the excisable goods are removed is entered in the certificate the excisable goods will be liable to seizure.

Any person who alters this certificate without the written authority of the Proper Officer is liable to a penalty of \$1,000.

SCHEDULE, *contd.*  
WASH BOOK—FORM E 19

(Regulation 63)

40

Date on which Wash is set up	WASH							Date and hour of Distillation	RESULT OF DISTILLATION						DISPOSALS		
	Quantity of Wash set up		Brix Degrees		Quantity charged into Still				Gallons of Spirits Distilled	Proof Strength	Proof Gallons	High Wines	Low Wines	Percentage of Proof Spirit from Wash	Butt No. to which Spirits are transferred	High Wines	Low Wines
	No. of Vat	Quantity	Set up	Died at	No. of Vat	No. of Still	Quantity										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)

BUTT, REDUCING AND FILLING ACCOUNT BOOK FORM E 20

(Regulation 63)

Date	QUANTITY OF SPIRITS RECEIVED				QUANTITY OF SPIRITS REDUCED							DISPOSALS							BALANCE IN BUTT				
	Whence Received	Imperial Gallons	Proof Strength	Proof Gallons	Imperial Gallons	Proof Strength	Proof Gallons	Water added	Total Imperial Gallons	Proof Strength	Proof Gallons	Containers filled		Proof Strength	Proof Gallons	Loss by Leakage and Evaporation	Transfers to other Butts		Total disposal	Imperial Gallons	Proof Strength	Proof Gallons	Remarks
												From	Imperial Gallons				No. of Butt	Imperial Gallons					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)

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PRESCRIBED FORMS

SCHEDULE, *contd.*  
FORM E 22

PARISH OF .....

CONTAINERS ACCOUNT

(Regulation 63)

Receivals					Disposals						
Date	Marks and Nos.	Imperial Gallons	Proof Strength	Proof Gallons	Date	Marks and Nos.	Imperial Gallons	Proof Strength	Proof Gallons	No. of consignment Note	Destination

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PREScribed FORMS

SCHEDULE, *contd.*

FORM E 23

(Regulation 63)

PARISH OF.....

Distillery at.....

REGISTERED STORE ACCOUNT

Date	Receivals			Disposals						Balances on hand			Signature of Manufacturer
	Quantity Distilled	Water Added	Total to be accounted for	To warehouse	Duty paid at Distillery	Re-manufactured	Remitted by the Commissioner	Loss	Total disposed of	Quantity in Butts	Quantity in containers	Total	

FORM E 24

(Regulation 64)

PARISH OF.....

*Form of Account showing Materials Purchased or Received and used in a Factory*

From whom received			Description and Quantity received					If imported give Number and date of Import Warrant	Description and Quantity used					Signature
Date	Name	Address							Date					

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SCHEDULE, *contd.*

FORM E 25

(Regulation 64)

PARISH.....

Factory.....

*Account of Excisable Goods other than Spirits Manufactured*

Date	Receipts			Disposals		
	Quantity manu- factured accord- ing to weight, measure, value or number	Quantity received from another factory or warehouse according to weight, measure value or number	Total to be Accounted for according to weight, measure, value or number	Delivered for home con- sumption on which duty payable	Exported not dutiabale	Re-manufactured or used in the manu- facture of other products

*and Disposed of during the Month*

Loss by leakage, evaporation or absorption	Transferred to warehouse	Quantity on which duty remitted by Commissioner	Total accounted for	Balance on hand	Signature of manufacturer

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PRESCRIBED FORMS

SCHEDULE, *contd.*

FORM E 26

(Regulation 65)

PARISH.....

Factory at.....

*Return of Excisable Goods other than Spirits*

Materials		Receipts				
Quantity and description received into factory	Quantity and description used	Quantity manufactured according to weight, measure, value or number	Quantity received from another factory or warehouse according to weight, measure, value or number	Total to be accounted for according to weight, measure, value or number	Delivered for home consumption on which duty is payable	

*Manufactured and Disposed of during the Month ended*

Disposals					Total accounted for	Balance on hand
Exported not dutiable	Re-manufactured, or used in the manufacture of other products not dutiable	Loss by leakage, evaporation or absorption	Transferred to warehouse	Quantity on which duty remitted by Commissioner		

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SCHEDULE, *contd.*  
FORM E 27

(Regulation 65)

PARISH.....

FACTORY AT.....

*Return of Spirits Manufactured and Disposed*

Quantity of Spirits Manufactured		Quantity of Spirits received from another factory or warehouse	Total quantity of spirits to be accounted for	Disposals	
Balance from last quarter	Manufactured during this quarter			Quantity delivered for home consumption on which duty is payable	Quantity sent to excise warehouse

*of during Quarter ending*

I hereby certify that the foregoing is a true account of Spirits

Disposals				Total quantity accounted for	Balance on hand
Quantity sent to export warehouse	Quantity re-manufactured	Quantity on which duty remitted by Commissioner	Loss by leakage-evaporation or absorption		

manufactured and disposed of during Quarter ended.....

Signature of manufacturer

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PRESCRIBED FORMS

## PRESCRIBED FORMS

SCHEDULE, *contd.*

FORM E27A

(Regulation 65)

RETURN No.....

