

BRITISH GUIANA

REGULATIONS

Made Under

THE EXCISE REGULATIONS ORDINANCE,

(Chapter 312).

UNDER SECTION 2 OF THE EXCISE REGULATIONS ORDINANCE AS AMENDED BY THE EXCISE REGULATIONS (AMENDMENT) ORDINANCE, 1957, THE FOLLOWING REGULATIONS HAVE BEEN MADE BY THE GOVERNOR IN COUNCIL:—

Short title.
Interpretation.

1. These Regulations may be cited as the Beer Regulations, 1957.
2. In these Regulations unless the context otherwise requires—

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

“assigned matter” means any matter in relation to which the Comptroller is for the time being required in pursuance of these Regulations to perform any duties;

“beer” includes ale, porter, stout and any other description of beer, and any liquor which is made or sold as a description of beer or as a substitute for beer and which on analysis of a sample thereof at any time is found to be of a strength exceeding two and a half per cent of proof spirit but does not include liquor made elsewhere than upon the licensed premises of a brewer which on analysis of a sample at any time is found to be of an original gravity not exceeding one thousand and sixteen degrees and to be of a strength not exceeding two and a half per cent of proof spirit or any liquor referred to in paragraph (b) of section 37 of the Amerindian Ordinance.

Cap. 58.

“brewer” means a person holding a licence under regulation 3;

“Comptroller” means the Comptroller of Customs and Excise;

“gravity” and “original gravity” have the meaning assigned by regulation 20;

“officer” means the Comptroller and any person employed in the Department of Customs and Excise;

“proper” in relation to the person by with, or to whom, or the place at which anything is to be done, means the person or place appointed or authorised in that behalf by the Comptroller;

“shipment” includes loading into an aircraft, and “shipped” and cognate expressions shall be construed accordingly;

“solution” means the product of a dissolving of material for priming or colouring beer;

“sugar store” means the room required to be entered in accordance with regulation 22;

“warehouse” means a Government warehouse or a private warehouse within the meaning of the Customs Ordinance;

Cap. 309.

“worts” means the liquid obtained by dissolving sugar in water or by extracting the soluble portion of corn or malt or any other material in the process of brewing and includes any priming or colouring solution.

Licence to brew beer.

3. (1) No person shall brew beer unless he holds a licence for that purpose issued by the Comptroller.

(2) Any licence granted under this regulation shall expire on the 31st December next after it is granted.

(3) The Comptroller may refuse to grant a licence in respect of any premises on which, from the situation of those premises with respect to a distillery, he thinks it inexpedient to allow the brewing of beer.

(4) Any person who brews beer otherwise than in accordance with this regulation shall be liable to a penalty of one hundred dollars for every day or part of a day during which he brews beer as aforesaid.

4. Where the Comptroller is satisfied that it is necessary for the purpose of securing the collection of excise duty in respect of beer, any person specially authorised in writing in that behalf by the Comptroller may require any brewer to produce to that person any book or document whatsoever relating to his business as a brewer, and if any brewer fails to comply with any such requirement within a period of one hour he shall be guilty of a breach of these regulations and shall be liable to a penalty of fifty dollars for every day or part of a day thereafter during which the failure continues.

Power to require production of books by brewer.

5. No brewer shall begin to brew beer or prepare solution until he has made entry of all premises, rooms, places and vessels intended to be used by him for such purposes.

Entry of brewery premises.

6. All mash tuns, underbacks, worts receivers, coppers, heating tanks, coolers, collecting and fermenting vessels and vessels used in the preparation of solution shall be so placed and fixed as to admit of the contents being accurately ascertained by gauge or measure, and shall not be altered in shape, position or capacity without two days' previous notice in writing to the proper officer.

Placing and fixing of vessels.

7. Every brewer shall obtain from the Comptroller a brewing book in the prescribed form, and shall—

Brewing Book.

