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**THE CUSTOMS AND EXCISE ACT
(Cap. 121)**

**THE CUSTOMS AND EXCISE (SPIRITS) RULES 2000
ARRANGEMENT OF RULES**

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CUSTOMS AND EXCISE ACT
(CAP. 121)

THE CUSTOMS AND EXCISE (SPIRITS) RULES, 2000

IN exercise of the powers conferred by section 275 of the Customs and Excise Act, the Minister of Finance makes the following Rules:-

Citation and commencement

1. These Rules may be cited as the Customs and Excise (Spirits) Rules 2000, and shall come into operation on such date the Minister may appoint by notice published in the Gazette.

Interpretation

2. In these Rules, except where the context otherwise requires -

“compounding” means the manufacture of spirituous liquor, other than perfumery, culinary essences, or medicinal or toilet preparations, by the imparting of a flavour to, or the mixing of a material or ingredient with spirits by a method of which the process of distillation is a part;

“factory” means any premises or place approved by the Comptroller as a private warehouse in which a manufacturer is licensed to manufacture spirits and includes all premises adjacent to that factory which are used in connection with those premises or place or with the business of the manufacturer;

“licence” means a licence issued under rule 4 and includes a licence that has been renewed;

“manufacturer” means any person who by any means makes or produces any excisable spirits; and
“manufacture” shall have a corresponding meaning;

“obscuration” means the difference, caused by matter in solution, between the actual strength of spirits and the apparent strength as indicated by a hydrometer;

40. ONE BOOK OF EACH TYPE TO BE KEPT
 41. PRODUCT STORE STOCK BOOK
 42. RETURNS BY MANUFACTURER
 43. REMOVAL CERTIFICATE
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 46. CONTROL OF RE-IMPORTED SPIRITS
 47. PROVISIONS RELATING TO THE FURNISHING OF INFORMATION BY MANUFACTURER AND OFFICIAL SECRECY
 48. SEARCH OF PERSONS SUSPECTED OF UNLAWFULLY CARRYING EXCISABLE GOODS
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- SCHEDULE

(2) A licence issued under this rule may only be transferred with the written permission of the Comptroller and subject to such terms and conditions, (including security to be furnished by the transferee), as the Comptroller may impose.

(3) The Comptroller may cancel a licence issued under this rule by notice served upon the holder thereof, if such holder is convicted of an offence under the Act or these Rules.

Validity of licence

5.(1) A licence issued under rule 4 shall, unless previously cancelled, remain in force until the thirty-first day of December next after the granting or renewal of the licence.

(2) An application for the renewal of a licence granted under these Rules may be made to the Comptroller before the date of expiry of the licence.

Security of factory

6. Every factory and part thereof shall be secured in such manner and such fastenings as shall be approved by the Comptroller.

Hours of manufacture

7. The manufacturer shall advise the Comptroller on the proposed normal working hours in the factory before commencing to manufacture, and thereafter before changing such hours.

Materials Store

8.(1) Every manufacturer shall provide a secure store room or store rooms to be known as the Materials Store in his factory in which all material used for the manufacture of spirits shall be stored immediately after they have been received, and the store shall be secured to the satisfaction of the Comptroller and in addition to provide, the Comptroller may himself place such fastenings as he may consider necessary:

Provided that the Minister may from time to time in writing relax the requirements of this paragraph.

(2) Save with the prior written consent of the Comptroller, no materials used in the manufacture of spirits shall be received or taken into a Materials Store except in the presence of a proper officer.

“proper officer” means an officer of Customs acting under the Act, and includes any other person appointed to be an officer for the purposes of these Rules;

“vessel” means a container with one of the following description -

hogshead, barrel, half hogshead, kilderkin, firkin, bottle or can each with liquid capacity approved by the Comptroller or any other container, the use of which is permitted by the Comptroller;

“wash” means the liquor obtained from wort after fermentation has begun and before the liquor has been distilled;

“worm” means a pipe, condenser, or other equipment used or capable of being used for the condensation of the vapour of spirits;

“wort” means the liquor obtained from the mashing of material or the dilution of material before fermentation has begun.

