

LAWS OF GUYANA

SPIRITS ACT

CHAPTER 82:24

Act

1 of 1905

Amended by

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Revision

This Act was extended to the Exclusive Economic Zone by the Exclusive Economic Zone
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CHAPTER 82:24
SPIRITS ACT

1 of 1905

An Act to consolidate and amend the Laws relating to the manufacture, storage, conveyance and sale of spirits.

[2ND OCTOBER, 1905]

Short title.

1. This Act may be cited as the Spirits Act.

Interpretation.
[15 of 1935
10 of 1936
33 of 1952
66 of 1952
4 of 1972
20 of 1973
25 of 1992]

2. (1) In this Act—

“alcohol” means ethyl alcohol;

“Commissioner” means the Commissioner-General of the Revenue Authority appointed under the Revenue Authority Act and includes —

c. 65:01

- (a) any officer of the Revenue Authority acting in the performance of his duties;
- (b) any mines officer within the meaning of the Mining Act, authorised in writing by the Commissioner to perform any of the functions conferred on the Commissioner by this Act; and
- (c) any district commissioner authorised in writing by the Commissioner to perform any of the functions conferred on the Commissioner by this Act;

“dealer” means the holder of an off-licence granted under the

authority of the Intoxicating Liquor Licensing Act;

“distiller” means anyone to whom a licence is granted under this Act to have, keep, or make use of, any distillery apparatus for the purpose of distilling spirits;

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

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

“distilling period” means the period between the time when the notice required by section 19 is given that distilling operations will begin and the time at which the notice required by the same section is given that those operations will cease;

“excise law” means any Act, or rule or regulation having the force of law, for the time being in force relating to spirits;

“Government Analyst” means the Government Analyst, the Assistant Government Analyst and any scientific officer of the Analyst Department;

“litre” means the litre as defined by any written law;

“low wines” or “feints” means spirit conveyed into a feints receiver or into the retort of a still, or mixed with wash for re-distillation;

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

“methylate” means to mix spirits with some substance in such manner as to render the mixture unfit for use as a beverage, and “methylated spirits” means spirits so mixed to the satisfaction of the Commissioner ;

“officer” means the Commissioner or any officer of the Revenue Authority, any member of the police force or rural constabulary, and includes anyone employed on any duty or service relating to the excise law by the order or with the consent of the Commissioner ;

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

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

“prescribed” and “approved” mean respectively prescribed and approved by the Commissioner ;

“proper officer” means the officer assigned by lawful authority for the performance of any particular duty under this Act;

“receiver” includes vat;

“the regulations” means the regulations made by the Minister under this Act;

“retailer” means the holder of a retail spirit shop licence granted under the authority of the last above-mentioned Act;

“spirits” means spirits of any description;

“spirits warehouse” includes any Government warehouse appointed under customs law;

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

“strength” in relation to any liquor means its alcoholic strength computed in accordance with subsection 2, the ratio referred to in paragraph (c) thereto being expressed as a percentage;

“vessel” means any ship, boat, bateau, canoe, corial, punt, scow, or any other kind of craft whatsoever;

“wash” means any liquid wherefrom spirits can be distilled in which fermentation may or may not have taken place.

(2) For the purposes of this Act—

- (a) except where some other measure of quantity is specified, any computation of the quantity of any liquor or of the alcohol contained in any liquor shall be made in terms of the volume of the liquor or alcohol, as the case may be;
- (b) any computation of the volume of any liquor or of the alcohol contained in any liquor shall be made in litres as at 20° Celsius; and
- (c) the alcoholic strength of any liquor is the ratio of the volume of the alcohol contained in the liquor to the volume of the liquor (inclusive of the alcohol

contained in it).

Liability of person keeping or using certain articles.

3. Everyone who makes or keeps wash, low wines, or feints, and has in his possession or uses a still or any distillery apparatus (not being a still specially licensed by the Minister as hereinafter provided), shall, as respects the duties, penalties, and forfeitures imposed by law on distillers, be deemed to be a distiller.

PART I ADMINISTRATION

Powers and functions of the Commissioner.
[10 of 1936
66 of 1952]

4. The Commissioner shall be the principal officer charged with the administration of the excise system established by this Act and shall be responsible to the Minister for the efficient carrying out of the provisions of this Act.

Prohibition of officer being interested in sale of spirits
[6 of 1993]

5. No officer, nor officer of the Government Analyst's department, shall permit anyone in his family or in his service to take part, nor shall he himself be interested or concerned, either directly or indirectly, in the sale of any spirits, whether manufactured in Guyana or elsewhere, and if he contravenes the provisions of this section he shall be liable to a fine of fifteen thousand dollars.

PART II LICENCES FOR DISTILLATION

Licence to be obtained for distillery apparatus.

6. (1) No one may have, keep, or make use of, any distillery apparatus whatever for the purpose of distilling spirits without having first obtained a licence for that purpose, as hereinafter provided, but persons in partnership, carrying on any one trade or business of the kind in one house or premises only, shall not be obliged to take out more than one licence.

(2) No one licence shall authorise or empower any

person or persons to whom it is granted to have, keep, or make use of any distillery apparatus, or to distil any spirits, in any other house or premises than the house or premises mentioned in the licence.

Application for
licence and
particulars.
[10 of 1936
66 of 1952
6 of 1993]

7. (1) Before a licence is granted for any distillery apparatus the applicant for it shall furnish the Commissioner with a full description of the still, setting forth the kind, shape, dimensions, and proportions of the still, and of the premises in which it is erected, or in which it is intended to work it, and likewise with a statement in writing setting forth the name or names and the residence or residences of himself and of the principal person under whose actual management or superintendence the trade or business is intended to be carried on, and setting forth further that the applicant is the owner of the still, or that he is the duly authorised representative or agent of the owner or occupier of the premises upon or in which it is to be worked.

(2) If at any time while the licence is in force a change takes place in the ownership of the still, or if any other person is entrusted with the actual management or superintendence of the trade or business, a further statement thereof shall be forthwith made in like manner.

(3) The statement shall be signed by the person making it and registered by the Commissioner in a book to be kept for that purpose.

Penalty for
false
description.

(4) If a description or declaration is false in any material particular, the person furnishing or making it shall be liable to a fine of three thousand dollars.

Issue of licence.
[10 of 1936
66 of 1952]

8. (1) The licence shall be issued by the Comptroller to the applicant therefor within fourteen days from the receipt of the application, and shall come into force on the day specified therein.

(2) The Commissioner may refuse to issue a licence

to an applicant, and if he so refuses shall deliver to the applicant a statement in writing of his reasons for refusing; and the applicant may, within fourteen days after receiving that statement, appeal to the Minister against the refusal.

Duration of licence.

9. Every licence shall expire on the last day of the financial year in which it comes into force.

Register of licences for distillation to be kept.
[10 of 1936
66 of 1952]

10. A register shall be kept by the Commissioner of all licences for distillation issued by him in each year, and the register shall be evidence in all courts that the persons specified therein are duly licensed as distillers, and the absence of the name of any person from the register, or a certificate of the absence purporting to be under the hand of the Commissioner, shall be evidence, until the contrary is made to appear, that that person is not duly licensed as a distiller.

Distilling spirits without licence.

11. Everyone who, not having a licence as hereinbefore required, unless he is acting for and by the authority and for the benefit of, and in conformity with the licence granted to a distiller, has, keeps, or makes use of distillery apparatus, or any part thereof, or distils any spirits, shall be guilty of a misdemeanour and be liable to imprisonment for five years.

Erection of distillery on premises not licensed.
[25 of 1992
6 of 1993]

12. Everyone who, being a distiller or the manager or superintendent of a licensed distillery, erects, places, or uses distillery apparatus upon any premises other than those mentioned in the licence granted therefor, shall be liable to a fine of twenty thousand dollars, and to a further fine of one hundred dollars for every four decimal five litres or less quantity of spirits proved to have been so distilled, and in addition to that penalty to imprisonment for six months; and the distillery apparatus and all the spirits shall be forfeited.

Forfeiture or suspension of licence.

13. (1) If a distiller is convicted of felony his licence *ipso facto* shall be forfeited.

(2) If a distiller is convicted of an offence against any excise law, the Minister may direct his licence to be forfeited, or to be suspended during any time the Minister thinks fit.

Power to grant special licence for purposes of scientific research.
[25 of 1992]

14. (1) The Minister may, in his discretion, grant a special licence to distil spirits for the purpose of scientific research to anyone, or to any chemist or druggist for his trade only in the preparation of medicines or other articles required for medicinal purposes, or, when the Minister is satisfied that the capacity of the still for which a licence is desired does not exceed one litre and that it will not be used for any other than testing purposes, to any other person, subject to the regulations; and that person shall not be deemed to be a distiller, and shall be exempt from the provisions of Parts II and III.

(2) A special licence shall expire on the last day of the financial year in which it is granted.

(3) The Minister may at any time cancel the licence.

Prohibition against making or keeping wash unless licensed.
[25 of 1992
6 of 1993]

15. (1) No one, except a distiller, or the holder of a licence granted under the last preceding section, and no distiller, nor the holder of a licence as aforesaid, on any building or place to which his licence does not extend, may make, or keep, or have in his possession, any quantity of wash, low wines, or feints, or of any two or more of those articles exceeding four decimal five litres.

(2) Everyone making, keeping, or having in possession, any wash, low wines, or feints in contravention of this section shall be liable to a fine of fifteen thousand dollars and may be apprehended without warrant by any officer, and conveyed as soon as practicable before a magistrate to be dealt with according to law.

**LICENCES FOR MAKING, REPAIRING, OR KEEPING
STILLS**

No one to keep,
make, or repair
stills without a
licence.

[10 of 1936
66 of 1952
6 of 1993]

16.(1) No one shall make, or repair, or keep for sale, or sell, any still or any part thereof, without first obtaining a licence for so doing from the Commissioner, and the licence shall expire on the last day of the financial year in which it comes into force.

(2) The Commissioner may require any applicant for the licence to state his name and address, and the place where he carries on business, and to furnish any other particulars the Commissioner sees fit to require.

(3) The Commissioner may refuse to issue the licence without assigning any reason for refusing.

(4) Everyone licensed as aforesaid shall keep a book, which shall be open at all reasonable times to the inspection of any officer, and in which shall be entered the following particulars:

- (a) the name and address of the person to or for whom any still or part thereof has been sold, made or repaired by him;
- (b) the place or places where the still or part thereof has been sold, made or repaired;
- (c) the time at which the still or part thereof was delivered to the person to or for whom it was made or repaired; and
- (d) the capacity of the still.

(5) Anyone committing a breach of any of the provisions of this section shall be liable on summary conviction to a fine of fifteen thousand dollars or to imprisonment for six months.

(6) This section shall not apply to anyone employed by a distiller to make any alteration or repairs to any still, or to anyone who sells a still or any part thereof to a distiller.

PART III REGULATION OF DISTILLERIES

Construction of Stills

Description of
still.
[10 of 1936
66 of 1952
25 of 1992]
Schedule.

17.(1) Every still used by a distiller shall be constructed and worked in the manner set out in the Schedule, and shall be so constructed that the spirit distilled shall be received in a locked receiver to which access cannot be obtained except in the presence of the Commissioner .

(2) Every cock and valve kept or used by a distiller must, when so required by the Commissioner, be furnished with a fastening provided by the distiller and approved by the Commissioner, and a revenue lock provided by the Commissioner at the expense of the distiller, all of which must be affixed to the satisfaction of the Commissioner .

(3) Except with the permission of the Commissioner, no spirit run into the spirit receiver may be removed therefrom.

(4) Except in the presence of the Commissioner, access may not be had to the end of the worm of the still, or to any spirit from the time of the distillation thereof until it is taken account of in the receiver by the Commissioner.

(5) The key of every test case and spirit receiver shall be kept by the Commissioner, who alone shall open the test case and receiver, and the Commissioner shall enter in the distillery charge and stock book the quantity of alcohol in the spirits contained in the receiver, and after that entry, subject to this Act, the spirits shall be at the disposal of the distiller.

Form of Entry

Making entry
of premises and
vessels.
[10 of 1936
66 of 1952
25 of 1992
6 of 1993]

18.(1) Every distiller, when applying for a licence to distil spirits, shall make entry of the premises, vessels, utensils, fittings, and places intended to be used by him, by signing and delivering to the Commissioner, an account in the prescribed form, setting forth, with the prescribed particulars—

Particulars.

- (a) his name and abode, and the situation of the premises intended to be entered;
- (b) a true and particular description of every vessel, utensil, and fitting, other than buckets and similar vessels and utensils, intended to be used on those premises for the purposes of his business;
- (c) either—
 - (i) the number of litres which every still is capable of containing; or
 - (ii) the number of litres of wash per hour which every still is capable of distilling;
- (d) the purpose for which each of the vessels and utensils is intended to be used;

- (e) the number of litres of wash which each wash vat is capable of containing;
- (f) every house, room, and place in which any part of his business is to be carried on, or any spirits are to be kept; and
- (g) the purpose for which each of those houses, rooms, or places is intended to be used.

(2) In the event of any disagreement under this or any other section between a distiller and the Commissioner as to the capacity of any vessel, the actual capacity shall be ascertained by filling the vessel and measuring off the contents by litre measure, or by any other method authorised by the Commissioner.

(3) In the account every vessel, utensil, fitting, house, room, and place shall be distinguished by the name and number painted thereon.

(4) No vessel, utensil, fitting, house, room, or place, shall be described in the account as intended to be used for more than one purpose.

(5) If any vessel, utensil, fitting, house, room, or place, used by a distiller for any purpose connected with his business—

- (a) is not specified in the account required to be delivered on making entry; or
- (b) is not numbered as so specified; or

- (c) is in any other place, or used or applied for any other purpose, than as so specified; or
- (d) does not in all respects correspond with the representation thereof as so specified,

Penalty for incorrect particulars.

the distiller shall be liable to a fine of three thousand dollars, and each vessel, utensil, or fitting, with its contents, and all spirits or materials for distilling spirits found in the house, room or place, shall be forfeited.

(6) Where any change is intended to be made in the level of any spirits receiver or vat, or when any repairs or alterations are intended to be made to any spirits receiver or vat, the distiller shall give written notice thereof to the Commissioner at least seven days before the change is made:

Provided that the notice shall not be necessary in order to effect the repair of any spirits receiver, vat, or other vessel or utensil, damaged by unavoidable accident, or found defective in circumstances that could not be foreseen, but the Commissioner is to be notified forthwith of any of those repairs that are made; and any distiller making default in complying with the requirement of this subsection shall be liable to a fine of three thousand dollars.

(7) Where any change takes place in respect of any matter or thing mentioned in the account, a memorandum thereof shall be delivered to the Commissioner by the distiller within ten days next after the change has taken place; and if the distiller makes default in complying with this requirement he shall be liable to a fine of one thousand dollars for every day during which the default continues.

Distilling

Notice by
distiller of
distilling
operation.
[15 of 1935
10 of 1936
66 of 1952]

19. Every distiller shall give two clear days' notice in writing to the Commissioner of the date when distilling operations shall commence and when they shall cease during each distilling period:

Provided that—

- (a) the Commissioner may, on application in writing by a distiller, give to him permission in writing to cease distilling operations for a stated period not exceeding four weeks;
- (b) a distiller may give to the Commissioner on his visit to the distillery oral notice of a cessation for a period less than one week.