- (1) keep the book in his entered premises in an approved place and at all times ready for inspection by an officer, and shall permit an officer at any time to inspect the same and to make entries therein or take extracts therefrom;
- (2) enter in the book the day and hour at which he intends to commence brewing or dissolving, and also the separate quantities of materials which he intends to use;
- (3) make such entry, so far as respects the day and hour of brewing or dissolving, twenty-four hours at the least before he shall begin to brew or dissolve and, so far as respect the quantities of materials, two hours at the least before the hour entered for brewing or dissolving;
- (4) two hours at the least before the hour entered for brewing, enter the time when all the worts will be drawn off the grains in the mash tun;
- (5) cancel the entry not less than two hours before the hour entered when he does not intend to brew or dissolve on the day and at the hour entered;
- (6) within one hour of the worts or solution being collected, enter the particulars of the quantity and original gravity of of the worts or solution produced from each brewing or dissolving, and also the description and number of the vessel or vessels into which the worts or solution have been conveyed;
- (7) at the time of making any entry insert the date and time when the entry is made;
- (8) enter, in addition to the entries required to be made under paragraph (2) of this regulation, the quantity of hops used in dry hopping.

8. Except as may be necessary under paragraph (5) of regulation 7, the brewer shall not cancel, obliterate or, except with the permission of the officer, alter any entry in the brewing book.

Alterations in brewing book

Notice of brewing or dissolving.

9. The brewer shall, if the Comptroller so requires send notice in writing containing the prescribed particulars to the proper officer forty-eight hours before his next brewing or dissolving is intended to take place.

Brewing or dissolving to be carried out in accordance with notice.

10. A brewer shall carry out any brewing or dissolving on the day and at the hour entered in the brewing book, unless he shows that the entry was duly cancelled under paragraph (5) of regulation 7, or that the brewing or dissolving did not take place on that day and at that hour by reason only of circumstances which he could not have prevented or forestalled.

Order of brewing and dissolving.

11. (1) All grains in a mash tun shall be kept untouched for the space of one hour after the time entered in the brewing book as the time for the worts to be drawn off, unless the officer has attended and taken account of such grains.

(2) All worts shall be removed from the mash tun successively, and in the customary order of brewing to the underback, coppers, coolers, and collecting and fermenting vessels, and all solution shall, if not prepared solely in the collecting vessels, be removed from the dissolving vessels, either directly or through coolers to the collecting vessels, and shall not be removed from the vessels in which it has been collected until an account has been taken by the officer, or until the expiration of twelve hours from the time at which the worts or solution are collected in such vessels.

(3) When worts shall have commenced running into a collecting or fermenting vessel, the whole of the produce of the brewing shall be collected within twelve hours, provided that a brewer having weak worts of a gravity not exceeding one thousand and twenty-five degrees may, if he thinks fit, reserve them for mixing with the produce of his next brewing, but in such case he shall keep all such weak worts in the coppers, heating tanks or other vessels entered for the purpose.

(4) When a solution shall have commenced running into a collecting vessel the whole of the produce of the dissolving shall be collected within six hours.

Produce of different brewings and dissolvings to be kept separate.

12. (1) Every brewer shall keep—

- (a) the total produce of a brewing separate from the produce of any other brewing and from any solution for the space of twenty-four hours; and
- (b) a solution separate from any other solution or produce of a brewing for a space of twelve hours, unless an account of such produce or solution shall have been sooner taken by the officer.

(2) A brewer shall not mix the produce of one brewing with that of any other brewing or a solution with any other solution or with the produce of a brewing, except in his store vats or casks, unless he shall have previously entered in the brewing book the number and name of each collecting and fermenting vessel containing worts or solution to be mixed, and the quantity in each, and unless after mixing he enters in the brewing book the number and name of each collecting and fermenting vessel containing the mixture, and the quantity and gravity of such mixture.

(3) The foregoing paragraphs of this regulation shall not apply to weak worts reserved in accordance with paragraph (3) of regulation 11.