3. Any person who shall manufacture or carry out any process designed to manufacture or produce any spirits otherwise than under and in accordance with the terms and conditions of a licence issued under these Rules authorising him so to do, shall be guilty of an offence and shall on conviction be liable to a fine of one thousand dollars or to imprisonment for six months or to both such fine and imprisonment, and all spirits in respect of which any such act shall be committed, and also all vessels, utensils, equipment and materials in his possession, which in the opinion of the Comptroller are capable of being used in the manufacture or production of spirits, shall be forfeited.

Offence to manufacture spirits without a licence

4.(1)(a) An application for a licence to manufacture or make any spirits shall be made to the Comptroller in such form and shall be accompanied by such drawings and particulars as the Comptroller may require, and the Comptroller may in his discretion issue a licence subject to such terms and conditions as he may specify.

Issue of licence to manufacture

(b) A licence issued under this rule shall be in Form 1 in the Schedule to these Rules.

(2)A manufacturer shall ensure that the still-house and still referred to in paragraph (1) are secured in a manner approved by the Comptroller.

(3)A manufacturer shall be guilty of an offence if he fails to comply with paragraph (1) or (2) and shall be liable on conviction to a fine not exceeding one thousand dollars.

Spirit receivers

13.(1)A manufacturer shall ensure that his factory has a vessel known as a spirits receiver, for the reception of spirits from the still-house pending conveyance of spirits into the spirits store.

(2)A manufacturer shall ensure that the spirits receiver referred to in paragraph (1) is secured in a manner approved by the Comptroller.

(3)A manufacturer shall be guilty of an offence if he fails to comply with paragraph (1) or (2) and shall be liable on conviction to a fine not exceeding one thousand dollars.

Spirits stores

14.(1)A manufacturer shall ensure that his factory has a secure vessel, cellar or storeroom, known as a spirits store, for -

(a)the storing of spirits pending the removal of the spirits for reducing in strength, blending, denature-ing, filling into containers or for any other purpose, or

(b)the storing of spirits in casks during the process of maturation.

(2)A manufacturer shall ensure that a spirit store referred to in paragraph (1) is secured in a manner approved by the Comptroller.

(3)A manufacturer shall be guilty of an offence if he fails to comply with paragraph (1) or (2) and shall be liable on conviction to a fine not exceeding one thousand dollars.

9. (1)Prior to the commencement of manufacturing in any factory, the manufacturer shall give notice of his intended process of manufacture to the Comptroller and shall not alter such process without prior notification to the Comptroller.

Notice of process of manufacture

(2)Any manufacturer who employs any process of manufacture other than a process notified to the Comptroller in accordance with the provisions of this rule shall be guilty of an offence, and shall upon conviction be liable to a fine of one thousand dollars.

10.(1)A manufacture shall erect or install a still, worm, vessel, pipe, gauge or other device to the Comptroller's satisfaction.

Plant

(2)A still, worm, vessel, pipe, gauge or other device referred to in paragraph (1) shall -

(a)be placed so as to be easily accessible for inspection;

(b)be described by and bear such marking as approved by the Comptroller; and

(c)be secured in a manner approved by the Comptroller;

(3)A manufacture shall be guilty of an offence if he fails to comply with paragraph (1) or (2) and shall be liable on conviction to a fine not exceeding one thousand dollars.

11.(1)A manufacturer shall ensure that his factory has a vessel known as a fermentation back, for depositing wort for the purposes of fermenting.

Fermenting backs

(2)A manufacturer shall ensure that the fermentation back referred to in paragraph (1) is secured in a manner approved by the Comptroller.

(3)A manufacturer shall be guilty of an offence if he fails to comply with paragraph (1) or (2) and shall be liable on conviction to a fine not exceeding one thousand dollars.

12.(1)A manufacturer shall ensure that his factory has a room, known as the still-house, in which there is erected a still for exhausting wash.

Still-house

(2)A manufacturer shall be guilty of an offence if he fails to comply with paragraph (1) and shall be liable on conviction to a fine not exceeding one thousand dollars.

Reduction in strength, blending and packing, etc. of manufactured spirits.

