

SUBSIDIARY LEGISLATION

TOBACCO (LICENSED PREMISES) RULES

8/1941.

made under section 17

[17th March 1944]

Commencement.

1. These Rules may be cited as the –

Short title.

TOBACCO (LICENSED PREMISES) RULES.

2. In these Rules –

Interpretation.

“excise officer” means the officer for the time being duly appointed by the Financial Secretary to supervise and control the manufacture of tobacco at the licensed premises;

“manufacturer” means the person in whose name the licence to manufacture is issued or any other person designated by him to act on his behalf;

“tobacco store” means the bond room in which tobacco is stored after the process of manufacture has been complete.

3. The excise officer shall attend at the licensed premises daily on ordinary weekdays (except Saturdays) between the hours of 8.00 a.m. and 4.00 p.m. and on Saturdays between the hours of 8.00 a.m. and 1.00 p.m. to supervise and control the manufacture of tobacco. One hour between 12.00 noon and 1.00 p.m. shall be allowed to the excise officer on weekdays (except Saturdays) for meals.

Hours of business.

4. If the manufacturer desires the services of the excise officer for any period beyond the hours fixed by these Rules he shall pay for same at the rate of two dollars and fifty cents per hour or part thereof for the length of the service.

Overtime.

5. The excise officer shall be remunerated at the rate of two dollars per hour for any service performed in accordance with rule 4.

Remuneration of officer.

6. No tobacco shall be manufactured except in the presence and under the supervision of the excise officer.

Supervision of officer.

7. Before any local leaves, imported leaves or tobacco are taken to or received at the licensed premises, the manufacturer shall first make entry of same at the Treasury, Roseau, or Sub-Treasury, Portsmouth,

Entry on warrant.

on the proper warrant, setting forth the weight and the number of each package in which the leaves or tobacco are contained.

Entry on ledger. **8.** A copy of the warrant shall be delivered to the excise officer at the time the articles are brought in at the licensed premises. He will immediately verify the correctness or otherwise of the entries on the warrant, and, if correct, enter same with all necessary details in the appropriate ledger. If incorrect, he will promptly report the matter to the Financial Secretary.

Application for delivery. **9.** Before any articles as mentioned in rule 7 are delivered by the excise officer to the manufacturer to be manufactured into cigarettes, cigars, black leaf tobacco or snuff, the manufacturer shall make application to the excise officer in accordance with the requirements of Form A in the Schedule and the application shall be retained by the excise officer and entered in the appropriate record.

Schedule.

Entries in register. **10.** At the completion of the manufacture of the articles referred to in rule 7 the excise officer shall ascertain the weight of same, and make entries in his register, recording the date of the transaction and any other particulars that may be required by the Financial Secretary.

Storage. **11.** All manufactured tobacco shall be stored in a separate room or rooms in the licensed premises, the room or rooms to be secured in such manner as the Financial Secretary may direct and to be known as the tobacco store.

Tobacco store. **12.** Every tobacco store shall be kept locked by the manufacturer by one good and sufficient lock and a lock approved by the Government shall also be affixed to every tobacco store the key whereof shall be kept by the excise officer. The lock shall be so affixed that access to any tobacco store shall not be possible unless both the manufacturer and the excise officer are in attendance.

Sealing and labelling. **13.** All packages containing manufactured tobacco before being placed in the tobacco store shall be properly sealed and in a sound condition, stencilled or labelled on the outside with the date of manufacture, the number and weight of the package, the weight and description of contents.

Minimum quantities. **14.** The minimum quantity of the following articles that may be delivered from the tobacco store shall be as follows:

Cigars and cigarettes..... whole packages.
 Black leaf tobacco50 lbs.
 Snuff 5 lbs.

15. Excise duty payable in accordance with the Act shall be paid on Form B in the Schedule. Schedule.

16. Any tobacco upon which either excise duty or export duty has been paid shall be immediately removed from the tobacco store by the manufacturer. Removal of tobacco.

17. All transactions relating to cigarettes, cigars, black leaf tobacco and snuff, respectively, shall be kept in separate records in accordance with instructions from the Financial Secretary. Separate records to be kept.

18. The Financial Secretary shall have power to write off any loss which he is satisfied is due to natural causes or is, in his opinion, waste product of the process of manufacture. Writing off of loss.

19. Any person tampering with any Government lock in the tobacco store is liable on summary conviction to a fine of five hundred dollars or to imprisonment for two months. Tampering with locks.

20. Any person contravening the provisions of any of these Rules is liable on summary conviction to a fine of five hundred dollars or to imprisonment for two months for each such contravention. Penalty.

SCHEDULE

FORM A

**APPLICATION FOR REMOVAL OF TOBACCO FOR
 MANUFACTURE UNDER THE TOBACCO ACT**

No. Dominica, 19 .

To the Excise Officer.

Permit me to remove tobacco for the purpose of manufacturing into as per details below:

LAWS OF DOMINICA

18

Chap. 86:02 Tobacco (Control and Manufacture)

[Subsidiary]

Tobacco (Licensed Premises) Rules

No. of package.	Description of goods.	Quantity required.	Remarks.

Date

.....

Manufacturer.

DELIVERY

Delivered by me the day of , 19 .

.....
Excise Officer.

RECEIPT

Received by me the day of , 19 .

.....
Manufacturer.

FORM B

PERMIT

No.

Dominica - under the Tobacco Act

PERMITto remove from the
at, in the Parish of St. to the
..... at, in the Parish of St.
by.....in.....packagespounds of

Marks and Nos. on Packages.	Number and Description of Packages.	Quantity.	Description.	Duty.	
Total			Amount paid \$		

Certified by

Dated 19 .

.....
Financial Secretary.

DELIVERY

DELIVERED by me from the Tobacco Store at o'clock
 m., on the day of , 19 ,
 the packages specified in this permit.

.....
Excise Officer.

RECEIPT

RECEIVED by me at at o'clock m., on the day
 of , 19 , the packages of tobacco specified in this permit.

.....
Shopkeeper or Person receiving.