Adulteration and use of solution.

13. (1) A brewer shall not adulterate solution or add anything thereto save as may be sanctioned by the Comptroller.

(2) Except as otherwise permitted by or under these Regulations, solution shall be added only to worts or beer at the brewery where the worts or beer was brewed and the solution was prepared.

Yeast pressing.

14. (1) Worts recovered as yeast pressings may be returned to any collecting or fermenting vessel containing worts of which an account has been taken by the officer, or at the expiration of twenty-four hours from the time of collection if account has not been so taken.

(2) Yeast pressings may be returned in any quantity to the collecting or fermenting vessel from which the yeast was taken, and the brewer shall enter in the brewing book the date and hour when, and the description and number of the vessel to which, the yeast pressings are returned.

(3) Yeast pressings added to a collecting or fermenting vessel other than that from which the yeast was taken shall not exceed three per cent of the worts in the vessel to which the yeast pressings are added, and the brewer shall enter in the brewing book the date and hour at which the yeast pressings are added, the quantity and original gravity of the yeast pressings and the description and number of the vessel to which the addition is made.

15. (1) A brewer shall not conceal any worts or beer so as to prevent an officer from taking an account thereof, or, after particulars of any worts or beer have been recorded as required by these Regulations, mix any sugar or water or other substances with those worts or with that beer so as to increase the quantity or the gravity or original gravity thereof. Offences by brewer.

(2) A brewer shall not add to beer before it is delivered from his entered premises anything other than finings for the purpose of clarification or such other substance as may be sanctioned by the Comptroller.

(3) In this regulation the expression "sugar" means sugar of any description and any saccharine substance, extract or syrup and includes any material capable of being used in brewing except malt or corn.

16. (1) The excise duty in respect of beer brewed by a brewer shall be ascertained by reference to the quantity of worts produced, or deemed to have been brewed, from the materials used and shall be charged and paid in accordance with the following provisions of this regulation. Ascertainment of excise duty on beer.

(2) In respect of each brewing, duty shall first be charged by reference to the quantity of the worts produced, as recorded by the brewer in pursuance of these Regulations or as ascertained by the proper officer, which ever quantity is greater, less nine per cent of that quantity.

(3) There shall be ascertained in respect of each brewing—

- (a) the quantity and original gravity of the worts produced; and
- (b) the quantity of worts of that gravity deemed to have been brewed from the materials used in accordance with regulation 17;

and if the quantity mentioned in paragraph (b) of this paragraph, less four per cent, exceeds the quantity mentioned in paragraph (a) thereof duty shall in addition be charged on the excess, less nine per cent thereof.

(4) If at any time while any worts are in the collecting or fermenting vessels at a brewery the original gravity of the worts is found to exceed by five or more degrees the gravity recorded by the brewer in pursuance of these Regulations or that ascertained by the proper officer, those worts may be deemed to be the produce of a fresh brewing and be charged with duty accordingly.

(5) Subject to the next following paragraph the amount payable in respect of duty shall become due immediately duty is charged by the proper officer.

(6) The Comptroller may cause the charge to be made up at the close of each month in respect of all the brewings during that month, and, in that case, the aggregate of the quantities of worts produced and the aggregate of the quantities of worts deemed to have been brewed from the materials used shall be treated as worts produced or deemed to have been brewed in one brewing and the Comptroller may, if he thinks fit, allow payment of the duty to be deferred upon such terms as he sees fit:

Provided that the date of payment shall not be later than the fifteenth day of the second month next following that in which the duty was charged.

Quantity of worts deemed to have been brewed.

17. (1) For the purpose of ascertaining the quantity of worts deemed to have been brewed from the materials used, a brewer shall be deemed to have brewed thirty-six gallons of worts of the gravity of one thousand and fifty-five degrees for every unit of materials recorded by him in pursuance of these Regulations:

Provided that where the gravity of the worts actually produced is greater or less than one thousand and fifty-five degrees, the quantity of worts deemed to have been brewed for every unit of materials recorded by him as aforesaid shall be taken to be thirty-six—

- (a) multiplied by fifty-five; and
- (b) divided by the number, less one thousand, of the degrees representing the original gravity of the worts actually produced.

