



BELIZE

**BREWERY ACT
CHAPTER 286**

REVISED EDITION 2011
SHOWING THE SUBSTANTIVE LAWS AS AT 31ST
DECEMBER, 2011

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CHAPTER 286

BREWERY

CAP. 224,
 R.E. 1980-1990.
 27 of 1971.
 6 of 1973.
 24 of 1975.
 6 of 1978.
 14 of 1980.
 11 of 1981.
 10 of 1984.
 14 of 1984.
 18 of 1985.
 7 of 1986.
 22 of 1987.
 3 of 1994.
 19 of 1995.
 14 of 1996.
 42 of 1999.
 8 of 2005
 16 of 2005
 18 of 2005

[31st December, 1971]

PART I

Preliminary

1. This Act may be cited as the Brewery Act.

Short title.

2. In this Act, unless the context otherwise requires,

Interpretation.

“approved” and “required” means approved and required by the Comptroller;

“beer” includes ale, porter, spruce beer, and black beer, 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 sample thereof at any time shall be found to contain more than two *per centum* of proof spirit, or to have an original gravity exceeding one thousand and twelve degrees;

Provided that the Minister shall have power to modify this definition or permit such exemption as may be found desirable;

“brewer” means a brewer of beer for sale, that is to say, any person who brews beer for the use of any other person at any place other than the premises of the person for whose use the beer is brewed, and any person licensed to deal in or retail liquor who brews beer;

“Comptroller” means the Comptroller of Customs and Excise;

“Minister” means the Minister for the time being charged with responsibility for Finance;

“officer” means the Comptroller or any officer of the Customs and Excise Department for the time being employed or acting as such;

“proper officer” or “authorised officer” means the officer authorised to perform any particular function of his office;

“sugar” means any saccharine substance, extract, or syrup, and includes any material capable of being used in brewing, except malt or corn;

“wort” means any extract or solution convertible into beer.

PART II

Licensing, etc., Imposition of Excise, Duty etc., on Brewery

Licence to brew.

3.–(1) There shall be paid to the Comptroller, to be paid by him into the Consolidated Revenue Fund, a duty of fifty dollars on a licence to be taken out annually by a brewer.

(2) Every such licence shall be in a form approved by the Comptroller, and shall, whenever issued, be granted only on payment of the duty in full, and shall expire on 31st December in each year.

(3) Such licence shall not authorise the brewer to sell beer other than that brewed by himself and the quantity to be sold at any one time shall not be less than one gallon or twelve reputed pint bottles.

(4) Any person who brews beer for sale without having in force a proper licence under this Act commits an offence and is liable to a fine not exceeding one thousand dollars, and all wort, beer vessels, utensils, and materials for brewing shall be forfeited.

4.-(1) There shall be charged, collected, levied and paid for the Consolidated Revenue Fund in respect of beer brewed in Belize, a duty of \$6.00 upon each Imperial Gallon of beer.

Excise duty on
beer.
8 of 2005
16 of 2005
18 of 2005

(2) For the purpose of this section, twelve pint bottles each containing not less than twelve fluid ounces of beer shall be deemed to be the equivalent of one gallon of beer.

5. The duty on beer shall become due immediately on production, but the Comptroller may cause the charge to be made up at the close of each month in respect of the total production during that month, and the Comptroller may, if he thinks fit, defer the payment of the duty upon such terms as may be approved.

Payment of duty.

Provided that the time for payment shall not be later than the fifteenth day of the third month succeeding the month in which the duty becomes due.

6.-(1) The National Assembly may, by resolution, increase, reduce, abolish or otherwise alter the duty in respect of beer brewed.

Alteration of duty.

(2) Whenever any resolution increasing or reducing any existing duty has been passed by the National Assembly, such duty shall, unless it be otherwise expressed in the resolution and subject to subsection (4) of this section, from and after the passing thereof, be leviable and recoverable in accordance with this Act.

(3) A Bill to validate any such resolution shall be introduced into the National Assembly as soon as possible after the passing of such resolution and not later than the meeting of the National Assembly which takes place next after the passing of such a resolution.

(4) In case no Bill is introduced into the National Assembly as provided by subsection (3) of this section, or on the withdrawal or rejection by the National Assembly of such Bill, or in case such Bill otherwise fails to become law, every such resolution shall cease to have effect.

(5) In the event of such resolution ceasing to have effect,

- (a) a refund of any increasing of existing duty collected under the resolution shall be made to the brewer who has paid it; and
- (b) when the resolution has effected a reduction of the duty, the Comptroller is hereby authorised to collect the difference between the existing duty and that fixed by the resolution.

Loss by fire or other unavoidable cause.

7. When any items upon which a charge of duty has been made, or any beer have been destroyed by accidental fire or other unavoidable cause while they are on the entered premises of a brewer, the Minister shall, on proof of such loss to his satisfaction, order that the duty charged or paid be remitted or repaid, as the case may be.

Brewing book.

8.-(1) A book in the approved form shall be delivered by an officer to every brewer, and the following provisions shall have effect in relation to the book, and to the entries to be made therein.

(2) The brewer shall,

- (a) keep the book in some part of his entered premises at all times ready for the inspections of the officer, and shall permit any officer at any time to inspect it and make extracts therefrom;
- (b) enter separately in the book the quantity of the several materials which he intends to use in his next brewing, and also the day and hour when such next brewing is intended to take place;

- (c) at the time of making an entry, insert the date when the entry is made;
- (d) not cancel, obliterate, or alter any entry in the book, or make therein any entry which is untrue in any particular;
- (f) if so required by the Comptroller, send notice in writing containing the required particulars to the proper officer forty-eight hours before his next brewing is intended to take place.

(3) For any contravention of this section, the brewer commits an offence for which he shall be liable to a fine not exceeding one thousand dollars.

9.-(1) An officer may take such samples as he may considers necessary of any wort or beer or materials for brewing in the possession of any brewer.

Officer may take samples.

(2) The brewer may, if he wishes, before any such sample is taken, stir up and mix together all such wort, beer, or materials for which the sample is taken.

(3) Any officer may at any time take samples of any goods or commodities chargeable with any duty,

Provided that if the samples are taken after duty has been charged and paid on the goods or commodities, he shall pay for them, if demanded, at the current wholesale price of the goods or commodities.

10. Any brewer who conceals any wort or beer so as to prevent any officer from taking an account thereof, or mixes any sugar with any wort so as to increase the quantity or gravity thereof after an account of such wort or beer has been taken by an officer, shall, for every such offence, be liable to a fine not exceeding one thousand dollars and the wort or beer in respect of which the offence is committed, together with the vessels containing it, shall be forfeited.

Penalty for concealing wort or beer or adding sugar thereto.

Brewer to provide scales, weight, ladders, etc.

11.—(1) Every brewer shall provide and maintain sufficient and just scales and weights, and other necessary and reasonable appliances, to enable the officers to take account of, or check by weight, gauge, or measure, all materials and liquids used or intended to be used or produced in brewing.

(2) He shall also render all necessary assistance to the officers in the taking of such accounts.

(3) He shall also, if required by the officer, provide sufficient lights, ladders, and other conveniences.

(4) For every contravention of this section the brewer commits an offence and shall be liable to a fine not exceeding one thousand dollars.

Use of unjust weights or measures.

12. Any brewer who,

(a) in the weighing of his stock or any goods, uses or suffers to be used any false, unjust, or insufficient scales or weight or measure, gauge or metre with intent to defraud the Government of any duty; or

(b) before or after the weighing of his stock or any goods, puts or suffers to be put any other substance thereto, whereby any officer may be hindered or prevented from taking a just and true account,

commits an offence and for every such offence, is liable to a fine not exceeding one thousand dollars, and the false, unjust, or insufficient scales, weights, measures, gauges or metres shall be forfeited.

Power of entry and examination by officers.

13.—(1) An officer may at any time, either by day or night, enter any part of the entire premises of a brewer to take an account of the materials used or to be used in brewing and of the wort and beer produced.