19.(1)A manufacturer shall not reduce in strength, blend, flavour, colour, sort, separate, bottle, pack or repack spirits except -

(a)with the Comptroller's written permission; and

(b)in accordance with any conditions the Comptroller imposes.

(2)A manufacturer shall be guilty of an offence if he fails to comply with paragraph (1) and shall be liable on conviction to a fine not exceeding one thousand dollars.

Maturing

20.(1)A manufacturer shall mature spirits in wood for a period and in a manner approved by the Comptroller.

(2)A manufacturer shall be guilty of an offence if he fails to comply with paragraph (1) and shall be liable on conviction to a fine not exceeding one thousand dollars.

Rectifying and compounding

21.(1)A manufacturer shall not rectify or compound spirits except -

(a)with the Comptroller's written permission; and

(b)in accordance with any conditions Comptroller imposes;

(2)A manufacturer shall be guilty of an offence if he fails to comply with paragraph (1) and shall be liable on conviction to a fine not exceeding one thousand dollars.

Strength of spirits

22.(1)Spirits manufactured in a factory shall contain not less than forty per cent by volume of alcohol nor more than eighty per cent by volume of alcohol.

15. (1)A manufacturer shall ensure that a room or vessel in his factory is not used -

Rooms and vessels for blending and denaturing etc.

to process spirits to reduce them in strength;

to blend or denature spirits;

(c)to fill spirits into vessels; or

(d)for any other purpose,

unless that room or vessel has been approved for use for that purpose by the Comptroller.

(2)A manufacturer shall ensure that a room or vessel referred to in paragraph (1) is secured in a manner approved by the Comptroller.

(3)A manufacturer shall be guilty of an offence if he fails to comply with paragraph (1) or (2) and shall be liable on conviction to a fine not exceeding one thousand dollars.

16.(1)A manufacturer shall ensure that a vessel in his factory used for the reception, storage or processing of spirits has a gauge or opening at which a proper officer may conveniently take his dip to determine the contents of the vessel.

Dip or gauge

(2)A manufacturer shall be guilty of an offence if he fails to comply with paragraph (1) and shall be liable on conviction to a fine not exceeding one thousand dollars.

17.(1)A manufacturer shall furnish, at his own expense, any apparatus and instruments required by the Comptroller for measuring, testing and ascertaining the quantity and alcohol content of spirits.

Apparatus and instruments

(2)A manufacturer shall be guilty of an offence if he fails to comply with paragraph (1) and shall be liable on conviction to a fine not exceeding one thousand dollars.

18.(1)A manufacturer shall ensure that wort, low wines, feints, and spirits in his factory follow a course approved by the Comptroller.

Course of worts etc.

Products Store

26.(1)The manufacturer shall provide a secure room or rooms in his factory to be known as the Product Store in which all spirits in vessels shall be stored before delivery for home consumption, re-warehousing or for export:

Provided that the Comptroller may on application by the manufacturer allow spirits to be delivered for home consumption, re-warehousing or for export direct from the filling room.

(2)The Product Store shall be secured to the satisfaction of the Comptroller, and in addition to such fastening as the manufacturer shall be required to provide, the Comptroller may himself place such fastening as he may consider necessary.

Stock to be checked

27.The Comptroller shall cause the stocks at every factory to be checked periodically.

Restriction on removal from Materials Store or filling room or Product Store

28.(1)No manufacturer shall remove goods from any Product Store, filling room or Materials Store of a factory, unless he shall have first given to the Comptroller twenty-four hours notice in writing of his intention so to do:

Provided that the Comptroller may in his discretion dispense with such notice or accept any lesser period of notice.

(2)Any manufacturer who removes, causes or permits to be removed, any goods or materials otherwise that in accordance with the provisions of this rule shall be guilty of an offence and on conviction shall be liable to a fine not exceeding one thousand dollars and all goods in respect of which any such offence is committed shall be forfeited.

Storage of vessels

29.All empty vessels which are intended to be used for filling, together with corks, capsules and other materials for filling shall be kept at a place approved in writing by the Comptroller and shall not be removed therefrom without his permission or that of a proper officer.