Taking samples
of wash.
[10 of 1936
66 of 1952]

20. The Commissioner may at any time take an account of all wash in any licensed distillery and take any samples of wash, low wines, feints, or spirits from any vessel he thinks proper, and test the gravity thereof, or submit those samples for analysis to the Government Analyst.

Checking
quantity of
spirits
produced from
wash.
[25 of 1992]

21. (1) If at any time it appears to the Commissioner that the quantity of spirits produced by a distillery is less than one litre of alcohol for each nine decimal seven degrees of attenuation on each hundred litres of wash distilled, the Minister may cause inquiry to be made, and if the distiller fails to show to his satisfaction that the deficiency in production has legitimately arisen, he may cause an officer to be specially employed to superintend the working of the distillery.

(2) All expenses incurred by causing an officer to be employed as aforesaid shall be paid by the distiller:

Provided that where the officer reports that the deficiency in production is not due to any wrong doing on the part of the distiller, the latter shall not be called upon to pay.

Prohibition of
mixing spirits
or low wines
with other
matters.
[10 of 1936
66 of 1952
25 of 1992
6 of 1993]

22.(1) There shall not be mixed with, or added to, spirits in a distillery any substance which increases the gravity thereof and prevents the true strength thereof from being ascertained by an approved alcohol hydrometer, before the Commissioner has taken an account of the quantity of those spirits in the manner hereinafter provided.

(2) There shall not be mixed with or added to any low wines or feints in a distillery any substance which increases the gravity thereof and prevents the true strength thereof from being ascertained by an approved alcohol hydrometer:

Provided that nothing shall prevent the addition in the retort of low wines or feints with wash or with any other necessary substance.

(3) If this section is contravened the distiller shall be liable to a fine of seven thousand five hundred dollars.

(4) If, upon analysis by the Government Analyst, who shall from time to time determine by analysis the obscuration in any sample of low wines, feints, or spirits from a distillery, any sample submitted by the Commissioner for the purpose is found to be obscured to a greater extent than two decimal three percent alcohol as indicated by an approved alcohol hydrometer, those low wines, feints, or spirits shall be deemed to have been fraudulently dealt with, and the distiller shall be liable to a fine of seven thousand five hundred dollars:

c. 82:23 Provided that compounds prepared by a distiller holding a licence under the Bitters and Cordials Act shall not be subject to this subsection.

Distillery Charge Book

Charge book.
[10 of 1936
66 of 1952
25 of 1992
6 of 1993] 23. (1) Every distiller shall provide himself with and keep a charge book, which shall be in the following form, and shall contain the following particulars:

TO		SPIRIT ACCOUNT		REMARKS	
PERIOD FROM	WASH ACCOUNT	WASH ATTENUATED	Number of degrees attenuated		
			Temperature of Wash		
			Specific gravity after fermentation		
		WASH SETUP	Temperature of Wash		
			Specific gravity before fermentation		
			Number of Litres		
			Number of Vat		
			DATE		
		SPIRIT MANUFACTURED	Return of Litres of alcohol per cent of wash per 9.7 degrees of attenuation	a	
			Average attenuation of wash	a	
			Litres of Alcohol at 20° C	a	
	Liquid Quantity at 20° C		a		
	Thermal Correction Factor		a		
	Strength		a		
	Hydrometer Indication		a		
	Temperature		a		
	Litres of Spirit from Still		a		
	Litres of Wash distilled				
	Number of Vats distilled				
	DATE				

(a) To be filled in by the Comptroller when delivering from receiver to distiller.

(2) He shall make the entries forthwith as the respective operations proceed.

(3) The Commissioner shall enter the quantity of spirits found in the receiver and delivered by him to the

distiller, and the distiller or his authorised agent shall countersign the entry as an acknowledgment of the delivery of that quantity of spirits to him.

(4) He shall keep the charge book in some secure place in the spirit store, open to inspection by any officer, and shall allow the officer to make any entries therein or take any extract therefrom for a period of not less than six months after it is filled up.

Penalty for default.

(5) Any distiller who—

- (a) fails to keep the charge book, or to produce it when required by an officer to do so; or
- (b) fails to make therein any entry required to be made therein; or
- (c) fraudulently makes an entry therein, shall be liable to a fine of fifteen thousand dollars.

Penalty for erasing error.

(6) If any distiller commits an error in making any entry required to be made in the charge book, the incorrect entry shall not be obliterated or erased, but shall be cancelled by drawing a thin line through it, and the correct entry made; and if this subsection is contravened, the distiller shall be liable to a fine of one thousand five hundred dollars.

Stock book.
[10 of 1936
66 of 1952
25 of 1992]

24. (1) Every distiller shall provide at his distillery a stock book, which shall be in the following form and shall contain the following particulars:

DELIVERED	To whom sent on for what purpose used	
	Litres of alcohol at 20° C	
	Liquid quantity at 20° C	
	Thermal correction factor	
	Strength	
	Indication	
	Temperature	
	Liquid quantity (litres)	
	DATE	
	QUANTITY FROM SPIRIT RECEIVER	Litres of alcohol at 20° C
Liquid quantity at 20° C		
Thermal correction factor		
Strength		
Indication		
Temperature		
Liquid quantity (litres)		
BALANCE FROM LAST ACCOUNT		Litres of alcohol at 20° C
DATE		

(2) The stock for revenue purposes may be balanced by the Commissioner at any time, and in no case shall it be balanced less frequently than once a month, and the details of the account shall be entered in the stock book.

Transmission
of certified
copy of entries
in record book.
[10 of 1936
66 of 1952]

25. Every distiller shall, on or before the sixth day of each month, transmit to the Commissioner an abstract, certified by him, or by his agent duly authorised by him in writing for that purpose, of the particulars for the month immediately preceding contained in his records by section 23 (1) and by section 24 directed to be kept.

Warehousing
spirits.
[10 of 1936
66 of 1952
25 of 1992
6 of 1993]

26.(1) All spirits manufactured by a distiller, except as hereinafter provided in subsection (4), shall be warehoused in a spirit warehouse provided under this Act, within six weeks from the time when the spirits are passed by the Commissioner to the distiller, unless permission to the contrary be given by the Commissioner :

Provided that at the end of a distilling period a balance of spirits, insufficient in quantity to fill a puncheon of the ordinary capacity may be retained by a distiller in his spirit store.

(2) No further distilling period shall be commenced until all spirits from the previous distilling period have been drawn off into casks and the weighing account taken.

(3) If any distiller fails to comply with the requirements of this section, he shall forthwith pay or cause to be paid to the Accountant General the duty on the spirits not warehoused, at the rate of duty for the time being provided to be paid on spirits taken out of bond for private consumption, and in addition thereto he shall be liable to a fine of fifteen thousand dollars for each such offence.

(4) Distillers may sell to any licensed retailer any quantity of rum exceeding one hundred and thirteen litres direct from the distillery, provided that the Commissioner has full knowledge of the transaction and is paid the excise duty thereon according to his decision as to strength and quantity, and at the rate leviable under the Tax Act for the time being in force.

Spirit Store and Utensils

Spirit store and
storing of
spirits.
[10 of 1936
66 of 1952
6 of 1993]

27.(1) Every distiller shall provide at his distillery a spirit store of sufficient size to contain all necessary receivers and to store all spirits manufactured in his distillery until they are removed to a spirit warehouse or sold to a licensed retailer.

(2) A part of the spirit store shall be set apart solely for the storing of spirits as distilled, of colouring matter, and of packages intended for the removal of spirits, and it shall be a secure place approved by the Commissioner .

(3) In the event of any difference between the Commissioner and a distiller arising under this section, either party may refer the matter in dispute to the Minister, whose decision thereon shall be final.

(4) If any distiller fails to comply with any of the provisions of this section, he shall be liable to a fine of fifteen thousand dollars.

(5) Any spirits found on any part of a distillery other than a spirit receiver or the spirit store, or in any premises adjacent to or adjoining a distillery, shall be forfeited and the distiller shall be liable to a fine of fifteen thousand dollars.

Locks and
fastening of
store.
[10 of 1936
66 of 1952
25 of 1992]

28.(1) Every store, warehouse, room, place, vessel, utensil, or fitting used for any purpose under this Act shall be secured with proper locks and fastenings, to the satisfaction of the Commissioner.

(2) If the distiller fails so to secure the store, warehouse, room, place, vessel, utensil or fitting, or fails to keep it so secure, the Commissioner may provide the necessary locks and fastenings, and the cost thereof shall be paid by the distiller.

Receivers in
store.
[10 of 1936
66 of 1952
25 of 1992]

29. (1) There shall be in each spirit store a sufficient number of receivers, approved by the Commissioner, for the storage of spirits run from the still before the spirits are drawn off into vats or into other packages for removal from the distillery.

(2) Each receiver and vat shall have legibly painted thereon the number of litres it is capable of containing, and shall be provided with brass taps, properly secured, to the satisfaction of the Commissioner.

(3) The cover of each receiver shall have in it a hole faced with metal, and be secured to the satisfaction of the Commissioner, in order that the quantity of spirits in each receiver may at any time be ascertained and determined by means of a graduated dip rod (which the distiller is hereby required to provide), showing the litres per centimetre and two-tenths of a centimetre according to a table to be prepared by the Commissioner for each receiver.

(4) Whenever the hoops of the receivers are driven, or the receivers are repaired, the receivers shall be re-gauged by the distiller, and he shall report the result of the re-gauging to the Commissioner, who shall himself gauge the receivers and certify to the correctness of the re-gauging.

New
distilleries.

30. The provisions in the last preceding section relative to receivers shall only apply to distilleries which are licensed at the time of the passing of this Act; any new distillery shall, before it is licensed, be fitted with a sufficient receiver intermediate between the test case and the vats within the spirit store, and that receiver shall be in accordance with the requirements of the Schedule.

Schedule.

Furniture of
store.
[10 of 1936
25 of 1992
6 of 1993]

31.(1) Every distiller shall provide sufficient and just scales and weights and a standard litre measure for the purpose of weighing, measuring, and taking an account of the spirits in his store, stock, or possession, and of any packages

used for the purpose of containing any of those spirits.

(2) The scales shall be scales approved by the Commissioner and capable of weighing six hundred and ten kilograms, and the weights shall be a complete set of the metric standard, and not less than six hundred and ten kilograms.

(3) The distiller shall maintain and keep the scales, weights, and measure in that proper and convenient place in his spirit store which the Commissioner directs, and so that they shall be at all times ready for the inspection and use of any officer.

(4) The distiller shall permit any officer to use the scales, weights, and measure for the purpose aforesaid, and shall, with his servants and workmen, whenever required by any officer, weigh or measure, and assist him in weighing or measuring, as he requires, and in taking account of any such spirits as aforesaid.

(5) If any distiller refuses or neglects to comply with any of the preceding provisions of this section, he shall be liable to a fine of fifteen thousand dollars.

(6) Any distiller who—

- (a) provides, or uses or permits to be used, any insufficient, false, or unjust scales, weight, or measure for the purpose aforesaid; or
- (b) practices any device or contrivance by which an officer may be prevented from, or hindered or deceived in, taking the just and true quantity, weight, or measure of any spirits or of any package, shall be liable to a fine of

thirty thousand dollars, and all the scales, weights, and measures shall be forfeited.

Marking
packages.
[25 of 1992
6 of 1993]

32. (1) Every distiller shall legibly cut, brand or paint with oil colour, on the outside of one end of every movable package in his premises for keeping or delivering spirits, and keep so cut, branded or painted, the distillery mark, the progressive number of the package and the year, the tare of the package, and the number of litres which the package is capable of containing.

(2) The distiller shall acquaint the Commissioner in writing of the date when the progressive numbers commence, and of the date when they terminate.

(3) Any distiller who fails to comply with any requirement of this section shall be liable to a fine of fifteen thousand dollars, and the package, together with any spirits contained therein, shall be forfeited.

Grant of relief
in case of loss
in certain cases.
[10 of 1966
66 of 1952]

33. The Commissioner may grant relief to any distiller who proves actual loss of spirits by reason of accident or malicious destruction of property:

Provided that the relief shall not be granted unless the distiller has at the time of the loss entered the particulars thereof in his stock book, and has also, within twenty-four hours of the discovery of the loss, given notice thereof to the Commissioner.

Colouring Matter

Use of spirits
in fortifying
colouring
matter.
[10 of 1936
66 of 1952]

34.(1) Nothing in this Act shall prevent a distiller from using spirits in the fortifying of colouring matter, subject to the following regulations:

- (a) spirits shall not be used in the making

25 of 1992
6 of 1993]

of the colouring matter;

- (b) when made, the colouring matter shall be conveyed into the spirit store, and there fortified with spirits;
- (c) the spirits so drawn for the purpose of fortification shall be shown in a separate account, both in litres of alcohol and in bulk;
- (d) if the colouring matter is used in the spirits store for colouring spirits, no duty shall be chargeable on the spirit contained in the colouring matter so used;
- (e) if the colouring matter is removed to another distillery, no duty shall be chargeable on the spirits so removed, but the colouring matter shall only be removed on a permit issued by the Commissioner, and the distiller who delivers out the colouring matter shall make an entry in his stock book crediting the quantity of alcohol contained in the colouring matter delivered by him, and the distiller who receives the colouring matter shall make an entry in his stock book debiting the quantity of alcohol contained in that colouring matter;
- (f) duty shall be payable on the quantity of alcohol contained in the colouring matter—
 - (i) at the rate for the time being

payable on spirits taken out of bond for private consumption in Guyana, if the colouring matter is purchased by a person other than a retailer; and

- (ii) at the rate of duty chargeable for the time being to a retailer, if the colouring matter is purchased by a retailer;
- (g) all colouring matter so removed shall be accompanied by a permit, and the permit shall not be issued until the duty payable thereon, if any, has been paid;
- (h) notice shall be given to the Commissioner as in the removal of spirits; and
- (i) all packages containing colour shall be so marked.

(2) A distiller who contravenes this section shall be liable to a fine of fifteen thousand dollars.

Testing
colouring
matter.
[10 of 1936
66 of 1952
25 of 1992
6 of 1993]

35.(1) The Commissioner may take a sample of colouring matter from any package for the purpose of ascertaining the quantity of alcohol contained therein.

(2) The quantity of alcohol contained in the sample shall be ascertained by the Government Analyst, whose certificate shall be considered sufficient proof thereof.

(3) If the quantity of alcohol so found in the sample is either more or less, to the extent of ten per cent, than the quantity shown by the stock account to have been used, the distiller shall be liable to a fine of fifteen thousand dollars.

Spirits in Store

Storing spirits.
[10 of 1936
66 of 1952
66 of 1993]

36.(1) Except with the permission in writing of the Commissioner, no spirits may be brought into a distiller's spirit store unless they have been distilled in his distillery and run directly from the still into the store or through a locked receiver.

(2) Spirits which have been removed from the store may be brought back into the store for re-distillation, or for such other purpose and under such conditions as the Commissioner approves.