(2) For the purposes of the last foregoing paragraph the expression “unit of materials” means—

- (a) eighty-four pounds weight of malt or corn of any description; or
- (b) fifty-six pounds weight of sugar; or
- (c) a quantity of malt, corn and sugar, or of any two of those materials, which by relation to the two foregoing paragraphs is the equivalent of either of the quantities mentioned in those paragraphs:

Provided that, where any materials used for brewing by the brewer are proved to the satisfaction of the Comptroller to be of such a description or nature that some deduction from the quantity deemed to have been brewed should be made, the Comptroller shall make such a deduction from that quantity as will in his opinion afford just relief to the brewer.

(3) In the last foregoing paragraph the expression “sugar” includes—

- (a) any saccharine substance, extract or syrup;
- (b) rice;
- (c) flaked maize and any other description of corn which in the opinion of the Comptroller is prepared in a manner similar to flaked maize;
- (d) any other material capable of being used in brewing except malt or corn;

and the expression “corn” in that paragraph means corn other than corn included in the foregoing definition of sugar.

Drawback on exportation of beer, etc.

18. (1) Subject to the provisions of this regulation and to such conditions as the Comptroller sees fit to impose, drawback of the duty paid shall be allowable on the exportation, or shipment as stores of any beer brewed in the Colony.

(2) The person intending to export or ship the beer as aforesaid shall produce to the proper officer a declaration made by the brewer in such form and manner as the Comptroller may direct stating the date upon which the beer was brewed and that the proper duties of excise have been charged thereon.

Warehousing of beer for exportation, etc.

19. (1) A brewer shall be entitled to warehouse for exportation or for use as stores any beer on which duty has been charged, provided that the beer is contained in packages suitable and intended for exportation or for shipment as stores.

(2) Where the duty charged in respect of any beer warehoused under this regulation has been paid, drawback shall be allowed and paid as if the beer had been exported at the time of the warehousing.

20. (1) For the purposes of these Regulations—

- (a) the expression “gravity” in relation to any worts means the ratio of the weight of a volume of the worts to the weight of an equal volume of distilled water, the volume of each liquid being computed as at sixty degrees Fahrenheit;
- (b) where the gravity of any worts is expressed as a number of degrees that number shall be the said ratio multiplied by one thousand; and
- (c) the expression “original gravity” in relation to any worts in which fermentation has taken place means its gravity before fermentation.

Meaning of and method of ascertaining gravity.

(2) The gravity of any liquid at any time shall be ascertained by such means as the Comptroller may approve, and the gravity so ascertained shall be deemed to be the true gravity of the liquid.

21. (1) When fermentation has commenced in any worts so that the original gravity cannot be ascertained by the approved saccharometer, such gravity may be determined in the following manner:—

Determination of gravity of worts.

- (a) a sample is to be taken from any part of such worts and, after being cleared from sediment by filtration, a definite quantity thereof by measure at the temperature of sixty degrees Fahrenheit shall be distilled;
- (b) the distillate and residue shall each be made up at the temperature of sixty degrees Fahrenheit with distilled water to the original measure of the quantity before distillation, and the gravity of each shall be ascertained;
- (c) the number of degrees by which the gravity of the distillate is less than the gravity of distilled water shall be deemed the spirit indication of the distillate;
- (d) the degrees of gravity standing opposite to such spirit indication in the table in the schedule to these Regulations, added to the gravity of the residue expressed in degrees, shall be deemed to be the original gravity of the worts.

(2) Where it is necessary to ascertain the original gravity of beer, such original gravity shall be ascertained in the manner prescribed under this regulation.

