

CHAPTER 312.

EXCISE REGULATIONS.

ARRANGEMENT OF SECTIONS.

SECTION.

1. Short title.
2. Regulations as to manufacture of articles upon which excise duty payable.
3. Regulations to remain in force notwithstanding expiry of Tax Ordinance.
4. Ordinance not to apply to manufacture of tobacco and spirits.

CHAPTER 312.

EXCISE REGULATIONS.

1929 Ed.
c. 40.

[2ND SEPTEMBER, 1905.]

1. This Ordinance may be cited as the Excise Regulations Ordinance. Short title.

2. (1) The Governor in Council shall have power to make regulations with respect to the manufacture of all articles upon which an excise duty is payable under any tax Ordinance for the time being in force. Regulations as to manufacture of articles upon which excise duty payable.

(2) The regulations may provide for any or all of the following things—

(a) for the books of account to be kept by the manufacturer showing the number or quantity of articles manufactured, and their inspection by any officer or person;

(b) as to the packages in which the articles are to be put up, and the number or quantity in each;

(c) as to the labelling or marking of those packages;

(d) as to the delivery of the articles from the factory, and the mode of paying excise duty upon them;

(e) for the giving of security by the manufacturer for the due payment of all excise duty payable on the articles, and for the due observance of all regulations made under this Ordinance; and

(f) for the inspection by any officer or person of the premises where the articles are manufactured.

(3) There may be annexed to the breach of any of the regulations a penalty not exceeding one hundred dollars, which may be sued for and recovered under the Summary Jurisdiction Ordinances.

Regulations to remain in force notwithstanding expiry of Tax Ordinance.

3. All regulations made under the authority of this Ordinance shall continue in force notwithstanding that the Tax Ordinance in operation at the time when they were made has expired or been repealed:

Provided, however, that they shall cease to be in force if and when an excise duty ceases to be payable on the article with respect to the manufacture of which they were made.

Ordinance not to apply to manufacture of tobacco and spirits.

4. Nothing in this Ordinance shall apply to the manufacture of tobacco, spirits, or compounds in the manufacture of which spirits are combined with any other ingredient.