(3) All spirits in the store must be filled into packages in the prescribed manner.

(4) The capacity of each package shall be ascertained by weighing the package with the spirits contained therein, and the tables prepared, signed and issued by the Commissioner for that purpose shall be used, and the quantity ascertained thereby shall be deemed to be the true quantity in accordance with the regulations for that purpose.

(5) If any spirits are brought into or found in a distiller's spirit store in contravention of this section, the distiller shall be liable to a fine of thirty thousand dollars and the spirits shall be forfeited.

Removal of
spirits from
store.
[10 of 1936
66 of 1952
25 of 1992
6 of 1993]

37.(1) Spirits may not be removed from the store in any quantity less than one hundred and thirteen litres, except with the express sanction of the Commissioner.

(2) Spirits may not be removed from the store except to a spirit warehouse or for exportation in the manner hereinafter mentioned, or to a retail spirit shop under permit of the Commissioner after the excise duty thereon has been paid:

Provided that the Commissioner, on the application in writing of the distiller, may permit him to remove spirits from the store for his private consumption on payment of the duty for the time being fixed by law; but the permission shall not authorise the removal of less than twenty- two litres at any one time, or of a greater quantity than two hundred and four litres in any one year.

(3) Before removing any spirits from the store the distiller shall give to the Commissioner not less than twenty-four hours' notice in writing, specifying the time of the intended removal and the quantity to be removed.

(4) The Commissioner may re-weigh and examine the contents and strength of the spirits of one package in every five of the consignment to the spirit warehouse, and endorse on the certificate the number of the packages which he has examined.

(5) In any case of emergency special permission for the removal of spirits may be granted by the Commissioner.

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

(7) If any spirits are removed from a distiller's spirit store in contravention of this section the distiller shall be liable to a fine of thirty thousand dollars, and the spirits shall be forfeited.

(8) Every distiller shall provide accommodation at his spirit store, to the satisfaction of the Commissioner, for the Commissioner, and in default of so doing he shall be liable to a fine of two thousand dollars for every week during which the default continues.

38. (1) The Commissioner shall from time to time take an account in the prescribed manner of the quantity of spirits

26 of 1937
66 of 1952
25 of 1992
6 of 1993]

in a distiller's spirit store.

(2) Each time the stock of a distiller is taken as aforesaid, the Commissioner shall take a sample of spirits from any receiver, vat, or other vessel containing coloured spirits he thinks fit and shall submit all the samples taken at one time from a distillery, mixed together, to the Government Analyst, in order that he may determine by analysis and certify the apparent and the true quantity of alcohol in the mixed sample.

(3) If the true quantity of alcohol found in the store is less than the quantity which, according to the account so taken, ought to be therein as shown by the distillery stock book, the distiller shall be liable to a fine of fifteen thousand dollars:

Provided that—

- (a) a distiller shall not be liable to any penalty under this section if the deficiency does not exceed, in the case of spirits which are distilled at a strength not exceeding ninety- one decimal three percent alcohol, one and one-half per cent, in the case of spirits which are distilled at a strength exceeding ninety-one decimal three percent alcohol, two per cent, and in either case in respect of any spirits which have been coloured by the addition of colouring matter, an additional one-half per cent, of the balance struck when the account was last taken, together with the quantity made during distilling operations in the period covered by the notice given under section 19, less any spirits

delivered to the distiller for methylation; and

- (b) the allowance may be increased up to a further additional one-half per cent by the Minister if it is proved to his satisfaction that the additional loss was unavoidable and that none of the spirit has entered into local consumption.

Distilling bottoms of receiver.
[10 of 1936
66 of 1952
25 of 1992]

39.(1) A distiller may re-distil or destroy any refuse matter or sediment removed by him from his spirit store receivers and vats, and the Commissioner shall enter in the distillery stock book the quantity of alcohol contained in that refuse matter or sediment at the time of removal from the receivers or vats.

(2) Before the refuse matter or sediment is re-distilled or destroyed as aforesaid the distiller shall give at least twenty-four hours' notice to the Commissioner, and the Commissioner, or anyone authorised by him in writing, shall take a sample of the refuse matter or sediment, and submit it to the Government Analyst for determination of the proportion of spirits therein.

Re-distilling spoiled spirits.
[10 of 1936
66 of 1952]

40. (1) If from any cause a still ejects wash from the worm instead of spirits, and the wash flows into a spirit receiver and the spirits therein are thereby spoiled, the Commissioner, on application, shall allow the distiller to re-distil the spoiled spirits.

(2) If from any cause low wines or feints pass into a spirit receiver and the spirits therein are thereby spoiled, the Commissioner shall allow the distiller to re-distil the spoiled spirits.

(3) If from any other cause, proved to the

satisfaction of the Commissioner, spirits may require to be re-distilled, he may permit that to be done by the distiller.

(4) Whenever spirits are re-distilled they shall be mixed with wash in the presence of the Commissioner before being re-distilled.

PART IV SPIRIT WAREHOUSES

Power to
appoint spirit
warehouses.

41. The Minister, from time to time by notice in the *Gazette*, may appoint any suitable place or building in any part of Guyana to be a warehouse for the receipt and storage of spirits without payment of duty thereon, and each warehouse shall be under the charge of the Commissioner; and goods warehoused in those warehouses shall be subject to the same rules and regulations governing goods warehoused in a warehouse approved under the Customs Act.

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Payment of
duty.
[25 of 1992
6 of 1993]

42. (1) No spirits sold from a distillery for consumption in Guyana shall be delivered to the purchaser thereof until the duty is paid thereon according to the quantity and strength at the time of removal.

(2) Everyone who—

- (a) delivers spirits so sold contrary to the provisions of this section; or
- (b) knowingly causes or permits them to be so delivered on his account for consumption as aforesaid,

shall be liable to a fine of thirty thousand dollars, and to a further fine of one hundred dollars for every four decimal five litres or less quantity of spirits so delivered.

(3) All spirits so delivered shall be forfeited, together with any conveyance and animals employed in the delivery.

Taking account of spirits on arrival at warehouse. [25 of 1992 6 of 1993]

43. (1) On the arrival at a spirit warehouse of spirits required to be warehoused under this Act, the officer in charge of that warehouse may take an account of the quantity (by weight or gauge) and strength of the spirits, and may enter the account, with the mark and number of each package containing the spirits, in a book to be kept by him for that purpose.

(2) The officer shall deliver to the distiller or his agent a certificate under his hand, specifying the mark and number of each package, and the several particulars so found by him, with the day of the month and year when the spirits were warehoused, the date and number of the certificate under which the spirits were received, and the name of the distiller who granted the same.

(3) If the quantity of alcohol received at a spirit warehouse in any package is found deficient of the quantity of alcohol sent out of a distillery to a spirit warehouse, the distiller shall become chargeable with duty on that deficiency at the rate of duty for the time being fixed by law on spirits taken out of bond for private consumption:

Provided that the distiller shall not be liable for that payment of duty if the deficiency does not exceed the following quantities, that is to say, from the time the spirits are drawn off from the spirit store receivers in a distillery until the spirits are received in a spirit warehouse—

For periods not exceeding	Ordinary loss.	Special loss.
One week	per cent.	1 per cent.
three weeks	1½ " "	1 " "
one month	2 " "	1 " "
two months	2½ " "	1½" "

three months	3	"	"	2	"	"
four months	3½	"	"	2½	"	"
five months	4	"	"	3	"	"
six months	4½	"	"	3½	"	"
seven months	5	"	"	4	"	"
eight months	5½	"	"	4½	"	"
nine months	6	"	"	5	"	"
ten months	6½	"	"	5½	"	"
eleven months	7	"	"	6	"	"
twelve months	7½	"	"	6½	"	"

(4)The duty shall be payable on demand made by the Commissioner.

(5) If any of the duty remains unpaid for six days after the demand has been made, the distiller shall become liable to a fine of three thousand dollars, and all the spirits warehoused in the name of that distiller may be detained by the Commissioner in satisfaction of the duty and penalty.

Conditions under which spirits are held in warehouse.

44. All spirits stored in a spirit warehouse shall be, while in the warehouse, at the sole risk of the person warehousing them:

Provided that, if at any time it happens that any embezzlement, waste, spoil, leakage, or destruction is made in any spirits which are warehoused by or through the misconduct or negligence of any public officer acting under this Act, the damage caused by that embezzlement, waste, spoil, leakage, or destruction of the spirits shall be made good to the person warehousing them by the Accountant General, in manner approved by the Minister.

Storage rates payable upon spirits in warehouse.

45. There shall be charged upon all spirits stored in a spirit warehouse, over and above any duty which may be due thereon, storage at the rates from time to time fixed by law, and the storage shall be paid before the removal of spirits from the warehouse.

Limitation of period for storage in warehouse.

46. If any spirits stored in a spirit warehouse are not removed within two years from the date on which they were first deposited therein, the Commissioner may, after one month's notice in the *Gazette*, sell them by public auction, and deduct from the proceeds of sale the amount of storage due for them, and the balance of the proceeds, after payment of the duty due upon the spirits, shall be paid to the owner thereof on his application:

Provided that—

- (a) that action shall not be taken if the spirits that have been two years in a spirit warehouse are re-warehoused by the proprietor of the goods at the termination of each biennial period; and
- (b) any duties due on excessive deficiencies, rent, or other charges demanded by the Commissioner or other proper officer, are duly paid at the time of the re-warehousing.

Power to permit dealing with spirits in warehouse.
[21 of 1952]

47. The Commissioner may, subject to the regulations, permit the owner of spirits stored in a spirit warehouse to strengthen, reduce, colour, skip, or shift into larger or smaller packages, and to bottle, mix, or blend those spirits.

Ascertaining liquid quantity.
[21 of 1952
66 of 1952]

48.(1) All spirits removed from a spirit warehouse for consumption in Guyana shall be tested, and the liquid quantity in each package or container ascertained, at the time of removal, by such method and in such manner as may be approved by the Commissioner .

(2) Spirits removed from a spirit warehouse for exportation may be tested, and an account of the quantity

thereof taken, at the time of removal, by an officer in the manner prescribed in the preceding subsection.

(3) Spirits removed from a spirit warehouse shall be removed between the hours of seven o'clock in the morning and four o'clock in the afternoon, except on Saturdays, when spirits shall not be removed after one o'clock in the afternoon.

Payment of
duty on spirits
for
consumption.

49. Any duty at any time payable by law upon spirits intended for consumption in Guyana shall be paid before the removal of the spirits from a spirit warehouse or distillery spirit store, as the case may be.

Procedure on
removal of
spirits from
warehouse.
[10 of 1936
66 of 1952]

50. (1) The officer in charge of the warehouse or the Commissioner, on the application of anyone wishing to remove spirits from a spirit warehouse or from a distillery store for consumption in Guyana, shall deliver to that person a form showing the quantity of spirits to be removed, the amount of duty payable thereon, the amount of storage due, and the place to which the spirits are intended to be removed.

(2) The person shall thereupon pay to the Accountant General or Commissioner, as the case may be, the amount so stated to be due, and obtain his receipt for the payment; and the officer, on the production to him of the receipt, shall issue a permit in the prescribed form.

(3) Spirits shall be removed from a spirit warehouse for exportation in accordance with the provisions hereinafter contained.

Spirits for
ships' stores.

51. Spirits bonded in a spirit warehouse may be issued for ships' stores in the quantities and under the restrictions prescribed by any written law for the time being in force relating to customs and by the regulations.

Shipping or clearing for consumption spirits without bonding.

52. If, on the arrival of any spirits at a spirit warehouse, the owner of them is desirous of forthwith exporting them or of paying duty thereon for consumption in Guyana without actually lodging them in the warehouse for which they have been entered and examined to be warehoused, the proper officer at the warehouse, after compliance with all the formalities of entering and examining the spirits for warehousing, may permit them to be entered and shipped for exportation, or to be entered and delivered for consumption in Guyana, on payment of the duties payable thereon, as if they had been actually lodged in the warehouse; and all spirits so exported or for which the duties have been so paid, as the case may be, shall be deemed to have been duly cleared from the warehouse.

Books to be kept at warehouse.
[25 of 1992]

53.(1) A book to be called the receipt and delivery book shall be kept at every spirit warehouse, in the following form:

ACCOUNT FOR DELIVERY	Deficiencies		
	Charged with duty	Allowed	
			Litres of alcohol at 20 °C
			Liquid quantity at 20 °C
			Thermal correction factor
			Strength
			Indication
			Temperature
			Liquid quantity (litres)
			Date of Delivery
ACCOUNT FOR RECEIPT			Litres of alcohol at 20 °C
			Liquid quantity at 20 °C
			Thermal correction factor
			Strength
			Indication
			Temperature
			Liquid quantity (litres)
			Wet centimetres
			Capacity
			Number and mark on cask
			Date of Receipt

(2) A book to be called the warrant and delivery book shall also be kept at every spirit warehouse in the following form:

DEFICIENCIES	Charged litres of alcohol	
	Allowed litres of alcohol	
DELIVERY ACCOUNT	Litres of alcohol at 20 °C	
	Liquid quantity at 20 °C	
	Thermal correction/factor	
	Strength	
	Indication	
	Temperature	
	Liquid quantity (litres)	
	Wet Centimetres	
	Bung	
	Litres of alcohol at 20 °C	
	Liquid quantity at 20 °C	
RECEIPT ACCOUNT	Thermal correction/factor	
	Strength	
	Indication	
	Temperature	
	Liquid quantity (litres)	
	Capacity	
	Marks and Numbers	
	Date of Delivery	

PART V
SALE, REMOVAL AND EXPORTATION OF SPIRITS

Sale of Spirits

Minimum quantity of spirits to be sold by distiller.
[25 of 1992
6 of 1993]

54.(1) No distiller shall sell or dispose of any one package containing a less quantity of spirits than one hundred and thirteen litres for consumption in Guyana or one hundred and thirteen litres for exportation, except in the latter case, with the express sanction of the Commissioner.

(2) Everyone who contravenes this section shall be liable to a fine of fifteen thousand dollars.

Explanation of sale by retail.
[25 of 1992]

55. The sale of spirits of one denomination in any quantity less than nine litres shall be deemed sale by retail.

Removal of Spirits

General provisions relating to permits and certificates.
[10 of 1936
66 of 1952
6 of 1993]

56. (1) A permit for the removal of spirits shall be issued only by the Commissioner.

(2) A certificate for the removal of spirits may be issued by a distiller or by a dealer.

(3) No spirits may be sent out or delivered from a distiller's spirit store unless accompanied by a certificate or permit.

(4) No spirits may be removed from a spirit warehouse unless accompanied by a permit.

(5) No spirits may be received into the stock of any dealer or retailer without a permit or certificate.

(6) No spirits may be sold, sent out, delivered or removed from the stock of any dealer unless accompanied by a certificate.

(7) All spirits found to have been sent out, delivered or removed, or in course of being sent out, delivered, or removed, in contravention of this or any other section, together with all horses, mules, donkeys, cattle or other animals, carriages, carts, punts and boats made use of in conveying them, shall be forfeited, and everyone who is concerned in the sending out, delivering or removal of them, or in whose possession they are found, shall be liable to a fine of fifteen thousand dollars, or, at the election of the Commissioner, to a fine equal to treble their value and the duty thereon.

