



ST HELENA

REVISED EDITION OF THE LAWS, 2017

PUBLIC FINANCE & REVENUE

LIQUOR DUTY ORDINANCE, 2014¹

Ordinance 2 of 2014

In force 1 April 2014

Amended by Ordinance 14 of 2017

Subsidiary legislation:

LIQUOR DUTY REGULATIONS, 2014

Legal Notice 9 of 2014 (in force 1 April 2014)

Amended by L.N. 3/2015, L.N. 10/2017

LIQUOR DUTY ORDINANCE, 2014

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AN ORDINANCE to make provision for the registration of distilleries, wineries and breweries; and levying of duties on the production of liquor; and for connected or incidental purposes.

PART 1
INTRODUCTORY AND INTERPRETATION

Citation and commencement

1. This Ordinance may be cited as the Liquor Duty Ordinance, 2014, and comes into force on 1st April 2014.

Interpretation

2. In this Ordinance, unless the context otherwise indicates,—
“**alcoholic product**” includes—

- (a) any spirits, liqueur and other spirit based beverages;
- (b) any wine, including fortified wine;
- (c) any beer, including lager, ale, stout and porter;
- (d) any other fermented beverage, including cider, perry and mead;

“**alcohol producing apparatus**” includes any still, and any brewing or winemaking equipment;

“**Controller**” means the Controller of Excise referred to in section 3(1);

“**excise officer**” means an officer referred to in section 3(2);

“**liqueur**” means any distilled beverage bottled with added sugar and added flavorings;

“**registered person**” means a person listed in the Register under section 4;

“**registered premises**” means the distillery, winery or brewery registered under section 4(3)(a);

“**still**” means any apparatus used or intended for being used for distilling spirits or liqueur, and includes any device or item attached or belonging to the apparatus whether used for

distilling or not;
 “**spirits**” means any distilled beverage that contains no added sugar and has at least 20 per cent alcohol by volume.

PART 2 CONTROLLER OF EXCISE AND EXCISE OFFICERS

Controller and excise officers

3. (1) The Collector of Customs and Excise appointed under section 4 of the Customs and Excise Ordinance, 1999 is the Controller of Excise.

(2) Any customs officer appointed under the Customs and Excise Ordinance, 1999 is an excise officer for purposes of this Ordinance and may exercise the powers granted to excise officers by or under this Ordinance.

PART 3 REGISTRATION

Register of persons producing alcoholic products

4. (1) Unless expressly otherwise provided in this Ordinance, no person may produce with intent to sell or offer for sale any alcoholic product (or having produced it may sell it or offer it for sale), whether such production is by way of distillation, fermentation or brewing, unless the person is registered under this Ordinance.

(2) A person who wishes to register must submit an application to the Controller in the prescribed form and pay the prescribed fee.

(3) The Register of persons authorised to produce alcoholic products must contain—

- (a)** details of the distillery, winery or brewery where the person produces any alcoholic product; and
- (b)** the date from which the registration takes effect.

(4) A registered person must inform the Controller of any changes in the information contained in the Register.

PART 4 RECORDS, STORAGE AND RETURNS

Requirement to keep stock books

5. (1) A registered person must keep a stock book in the prescribed form, in which the person must enter details of all alcoholic products produced and deposited in or removed from the registered premises, which must include—

- (a)** the quantity and strength of all alcoholic products produced daily;
- (b)** the description of the packages in which such alcoholic products have been put;
- (c)** the quantity by volume of alcoholic products sold, with a description of the product, its alcoholic content by volume, the date of sale and the details,

- including name and address, of the buyer.
 (d) and other particulars prescribed.

(2) If a registered person wishes to redistill, mix or blend any alcoholic product which has been entered in the stock book -

- (a) the alcoholic product to be redistilled, mixed or blended must be accounted for in the stock book as disposed of; and
 (b) the alcoholic product resulting from such redistillation, mixing or blending must be entered in the stock book as alcoholic product produced.

(3) The stock book must be kept on the registered premises and be produced for inspection whenever so required by the Controller or an excise officer.

Storage of alcoholic products

6. (1) A registered person must provide sound and proper packages for the storage of all alcoholic products on the registered premises.

(2) Each package containing alcoholic products must be stored in a manner so as to be readily examined by the Controller or an excise officer and so that any leakage or damage can be readily ascertained.

Returns

7. (1) Within 7 days after the end of every month, the registered person must submit to the Collector a return in the prescribed form setting out the quantity and strength of all alcoholic products—

- (a) produced during that month;
 (b) sold, including name and address of the buyer, during that month; and
 (c) still stored on such registered premises.

(2) The return submitted under subsection (1) must include an account of any differences between figures in paragraphs (a) and (b) and those in paragraph (c) of that subsection.

PART 5 LIQUOR DUTY

Liquor Duty

8. (1) There is to be levied and paid into the Consolidated Fund, a duty to be known as Liquor Duty, which is to be set by regulations made by the Governor in Council.

(2) The Liquor Duty must be paid with the return submitted under section 7 in respect of the sale of alcoholic products during the relevant month.

(3) Liquor duty payable under this Ordinance, and not paid, may be recovered by action against the person liable to pay it.