(2)A proper officer may require a manufacturer to test samples of the spirits.

(3)If the Comptroller so directs, an account shall be taken of obscuration to determine the alcoholic strength of spirits.

(4)A manufacturer shall be guilty of an offence if he fails to comply with paragraph (1) and shall be liable on conviction to a fine not exceeding one thousand dollars.

23.(1)A manufacturer shall store feints remaining at the end of a manufacturing operation in a feints receiver approved for that purpose by the Comptroller.

Feints

(2)A manufacturer shall not deal with feints remaining at the end of a manufacturing operation except -

(a)by using them in another manufacturing operations;

(b)by delivering them from the factory on payment of excise duty; or

(c)by destroying them in the presence, and at the discretion of the proper officer.

(3)A manufacturer shall be guilty of an offence if he fails to comply with paragraph (1) or (2) and shall be liable on conviction to a fine not exceeding one thousand dollars.

24.(1)A manufacturer shall not denature spirits except -

Denaturing

(a)with the Comptroller's written permission-sion; and

(b)in accordance with any conditions the Comptroller imposes.

(2)standard of denaturing prescribed for the purposes of the Act in relation to imported denatured spirits.

(3)A manufacturer shall be guilty of an offence if he fails to comply with paragraph (1) or (2) and shall be liable on conviction to a fine not exceeding one thousand dollars.

25.All spirits manufactured shall be stored in storage cellars until required for filling into vessels.

Storage cellars and filling room

Dutiable contents of vessels	34. The dutiable content of all vessels shall be taken to be the full holding capacity of the vessels or such other capacity as the Comptroller may in his discretion allow.
Conditions of destruction	<p>35. (1) Spirits which are unfit for human use and which have not been delivered from a factory may on application being made to the Comptroller, be destroyed in the factory by running into a sewer or by denaturation to the satisfaction of the Comptroller.</p> <p>(2) Where, in the opinion of the Comptroller, it is necessary for a proper officer to attend especially for the purpose of supervising the destruction of spirits, the manufacturer shall pay for the officer's attendance at the rate of one dollar per hour or part thereof during the working hours of Customs and Excise Division as prescribed in rule 153(1) of the Customs Rules, and outside such hours at a rate of one dollar per hour together with the appropriate fee prescribed in paragraph 7 of the First Schedule to the said Customs Rules, and in either case, together also with such reasonable charge as may be claimed by the Comptroller in respect of any such officer when the factory is at distance of more than two kilometres from the office of the officer concerned.</p>
Residue	36. Residues remaining after the manufacture of spirits may be delivered for use as animal feed or manure and such residues shall be produced to a proper officer before being so delivered.
Materials stock-book	37. Every manufacturer shall keep a materials stockbook in a form approved by the Comptroller in which shall be entered the quantities of materials received and the quantities of materials delivered out of the materials store on any day.
Factory account book	<p>38. Every manufacturer shall keep a factory account book in a form approved by the Comptroller in which shall be entered daily -</p> <p>(a) the quantity of spirits manufactured;</p> <p>(b) the quantity of spirits wasted arising from the operations of the factory; and</p> <p>(c) any other particulars which may be required by the Comptroller.</p>

30.(1) Except with the approval of a proper officer no filled vessel shall be removed from the filling room until it has been closed, sealed and marked or labelled to his satisfaction.	Vessels not to be removed until closed, sealed and marked
(2) All filled bottles and cans shall be placed in containers to the satisfaction of the proper officer.	
31. (1) Every vessel used in a filling room shall be one of a size approved by the Comptroller, and shall be clearly marked with its liquid content.	Size of vessels and packaging of spirits
(2) Spirits shall not be delivered from the factory in packages comprising a vessel or vessels containing a total of less than 1.125 litres in liquid quantity.	
32. The manufacturer shall mark or label all vessels containing spirits with -	Marking of vessels
(a) the words "Manufactured in Solomon Islands" or words to that effect and approved by the Comptroller indicating that the goods have been manufactured in Solomon Islands;	
(b) the name of the manufacturer; and	
(c) any additional markings or labels approved by the Comptroller:	
Provided that the Comptroller may vary or waive the requirements of this rule in respect of spirits packed for export.	
33. The manufacturer shall mark the outside of any package which contain spirits with -	Marking of outside packing
(a) the words "Manufactured in Solomon Islands" or words approved by the Comptroller indicating that the goods have been manufactured in Solomon Islands;	
(b) the number of and type of vessels contained therein; and	
(c) any additional markings approved by the Comptroller;	
Provided that the Comptroller may vary or waive the requirements of this rule in respect of spirits packed for export.	