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

Issue and
particulars of
certificate.
[10 of 1936
66 of 1952
25 of 1992]

57. (1) The Commissioner shall cause certificates to be prepared in duplicate, and the certificates shall be furnished to each district and be distributed to the several distillers and dealers carrying on business therein.

(2) A certificate shall be issued by the distiller or dealer, or by some person authorised by him in writing.

(3) A permit or certificate shall be limited to the time sufficient for conveying the spirits to their destination.

(4) A permit or certificate and its counterfoil shall contain the following particulars —

- (a) the quantity, both in bulk and litres of alcohol, denomination, and strength, of the spirits sent out and delivered;
- (b) the number of packages in which the spirits are contained;

- (c) the day and hour of sending out or delivery;
- (d) the name of the person by whom and of the place from which the spirits are to be sent or delivered;
- (e) the name of the person to whom and of the place to which the spirits are to be sent or delivered; and
- (f) the mode of conveyance and, if conveyance is by water, the name and description of the vessel and the name of the master thereof.

(5) The officer receiving the certificate and spirits shall give a receipt for them in the prescribed form.

(6) Certificates shall be used in the order in which they are numbered.

Dealing with spirits without permit or certificate or improperly using permit or certificate.
[6 of 1993]

58.(1) Everyone who—

- (a) sends out, delivers, removes, or receives, any spirits required to be accompanied by a permit or certificate without a permit or certificate; or
- (b) sends out, delivers, removes, or receives any spirits in quantity greater than, or differing in quality, denomination, or strength from, that expressed in the permit or certificate accompanying the spirits; or
- (c) having issued a certificate, does not send out therewith the spirits therein

described, or delivers the certificate to the proper officer, within the time by law required; or

- (d) uses a permit or certificate, or causes or suffers a permit or certificate to be used, for any purpose other than that of accompanying the removal and delivery of the spirits therein described; or
- (e) produces, or causes or suffers to be produced, to anyone a permit or certificate as having been received with spirits other than those therein described; or
- (f) in any manner uses, or causes or suffers to be used, a permit or certificate so that any account of spirits kept or checked by an officer may be frustrated or evaded,

shall be liable, in addition to any other penalty or forfeiture, to a fine of sixty thousand dollars.

(2) Every permit or certificate used for any purpose other than that of accompanying the removal and delivery of the spirits for which it is lawfully issued and as therein expressed, shall be deemed to be a false permit or certificate, and any unlawful use thereof shall, in addition to any other penalty or forfeiture, subject the person using it to all penalties and forfeitures imposed by law upon anyone for using a false permit or certificate.

Forfeiture.

(3) Any distiller or dealer convicted of an offence against this section shall forfeit his licence, and no new licence shall be granted to him for the remainder of the year for

which the forfeited licence would have been in force.

Security for
removal of
spirits from
distillery to
warehouse.
[10 of 1936
66 of 1952]

59. (1) Any spirits manufactured in a distillery in Guyana may be removed to any place in which they may be warehoused, under the regulations and with the security directed by the Commissioner.

(2) The spirits shall be accompanied by a certificate stating the particulars of the spirits required to be warehoused, and the name of the place and of the warehouse to which they are intended to be removed, and the certificate shall contain any other information and be in the form directed and required by the Commissioner.

Giving bond to
cover removal
of spirits from
distillery to
warehouse.
[10 of 1936
66 of 1952]

60. Previous to the delivery of the spirits for removal, the person requiring their removal shall enter into a bond with one sufficient surety, in a sum equal at least to the duty payable on the spirits about to be removed at the rate for the time being chargeable on spirits taken out of bond for private consumption, for the due arrival and warehousing thereof at the place of destination within the time directed by the Commissioner, and the bond shall not be discharged unless the spirits have been duly warehoused at the place of destination within the time allowed for their removal, or have been otherwise accounted for to the satisfaction of the Commissioner, as the case may be, nor until the full duties payable on any deficiency of the spirits not so accounted for have been paid, but the person may enter into a general bond, with the sureties, in an amount, and under the conditions approved by the Commissioner for the removal from time to time of any spirits from the distillery to a spirit warehouse, and for the due arrival and warehousing thereof at the place of destination within the time or times directed by the Commissioner .

Exportation of Spirits

Removal and
shipping of

61. (1) A distiller in the case of spirits in his spirit

spirits for
exportation.
[25 of 1992]

store, and the owner of the spirits in a spirit warehouse for the storage of spirits intended for exportation, on giving due notice and executing a bond, may remove the spirits for exportation without payment of duty thereon, and they shall be removed in accordance with any law or regulation for the time being in force relating to customs.

(2) The notice must be delivered to the proper officer before the time when the spirits are to be removed, and must specify the number of packages intended to be shipped, the gross number of litres and the average strength of the spirits contained in the packages, in order that those particulars may be verified by the record of the spirits bonded, the time and place of the intended shipment, and the name, description and destination of the vessel.

(3) Nothing in this Act contained shall prevent the Minister from appointing stations for the re-examination of spirits in transit from a distillery to an exporting ship under any regulations made from time to time for that purpose.

Dealers and Retailers

Making entry
of room and
utensils used
by dealer or
retailer.
[10 of 1936
66 of 1952]

62. Every dealer and retailer shall, in accordance with the regulations, make entry, in writing signed by him, of every room, place, cask, vessel, and utensil, other than buckets and similar vessels and utensils intended to be used by him for keeping spirits, distinguishing each place or thing by a separate letter or number.

Marking
packages used
for spirits.
[25 of 1992
6 of 1993]

63. (1) There shall be legibly cut, branded, or painted with oil colour, on some conspicuous part of every fixed package used by a dealer or retailer for holding spirits in stock, and on the outside of both the ends of every movable package used by him for keeping or delivering spirits, the number of litres which the package is capable of containing, and also a distinguishing letter or number.

(2) Every package in respect of which default is made in complying with the requirements of this section shall be forfeited, with the contents thereof, and the dealer or retailer shall be liable in respect of the default to a fine of seven thousand five hundred dollars.

Marking
quantity of
spirits in
package in
certain cases.
[25 of 1992
6 of 1993]

64.(1) Where the strength of any spirits forming part of the stock of a dealer or retailer cannot be ascertained by an approved alcohol hydrometer, the dealer or retailer shall, on being so required by any officer, cause the quantity and strength of those spirits to be legibly marked on the outside of the package containing them.

(2) Every package which a dealer or retailer refuses or neglects, on being so required, so to mark, or fails to keep so marked, or which is found to be untruly marked, shall be forfeited, with the contents thereof; and the dealer or retailer shall be liable to a fine of seven thousand five hundred dollars.

Taking account
of spirits in
stock of dealer
or retailer.
[10 of 1936
66 of 1952
25 of 1992
6 of 1993]

65. (1) The Commissioner may at any time take an account of the quantity of spirits in the stock or possession of a dealer or retailer.

Penalty for
excess.

(2) If the quantity of alcohol found on taking the account exceeds the quantity which ought, according to the stock book of the dealer or retailer, to be in his possession, the excess shall be forfeited; and the dealer or retailer shall be liable to a fine of three hundred dollars for every four decimal five litres of the excess.

Taking sample
for analysis.
[33 of 1952
25 of 1992]

66. The proper officer may at any time take a sample of spirits from the stock of a dealer or retailer and submit the sample to the Government Analyst, who shall analyse it

and certify the quantity of alcohol therein.

Stock Book

Stock book of
dealer or
retailer.
[10 of 1936
66 of 1952
25 of 1992]

67.(1) Every dealer and retailer shall provide himself with and keep a stock book according to the form prescribed by the Commissioner and, on receiving any spirits and also on sending out or delivering any spirits required to be accompanied by a permit or certificate, shall enter in his stock book the date and number of the permit or certificate, the bulk and number of litres of alcohol received or delivered, and the name of the person from whom the spirits were received or to whom they were sent.

(2) He shall make those entries when the spirits are received, sent out, or delivered, or at any other time if requested to do so by any officer.

(3) He shall keep the stock book open to inspection by any officer and allow any officer to make any entry therein, or take any extract therefrom.

(4) He shall keep the stock book open to the inspection for not less than six months after it is filled up.

Offences by
dealer or
retailer.
[6 of 1993]

68. Any dealer or retailer who—

- (a) fails to obtain, provide, keep, or produce a stock book retailer as by this Act required, or to make therein any entry required to be made therein; or
- (b) hinders or obstructs an officer in examining a permit, or a certificate book or stock book, or in making any entry therein, or taking any extract therefrom; or

- (c) cancels, alters, obliterates, or destroys any part of a permit, certificate book, or stock book, or any entry therein; or
- (d) makes a false entry in a permit, or a certificate book or stock book; or
- (e) separates any certificate from its counterfoil, without properly filling up the certificate and counterfoil, or except on the occasion of sending out or delivering spirits therewith,

shall be liable to a fine of fifteen thousand dollars.

Correction of error in stock book.
[6 of 1993]

69. (1) If a dealer or retailer, or anyone employed by him, commits an error in making any entry required to be made in the stock book, or in any other document required to be filled up by him, the incorrect entry shall not be obliterated or erased but shall be cancelled by drawing a thin line through it, and the correct entry made.

(2) If this section is contravened the dealer or retailer shall be liable to a fine of one thousand five hundred dollars.

PART VI METHYLATED SPIRITS

Saving as to methylated spirits.

70. Parts II, III, IV and V shall not apply to methylated spirits.

Exemption of methylated spirits from duty.

71. Methylated spirits, subject to this Act, shall be exempt from the payments of excise duty.

Persons
authorised to
methylate.
[10 of 1936
66 of 1952]

72. The following persons (in this Act called authorised methylators) and no others, are authorised to methylate, namely:

- (a) distillers, if so authorised by the Commissioner ; and
- (b) persons licensed by the Commissioner to methylate.

Persons
authorised to
supply
methylated
spirits.
[10 of 1936
66 of 1952]

73. The following persons, and no others, are authorised to supply methylated spirits:

- (a) authorised methylators; and
- (b) persons licensed by the Comptroller to retail methylated spirits, whether they are imported or made in Guyana, in this Act called retailers of methylated spirits.

Places of
methylation.
[10 of 1936
66 of 1952]

74. (1) Spirits may be methylated in the following places, and no others:

- (a) any building or room in the City of Georgetown or in the town of New Amsterdam, approved by the Commissioner, and entered for the purpose by the methylator in the prescribed manner;
- (b) any spirit store in a licensed distillery, if approved by the Commissioner for that purpose; and
- (c) any room, building, or warehouse provided for the purpose by the Government.

(2) The charge for warehousing and labour in a warehouse provided by the Government shall be at the rate for the time being fixed by the Minister.

Materials and
mode of
methylation.
[25 of 1992]

75. (1) Only spirits manufactured in Guyana shall be used for the purpose of methylation.

(2) The quantity of spirits used for methylation at one time shall not be less than one hundred and thirteen litres, at not less than seventy-nine decimal nine percent alcohol.

(3) The substances mixed with spirits for the purpose of methylation shall be those fixed from time to time by order of the Minister for that purpose, and the substances shall be mixed with the spirits in the proportion and in the manner provided by that order, and the substances shall be examined and approved by the Government Analyst.

(4) Substances examined and approved by the Government Analyst other than those fixed by any order of the Minister may be added to the methylated spirits at the discretion of the authorised methylator.

(5) Everyone authorised to receive spirits for methylation shall on ordering them correctly fill up the prescribed form of requisition and counterfoil with the prescribed particulars.

(6) With respect to the removal of spirits and substances for methylation and the time and mode of methylation, the regulations shall be observed and the prescribed security shall be given.

Supply and
receipt of
methylated
spirits.

76. (1) An authorised methylator shall not supply methylated spirits except in vessels containing not less than twenty-two litres.

[10 of 1936
66 of 1952
25 of 1992]

(2) Each vessel shall be distinctly labelled with the words "methylated spirits," and shall be accompanied by a permit or such document in the nature of a permit as the Commissioner may prescribe.

(3) The sale, delivery, and removal of methylated spirits from the premises of an authorised methylator shall be in accordance with the regulations, and subject to the prescribed security.

Stock account
of methylated
spirits.
[25 of 1992]

77. (1) The proper officer shall keep a stock account of all spirits, computed in litres of alcohol, methylated or received by an authorised methylator.

(2) If the quantity of methylated spirits in the possession of an authorised methylator exceeds by more than one per cent the quantity which ought, by the stock account to be in his possession he shall forfeit the whole excess.

(3) If the quantity of methylated spirits in the possession of an authorised methylator is less by more than one and a half per cent for every quarter of a year of storage than the quantity which ought, by the stock account, to be in his possession, he shall pay on the whole deficiency the duty for the time being payable on spirits taken out of bond for private consumption in Guyana.

Rules to be
observed by
retailer of
methylated
spirits.
[25 of 1992
6 of 1993]

78.(1) A retailer of methylated spirits—

- (a) shall make entry with the proper officer of each room or place where he intends to keep and sell the spirits; and
- (b) shall not keep or sell the spirits in any place not so entered; and

-
- (c) shall not receive or have in his possession at any one time a greater quantity of methylated spirits than two hundred and twenty-seven litres; and
- (d) shall not receive methylated spirits except from an authorised methylator or from the Government warehouse; and
- (e) shall not sell to or for the use of any one person more than twenty-two litres of methylated spirits at a time; and
- (f) shall, on request, at all reasonable times produce his stock of methylated spirits for examination by any officer; and
- (g) shall keep an account, in the prescribed form, of his stock of methylated spirits and of the sale thereof.
- (2) (a) The Minister may grant permission in writing to a retailer of methylated spirits to have in his possession a greater quantity of methylated spirits than two hundred and twenty-seven litres and to sell for his use to a person to whom permission in writing has been granted by the Minister a quantity of methylated spirits more than twenty-two litres at a time:

Circumstances in which more than 227 litres of methylated spirits may be sold or brought.
[34 of 1930
25 of 1992]

Provided that the possession

for sale, the sale, the purchase and use shall be for such purposes only as are specified in the permission.

- (b) The Minister may revoke permission at any time.
- (c) Subsection (1) applies to this subsection subject to the modifications herein contained.

(3) If a retailer or a purchaser of methylated spirits contravenes this section he shall be liable to a fine of seven thousand five hundred dollars, and the spirits with respect to which the offence is committed shall be forfeited.

Powers of entry, inspection and sampling. [10 of 1936 66 of 1952]

79. (1) The Commissioner or any member of the police force may, in the daytime, enter and inspect the premises of an authorised methylator or a retailer of methylated spirits, and inspect, examine, and take samples of any methylated spirits therein, paying a reasonable price for each sample.

(2) Anyone who refuses to allow any of those officers to exercise any of those powers, or prevents them from so doing, shall be liable to a fine of seven hundred and fifty dollars.

Unlawful supply of methylated spirits.

80. (1) Anyone who supplies, removes, or receives methylated spirits in contravention of this Act, shall be liable to a fine of seven hundred and fifty dollars.