RETURN OF EXCISABLE GOODS

SUGAR

CROP

MANUFACTURED TO WEEK-ENDING.....

(in Tons)

FACTORIES	Manufactured From To		Manufactured per previous Return		Total Manufactured to week-ending	
	Tons	Cwt.	Tons	Cwt.	Tons	Cwt.
Jamaica Sugar Estates						
Serge Island						
Gray's Inn						
Llandovery						
Richmond						
Green Park						
Long Pond						
Vale Royal						
Barnett						
Rose Hall						
Ironshore						
Hampden						
Frome						
Appleton						
Holland						
Monymusk						
Sevens						
New Yarmouth						
Caymanas						
Worthy Park						
Innswood						
Bernard Lodge						
United Estates						

SCHEDULE, *contd.*  
RETURN OF EXCISABLE GOODS

SUGAR

CROP

DISPOSED OF DURING.....

Manufactured to week-ending..... tons  
 Disposals to..... tons  
 Balance to be accounted for ... .. tons

*Disposals during*.....  
 1. Exported (actually shipped) ... .. tons  
 2. Export sugar lost in course of shipment ... .. tons  
 3. Delivered for use in local manufacture ... .. tons  
 4. Re-manufactured ... .. tons  
 5. Operational losses approved by Commissioner\*  
 of Customs and Excise ... .. tons  
 6. Duty remitted by Commissioner of Customs  
 and Excise ... .. tons  
 7. Delivered for home consumption on which duty is  
 payable ... .. tons

Balance on hand at.....

\*Losses in rebagging. .... *Manufacturer*

FORM E28 (Regulation 66)

PARISH OF.....

Account of Spirits used for the manufacture of Spirituous Compounds.

Date	Day	From whom purchased	Address	Quantity	Strength	Number of gallons used	Quantity of spirituous compounds made		Balance of spirits on hand	Strength	Remarks
							Quantity	Strength			

SCHEDULE, *contd.*  
FORM E 29  
WAREHOUSE ACCOUNT

(Regulation 67)

Receivals					Disposals				
Date	Whence received	No. of Consignment Note	Marks and numbers	Description and quality	Date	Where sent	No. of permit	Marks and numbers	Description and quantity

[The inclusion of this page is authorized by L.N. 154/1960]

SCHEDULE, *contd.*

FORM E 30

(Regulation 68)

PARISH OF.....

*Form of Accounts to be kept by every Distributor, Wholesaler and Retailer*

Excisable Goods Received				Monthly Sales or Disposals			
Date	Name of supplier	Address of supplier	Quantity and description of goods received	Disposals to wholesalers	Disposals to retailers	Other disposals	Signature

## PRESCRIBED FORMS

SCHEDULE, *contd.*

FORM E31

(Regulation 13)

PARISH OF.....

Name of claimant.....

Application for drawback on raw materials used in the manufacture of specified goods under regulation 13 of the Excise Duty Regulations, 1942.

No. and Date of consign-ment note	Name of vendor	Quantity and description of goods	Selling price	Rate of duty	Amount of drawback claimed

I certify that this voucher has been properly prepared and that the rates are correct according to laws and regulations made in connection therewith.

Date:.....  
*Signature of vendor*

I.....recognized manufacturer for the manufacture of the product.....do hereby certify that I have purchased the goods described above and by the attached bill No.....dated.....for the manufacture of the said product and I take delivery thereof subject to the provisions of regulation 13(3) of the Excise Duty Regulations, 1942, concerning the use of the said goods on the grant of the drawback claimed and subject to the amount being set off against any excise and/or consumption duty payable.

Date:.....  
*Signature of Recognized Manufacturer and Claimant*

Verified

Certified for payment

.....  
*Proper Officer*.....  
*Commissioner of Customs and Excise*



SCHEDULE, *contd.*

FORM E31, *contd.*

Received the sum of.....  
for use as a set off against any excise and/or  
consumption duty payable.

Date:.....  
Signature of payee

*N.B. Conditions for grant of drawback*

- (i) The bill must be attached.
- (ii) The value of the goods must exceed \$10.00.
- (iii) The claim must be submitted within 30 days of the acquisition of the goods.
- (iv) The duty on the goods must have been paid not more than 3 months before the date of acquisition.

*(This Form is required in Duplicate)*

SCHEDULE, *contd.*  
FORM E 32

(Regulation 13)

APPLICATION FOR TRANSFER OF DUTY-EXEMPT GOODS FROM ONE RECOGNIZED MANUFACTURER TO ANOTHER RECOGNIZED MANUFACTURER

Date	Name of applicant	Address of factory	Description, quantity and value of goods	Consignment note and duty payable	Name of transferee	Address of factory

I.....being a recognized manufacturer do hereby apply for permission to transfer the goods mentioned above to.....another recognized manufacturer at.....

.....  
*Signature of Applicant*

Application Approved:

.....  
*Signature of Proper Officer*

Date:.....

Received into my factory at.....the goods mentioned above to be used in the manufacture of.....

.....  
*Signature of Transferee*

Date:.....

*(This form is required in Triplicate)*

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