PART 6

POWERS OF CONTROLLER AND EXCISE OFFICERS

Inspection

9. (1) If the Controller or an excise officer has reasonable cause to suspect that –

- (a) any alcohol producing apparatus is kept by a person on any premises with the intention of producing an alcoholic product for sale, or has been, or is being, used to produce an alcoholic product for sale; and
- (b) the person is not registered under section 4,

the Controller or excise officer may enter the premises and seize the apparatus.

(2) The Controller or an excise officer may at any reasonable time -

- (a) enter into any registered premises and gauge and take account of the quantity and strength of all alcoholic products stored in them; and
- (b) ~~also~~ examine and take account of any products set up in the premises for distillation, fermentation or brewing.

Discrepancy in quantity

10. (1) If at any time the quantity of alcoholic products found at any registered premises exceeds the quantity which, according to the stock book, ought to be on such premises -

- (a) the registered person is, unless the person can prove the contrary, deemed to have produced alcoholic products without an entry made; and
- (b) the products found in excess are to be forfeited.

(2) If the quantity of alcoholic products found at the registered premises is less than the quantity which, according to the stock book, should be on the premises, the registered person is, unless the person can prove the contrary, deemed to have removed, and sold, the difference from such premises.

(3) The registered person is liable to pay Liquor Duty at twice the rate determined under section 8(1) in respect of the quantity of any excess or deficiency referred to in subsection (1) or (2).

Seized or forfeited goods

11. (1) All alcohol producing apparatus or alcoholic products seized, detained or forfeited under this Ordinance must be taken and delivered into the custody of the Controller.

(1A) In the case of alcohol producing apparatus, the officer who seizes the apparatus may, instead of immediately removing the apparatus, accept security from the owner or person in charge of the apparatus that it is to be considered as under seizure and must not be used or removed until a final determination of such seizure has been made under subsection (3).

(2) The owner or other person from whom any apparatus has been seized may, within 14 days after the seizure or forfeiture, give notice in writing to the Controller that the

owner or other person contests the seizure and claims the apparatus or products so seized.

(3) A notice of any contested seizure under subsection (2) must be referred to the Magistrates' Court for adjudication and if the claimant—

- (a)* proves to the satisfaction of the Court that the apparatus or products seized are not liable to seizure or forfeiture - the court must order the apparatus or products to be restored to the owner or other person from whom it was or they were seized;
- (b)* fails to prove to the satisfaction of the court that the apparatus or products seized are not liable to seizure or forfeiture - the court must confirm the seizure and may order that the apparatus or products be sold.

(4) If on the expiration of the period referred to in subsection (2) no notice of contested seizure has been given, the Collector may deem the apparatus or alcoholic products to have been forfeited.

(5) If any goods are ordered to be forfeited under subsection (3)*(b)*, or deemed to have been forfeited under subsection (4), the Collector may dispose of them in any manner as the Collector considers appropriate.

(6) Proceedings issued under subsection (3) are civil proceedings and a party to such proceedings who is aggrieved by a decision of the Magistrates' Court may appeal to the Supreme Court.

PART 7 MISCELLANEOUS

Offences

12. It is an offence for a person to—

- (a)* produce any alcoholic beverage (or having produced it sell it or offer it for sale) in contravention of section 4(1);
- (b)* provide any false information for purposes of section 4;
- (c)* fail to keep stock books as required by section 5, or make any false entry in a stock book or fail to provide any stock book to the Controller when so required;
- (d)* fail to submit returns as required by section 7;
- (da)* fail to pay liquor duty as required by section 8;
- (e)* obstruct or hinder the Controller or an excise officer in exercising any power under this Ordinance.,

Penalty: A fine of £1000 or twice the value of the goods, whichever is greater, or imprisonment for 12 months, or both.

Regulations

13. (1) The Governor in Council may make regulations generally for carrying into effect the provisions of this Ordinance.

(2) Without limiting subsection (1), the regulations may provide for—

- (a)* circumstances where registration is not required for producing any alcoholic product;
- (b)* forms to be used and fees to be paid under this Ordinance;

- (c) procedures to be adopted for or in connection with the operation of this Ordinance.

LIQUOR DUTY ORDINANCE, 2014

LIQUOR DUTY REGULATIONS, 2014
(Sections 8 and 13)

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Citation, commencement and application

1. These Regulations may be cited as the Liquor Duty Regulations, 2014, come into force on 1st April 2014 and apply in respect of any alcoholic product sold on or after that date.

Liquor Duty

2. Liquor Duty is payable at the rate specified in the Schedule for each litre of alcoholic product produced on St Helena which is sold during the relevant month.

Circumstances where registration not required

3. Notwithstanding section 4 of the Ordinance, a person is not required to register under the Ordinance if—

- (a) the total volume of alcohol produced, whether by way of distillation, fermentation or brewing, does not in total exceed 100 litres during any month;
- (b) the person does not intend selling any such alcohol produced; and
- (c) the alcohol so produced is used solely for purposes of own consumption.

Forms

4. The forms and returns required under the Ordinance must be in the form approved by the Collector.

Fees

5. A fee of £50 is payable in respect of an application for registration under section 4(2) of the Ordinance.

SCHEDULE
(Section 2)

RATE OF DUTY

<u>Alcoholic product</u>	<u>Rate of Duty</u>
Spirit based alcoholic products with an alcohol content exceeding 22%	£4.78
All other alcoholic products	£0.00