(2) Any authorised methylator who supplies any methylated spirits to any person after having received notice from the proper officer that the person to whom the spirits are supplied is not authorised to receive them, shall pay on the spirits so supplied the duty for the time being payable on spirits taken out of bond for private consumption in Guyana.

Unlawful
possession of
methylated
spirits.
[6 of 1993]

81. Anyone who—

- (a) being an authorised methylator, has in his possession any methylated spirits in any place where he is not authorised to keep them; or
- (b) not being an authorised methylator, has in his possession any methylated spirits not obtained from a person authorised to supply them,

shall be liable to a fine of fifteen thousand dollars, and the spirits with respect to which the offence is committed shall be forfeited.

Preparation or
sale of
methylated
spirits as or for
beverage or
medicine.
[6 of 1993]

82.(1) Any person who—

- (a) prepares or attempts to prepare any methylated spirits methylated for use as or for a beverage or as a mixture with a beverage;
- (b) sells any methylated spirits, whether so prepared or not, as or for a beverage or mixed with a beverage; or
- (c) uses any methylated spirits or derivative thereof in the preparation of any article capable of being used wholly or partially as a beverage or internally as a medicine; or
- (d) sells or has in his possession that article in the preparation of which methylated spirits or any derivative thereof have or has been used,

shall be liable to a fine of fifteen thousand dollars, and the spirits with respect to which the offence is committed shall be forfeited.

(2) Nothing in this section shall apply to the use of methylated spirits, or any derivative thereof, in the preparation of sulphuric ether or chloroform for use as a medicine or in any art or manufacture, or prevent the sale or possession of sulphuric ether or chloroform for that use.

Suspension or revocation of licence.
[10 of 1936
66 of 1952]

83. The Commissioner may at any time suspend or revoke any licence to methylate, authority, or approval granted under this Part.

**PART VII
MISCELLANEOUS PROVISIONS**

Seizures

Seizure of thing forfeited.

84. (1) Anything forfeited under an excise law may be seized by any officer.

(2) Where spirits or materials for the manufacture of spirits are forfeited under an excise law, all packages of whatever description containing them shall also be forfeited.

Provisions relating to seizures.
[10 of 1936
66 of 1952]

85.(1) Everything seized as forfeited shall be deemed to be condemned.

(2) The owner of the thing seized may claim it within fourteen days after the seizure.

(3) The claim shall be in writing and shall set forth the claimant's name, residence, and occupation, and it shall be addressed to the Commissioner .

(4) The ownership of the thing claimed must be established upon oath by the claimant.

(5) If the thing claimed is of the value of two hundred dollars or more, security to that amount shall be given, to the satisfaction of the Commissioner, within fourteen days after the seizure, to meet the costs of the proceedings in the event of a decision adverse to the claim, and in default of the security being given the thing claimed shall be absolutely forfeited.

(6) The Commissioner may order the delivery of anything seized on a bond being given to answer double the value thereof, and if the thing seized is condemned, the value thereof shall be paid to the Commissioner, who shall thereupon cancel and deliver up the bond.

(7) The onus of proving the illegality of any seizure shall be on the owner or claimant of the thing seized.

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

(9) The claim may be heard and determined by any magistrate.

Restoration of thing detained or seized.

86. Anything detained or seized under an excise law may be restored by the Minister on any terms he thinks fit to direct, and if the owner accepts the terms directed by the Minister, he shall not have or maintain any action for damage on account of the detention or seizure.

Costs in action relating to detention or seizure.

87. If, in any proceeding brought on account of a detention or seizure made under an excise law, sentence or judgment is given for the plaintiff, and the Judge or magistrate by whom the cause is tried certifies that there was a reasonable cause of detention or seizure, the plaintiff shall

not be entitled to any costs of suit, nor shall he who made the detention or seizure be liable to any action, suit, indictment, or other prosecution for doing so.

Mode of
conducting sale
of thing seized.

88. (1) All sales of things seized under any excise law (for whatever cause they are sold) shall be conducted by the Commissioner, or by anyone appointed by him for that purpose.

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

General Offences

Penalty for
unlawful
possession of
spirits.
25 of 1992
6 of 1993]

89. (1) Every person who is in unlawful possession of spirits shall be liable to a fine of thirty thousand dollars or to imprisonment for six months and the spirits shall be forfeited.

(2) Everyone possessing spirits exceeding in quantity five hundred and sixty-eight millilitres shall be deemed, for the purposes of this section, to be in unlawful possession thereof, unless—

- (a) he is a distiller, compounder, or authorised methylator or retailer, and they have come legally into his possession in that capacity; or
- (b) he is in possession under permit for their removal, or having been legally empowered to remove them, is in possession thereof for the purpose of the removal; or
- (c) the spirits have been legally sold, delivered, or disposed of to him under section 62 of the Intoxicating Liquor Licensing Act, or under

section 37(2) of this Act; and, if the spirits have been obtained in separate litres from a retailer at separate times and not under a permit, the purchaser has obtained a receipt in writing for the purchase money paid for them, and showing the quantity of spirits for which, and the time when, it was paid; or

- (d) he is the holder of a special licence from the Minister to distil spirits in accordance with section 14.

(3) If an officer has reasonable cause for suspicion that spirits are in the unlawful possession of anyone in any house, building or enclosed place whatsoever, then upon oath made by that officer before a magistrate or justice of the peace of the grounds of suspicion, the magistrate or justice of the peace may issue a warrant under his hand authorising the officer to enter by force, if necessary, the house, building or enclosed place and search for and seize any spirits unlawfully possessed therein, and either detain them or remove them to a place of safe custody, and also a warrant to arrest the person unlawfully in possession thereof, and to bring him before the magistrate of the district to be dealt with according to law.

(4) In any proceeding under this section it shall not be necessary to negative any of the exceptions in favour of the defendant contained in subsection (2), but the onus of proving that any of those exceptions applies in his case shall lie on the defendant.

(5) Everyone possessing any quantity of the substance known as bush rum (or any substance containing bush rum) shall be deemed to be a person unlawfully possessing spirits under this section, and a report under the hand of the Government Analyst certifying that the substance

in his opinion is bush rum, or contains bush rum, shall be *prima facie* evidence of that fact, and thereupon the onus of proving that the substance is not bush rum shall lie on the defendant.

Unlawful
removal of
wash, low
wines, feints or
spirits.
[6 of 1993]

90.(1) Everyone who—

- (a) removes any wash, low wines, feints or spirits from the premises of a distiller contrary to this Act; or
- (b) knowingly buys or receives any wash, low wines, feints or spirits so removed from the premises of a distiller; or
- (c) subjects any cask to any process for the purpose of extracting any spirits absorbed in the wood of the cask, or has on his premises any cask which is being subjected to that process, or any spirits extracted from the wood of the cask; or
- (d) removes, throws away, or destroys or causes to be removed, thrown away, or destroyed any wash, low wines, feints or spirits in order to prevent or impede search for or seizure of them,

shall be liable to a fine of fifteen thousand dollars.

(2) All the wash, low wines, feints or spirits so removed, and every cask which is being subjected to any process aforesaid, or which, being upon premises where spirits so extracted are found, has been subjected to any process aforesaid, shall be forfeited.

(3) Any officer may arrest anyone found committing an offence against this section.

Tampering with distillery apparatus.
[10 of 1936
66 of 1952
6 of 1993]

91. Everyone who, without the sanction of the Commissioner, wilfully breaks, damages, or in any manner whatever tampers or interferes with, any distillery apparatus shall be liable to a fine of fifteen thousand dollars.

Selling spirits at a price less than the duty.
[6 of 1993]

92. Everyone, except a distiller, who at any time sells or disposes of spirits at a price lower than the amount of the duty thereon, shall be liable to a fine of one thousand five hundred dollars and shall pay treble the amount of the duty.

Sale of spirits for unlawful purpose.
[6 of 1993]

93. Everyone who knowingly sells or delivers spirits, or causes them to be sold or delivered, to the end that they may be unlawfully retailed or consumed or carried into consumption shall be liable, in addition to any other penalty or forfeiture, to a fine of thirty thousand dollars and to imprisonment for six months, and the spirits shall be forfeited.

Unlawful purchase of spirits.
[6 of 1993]

94. Everyone who receives, buys, or procures spirits from a person not having authority to sell or deliver them shall be liable to a fine of thirty thousand dollars and to imprisonment for six months, and the spirits shall be forfeited.

Purchase or receipt of spirits on which duty has not been paid.
[6 of 1993]

95. Everyone who knowingly buys or receives spirits or has them in his possession, after they have been removed from the place where they ought to have been charged with duty and before the duty payable thereon has been paid or secured to be paid or the spirits have been condemned as forfeited, shall forfeit the spirits and shall be liable to a fine equal to treble the duty and value thereof, and also to a fine of thirty thousand dollars and to imprisonment for six months.

Counterfeiting documents.

96. Everyone who—

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

shall be guilty of a misdemeanour.

Forcibly opposing executing of excise law. [6 of 1993]

97. Everyone who—

- (a) assaults anyone acting under an excise law, or any person acting in his aid; or
- (b) assaults anyone who has discovered or given, or is about to discover or give, information or evidence against, or has seized or is bringing to justice any offender against an excise law; or
- (c) assaults anyone who has seized, or is about to seize or examine, anything as forfeited under an excise law; or

- (d) forcibly opposes, or offers or threatens to oppose, the execution of any of the powers given by an excise law; or
- (e) being armed with an offensive weapon, or in a violent manner, rescues any offender arrested or thing seized under an excise law, or prevents the arrest of the offender or the seizure of the thing,

shall be liable to a fine of thirty thousand dollars or to imprisonment for six months.

Corruption of
and by officer.
[6 of 1993]

98.(1) Everyone who, in or with reference to any matter under an excise law—

- (a) not being authorised to do so, gives or promises, directly or indirectly, any reward to any officer or person employed in the execution of an excise law in respect of the performance or non-performance by that officer or person of his duty or employment; or
- (b) agrees with or proposes to that officer or person to do or permit to be done anything in contravention or evasion of any excise law or of his duty; or
- (c) being that officer or person—
 - (i) demands or receives, except from or through the proper channel, any reward in respect

of the performance or non-performance of his duty or employment; or

- (ii) by any wilful act, neglect, or default, does or permits, or agrees to do or permit, anything in contravention or evasion of an excise law or of his duty,

shall be liable to a fine of thirty thousand dollars.

(2) If the officer or person is convicted of either of the two offences last mentioned in this section, he shall be thereafter disqualified from serving the State in any office or employment.

Obstruction of officer.
[10 of 1936
66 of 1952
6 of 1993]

99. Anyone who, by himself or by anyone in his employment, obstructs, hinders, or molests any officer in the execution of his duty under an excise law, or anyone acting in his aid, shall be liable to a fine of thirty thousand dollars, and if the offender is a distiller, the Commissioner, subject to the approval of the Minister, may suspend or revoke his licence.

Peace officer not aiding.
[6 of 1993]

100. Any peace officer who wilfully refuses or neglects to aid in the execution of an excise law shall be liable to a fine of three thousand dollars.

Contravention of excise law not specially provided for.
[6 of 1993]

101. Everyone who contravenes any provision of an excise law, with respect to the contravention of which no penalty or other punishment is expressly provided, shall be liable to a fine of fifteen thousand dollars.

Powers of Officers

Power of entry and

102. Any officer may at any time, either by day or by night, enter any part of the premises of, or house or place

examination by
officer.

whatsoever belonging to or made use of by a distiller, and search for, examine, gauge, and take an account of, any distillery apparatus therein, and also any spirits or materials for the manufacture of spirits therein.

Power to
search for
apparatus.
[10 of 1936
66 of 1952]

103. The Commissioner, or any member of the police force, at any time, either by day or by night, may search for any pipe, cock, conveyance, or utensil, on the premises of a distiller, and may break up or cut away the pipe or conveyance and turn the cock, and examine whether the pipe or conveyance conveys or conceals spirits or any materials for the manufacture of spirits, so as to prevent a true account thereof from being taken.

Entry and
search for illicit
distillery
apparatus and
spirits.
[15 of 1940
4 of 1972
6 of 1993]

104. (1) If an officer makes oath that there is good cause to suspect that any distillery apparatus, spirits, or materials for the manufacture of spirits, is or are unlawfully kept or deposited in any house or place, and states the grounds of suspicion, any justice of the peace, if he thinks fit, may issue a warrant authorising the officer to search the house or place.

(2) Anyone so authorised may at any time, either by day or by night, but at night only in the presence of a police officer or constable, if he is not a member of the police force, break open and forcibly enter any house or place aforesaid, and seize any distillery apparatus, spirits, or materials for the manufacture of spirits found therein, and either detain them or remove them to a place of safe custody.

(3) All distillery apparatus, spirits, and materials for the manufacture of spirits so seized shall be absolutely forfeited, and the owner of any distillery apparatus, spirits, or materials for the manufacture of spirits, or the person in whose custody they are found, shall be liable for every house or place in which they are found, and also for the distillery apparatus, spirits, or materials for the manufacture of spirits, to a fine of thirty thousand dollars and to

imprisonment for twelve months.

(4) If any damage is done by the forcible entry and the search is unsuccessful the damage shall be made good.

(5) Any officer may seize the distillery apparatus, spirits, or materials for the manufacture of spirits without a warrant.

(6) Anyone found in a house or place where the distillery apparatus, spirits, or materials for the manufacture of spirits are found, or in the vicinity thereof, shall be deemed, unless he prove the contrary to the satisfaction of the magistrate, to be the owner or person in charge of the distillery apparatus, spirits, or materials for the manufacture of spirits.

(7) The period of imprisonment which shall be imposed by the magistrate in respect of the non-payment of any pecuniary penalty imposed under this section shall be that period which in the opinion of the magistrate will satisfy the justice of the case and be according to the following scale:

Where the penalty	The period shall not exceed-
Does not exceed \$500.00	Three months
exceeds \$500.00 but does not exceed \$1000.00	Six months
exceeds \$1000.00 but does not exceed 1500.00	Nine months
exceeds \$1500.00	Twelve months

Entry upon vessel and taking account of spirits. [25 of 1992 6 of 1993]

105.(1) Any officer, at any time either by day or by night, may go on board a vessel in any port, river, or creek of Guyana, or within twelve miles of the coast thereof, and take an account of any spirits found on board the vessel, and demand and examine the permit or certificate for the removal of them, and if spirits are found to have been shipped without a permit or certificate, or not to correspond with the particulars set forth in a permit or certificate, they shall be forfeited, and the master of the vessel shall be liable to a fine

of fifteen thousand dollars.

(2) The officer may also in like manner go on board any vessel aforesaid and search for distillery apparatus, and if any distillery apparatus is found otherwise than in course of lawful conveyance, it shall be forfeited, and the master of the vessel shall be liable to a fine of fifteen thousand dollars.

