

CHAPTER 388**THE RUM DUTY ACT**Arrangement of Sections
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RUM DUTY*(30th January, 1892.)*

3/1892.
21/1933.
13/1936.
S.R.O. 9/1956.
S.R.O. 18/1963.
S.R.O. 22/1963.
18/1989.

1. This Act may be cited as the Rum Duty Act. **Short title.**
2. In this Act— **Interpretation.**

"rum" includes (a) any description of spirits not excepted herein or (b) bay rum, bay water or other similar preparations.
3. (1) The following duties shall be paid for every proof gallon and so in proportion for any greater or lesser **Excise duty on rum.**

strength than proof or quantity than gallon manufactured under and according to the laws in that behalf—

| | Rum or any other description of spirits | Potable alcohol (other than rum) | Non-potable alcohol (denatured spirits) | Bay Rum, Bay Water and similar preparations |
|--------------------------------------|---|----------------------------------|---|---|
| | \$ | <i>cents</i> | <i>cents</i> | <i>cents</i> |
| (a) In Antigua and Barbuda | 1.32 | 72 | 60 | 48 |
| (b) Elsewhere in the Leeward Islands | 2.00 | 80 | 72 | 72 |

The Comptroller of Customs shall decide all questions as to the type of any spirit, for the purposes of classification under subsection (1)

Any dispute arising as to the proper classification of any spirit may be referred to the Cabinet, and the decision of the Cabinet shall be final.

Certificate of payment.

4. Where any excise duty has been paid on the manufacture of such rum, bay rum or bay water elsewhere in the Leeward Islands, the Comptroller of Customs upon being satisfied that such is the case shall grant a certificate that duty has been paid on such spirits in Antigua and Barbuda:

Provided that if the excise duty so paid elsewhere in the Leeward Islands shall be less than the excise duty payable on rum manufactured in Antigua and Barbuda the Comptroller of Customs shall not grant such certificate until the difference between the excise duty paid elsewhere in the Leeward Islands and the duty payable in Antigua and Barbuda shall have been first paid.

5. (1) The Cabinet may by order issued to the Comptroller of Customs, increase, decrease or otherwise vary any excise duty leviable under the provisions of this Act (whether bonded or not) and from the date of the publication of such order in the *Gazette*, and until the expiry of such order, the duties specified in such order shall be payable in lieu of duties payable under the then existing law. **Power to vary duties.**

(2) Every such order issued hereunder, shall be submitted to Parliament, and Parliament may by resolution confirm, amend or revoke such order, and upon publication of the resolution of Parliament in the *Gazette*, the resolution shall have the force of law, and the order shall then expire.

(3) So much of the duties as shall have been paid under the Cabinet's order as may be in excess of the duties payable immediately after the expiry of such order, shall be repaid to the person who paid the same.

6. Where the manufacturer of any rum in Antigua and Barbuda which has been imported into another part of the Leeward Islands presents to the Comptroller of Customs a certificate granted by the Treasury of such other part that excise duty has been paid in such other part on such rum as aforesaid the Comptroller of Customs shall give to such manufacturer a refund of so much of the excise duty paid by him under this Act in respect of such rum as aforesaid as does not exceed the amount of excise duty so paid in respect of such rum as aforesaid in such other part as aforesaid. **Drawback.**

7. Upon the taking of such rum as in the last preceding section mentioned to the Queen's warehouse the provisions of the law for the time being in force relating to the distillation of rum and the collection of the excise duty thereon shall apply to such rum as though it had been manufactured in Antigua and Barbuda, and as though it had been deposited in a warehouse under the provisions of such Acts. **Excise Acts to apply on rum being taken to warehouse.**

8. No manufacturer of rum shall sell or otherwise dispose of for consumption within Antigua and Barbuda any rum of a less strength than the strength of proof by Sykes' hydrometer. **No rum to be manufactured under proof.**

Penalty for
buying or selling
rum under proof.

9. Any rum sold, disposed of or dealt with contrary to the provisions of this Act shall be forfeited. And any person who sells, buys, disposes of or deals with rum contrary to the provisions of this Act shall be liable on summary conviction to pay a penalty not exceeding two hundred and fifty dollars.