(2) The product store stock book shall be balanced in such manner and at such periods as may be approved by the Comptroller.

Returns by manufacturer

42. (1) The manufacturer shall furnish to the Comptroller a return made up to the close of the last day of each month during which the factory is at any time open, and verified by a declaration in a form approved by the Comptroller, showing -

- (a) the quantity of materials received into the factory;
- (b) the quantity of materials used in the manufacture of spirits;
- (c) the quantity of spirits manufactured in the factory, showing separately the quantity delivered for home consumption, re-warehoused, exported or destroyed;
- (d) the number and type of vessels and the quantity of spirits contained therein received into the product store;
- (e) the number and type of vessels and the quantity of spirits contained therein remaining in the product store at the close of the day on which the return is made up to; and
- (f) such other particulars as the Comptroller may require.

(2) The return specified in paragraph (1) shall be sent to the Comptroller as soon as possible and in any case not later than the seventh day of the month next following the month in respect of which it is made, or such later date as the Comptroller may allow, together with all due but unpaid duties of excise.

Removal certificate

43. Except with the express permission of the Comptroller no goods shall be removed from the product store of a factory unless accompanied by a duly completed removal certificate in a form approved by the Comptroller.

Re-warehousing

44. Spirits on which excise duty has not been paid shall not be deposited in any warehouse outside the factory premises other than a warehouse approved by the Comptroller.

39. (1) Every manufacturer shall keep a delivery book in a form approved by the Comptroller in which shall be entered the quantity of spirits delivered on any day from the factory for home consumption, to be re-warehoused, or to be shipped as ship's stores or for export.

Delivery book

(2) 'NIL' entries shall be made in the materials stock book and delivery book whenever such an entry is applicable by reason of no materials having been received or used, or no spirits having been made or transferred to the product store or delivered from the factory for any purpose on any working day. However, this rule shall not apply on Sundays, public holidays and on days when the factory remains closed in accordance with permission granted in advance by the Comptroller.

40. (1) Where any book is required to be kept under the provisions of these Rules in respect of occurrences at a factory, only one book of the type required shall be kept in current use at any one factory.

One book of each type to be kept

(2) The materials stock book, the factory account book and the delivery book shall be balanced in such manner and for such period as may be approved by the Comptroller.

41. (1) Every manufacturer shall keep a product store book in a form approved by the Comptroller in which shall be entered daily -

Product store stock book

- (a) the quantity of spirits received or delivered for home consumption;
- (b) the number and date of the certificate accompanying spirits whether being received by, or delivered out of the warehouse;
- (c) the particulars of export warrants relating to spirits exported; and
- (d) such other particulars as the Comptroller may require.

(4) Any person who being in possession of any information given or evidence produced by a manufacturer in pursuance of the provisions of paragraph (1) relating to the cost of production, or manufacturer's profits in respect of any excisable goods, at any time communicates or attempts to communicate such information as evidence to any person -

(a) other than a person to whom he is authorised by the Minister to communicate it; or

(b) otherwise than for the purpose of these Rules, shall be guilty of an offence and shall be liable to a fine of two hundred dollars or to imprisonment for four months.

(5) No person shall be prosecuted for an offence under paragraph (4) without the written consent of the Director of Public Prosecutions.

(6) No person employed in carrying out the provisions of these Rules shall be required to produce in any court any document or to divulge or communicate to any court any information, relating to the cost of production or as to the manufacturer's profits in respect of any excisable goods, except, as may be necessary for the purpose of carrying into effect the provisions of the Act or these Rules or in order to institute a prosecution or other legal proceedings, or in the course of a prosecution or other legal proceedings, under the Act or these Rules.