Power to detain
suspected
person.
[25 of 1992]

106. Any officer, if he suspects any person to be conveying spirits from or to any place without a permit or certificate, may stop the person and examine the package which he suspects to contain spirits, and, if he discovers that the package contains more than three hundred and seventy-eight millilitres of spirits then, in the event of the person not being able, or refusing or neglecting, to produce a permit he shall seize the spirits, and the package containing them, together with the cart, vessel, conveyance, and all animals employed in removing them and may arrest the person carrying or removing them, or concerned in their carriage or removal and detain him until he can be brought before a magistrate and dealt with according to law.

Entry upon
premises of
railway
company and
examination.
[6 of 1993]

107.(1) An officer, at any time either by day or by night, may enter any portion of the premises of a railway or steamship company for the purpose of examining any spirits in transit; and may detain and examine any cart, wagon, truck, or other vehicle for that purpose.

(2) Everyone driving, conducting, or being in charge of, the cart, wagon, truck or other vehicle, who refuses to stop when requested by the officer to do so, shall be liable to a fine of three thousand dollars.

Entry upon
premises of
dealer and
inspection of
spirits.
[10 of 1936
66 of 1952]

108. The Commissioner or any member of the police force, at any time, either by day or by night, may enter the premises of any dealer and inspect, examine, and take an account of, the spirits in his stock or possession, and take samples of them, paying a reasonable price for each sample.

Duty of distiller, dealer or master to assist officer. [6 of 1993]

109. Every distiller, dealer, or master of a vessel, when so required by an officer, shall assist the officer by a sufficient number of servants in taking an account of the spirits in his stock or possession or in taking samples of them, and for any refusal or neglect so to assist shall be liable to a fine of seven thousand five hundred dollars.

Employment of assistants.

110. Where any power is given to an officer by or under an excise law, that power may be exercised by the officer either alone or in conjunction with any assistants he thinks fit to employ.

Arrest without warrant of offenders in certain cases.

111.(1) Any officer may without warrant apprehend anyone whom he has reasonable grounds of suspecting to be liable to a penalty under section 11, 93, 94, 95, 97, 99, 104, 105 or 107.

(2) Everyone so apprehended shall be conveyed as soon as practicable before a magistrate to be dealt with according to law.

Informers

Discharge of informer in certain cases.

112. On the commission of any offence against an excise law, the offender who, before any charge or complaint is lodged against him in respect of that offence, first discovers and informs against any other offender, shall, on the conviction of the person against whom the information is given, be discharged and acquitted from all penalties or disqualifications under any excise law to which, at the time of giving the information, he may be liable by reason of the offence committed by him.

Rewards to informers.

113. The Minister may direct that a reward be paid to anyone who gives information with respect to any illicit still which leads to a conviction or to the seizure of a still, and the reward (which shall not exceed two hundred and fifty dollars

in any one case) shall be paid out of moneys provided by Parliament.

Procedure

Recovery of
penalty or sum
of money.

114. Any penalty for an offence against, or any sum of money due under, an excise law may be sued for and recovered, and all proceedings in respect of forfeitures under an excise law may be carried on, by any officer before any magistrate, and the magistrate shall have full power to hear and determine in the case of that penalty, sum of money, or forfeiture, whatever may be the amount or value thereof.

Power to accept
compensation
for offences.
[5 of 1984]

114A. Notwithstanding any other provisions of this Act, the Commissioner may, in any case he deems proper and in substitution for any proceedings in a court of summary jurisdiction, accept on behalf of the State a sum of money by way of compensation from any person reasonably suspected of a contravention of the Act or any regulations made thereunder:

Provided that such compensation shall be accepted only where the person reasonably suspected of such contravention has expressed his willingness in such form as the Commissioner may prescribe by order, which the contravention as aforesaid shall be so dealt with.

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

115. Where a distiller, dealer, or retailer, is made liable by an excise law to any penalty or forfeiture for any act, default, or omission, the liability shall attach to the distiller, dealer, or retailer, whether the act, default, or omission is done or made by the distiller, dealer, or retailer personally, or by someone employed by him for the purposes of this business; provided, in the latter case, it appears that the act, default, or omission has occasioned benefit to the distiller, dealer, or retailer, and it does not appear that it was done or made by the employee through ill- will to the distiller, dealer or retailer.

Liability to distress of distillery apparatus and material.

116. For the purpose of recovering any penalty or forfeiture incurred by a distiller, all distillery apparatus employed by the distiller for the purpose of his business, and all spirits and materials for the manufacture of spirits in his possession or under his control, shall be deemed to be his property, whether the fact be so or not.

Procedure on taking samples for analysis.

117. (1) Where an officer takes a sample of anything for analysis he shall then and there, in the presence of the owner of the thing or his agent, divide the sample so taken into three parts, each part to be marked and sealed, or fastened up in the manner its nature permits.

(2) He shall then deliver one of the parts to the owner of the thing or his agent, shall deliver another of the parts to the Government Analyst, and shall keep the third of the parts for future comparison and production in court, if necessary.

Special provisions as to complaint.

118. (1) In any charge or complaint that may be brought under an excise law, it shall not be necessary to negative any exception or proviso that there may be in favour of the defendant, but the onus of proving that exception or proviso shall lie on the defendant.

(2) In the charge or complaint, any number of offences may be stated not exceeding six, provided the interval of time between the commission of the first and the last of the offences does not exceed twelve months.

(3) In adjudicating on any charge or complaint relating to a penalty, it shall not be competent for the magistrate, if he convicts the defendant thereunder, to award a less penalty than one-fourth of that imposed by law.

Documents to be *prima facie* evidence.

119. Where any document is required to be made or delivered for the purpose of an excise law, the document shall be deemed, in all respects in which that proof may conduce to

the protection of the public revenue, to be *prima facie* evidence of the truth of any matter therein stated.

Onus of proof as to spirits.

120. In any proceeding relating to spirits under an excise law it shall not be necessary for the purposes of the prosecution to prove that the spirits were manufactured in Guyana, but the onus of proving the contrary shall lie on the defendant.

Weights and measures. c. 90:14

121. In this Act, all references to weights and measures shall be deemed to be references to the standard weights and measures specified in the Weights and Measures Act.

Entries in indelible material.

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

Procedure and appeal.

123.(1) Except as in this Act otherwise provided, the procedure in respect of any charge or complaint brought under an excise law shall be in accordance with the Summary Jurisdiction Acts:

Provided that where, by the provisions of this Act or of the regulations, a distiller, dealer or retailer is made liable to a penalty in respect of an act or omission, and a charge or complaint is brought alleging an act or omission, the following proceedings shall be lawful, that is to say—

- (a) the summons may be served in the manner now permitted by law, or by leaving it with anyone who is apparently a clerk or servant found on the premises for which a licence is granted, or if that person cannot be found, by affixing it in a conspicuous manner to the outer door or outer wall of the premises;

- (b) where the distiller, dealer or retailer is without Guyana, his agent may appear on his behalf;
- (c) where the distiller, dealer, or retailer is without Guyana, either at the time of the act or omission charged or at the time when the summons is served, the magistrate, on being satisfied as to the service of the summons as hereinbefore authorised, shall proceed to investigate the matter of the charge or complaint whether an agent appears or not, and if the act or omission is proved, may order the penalty to be paid and to be levied upon the goods and chattels of the distiller, dealer, or retailer, by distress, but where it is not shown that the distiller, dealer, or retailer left Guyana to avoid the service of the summons upon him personally, the magistrate shall not make order or direct that he be imprisoned, either in default of sufficient goods or chattels being found or otherwise.

(2) In this section the term "penalty" includes any sum of money due under an excise law, also any forfeiture under an excise law.

Saccharometer and Hydrometer

Mode of
determining
gravity of
wash.
[10 of 1936

124. For determining the gravity of wash, a saccharometer which is for the time being approved by the Commissioner, and the tables, if any, constructed for use therewith, shall be used; and all wash shall be deemed for the

66 of 1952] purposes aforesaid to be of the gravity denoted by that saccharometer, on the application thereof.

Mode of
ascertaining
strength of
spirits.
[25 of 1992]

125. All spirits shall be deemed to be of the strength indicated by an approved alcohol hydrometer as ascertained by the officer in accordance with the International Alcoholmetric Tables printed under the authority of the International Organisation of Legal Metrology and entitled "Practical Alcohol Tables Volume 2" and in accordance with any certificate of corrections issued by the Government Analyst under section 127.

Testing
strength of
spirits in case
of obscuration
by colouring
matter.
[25 of 1992]

126. Wherever by reason of the presence of colouring, sweetening, or other matter the true strength of spirits cannot be immediately ascertained by an approved alcohol hydrometer, a sample of the spirits may be submitted for analysis by the Government Analyst so that their true strength may be ascertained.

Testing
accuracy of
hydrometer
and
saccharometer.
[10 of 1936
66 of 1952]

127. Every hydrometer and saccharometer used for excise purposes shall be submitted from time to time, as directed by the Commissioner, to the Government Analyst in order that its accuracy may be tested and a certificate of corrections applicable thereto may be issued by him.

Regulations and Form

Regulations
and forms.

128.(1) Subject to negative resolution of the National Assembly, the Minister may from time to time make regulations and forms for better carrying out all or any of the provisions of this Act.

(2) There may be annexed to any breach of any of those regulations such penalty, not exceeding one thousand five hundred dollars, as may be deemed fit.

(3) The regulations and forms shall be published in the *Gazette* and one other newspaper of Guyana.

ss 17 and 30

SCHEDULE
SCHEDULE REGULATION OF DISTILLERS

The following vessels must be erected to the satisfaction of the Commissioner before a still is licensed and must thereafter be kept to the like satisfaction during the continuance of the licence—

- one test case;
- one spirit receiver;
- one low wines or feints receiver;

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

The vessels must be erected in accordance with the following provisions—

(1) The test case must be connected with the worm of the condenser of the still in such a manner that all spirit, low wines or feints running from the worm must pass through the test case.

- (2) (a) The test case must be fitted with a discharge pipe connected by a two-way cock or by two separate cocks of a bore as prescribed by the Commissioner, with closed metal pipes leading to the spirit receiver and to the low wines or feints receiver.
- (b) The Commissioner may require any test case to be fitted with an overflow pipe of not less than seven decimal six centimetres bore leading directly to the low wines or feints receiver.

-
- (c) Samples may be allowed to be taken by means of a two-way cock attached to the test case or to the pipe leading from the worm of the still to the test case constructed in such a manner to the satisfaction of the Commissioner that a duplicate of each sample taken is deposited in a locked vessel, the key of which shall be kept by the Commissioner.

(3) The spirit receiver or receivers must be of sufficient capacity to contain not less than the products of four days distillation of spirit, but in cases where the Commissioner considers it desirable, he may require them to be of a greater capacity or permit them to be of a less capacity.

(4) Every spirit receiver must be a close covered vessel, and, except as hereafter specified, must not have any opening or communication with any other vessel or utensil except any other receiver, with which it must be connected with a closed metal overflow pipe.

(5) Every receiver must have a hole cut in its cover and faced with metal of the form and size prescribed by the Commissioner, and the hole must be supplied with a cover, secured and kept secured to his satisfaction.

(6) Every receiver may have fixed to it a graduated gauge glass; the glass and its fittings must be securely and completely enclosed in a metal or wooden case with a properly protected glass front.

(7) Every test case and receiver must be made, placed, and fixed to the satisfaction of the Commissioner.

(8) Every cock, valve, or pump attached to any part of the still, test case, or receivers, or to any pipes in connection

therewith, must be constructed in the manner prescribed by the Commissioner.

(9) All spirit must run through closed metal pipes directly from the test case to the spirit receiver.

(10) Low wines or feints must run through closed metal pipes directly from the still or test case to the low wines or feints receiver, and from there all low wines or feints must run directly through closed metal pipes to a locked receptacle or the still for re-distillation.

(11) Samples may be allowed to be taken by means of a two- way cock attached to the receiver, constructed in such a manner to the satisfaction of the Commissioner that a duplicate of each sample taken is deposited in a locked vessel, the key of which shall be kept by the Commissioner .

(12) Every retort of any still must be fitted with a discharge pipe leading directly to the body of the still or to a locked receptacle.

(13) Except as authorised by the Commissioner, in the case of every still there must be no pipe leading directly or indirectly to or from the worm of a still. Every man-hole, discharge pipe, cock, or valve of any still must be constructed and secured to the satisfaction of the Commissioner.

SUBSIDIARY LEGISLATION**SPIRIT WAREHOUSES NOTICE**

made under section 41

Citation.

1. This Notice may be cited as the Spirit Warehouses Notice.

Building or
places
appointed as
warehouses

2. The places or buildings described in the Schedule are hereby appointed to be warehouses for the receipt and storage of spirits without payment of duty thereon.

SCHEDULE

Gaz. 1/10/1966
Nt.429A

The building of concrete, steel and galvanised metal roofing, adjoining the rum store, measuring 70 feet by 63 feet 9 inches with the exception of an enclosed portion, housing the laboratory and manager's office, measuring 23 feet 6 inches by 24 feet 9 inches. The building, the property of Albion Distilleries Limited, is situate at Albion Estate, Corentyne, Berbice, and is defined on a plan deposited with the Comptroller of Customs and Excise.

Gaz. 26/7/1952
Nt.1296

The building measuring 80 feet long by 29 feet 6 inches wide by 11 feet from floor to plate situate on the premises of Messrs. S. Davson and Company Limited immediately west of the existing rum store of the distillery at Pln. Blairmont, on the West Bank of the Berbice river and separated therefrom by the western wall, bounded on the east by the rum store, on

[Subsidiary]

Spirit Warehouses Notice

the north by the main navigation canal and on the south by the factory.

Gaz. 1/10/1966
Nt.429A

The building of concrete and steel with greenheart and asbestos roofing measuring 72 feet 9 inches long by 61 feet wide, the property of the Enmore Estate on the East Coast of Demerara as defined on a plan deposited with the Comptroller of Customs and Excise.

Gaz. 15/9/1956
Nt.1667

The building of concrete and steel with galvanised roofing, measuring 70 feet in length from North to South and 26 feet in width from East to West, the property of Mavis Mendes de Franca and Eileen Pereira of 159 Charlotte Street, Lacytown, Georgetown, and situate at Lot J and 15 Princes Street, Lodge Village, East Coast, Demerara, as defined in the plan deposited with the Comptroller of Customs and Excise, save and except a room on the northern extremity of the building measuring 10 feet in length from North to South and 26 feet in width from East to West.

Gaz.
18/10/1952
Nt. 1787

The concrete and iron building situate at Fort Yard, Kingston, Georgetown, formerly known as the Petroleum Bond, and measuring 240 feet in length and 100 feet in breadth.

Gaz. 18/9/1948
Nt. 1393

The building situate on the premises of Guyana Distillery Limited, at Mud lots 8, 9, 10 and 11, Werk-en-Rust, Georgetown, save and except an enclosed portion on the north-eastern corner thereof measuring 75 feet 6 inches from east to west and 31 feet 2 inches from north to south.

O. in C.
40/1943.

The western enclosed section (100 feet long by 42 feet wide) of the wooden building 122 feet long and 100 feet wide situate on the premises of the Demerara Company, Limited, on the western side of the Public Road and to the south-west of the stelling at Plantation Ruimveldt.

The building owned by Messrs. D'Aguiar Bros (D.I.H.)