22. Every brewer who shall use any description of sugar in the brewing of beer or in the preparation of solution shall—

- (i) before he begins to store or use sugar, make entry of a room in his premises to be used for the sole purpose of storing sugar;
- (ii) keep a sugar stock-book in a form approved by the Comptroller;
- (iii) enter in the sugar stock-book, not later than the first working day after the receipt, removal or disposal of any sugar, an account of the quantities and such further particulars as the Comptroller may require, of all sugar so received, removed or disposed of; and
- (iv) balance the account at the end of each month and at such other times as the proper officer may require.

Entry of sugar store and keeping of sugar stock book.

23. A brewer shall keep in his entered premises the sugar stock-book and all other documents relating to the receipt, removal and disposal of sugar and shall at any time when required by the proper officer produce the said book and documents to him and allow him to inspect the same and to take copies thereof and to examine and take stock of the sugar in the possession of the brewer, and shall after any such stock-taking enter in the said book the number of containers and the weight of sugar found in stock by the officer.

Inspection of sugar stock book and documents.

Alterations
in sugar
stock book.
Preserving of
stock books
and docu-
ments.

24. A brewer shall not cancel, obliterate, or except, with the permission of an officer, alter any part of the sugar stock-book or any entry therein.

25. A brewer shall preserve in his entered premises for at least one year from the date of the last entry in the book, or from the date of the invoice or other document, as the case may be, the sugar stock-book and all invoices and other documents relating to the receipt, removal or disposal of sugar by him.

Invoice to
accompany
sugar
received.

26. A brewer shall not receive any sugar unless the same is accompanied by an invoice from the supplier thereof showing the name and address of the supplier, the date of the invoice, the marks on each container and the description, and the weight or quantity of the contents.

Deposit of
sugar in
sugar store.

27. All sugar received shall be immediately deposited in the sugar store and shall not be removed therefrom without the prior consent of the Comptroller, except for the purpose of being used in brewing or in the preparation of solution in accordance with an entry in the brewing book.

Sugar not
to be kept
except in
sugar store.

28. A brewer shall not have any sugar in his possession elsewhere than in the sugar store or vessel entered for dissolving sugar or in due course of removal thereto.

Taking of
stock of
sugar.

29. If on taking stock at any time the proper officer finds that the quantity of any description of sugar in the possession of any brewer differs from the quantity of that description which ought to be in his possession according to any book or other document kept by him in pursuance of these Regulations then—

- (a) if the quantity in his possession exceeds the quantity which ought to be in his possession, the brewer shall be liable to a penalty of fifty dollars;
- (b) if the quantity in his possession is less by more than two per cent than the quantity which ought to be in his possession, the deficiency above two per cent shall, unless accounted for to the satisfaction of the Comptroller, be deemed to have been used in the brewing of beer without particulars thereof having been recorded in pursuance of these Regulations and duty shall be charged in respect thereof as if that deficiency had been so used and had produced thirty-six bulk gallons of beer for every fifty-six pounds of sugar deficient and so in proportion for any difference in quantity.

In this regulation the expression "sugar" includes sugar of any description and any saccharine substance, extract or syrup.

Power of
entry upon
premises of
brewer.

30. (1) An officer may at any time (but by night only in the company of a member of the police force) enter upon any premises of a brewery and may inspect the premises and search for, examine and take account of any machinery, vessels, utensils, goods or materials belonging to or in any way connected with that trade.

(2) If an officer, after having demanded admission into the premises and declaring his name and business at the entrance thereof, is not immediately admitted, that officer and any person acting in his aid (but by night only if accompanied by a member of the police force) may break open any door or window of the premises or break through any wall thereof for the purpose of obtaining admission.

Power to
search for
concealed
pipes, etc.

31. (1) If an officer has reasonable grounds to suspect that any secret pipe or other means of conveyance, cock, vessel or utensil is kept or used by a brewer, that officer may at any time (but by night only in the company of a member of the police force) break open any part of the premises of that brewer and forcibly enter thereon and so far as is reasonably necessary break up the ground in or adjoining those premises or any wall thereof to search for that pipe or other means of conveyance, cock, vessel or utensil.

