

CHAPTER 86:02

TOBACCO (CONTROL AND MANUFACTURE) ACT

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Interpretation.

PART I

SALE OF TOBACCO

3. Tobacco licence.
4. Pedlar's tobacco licence.
5. Fee for pedlar's licence.
6. Selling or peddling without a licence an offence.
7. Duration of licence.
8. Production of licence.
9. Metal plates or badges for tobacco pedlars.
10. Loss of plate or badge.

PART II

RECORDS

11. Records to be kept by dealer in tobacco.
12. Inspection of premises.
13. Dealers to account for excess.

PART III

MANUFACTURE OF TOBACCO

14. Licence to manufacture tobacco.
15. Storing of manufactured tobacco.
16. Power of Minister to make Rules.
17. Bond in lieu of duty.
18. Conveyance of tobacco from one licensed premises to another,
etc.
19. Power to enter licensed premises.
20. Power to enter land, etc., for purposes of search.

SECTION

PART IV
MISCELLANEOUS

21. Record books to be evidence.
22. Penalty.
23. Repeal.

SCHEDULE A.
SCHEDULE B.
SCHEDULE C.
SCHEDULE D.
SCHEDULE E.
SCHEDULE F.

CHAPTER 86:02

TOBACCO (CONTROL AND MANUFACTURE) ACT

AN ACT to regulate and control the trade in, and manufacture of, tobacco and to provide for the payment of an excise duty thereon. 1961 Ed. Cap. 85. 6 of 1939.

[1st January 1940]

Commencement.

1. This Act may be cited as the –

Short title.

TOBACCO (CONTROL AND MANUFACTURE) ACT.

2. In this Act –

Interpretation.

“dealer” means a person holding a licence to deal in tobacco as provided for in section 3;

“licensed premises” means any premises licensed under this Act for the sale or manufacture of tobacco;

“peddle” means selling or exposing for sale otherwise than in a building;

“tobacco pedlar” means a person employed by a dealer to peddle tobacco;

“tobacco leaf” means the dried leaves of the tobacco plant which have not been through any process of manufacture;

“manufactured tobacco” means cigars, cigarettes, pipe and cigarette tobacco, black leaf tobacco and snuff;

“tobacco” includes tobacco leaf and manufactured tobacco.

PART I

SALE OF TOBACCO

3. (1) No person shall sell or expose for sale, or cause to be sold or exposed for sale, tobacco, unless he has first obtained a tobacco licence from the Financial Secretary; but a person growing tobacco may dispose of tobacco leaf grown by him without a tobacco licence. Tobacco licence.

(2) No tobacco licence shall be issued unless the applicant is the holder of a trade licence under the provisions of the Trade and Professional Licence Act. Ch. 92:01.

- Schedule A. (3) A tobacco licence shall be in the form prescribed in Schedule A and shall only authorise the sale of tobacco in or upon any store or shop in respect of which the licensee holds a trade licence and not elsewhere; and a tobacco licence shall apply to one such store or shop and no more.
- Pedlar's tobacco licence. 4. (1) A dealer may obtain from the Financial Secretary one or more pedlar's tobacco licences.
- Schedule B. (2) Each such licence shall be in the form prescribed in Schedule B and shall authorise the dealer to employ a tobacco pedlar.
- Fee for pedlar's licence. 5. For each tobacco pedlar's licence issued under this Act there shall be paid into the Treasury a fee of five dollars.
- Selling or peddling without a licence an offence. 6. Any person selling or exposing for sale, or causing to be sold or exposed for sale, or peddling or causing to be peddled, tobacco, without a licence or licences as hereinbefore provided is guilty of an offence.
- Duration of licence. 7. Every tobacco licence or tobacco pedlar's licence issued under this Act shall expire on 31st December of the year in which it is granted.
- Production of licence. 8. The Financial Secretary or any police officer may demand the production of any licence issued under this Act and may inspect the same; and any person manufacturing, dealing in or peddling tobacco refusing, failing or neglecting to produce, or cause to be produced, the licence for inspection is guilty of an offence.
- Metal plates or badges for tobacco pedlars. 9. Every tobacco pedlar shall carry a metal plate or badge on the left arm above the elbow showing a number and the year of the licence, which said metal plate or badge shall be furnished by the Financial Secretary, and in default of the plate or badge being carried as aforesaid the person so peddling tobacco as aforesaid is guilty of an offence.
- Loss of plate or badge. 10. In the event of the plate or badge being lost, the dealer shall inform the Financial Secretary thereof, and the Financial Secretary, upon being satisfied that the plate or badge has been so lost, shall issue a new plate or badge to him upon payment of the sum of two dollars and fifty cents.