[Subsidiary]

Spirit Warehouses Notice

- Gaz. 9/11/1968
Nt. 476B
- Ltd. and situate on the premises of Messrs. Bank Breweries Limited at Lot B 4 Ruimveldt, East Bank Demerara, in the north eastern corner of the factory area, bounded on the north by the boundary separating the factory area from the housing area, and on the east by the eastern boundary of the premises and marked "C" on a plan numbered A-2 deposited with the Comptroller of Customs and Excise, save and except; firstly, an enclosed portion at the north western corner of the said building, measuring 96 feet by 48 feet 11 3/4 inches marked "B" on a plan numbered S-3 deposited with the Comptroller; and secondly, an enclosed portion at the north eastern corner of the said building measuring 48 feet by 48 feet 11 3/4 inches marked "C" on the plan numbered S-3 deposited with the Comptroller.
- Gaz. 24/1/1948
Nt. 129
- The building measuring 175 feet by 90 feet situate on the premises of Messrs. Demerara Company, Limited, numbered 74, and about 150 yards west of the factory compound at Plantation Diamond on the east bank of the Demerara River.
- Gaz. 23/12/
1950
Nt. 2020
- The building situate in the Plantation Diamond factory compound on the premises of Messrs. Demerara Company, Limited, on the East Bank of Demerara River, bounded on the north by the fire station building, on the south by the distillery wash loft, on the east by the factory building and distillery spirit store and on the west by the building known as No. 3 Spirit Store, and measuring 137 feet in length by 45 feet in breadth.
- Gaz. 26/7/1952
Nt. 1296
- The building situated in the Plantation Diamond factory compound, on the premises of Messrs. Demerara Company, Limited, on the East Bank of Demerara River, west of the sugar factory, in the centre of the block of buildings immediately east of the Public Road at the entrance to the factory compound; the dimensions are 152 feet long by 33 feet 6 inches wide, 20 feet to plate; constructed of green-heart with lignoconcrete roofing.

[Subsidiary]

*Spirit Warehouses Notice*Gaz.1/12/1956
Nt. 2121

The building of concrete and steel with Arcon Tropical roof structure measuring 150 feet length, and 60 feet in width, the property of Messrs. Sandbach Parker & Co., Limited, and situate at Diamond Estate, approximately 530 feet west of the Public Road, and 40 feet north of the Navigation trench as defined in a plan deposited with the Comptroller of Customs and Excise.

Gaz. 11/6/1960
Nt. 578D

The building—to be known as Spirit Warehouse "F"—measuring 250 feet in length and 60 feet in width, situated at Diamond Estate, approximately 400 feet West of the Public Road at the Factory entrance, 130 feet East of Spirit Warehouse "D" and 40 feet North of the Navigation trench, as defined on a plan deposited with the Comptroller of Customs and Excise.

Gaz. 1/10/1966
Nt. 429A

The building of wood and galvanised metal sheets measuring 99 feet long by 78 feet wide, the property of Pln. Versailles and Schoon Ord Limited and situate at Versailles Estate on the West Bank of Demerara as defined on a plan deposited with the Comptroller of Customs and Excise.

Gaz. 15/8/1953
Nt. 1425

The southern compartment, measuring 100 feet in length by 33 feet in breadth, of the bi-sectional one flat ferro-concrete building, the property of Albion Distilleries Limited, situate immediately south of the sugar factory at Plantation Uitvlugt, West Coast, Demerara, the said building being defined on a plan lodged with the Comptroller of Customs and Excise.

Gaz. 1/10/1966
Nt. 429A

The building of concrete, steel and asbestos sheeting, comprising two adjoining and inter-connected stores measuring 100 feet by 67 feet and 76 feet by 50 feet respectively, the property of Albion Distilleries Limited and situate at Uitvlugt Estate on the West Coast of Demerara, as defined on a plan deposited with the Comptroller of Customs and Excise.

The building of concrete flooring and galvanised metal

[Subsidiary]

Methylation Order

Gaz. 30/6/1990
Nt. p. 178 Leg.
Sup. B

ceiling and walls made of polyurethane sandwiched by galvanised sheets and painted, measuring 20 metres long by 20 metres wide by 8 metres high. The building, the property of the Guyana Pharmaceutical Corporation Limited is situate at Block X Farm, East Bank Demerara, and is defined on a plan deposited with the Comptroller of Customs and Excise.

O. 45/1942
16/1945
1/1967
4 of 1972
O. 49/1977
23/1992

METHYLATION ORDER

made under section 75 (3)

Citation
[O. 1/1967]

1. This Order may be cited as the Methylation Order.

Mixture of
substances.

2. The substances to be mixed with spirits for the purpose of methylation shall be as follows:

Wood Naphtha.—Partially purified wood-alcohol or methanol obtained by the destructive distillation of wood;

Pure Methanol or Methyl Alcohol.—A colourless inflammable poisonous liquid which is prepared synthetically;

Mineral Naphtha.—A hydrocarbon product derived either from petroleum or from coal tar;

Gasolene.—A hydrocarbon product derived from petroleum;

Pyridine bases.—A mixture of pyridine with closely allied compounds;

Diethyl Phthalate.—A derivative of alcohol;

Brucine.—A pure alkaloid;

Quassin.—The bitter principle of wood of quassa amara known in commerce as Surinam quassa;

Methyl Salicylate.—A colourless or pale yellow oily liquid with a strong characteristic aromatic odour and a warm sweet aromatic taste;

Castor oil.—A nearly colourless or pale yellow viscid oil, odour slight, taste at first bland but afterwards slightly acid.

Proportions
and manner of
substances.

[O. in C.

16/1945

1/1967

49/1977

23/1992]

3. The proportions and manner in which the substances to be mixed with spirits for the purpose of methylation shall be as follows:

- (a) For surgical use, spirits shall be methylated by mixing 204 litres of spirits of 88.4 per cent alcohol and over with any of the following formulations:

Formula I

Wood Naphtha—9 litres or Pure Methanol – 8.2 litres

Castor oil—5.1 litres

Methyl Salicylate—1.1 litres

Diethyl Phthalate—4.5 litres

Formula II

Wood Naphtha—9 litres or Pure Methanol – 8.2 litres

Castor oil—5.1 litres

Methyl Salicylate—1.1 litres

Brucine or Brucine Sulphate of Commerce—28.4 millilitres

[Subsidiary]

*Methylation Order**Formula III*

Wood Naphtha—9 litres or Pure Methanol – 8.2 litres
Castor oil—5.1 litres
Methyl Salicylate—1.1 litres
Quassin—28.4 millilitres

- (b) For general use, spirits shall be methylated by mixing 204 litres of spirits of 88.4 per cent alcohol and over with any of the following formulations:

Formula I

Wood Naphtha—20.4 litres or Pure Methanol – 18.4 litres
Mineral Naphtha—2.3 litres
Methyl Violet—0.33 gram

Formula II

Naphtha—20.4 litres or Pure Methanol – 18.4 litres
Brucine or Brucine Sulphate of Commerce—28.4 millilitres
Methyl Violet—0.33 gram

Formula III

Wood Naphtha—2.04 litres or Pure Methanol – 18.4 litres
Quassin—28.4 millilitres
Methyl Violet—0.33 gram.

- (c) For use in botanical, bacteriological, chemical and pathological laboratories, in hospitals, in the manufacture of medicinal preparations, and in industries approved by the Commissioner, spirits shall be methylated by mixing them with wood naphtha in the

proportion of not less than 5 % by volume, or with pure methanol in the proportion of not less than 4.5% by volume, or with such other substances and in such quantities as may be approved by the Commissioner. Spirits methylated in the manner herein provided shall not be sold by retail and may be kept and used only by such persons as may be approved by the Commissioner and in such manner as he may direct.

- (d) For use in the preparation of varnishes, French Polish and similar mixtures, spirits shall be methylated by mixing them with varnish or polish, containing not less than 30% of gum resin, in the proportion of not less than 11%.
- (e) For use in internal combustion engines, spirits shall be methylated—
 - (i) *For spirits of 91.3 per cent alcohol and over.*—By mixing the spirits with mineral naphtha (kerosene) in the proportion of not less than 1%, and with pyridine bases in the proportion of not less than one-half of 1%.
 - (ii) *For spirits under 91.3 per cent alcohol.*—By mixing the spirits with gasolene in the proportion of not less than 8% and with pyridine bases in the proportion of not less than one-

[Subsidiary]

*Methylation Order**Distillery Regulations*

Spirits for
combustion
engines.
[O. In C.
16/1945
23/1992]

4. All spirits for use in internal combustion engines shall be coloured by the addition of—

- (a) Brilliant Green dye in the proportion of 1.5 grammes for every four hundred and fifty four litres of mixed spirits; or
- (b) Eosin (yellow shade) dye and "Spirit Red 3" dye in the proportion of 2.1 grammes and 0.7 gramme respectively for every four hundred and fifty four litres of mixed spirits.

DISTILLERY REGULATIONS

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation.
2. Fermenting in fermenting vats.
3. Low wines to be conveyed into wash charger for distillation.
4. Painting of pipes for conveyance of low wines.
5. Pipes conveying low wines to be riveted.
6. Fixing of pipes.
7. Penalty.
8. Taring of empty package.
9. Filling of package.
10. Hydrometer indication.
11. Ascertaining correct temperature.
12. Keeping of particulars as to weight.
13. Computation of contents of packages.
14. Weights in tables.

- 15.- 18. Repealed
19. Responsibility on distiller.
20. Penalty.
21. Testing of hydrometers, etc.
22. Removal of spirits only by permits.
23. Samples to be sent to Government analyst.
24. Security for revenue.
25. Time for methylation of spirits.
26. Time for delivery of methylated spirits.
27. Certificates of removal.
28. Production of authority.
29. Retailing of methylated spirits.
30. Penalty.
31. Application for licence to distil spirits.
32. Size of still to be approved.
33. Premises to be approved.
34. Authority to an officer to enter premises.
35. Book to be kept.
36. Time for distillation.
37. Penalty for breach.
38. Forms.

Reg. 3/10/1905
31/1953
23/1968

DISTILLERY REGULATIONS

made under section 128

Citation.

1. These Regulations may be cited as the Distillery Regulations.

**REGULATIONS TO BE OBSERVED BY THE DISTILLER
AS TO THE COURSE OF WASH, LOW WINES, FEINTS,
AND SPIRITS PASSING THROUGH THE PIPES AND
VESSELS IN A DISTILLERY**

Fermenting in
fermenting

2. All wash shall be fermented in the fermenting vats, and thence conveyed directly into the wash charger into the

[Subsidiary]

Distillery Regulations

- vats. still for distillation.
- Low wines to be conveyed into wash charger for distillation. **3.** Low wines or feints shall only be conveyed into the wash charger or retort when the process of distillation is taking place, or for the purpose of being immediately mixed with wash.
- Painting of pipes for conveyance of low wines. **4.** Pipes for the conveyance of low wines or feints shall be painted red, and pipes for the conveyance of spirits shall be painted black. Pipes for the conveyance of low wines or feints and spirits shall be visible throughout their whole length except where otherwise allowed by the Commissioner.
- Pipes conveying low wines to be riveted. **5.** Pipes conveying low wines or feints or spirits, with flange joints, shall have at least two of the bolts of such flanges securely riveted, to the satisfaction of the Commissioner. Pipes joined by other than flange connections shall have their joints securely brazed.
- Fixing of pipes. **6.** The fixing of all pipes and vessels and the fastening or securing of such pipes and vessels shall be done to the satisfaction of the Commissioner.
- Penalty. **7.** If the distiller is in default of complying with any of the foregoing requirements, he shall be liable to a fine of seven hundred and fifty dollars.

**REGULATIONS TO BE OBSERVED IN ASCERTAINING
THE CONTENT CAPACITY OF PACKAGES USED FOR
CONTAINING SPIRITS**

- Taring to empty package. [Reg. 10/1992] **8.** (1) The empty package shall first be tared to the kilogram, the weight to preponderate.
- (2) The distiller in taking the tare of a package shall be careful to satisfy himself that the package is empty.

Filling of
package.
[Reg. 10/1992]

9. The package shall then be filled to the bung, and immediately weighed to the kilogram, the package to preponderate. In ascertaining the tare, and gross weight of a package, the greatest care is to be exercised in counting the weights, so that the true content capacity may be determined.

Hydrometer
indication.

10. The hydrometer indication shall be taken at the same time as the gross weight so that there may be no change of temperature between the spirits as weighed and as tried.

Ascertaining
correct
temperature.

11. Particular attention shall be paid to ascertaining the correct temperature of spirit when it is weighed. After the thermometer has been used for a first sample, a sufficient time shall be allowed to elapse before the indication of a second sample is taken to allow the instrument to record this correctly.

Keeping of
particulars as
to weight.

12. The particulars of weights shall be entered, at once, into the weighing book, which is hereby required to be kept for this purpose.

Computation of
contents of
packages.

13. The contents of packages shall be computed from the net weight of spirits in each package and from the Contents by weight table prescribed by section 36(4) of the Act.

Weights in
tables.
[Reg. 10/1992]

14. The weights in the several columns of the said tables represent, respectively, the litres per kilogram indicated by the corresponding densities which, multiplied by the weight of the spirits, will give the number of litres.

15- 18. Repealed by 10/1992

Responsibility
on distiller.

19. The distiller will be held responsible for having the true content capacity of each package ascertained according to the foregoing requirements permanently and legibly marked on the head of each cask or package which such

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distiller shall use for containing spirits to be sent out or delivered from his distillery.

Penalty.

20. If the distiller is in default of complying with any of the foregoing requirements, he shall be liable to a fine of seven hundred and fifty dollars.

REQUIREMENTS AS TO TESTING OF HYDROMETERS AND THERMOMETERS

Testing of
hydrometer,
etc.

21. Every saccharometer, hydrometer and thermometer used by a distiller in his distillery shall be forwarded by the distiller through the Commissioner in the months of February and August in each year to the Government Laboratory to be tested, under a penalty in default of one hundred dollars, and the Government Analyst shall furnish to the Commissioner, to be forwarded to the distiller, a certificate, giving the results of such testing.

REGULATIONS AS TO THE METHYLATION OF SPIRITS

Removal of
spirits only by
permits.
Form 2.

22. (1) No spirit shall be removed for the purpose of methylation except by an authorised methylator, or his agent, and from a spirit warehouse, or a licensed distiller's spirit store, and after a permit signed by the proper officer has been obtained.

Form 1.

(2) Any authorised methylator desirous of obtaining a permit as hereinbefore set forth, shall make application in duplicate direct to the proper officer.

Samples to be
sent to
Government
analyst.

23. On methylation of any spirits being completed a sample of the spirit so methylated shall be sent to the proper officer for transmission to the Government Analyst.

Security for
revenue.

24. Every authorised methylator shall give security for the due protection of the revenue in such amount and in such manner as may be prescribed from time to time by the proper

officer.

Time for
methylation of
spirits.

25. No methylation of spirits whatsoever shall be carried on between the hours of 5 p.m. and 7 a.m.

Time for
delivery of
methylated
spirits.

26. No authorised methylator shall deliver any methylated spirit whatsoever to any person after the hour of 5 p.m., or before the hour of 6.30 a.m.