(7) Notwithstanding any of the foregoing provisions of this rule, the Comptroller shall permit the Auditor-General or any officer duly authorised in that behalf by the Auditor-General, to have such access to any records or documents as may be necessary for the performance of his official duties, and the Auditor-General and any such officer shall for the purposes of this rule be deemed to be a person employed in carrying out the provisions of the Act and these Rules.

Search of person
suspected of
unlawfully carry-
ing excisable goods

48. If a proper officer is informed or has reasonable cause to believe that any person is carrying or has about his person any excisable goods contrary to the provisions of the Act or these Rules he may search such person in accordance with the provisions of sections 51 and 52 of the Act.

45. No manufacturer shall remove any spirits from a factory premises other than a warehouse approved by the Comptroller.

Bond

46. If any spirits manufactured in Solomon Islands and exported are thereafter re-imported, they shall not be delivered from Customs control unless the excise duty thereon shall have been paid.

Control of re-
imported spirits

47. (1) In addition to complying with other requirements of these Rules, every manufacturer shall, if so required by the Comptroller -

Provisions relating
to the furnishing of
information by
manufacturer and
official secrecy

(a) produce for inspection such invoices and other books or documents in his possession relating to any excisable goods manufactured by him during the preceding twelve months as the Comptroller may require;

(b) answer such questions as may be put to him regarding the description, manufacture, quantity, weight, liquid capacity, volume, selling price, consignee, destination, cost of product and manufacturer's profit, and any other matter relating to such goods which the Comptroller may reasonably think necessary for the purpose of carrying out the provisions of the Act or these Rules; and

(c) produce such evidence as the Comptroller may deem necessary in support of any information so furnished.

(2) If any manufacturer shall neglect or refuse to comply with any such requirements as aforesaid, or shall untruthfully or evasively answer any question put to him as aforesaid, he shall be guilty of an offence and shall be liable to a fine of one thousand dollars.

(3) Notwithstanding any other provisions of these Rules, the powers conferred by paragraph (1) on the Comptroller, is so far as they relate to questions regarding the cost of production and manufacturer's profits in respect of any excisable goods, shall not be excisable by any officer other than the Comptroller.

The insurance of this licence shall be subject to the following conditions:-

- i)
- ii)

This licence will continue to be in force for the period to subject to renewal in accordance with rule 5 of the said Rules.

Dated at Honiara this day of 2000.

.....
COMPTROLLER OF CUSTOMS AND EXCISE

Dated at Honiara this fourth day of September, two thousand.

.....
MINISTER OF FINANCE

49. Notwithstanding anything contained in these Rules, the Comptroller may, by writing under his hand, allow such deviation from the provisions of these Rules as he may consider necessary, and subject or such conditions as he may direct to meet the emergencies of any case to which these Rules may not be conveniently applicable and any contravention of any such conditions, shall be deemed to be a breach of these Rules and any offender shall incur a penalty of one hundred dollars for each and every contravention and in addition any articles by means of which, or in relation to which the contravention has been committed, shall be forfeited.

Powers of
Comptroller in special cases

50. Any person who, without lawful authority, opens, alters, breaks or erases any fastening, lock, seal or mark, placed or made in any factory by a proper officer, shall be guilty of an offence and on conviction liable to a fine of one thousand dollars or to imprisonment for six months.

Breaking seals etc.

51. Any manufacturer who contravenes or fails to comply with any of the provisions of these Rules shall be guilty of an offence and where no other penalty is specified shall be liable of one hundred dollars.

Offences

52. For avoidance of doubt it is hereby declared that the provisions of Rules 4, 5, 6, 7 and 8 of the Customs Rules shall apply in relation to the forms to be used and the computation of duties and charges under these Rules as if those provisions appeared in and formed part of these Rules.

Application of
Customs Rules

SCHEDULE

FORM 1

LICENCE TO MANUFACTURE SPIRITS
(rule 4)

The
.....
is hereby licensed pursuant to rule 4 of the Customs and Excise (Spirits) Rules, to manufacture spirits in the factory of the said company at