

## CHAPTER 40.

## EXCISE REGULATIONS.

[No. XXI of 1905.]

[2nd September, 1905.]

Short title.

1. This Ordinance may be cited as the Excise (Regulations) Ordinance.

Regulations  
as to manu-  
facture of  
articles upon  
which excise  
duty payable.

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.

(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.

Penalty.

(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.

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in force notwithstanding that the Tax Ordinance in operation at the time when they were made has expired or been repealed :

Regulations to remain in force notwithstanding expiry of tax Ordinance :

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.

Proviso.

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.

Ordinance not to apply to manufacture of tobacco and spirits.