Certificates of
removal.
Form 3.

27. An authorised methylator shall on the sale of any methylated spirit to a retailer or other purchaser of methylated spirits issue a certificate of removal to the purchaser.

Production of
authority.

28. Any person removing or concerned in the removal of methylated spirits, shall produce his authority for the removal of the same, on demand being made to that effect by any officer or constable.

Retailing of
methylated
spirits.
Form 4.

29. A retailer of methylated spirits shall, on the sale thereof, issue a certificate of removal to the purchaser, provided that no such certificate shall be necessary, if the quantity of spirit removed does not exceed two decimal two litres.

Penalty.

30. If any person makes default in complying with any of the foregoing requirements in relation to the methylation of spirits or the sale of methylated spirits, he shall be liable to a fine of seven hundred and fifty dollars.

**REGULATIONS AS TO STILL Specially LICENSED
BY THE MINISTER FOR THE PURPOSE OF SCIENTIFIC
RESEARCH OR FOR TESTING PURPOSES ONLY OR TO
BE USED BY A CHEMIST OR DRUGGIST FOR HIS
TRADE ONLY**

Application for
licence to distil

31. (1) Every application for a licence shall be in

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spirits. writing, signed by the applicant addressed to the Minister and sent through the proper officer.

(2) Such application shall contain the following particulars:

- (a) The name, occupation, and abode of the applicant.
- (b) A description of the premises intended to be used for the purpose of distilling spirit.
- (c) A description of every room and place in which any part of the process of distilling spirit is to be carried on, or where any spirit is to be kept.
- (d) The number of stills intended to be used, the size, description and capacity of each still.

(3) If the application is untrue in any material particular, the person signing the same shall be liable to a fine of one hundred and fifty dollars.

Size of still to be approved.
[Reg. 10/1992]

32. (1) The Minister shall in each case determine the size and capacity of the still to be licensed, but no still shall be licensed under these Regulations, the body of which, exclusive of the head thereof, shall be capable of containing more than twenty-seven litres.

c. 82:24

(2) If any person licensed under these Regulations keeps or uses a still of a size or capacity not authorised by his licence, he shall be liable under the Spirits Act, as if he held no licence.

Premises to be approved.

33. Any premises intended to be used for the purpose of distilling spirit, under a special licence, shall, prior to the

granting of such licence, be approved of and secured to the satisfaction of the proper officer.

Authority to an officer to enter premises.

34. It shall be lawful for any officer, at all times, to enter into any premises occupied for the purpose of distilling spirit, and take account of the quantity, description, and strength of all spirit found thereon, and perform such further acts as may be necessary to enable him to satisfy himself that the requirements of the regulations are being duly complied with.

Book to be kept.

35. (1) Every person holding a special licence under these Regulations to distil spirits shall keep a book containing the particulars in the following form:

Nature of Distillate.	Quantity	Date of Distillation	Bulk (Litres)	Temperature	Indication	Strength	Thermal Correction Factor	Liquid Quantity at 20° C	Litres of alcohol at 20° C	How spirit is disposed of	Remarks

(2) Such book shall be at all times open to inspection, on demand, by any officer and shall be kept correctly written up to date.

Time for distillation.

36. No distillation whatsoever shall be carried on between the hours of 6 p.m. on the one day and 7 a.m. on the succeeding day, unless with the express permission, in writing, of the proper officer.

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Penalty for breach.

37. For every breach of or neglect to comply with any of the foregoing regulations relating to special licences, the holder of the special licence shall be personally liable to a fine of one hundred and fifty dollars, and in addition his licence may be cancelled if the Minister thinks fit.

Forms.

38. The forms in the Appendix to these Regulations shall be used for the purposes indicated in the respective headings thereto and maybe varied and adapted to suit the particular circumstances of any case.

reg. 22
[4 /1972
[Reg. 10/1992]

APPENDIX

FORM 1

**APPLICATION FOR PERMIT FOR REMOVAL OF SPIRIT
BY AUTHORISED METHYLATOR**

Name of authorised methylator	Residence	Spirits			Time allowed for removal	Place from where to be removed
		Bulk	Strength.	Litres of Alcohol		

To the

Authorised Methylator

FORM 2 reg. 22

FORM B.

No
 Name of Authorised Methylator
 Residence
 Place from which spirit is removed
 Spirit
 Bulk
 Strength
 Litres of Alcohol
 Package
 Time for removal

No.
 Permit for removal of spirit from
 authorised Methylator. by

Name of Authorised Methylator.	Place to which Spirit is to be Removed.	Spirit.		Description of Package.	Time allowed for removal.
		Bulk.	Strength.		

..... Proper Officer

FORM 3

reg. 27

FORM C.

No
 Name of Methylator and residence
 Name of Purchaser and Residence
 Spirit
 Bulk
 Litres of Alcohol
 Name of Person removing
 Date

No.
 Certificate for removal from authorised Methylator of spirits to purchaser.

Name of Methylator and Residence.	Name of Retailer and Residence.	Spirit.		Name of person removing spirit.	Date.
		Bulk.	Litres of alcohol.		

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FORM 4
reg. 29

Certificate of removal from retailer of methylated spirits to purchaser.

No Name of retailer and residence..... Name of purchaser and residence..... Spirit..... Bulk..... Litres of Alcohol..... Name of person removing..... Date.....	Name of purchaser and residence. Name of person removing spirit. Date.	Spirit. Bulk. Litres of Alcohol	
--	--	---------------------------------------	--

.....*Licensed retailer of methylated spirits.*

FORM 5
Cap. 82:24, s.72 (b).
FORM OF LICENCE TO AUTHORISE METHYLATOR

No.....

Permission is hereby granted to..... Authorised Methylator's Licence.
 of..... to carry on the business of an authorised
 Methylator of spirits at..... in accordance with Law.

Name of Authorised Methylator.	Residence.	Description of Premises.	Nature and amount of Security.

No.....
 Name of Methylator.....
 Residence.....
 Description of premises.....
 Nature and amount of prescribed security.....
 Dated.....

Dated.....
 Commissioner.

Cap. 82:24, s.73 (b)

FORM 6
FORM OF LICENCE TO RETAIL METHYLATED SPIRITS

No.

Place of Business.....

Licence issued.....

Licence expires.....

Permission is hereby granted to.....
to supply methylated spirits by retail at.....in the County of.....of.....in accordance with law.

Name of Retailer.	Place of Business.	Date licence issued.	Date licence expires.

.....Commissioner

Cap. 82:24, s.14(1)

FORM 7

FORM OF SPECIAL LICENCE FOR SCIENTIFIC RESEARCH OR TO CHEMIST OR DRUGGIST OR FOR TESTING

No.

Special Licence.

Permission is hereby granted to.....
to keep and use a still at.....in the County of.....for the purpose of*.....

Name of owner of still.	Residence.	Description of still and sanctioned capacity.	Where still to be worked.

Name of owner of still.....
Residence.....
Description of still and capacity sanctioned.....
For what purpose to be used.....
Description of premises.....
Place where still to be worked.....
Dated.....
Sgd. Minister

Dated.....

*Scientific research, or his trade as a Chemist or Druggist or for testing purposes.Minister

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Cap. 82:24, ss. 56 and 57

FORM 8
FORM OF CERTIFICATE TO BE ISSUED BY A DISTILLER FOR THE REMOVAL OF SPIRITS

This certificate can only be issued by a Distiller removing spirits and must accompany such spirits.

No.	No.Distiller, for the	
Name of Distiller.....	Removal of the undermentioned spirits from the licensed distillery at.....	
Distillery.....	Sent out or delivered (day).....(hour).....	
To whom sent out or delivered.....	To whom sent out or delivered.....	
Place where sent out or delivered.....	Place where sent out or delivered.....	
Mode of conveyance.....	Mode of conveyance.....	
If by water, state name of vessel.....	If by water, state name of vessel.....(and Master)	
Quantity (liquid) of spirit.....	Quantity (liquid) of spirit.....	Strength of spirit.....	Number and Marks of Packages.*
Denomination of spirit.....	Denomination of spirit.....	Strength of spirit.....	Number and Marks of Packages.*
Tare.....	Tare.....	Strength of spirit.....	Number and Marks of Packages.*
Full content capacity.....	Full content capacity.....	Strength of spirit.....	Number and Marks of Packages.*
Date when Spirits drawn off.....	Date when Spirits drawn off.....	Strength of spirit.....	Number and Marks of Packages.*
Year.....	Year.....	Strength of spirit.....	Number and Marks of Packages.*
No. of Cask.....	No. of Cask.....	Strength of spirit.....	Number and Marks of Packages.*
Mark and Brand.....	Mark and Brand.....	Strength of spirit.....	Number and Marks of Packages.*

Date of certificate. _____

(*For details - see endorsement)

.....Distiller

ENDORSEMENT

Mark and Brand	No. of Cask	Year	Date when Spirits drawn off	Full content capacity	Tare	Gross Weight	Net Weight	Temperature	Indication	Strength	Full Liquid Content	Thermal Correction Factor	Liquid Quantity at 20°C	Litres of Alcohol at 20°C

Cap. 82:24, s. 57

FORM 9

FORM OF CERTIFICATE TO BE ISSUED BY A DEALER FOR THE REMOVAL OF SPIRITS OF THE SAME DENOMINATION IN QUANTITIES OF NINE LITRES AND UPWARDS

This certificate can only be issued by a dealer removing spirits of the same denomination in quantities of nine litres and upwards, and must accompany such spirits.

No.....
 Name of Dealer.....
 Licensed Premises.....
 To whom sent.....
 When sent.....

No.....dealer, for the removal of
 Certificate issued by.....
 the undermentioned spirits from the licensed premises at.....(hour).....
 Sent out or delivered (day).....
 To whom sent.....
 Mode of conveyance.....

Quantity (liquid) Spirit.	Denomination of spirit.	Strength of spirit.	Number and Marks of Packages.

Quantity (liquid) of spirits.....
 Denomination.....
 Strength of spirits.....
 Number and Marks of Packages.....
 Date of Certificate.....

Date..... Dealer.....

[Subsidiary]

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FORM 10

FORM OF CERTIFICATE TO BE PLACED ON THE COPIES OF THE ABSTRACTS OF DISTILLERS' RECORD AND STOCK BOOK TO BE FORWARDED TO THE COMMISSIONER ON OR BEFORE THE 6TH DAY OF EACH MONTH, IN ACCORDANCE WITH SECTION 25 OF THE SPIRITS ACT

Cap. 82:24

ABSTRACT

I hereby certify the above to be a true copy of the particulars for the month of..... contained in the Distillery Record Book and Stock Book as the case may be of..... Distillery and that such particulars in the said Distillery Record Book and Stock Book as the case may be are true and correct.

FORM 11

FORM OF GENERAL BOND FOR REMOVAL OF SPIRITS FROM A DISTILLERY TO A SPIRIT WAREHOUSE UNDER SECTION 60 OF THE SPIRITS ACT, Cap. 82:24

GUYANA.

County of.....

BE IT KNOWN that on the.....day of.....in the year two thousand and..... before me of Guyana, personally came and appeared

inhabitants of Guyana aforesaid, and then and there executed and passed the following Bond :

KNOW ALL MEN by these presents that we,.....as principals, andas sureties severally acknowledge ourselves to owe to.....to and for the use of the State the sum ofdollars, subject to the condition endorsed hereon.

Witness our hands, this.....day of Two thousand and.....

Witnesses

CONDITION ENDORSED

Whereas the said has elected to give a General Bond for the removal, from time to time, of spirits..... from his distillery atto a spirit warehouse.

Now the condition of this Bond is such that if all spirits from time to time entered by the said on the certificate for removal from the said distillery to a spirit ware-house, shall with all due diligence after removal be duly warehoused in the said warehouse for which the same shall have been entered to be removed, within such time as the Commissioner shall in each case or generally direct and if no alteration or diminution in quantity or quality (except such as shall be accounted for to the satisfaction of the Commissioner) shall take place in any such spirits, or in the puncheons or

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packages in which the same shall have been removed from the time of such removal, until the warehousing thereof as aforesaid or in case of any alteration or diminution if the full duties payable on any deficiency not so accounted for, be paid, then this Bond to be void, otherwise to remain in full force and effect.

FORM 12

FORM OF BOND FOR REMOVAL OF SPIRITS FROM A DISTILLERY TO A SPIRIT WAREHOUSE UNDER SECTION 60 OF THE SPIRITS ACT , Cap. 82:24

GUYANA,

County of

BE IT KNOWN that on the.....day of..... in the year two thousand and, before me of Guyana, personally came and appeared inhabitants of Guyana aforesaid, and then and there executed and passed the following Bond:

KNOW ALL MEN by these presents that we,.....as principals, andas sureties severally acknowledge ourselves to owe to.....to and for the use of the State the sum of.....dollars, subject to the condition endorsed hereon.

Witness our hands, thisday two

thousand and

CONDITION ENDORSED

WHEREAS the said has given notice of his intention to remove from his distillery at to the spirit warehouse atlitres of spirits, more particularly described in the Certificate No dated....., issued by the saidand accompanying such spirits.

Now the condition of this bond is such that if the said spirits shall be duly removed from the said distillery direct and shall be warehoused in the said spirit warehouse within from the date hereof and if no alteration or diminution in quantity or quality (except such as shall be accounted for to the satisfaction of the Commissioner) shall take place in any such spirits or in the puncheons or packages in which the same shall have been removed from the time of such removal, until the warehousing thereof as aforesaid or in case of any such alteration or diminution if the full duties payable on any deficiency not so accounted for, be paid, then this bond to be void, otherwise to be and remain in full force and effect.

FORM 13

FORM OF EXPORT BOND UNDER SECTION 61 OF THE SPIRITS ACT

Cap. 82:24

GUYANA,
County of

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BE IT KNOWN that on theday of in the year two thousand and..... before me of Guyana, personally came and appeared..... inhabitants of Guyana aforesaid, and then and there executed and passed the following bond:

KNOW ALL MEN by these presents that we,.....as principals,as sureties severally acknowledge ourselves to owe to..... to and for the use of the State the sum ofdollars, subject to the condition endorsed hereon.

Witness our hands, this.....day..... two thousand and

Witnesses

CONDITION ENDORSED

Whereas the said..... carry on business in Guyana as distillers under the name, style, and firm of and whereas in the carrying on of such business it is necessary from time to time to export spirits manufactured in Guyana:

Now, therefore, the condition of this obligation is such that if all spirits as above described of which notice is given to the Commissioner in accordance with the said Act shall be conveyed to the stelling or wharf or place where the vessel specified in the said notice is lying and put on board the said vessel to be exported.....and if neither the whole nor

any part of the said spirits is re-landed in any port or place within the limits of Guyana (shipwreck or other unavoidable accident excepted) and if a landing certificate in terms of the said Act is produced to the Commissioner or he is satisfied that from some unavoidable cause it is impossible to produce such certificate: then this bond or obligation to be void; otherwise to remain in full force and effect.

Thus done and passed.....
in the in the
County of.....Guyana,
on the day and year first above written in presence of the
subscribing witnesses:
