



SUPPLEMENT No. 2

TO

THE SOVEREIGN BASE AREAS GAZETTE

No. 470 of 24th May, 1977.

LEGISLATION

ORDINANCE 8 OF 1977.

AN ORDINANCE

TO AMEND THE CUSTOMS AND EXCISE ORDINANCE, 1969.

R. D. AUSTEN-SMITH

21st May, 1977.

ADMINISTRATOR

BE it enacted by the Administrator of the Sovereign Base Areas of Akrotiri and Dhekelia as follows:—

1. This Ordinance may be cited as the Customs and Excise (Amendment) (No. 2) Ordinance, 1977 and shall be read as one with the Customs and Excise Ordinance, 1969 as amended from time to time (hereinafter referred to as "the principal Ordinance").

Short title.

Ordinances,
12 of 1969,
9 of 1971,
2 of 1975 and
4 of 1977.

2. The principal Ordinance is hereby amended by repealing the heading and sections 108 to 110 inclusive thereof and substituting the following new heading and sections therefor:—

Heading and
sections 108 to
110 of the
principal
Ordinance
repealed and
replaced.

"Brewing of beer and manufacture
of soft drinks (aerated).

Licence
and fees.

108.—(1) No person shall brew beer or manufacture soft drinks (aerated) unless he holds an excise licence for that purpose granted under this section on payment of a fee of one hundred pounds and every such licence shall expire on the thirty first day of December next after it is granted.

(2) The Fiscal Officer may refuse to grant a licence under this section in respect of any premises the situation, construction (external or internal), size or condition of which he considers to be unsuitable for the brewing of beer or manufacture of soft drinks (aerated) therein or to be such as to prevent the satisfactory exercise of revenue supervision.

(3) If any person brews beer or manufactures soft drinks (aerated) otherwise than under and in accordance with a licence granted under this section or in contravention of the terms and conditions of such a licence, he shall be guilty of an offence and be liable to a fine not exceeding two hundred pounds and all beer or soft drinks (aerated), vessels, utensils and materials for brewing of beer or manufacturing of soft drinks (aerated) found in his possession at the time of seizure under the provisions of Section 170 of this Ordinance, shall be liable to forfeiture.

(4) A licence to brew beer or manufacture soft drinks (aerated) shall also authorise the brewer or manufacturer of soft drinks (aerated) to deal in beer or soft drinks (aerated) of his own manufacture in wholesale quantities at his licensed premises.

Power to make Regulations relating to the manufacture of beer or soft drinks (aerated).

109.—(1) The Administrator may, in order to protect revenue, make Regulations :—

- (a) regulating the manufacture of beer by brewers or manufacture of soft drinks (aerated) by manufacturers ;
- (b) for securing the duties on beer brewed by brewers or on soft drinks (aerated) manufactured by manufacturers.

(2) Any person contravening or failing to comply with any Regulation made under this section shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds and any article in respect of which the offence was committed shall be liable to forfeiture.

Power to require production of books by brewers or manufacturers of soft drinks (aerated).

110.—Where the Fiscal Officer is satisfied that it is necessary for the purpose of securing the collection of the excise duty in respect of beer or soft drinks (aerated), he may require any brewer or manufacturer of soft drinks (aerated) to produce to him any book or document whatsoever relating to his business as a brewer or manufacturer of soft drinks (aerated) and if any brewer or manufacturer of soft drinks (aerated) fails to comply with any such requirement within a period of one hour he shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds and to a further fine not exceeding ten pounds for every day or part of a day thereafter during which the failure continues.”

P. G. ADAMS

Chief Officer.

21st May, 1977.

(119/35)