(2) If the officer finds any such pipe or other form of conveyance leading to or from the brewer's premises, he may enter any other premises from or into which it leads, and so far as is reasonably necessary break up any part of those other premises to trace its course, and may cut it away and turn any cock thereon, and examine whether it conveys or conceals any worts or beer chargeable with excise duty or any materials used in the manufacture of such goods, in such manner as to prevent a true account thereof from being taken.

(3) If any damage is done in any such search as aforesaid and the search is unsuccessful, the Comptroller shall make good the damage.

(1) If it appears to the satisfaction of the Comptroller that any substance or liquor is used, or is capable of being used, in the manufacture of beer and that that substance or liquor is of a noxious or detrimental nature, or, being a chemical or artificial extract or product, may affect prejudicially the interests of the revenue, the Comptroller may by order published in the Gazette prohibit the use of that substance or liquor in the manufacture of beer.

Power to prohibit use of certain substances in beer.

(2) No person shall, while any such order is in force knowingly use a substance or liquor thereby prohibited in the manufacture of beer, and no brewer shall have any such substance or liquor in his possession.

33. (1) The proper officer may place and leave on the premises of a brewer, a document in which may be entered any particulars relating to the brewer's trade from time to time recorded by that or any other officer.

Power to keep document on premises of brewer.

(2) Any such document shall be deposited at some place on premises entered by the brewer where convenient access may be had thereto at any time by the brewer and by any officer, and any officer may at any time remove the document and deposit a new one in its place.

(3) Where any charge of duty made by an officer upon a brewer is not recorded in any such document the officer may and shall, if so required in writing by the brewer at the time when the officer takes his account for the purpose of charging duty, give to the brewer a copy of the charge in writing under his hand.

(4) No person other than an officer shall remove, conceal, withhold, damage or destroy any document referred to in paragraph (1) of this regulation or alter, deface, or obliterate any entry therein.

34. (1) Every brewer shall pay any excise duty payable by him at or within such time, at such place and to such person as the Comptroller may direct whether or not payment of that duty has been secured by bond or otherwise.

Payment of duty by brewer.

(2) If any duty payable is not paid as aforesaid, it shall be paid on demand made by the Comptroller either to the brewer personally or by delivering the demand in writing at his place of abode or business, and if it is not so paid on demand the brewer shall in addition be liable to a penalty of fifty dollars for each day after the day on which the demand is made during which such failure continues.

35. (1) Without prejudice to any express requirement as to security contained in these Regulations, the Comptroller may, if he sees fit, require a brewer to give security by bond or otherwise for the observance of any condition in connection with his business.

Bonds and security.

(2) Any bond taken for the purposes of this regulation shall be taken on behalf of Her Majesty and may be cancelled at any time by or by order of the Comptroller.

36. (1) A brewer required by the Comptroller under these Regulations to give security in respect of any premises or place to be used for the examination of goods by an officer shall—

Power to require provision of facilities.

(a) provide and maintain such appliances and afford such other facilities reasonably necessary to enable an officer to take

account or make any examination or search or to perform any other of his duties on the premises of that brewer as the Comptroller may direct;

- (b) keep any appliance so provided in a convenient place approved by the proper officer for that purpose; and
- (c) allow the proper officer at any time to use anything so provided and give him any assistance necessary for the performance of his duties.

(2) A brewer shall provide and maintain any fitting required for the purpose of affixing any lock which the proper officer may require to affix to his premises or any part thereof or to any vessel, utensil or other apparatus whatsoever kept thereon, and in default—

- (a) the fitting may be provided or any work necessary for its maintenance may be carried out by the proper officer, and any expenses so incurred shall be paid on demand by the brewer; and
 - (b) if the brewer fails to pay those expenses on demand, he shall in addition be liable to a penalty of fifty dollars.
- (3) No brewer and no servant of a brewer shall—
- (a) wilfully destroy or damage any such fitting as aforesaid or any lock or key provided for use therewith, or any label or seal placed on any such lock; and
 - (b) improperly obtain access to any place or article secured by any such lock; or
 - (c) have any such fitting or any article intended to be secured by means thereof so constructed that that intention is defeated.

Untrue declarations,
etc.

37. (1) No person shall make or sign, or cause to be made or signed, or deliver or cause to be delivered, to the Comptroller or an officer, any declaration, notice, certificate or other document whatsoever, being a document produced or made for any purpose of any assigned matter which is untrue in any material particular.

(2) Where by reason of any such document as aforesaid the full amount of any duty payable is not paid or any overpayment is made in respect of any drawback, allowance, rebate or repayment of such duty, the amount of such duty unpaid or of the overpayment shall be recoverable as a debt due to the Government of the Colony.

Counter-
feiting
documents,
etc.

38. No person shall—

- (a) counterfeit or falsify any document which is required by or under these Regulations or which is used in the transaction of any business relating to an assigned matter; or
- (b) knowingly accept, receive, or use any such document so counterfeited or falsified; or
- (c) alter any such document after it is officially issued; or
- (d) counterfeit any seal, signature, initials or other mark of, or used by, any officer for the verification of such a document or for the security of goods or for any other purpose relating to an assigned matter.

False scales,
etc.

39. (1) No person required by or under these Regulations to provide scales for any purpose shall provide, use or permit to be used any scales which are false or unjust.

(2) Where any article is or is to be weighed, counted, gauged or measured for the purposes of the taking of an account or the making of an examination by an officer, no such person as is mentioned in the foregoing paragraph and no person by whom or on whose behalf the article is weighed, counted, gauged or measured, shall do anything, either before, during or after the weighing, counting, gauging or measuring, whereby the officer is or

might be prevented from, or hindered or deceived in, taking a true and just account or making a due examination.

(3) In this regulation, the expression "scales" includes weights, measures and weighing or measuring machines or instruments.

40. (1) Where by these Regulations any person is required to make entry of any premises or article— Making of entries.

(a) the entry shall be made in such form and manner and contain such particulars; and

(b) the premises or article shall be, and be kept, marked in such manner, as the Comptroller may direct.

(2) No entry shall be valid unless the person by whom it was made—

(a) had at the time of its making attained the age of twenty-one years; and

(b) was at that time and is for the time being a true and real owner of the brewery in respect of which the entry was made.

(3) Where any person required to make entry is a body corporate—

(a) the entry shall be signed by a director, general manager, secretary or other similar officer of the body and, except where authority for that person to sign has been given under the seal of the body, shall be made under that seal; and

(b) both the body corporate and the person by whom the entry is signed shall be liable for all duties charged in respect of the brewery to which the entry relates.

(4) The Comptroller may at any time, by notice in writing to the person by whom any existing entry was signed addressed to him at any premises entered by him, require a new entry to be made of any premises or article to which the existing entry relates, and the existing entry shall, without prejudice to any liability incurred, become void at the expiration of fourteen days from the delivery of the notice.

41. Any person who contravenes or fails to comply with any of the provisions of these Regulations shall be guilty of an offence and any person who commits an offence against these Regulations shall, unless some other penalty is herein provided, be liable on summary conviction to a penalty not exceeding one hundred dollars. Penalties.

EXPLANATORY NOTE

(This is not part of the Regulation, but is intended to indicate their general purport).

These Regulations, made under the Excise Regulations Ordinance, Chapter 312, and the Excise Regulations (Amendment) Ordinance, 1957, provide for the revenue control of the brewing of beer liable to excise duty under the Tax Ordinance. They provide for the licensing of brewers, and regulate the manufacturing process, prescribe the books to be kept and the particulars to be entered at the several stages of brewing. They make provision for ascertaining the excise duty payable on beer and for this purpose the quantity and original gravity of beer and worts (that is, the unfermented liquor in the early stages of brewing) produced. Separate provisions regulate the receipt, storage, removal and disposal of sugar by brewers and the books and other documents relating to sugar to be kept by them, prescribe rights of entry and search in respect of breweries and connected premises and penalties for breaches of the provisions of the Regulations.