(2) Where an officer, after having demanded admission into the entered premises of a brewer and declared his name and business at any entrance or window thereof, is not immediately admitted, the officer, and any person acting in his aid, may at any time either by day or night (but at

42 of 1999.

night only in the presence of a member of the Police Department), break open any door or window of the premises, or break through any wall thereof, for the purpose of obtaining admission, and the brewer commits an offence and shall be liable to a fine not exceeding one thousand dollars.

14.-(1) Where any officer has reason to suspect that any private or concealed pipe, or conveyance, or vessel, is kept or made use of by a brewer, he may, either by day or night (but at night only in the presence of a member Police Department), break open any part of the premises of such brewer and forcibly enter therein, and may break up the ground in or adjoining such premises, or any wall thereof, to search for such private or concealed pipe or conveyance or vessel.

Power to enter and search for concealed pipes, etc. 42 of 1999.

(2) Where such officer finds any such pipe or conveyance, he may enter in any house in the possession of any other person into which such pipe or conveyance may lead, and may break up any part of such house or premises, to search for the vessel communicating with such pipe.

(3) Every such pipe, conveyance or vessel, and all beer, wort, or materials for brewing found therein shall be absolutely forfeited, and the brewer commits an offence and shall be liable to a fine not exceeding one thousand dollars.

(4) If any damage is done in the search and such search is unsuccessful, the damage shall be made good.

15. If any person by himself, or by any person in his employ obstructs, hinders, or molests an officer in the execution of his duty, or any person acting in the aid of such officer, he commits an offence and shall be liable to a fine not exceeding one thousand dollars.

Obstruction of officers.

PART III

Miscellaneous

Provisions as to drawback on exports.

16.—(1) Any person may export as merchandise, or for use as ship's stores, any beer brewed by a brewer in Belize, upon giving notice in the required form to the proper customs officer.

(2) The beer shall be in such casks or packages as may be prescribed, and the exporter shall produce to the proper officer at the place from which the beer is exported a declaration by the brewer made before an authorised officer stating the date upon which the beer was brewed, and that the full duties of excise have been charged thereon.

Voucher for payment of drawback.

17.—(1) The customs officer at the port from which the beer is shipped shall endorse on the notice a certificate of the quantity of beer actually exported, and, at the expiration of one month from the date of such certificate, the proper officer shall deliver to the exporter or his agent a debenture, in the prescribed form, specifying the amount of the drawback payable in respect of the beer.

(2) The voucher shall be presented to the Comptroller, with a declaration endorsed thereon containing the prescribed particulars, signed by the exporter; and the Comptroller shall thereupon pay the exporter the amount specified in the debenture.

(3) Where a certificate of landing at the port of destination is required, such certificate shall be delivered to the Comptroller previously to the payment of the drawback.

Power to prohibit use of certain substances in excisable goods.

18.—(1) Whenever it appears to the satisfaction of the Minister that any substance or liquor is, or is capable of being, used in the manufacture or preparation for sale of any article subject to a duty of excise, and that such 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 Minister may by Order published in the *Gazette*, prohibit the use of such substance or liquor in the manufacture or preparation for sale of any articles specified in the Order, and by like Order to withdraw such prohibition at any time.

(2) Where, after the publication of any such Order of prohibition in the *Gazette*, any person uses the substance or liquor thereby prohibited in the manufacture or preparation for sale of any article therein specified, he commits an offence and shall be liable to a fine not exceeding one thousand dollars, and any such substance or liquor found in the possession of any person licensed to the manufacture or for the sale of the article, and also the article in the manufacture or preparation whereof any such substance or liquor may have been used, shall be forfeited.

19. All offences under this Act may be prosecuted and all penalties incurred may be imposed or recovered, in the manner provided by the Summary Jurisdiction (Procedure) Act, Cap. 99.

Penalties.

20. The Minister may by regulations prescribe anything that is required to be prescribed by this Act and may likewise further regulate and control the brewing and production of beer and the imposition of excise duty thereon in such manner as he may deem expedient in order to better carry out any of the provisions of this Act.

Regulations.