SCHEDULE
Table for Determining the Original Gravity of Worts.

Reg. 22

Spirit indication	Degrees of gravity	Spirit indication	Degrees of gravity	Spirit indication	Degrees of gravity	Spirit indication	Degrees of gravity
.0	.00	4.0	17.30	8.0	35.65	12.0	54.85
.1	.42	4.1	17.75	8.1	36.11	12.1	55.36
.2	.85	4.2	18.21	8.2	36.58	12.2	55.87
.3	1.27	4.3	18.66	8.3	37.04	12.3	56.38
.4	1.70	4.4	19.12	8.4	37.51	12.4	56.89
.5	2.12	4.5	19.57	8.5	37.97	12.5	57.40
.6	2.55	4.6	20.03	8.6	38.44	12.6	57.91
.7	2.97	4.7	20.48	8.7	38.90	12.7	58.42
.8	3.40	4.8	20.94	8.8	39.37	12.8	58.93
.9	3.82	4.9	21.39	8.9	39.83	12.9	59.44
1.0	4.25	5.0	21.85	9.0	40.30	13.0	59.95
1.1	4.67	5.1	22.30	9.1	40.77	13.1	60.46
1.2	5.10	5.2	22.76	9.2	41.24	13.2	60.97
1.3	5.52	5.3	23.21	9.3	41.71	13.3	61.48
1.4	5.95	5.4	23.67	9.4	42.18	13.4	61.99
1.5	6.37	5.5	24.12	9.5	42.65	13.5	62.51
1.6	6.80	5.6	24.58	9.6	43.12	13.6	63.01
1.7	7.22	5.7	25.03	9.7	43.59	13.7	63.52
1.8	7.65	5.8	25.49	9.8	44.06	13.8	64.03
1.9	8.07	5.9	25.94	9.9	44.53	13.9	64.54
2.0	8.50	6.0	26.40	10.0	45.00	14.0	65.10
2.1	8.94	6.1	26.86	10.1	45.48	14.1	65.62
2.2	9.38	6.2	27.32	10.2	45.97	14.2	66.14
2.3	9.82	6.3	27.78	10.3	46.45	14.3	66.66
2.4	10.26	6.4	28.24	10.4	46.94	14.4	67.18
2.5	10.70	6.5	28.70	10.5	47.42	14.5	67.70
2.6	11.14	6.6	29.16	10.6	47.91	14.6	68.22
2.7	11.58	6.7	29.62	10.7	48.39	14.7	68.74
2.8	12.02	6.8	30.08	10.8	48.88	14.8	69.26
2.9	12.46	6.9	30.54	10.9	49.36	14.9	69.78
3.0	12.90	7.0	31.00	11.0	49.85	15.0	70.30
3.1	13.34	7.1	31.46	11.1	50.35	15.1	70.83
3.2	13.78	7.2	31.93	11.2	50.85	15.2	71.36
3.3	14.22	7.3	32.39	11.3	51.35	15.3	71.89
3.4	14.66	7.4	32.86	11.4	51.85	15.4	72.42
3.5	15.10	7.5	33.32	11.5	52.35	15.5	72.95
3.6	15.54	7.6	33.79	11.6	52.85	15.6	73.48
3.7	15.98	7.7	34.25	11.7	53.35	15.7	74.01
3.8	16.42	7.8	34.72	11.8	53.85	11.8	74.54
3.9	16.86	7.9	35.18	11.9	54.35	15.9	75.07
						16.8	75.60

Made in Council this 24th day of July, 1957.

IVOR O. SMITH,
Clerk to the Executive Council.