PART II
RECORDS

11. (1) Every dealer shall keep –

(a) a book (to be called a tobacco purchases book) in which he shall whenever he purchases any tobacco, record the quantity and description of tobacco so purchased, the date on which the purchase is made, the person from whom the tobacco is purchased, and the sum paid by him therefor; and

Records to be kept by dealer in tobacco.

(b) another book (to be called a tobacco sales book) in which he shall, whenever he sells any tobacco in quantities as set out in Schedule C hereto or over, record the quantity and description of tobacco so sold, the date of the sale, the person to whom the tobacco is sold and the sum received by him therefor: Provided that every sale of tobacco to another dealer shall be recorded.

Schedule C.

(2) On the purchase or sale of the tobacco, the seller or purchaser, as the case may be, shall check the correctness of the record of the transaction hereinbefore required to be made by the dealer and shall sign his name immediately under or at the end thereof; but the agent or servant of the seller or purchaser, as the case may be, may sign on his behalf so long as the name of the seller or purchaser is also entered in the book.

(3) When the place of business of the person from whom a dealer purchases is outside the State, the dealer shall obtain from the Treasury and keep available at all times for ready inspection a copy of the customs duty paid warrant for the tobacco duly authenticated by the proper Treasury officer.

(4) All records, books and warrants required to be kept by this section shall be preserved by the dealer for a period of three years from the date of the last entry therein.

(5) Any person failing or neglecting to comply with the provisions of this section is guilty of an offence.

12. (1) The Financial Secretary, or any person authorised by him, or any police officer may at any time enter the licensed premises of any dealer and examine the entries in the records hereinbefore required to be kept by him and the stock of tobacco then in the premises.

Inspection of premises.

(2) Any person refusing to permit or obstructing the entry or examination by the Financial Secretary, or any person authorised by him, or any police officer is guilty of an offence.

Dealers to
account for
excess.

13. If upon the examination provided for in section 12 the stock of tobacco in the licensed premises appears to be in excess of the quantity which, having regard to the records kept under the provisions of section 11, the dealer should have on hand, the excess may be seized forthwith and upon the failure of the dealer or person in charge of the licensed premises to account to the officer examining for the excess to the satisfaction of the Magistrate the quantity of tobacco found to be in excess shall be held without further proof to have been obtained in contravention of the trade and revenue laws for the time being in force in the State and the excess shall be forfeited and sold and the proceeds paid into the Treasury and the dealer or person in charge of the premises shall be guilty of an offence.

PART III

MANUFACTURE OF TOBACCO

Licence to
manufacture
tobacco.

14. (1) No person shall manufacture tobacco without having first obtained a licence from the Financial Secretary to do so.

Schedule D.

(2) Every application for such licence shall be in the form prescribed in Schedule D.

Schedule E.

(3) On being satisfied that the premises in respect of which the licence is applied for are suitable and comply with any Rules made under this Act, the Financial Secretary shall grant the licence applied for in the form prescribed in Schedule E.

(4) Notwithstanding anything hereinbefore contained the licence shall entitle a tobacco manufacturer to dispose of tobacco manufactured by him otherwise than by retail.

(5) Every such licence shall expire on 31st December of the year in which it is granted.

(6) For every such licence there shall be paid into the Treasury the sum of seven hundred and fifty dollars; but any licence issued subsequent to 1st April in any year shall be subject to a fee of such an amount as is proportionate to the unexpired period of the same year, every fraction of a quarter of a year being counted as a quarter.

(7) Any person manufacturing tobacco without having first obtained a licence as hereinbefore provided is guilty of an offence.

15. Tobacco manufactured under the provisions of section 14 shall either be stored in bond on the licensed premises under such conditions as may be prescribed by any Rules made under section 16, or may be conveyed to any one or more Government bonded warehouse to be designated for that purpose by the Financial Secretary, to be there stored, and it shall then be subject to any conditions that may be imposed by any Rule made under section 16.

Storing of
manufactured
tobacco.

16. The Minister may make Rules generally for the carrying into effect of the provisions of this Act and in particular with respect to the following matters:

Power of
Minister to make
Rules.
[2 of 1974].

- (a) for the supervision and control of the manufacture of tobacco;
- (b) for the proper custody of manufactured tobacco;
- (c) for the imposition of any charges incidental to the use of any Government bonded warehouse, and for the payment of overtime fees to any Government officers or other employees.

17. (1) On the withdrawal of any tobacco from bond for export, the exporter may, in lieu of making payment of any duty or tax imposed on manufactured tobacco, enter into a bond to the satisfaction of the Financial Secretary, and in such case the exporter shall pay on the tobacco so exported export duty only.

Bond in lieu of
duty.
[2 of 1974].

(2) On the exporter producing to the Financial Secretary a certificate from the proper authority at the port to which the tobacco has been exported, or otherwise satisfies the Financial Secretary that the said tobacco has been landed there, the bond so entered into shall be cancelled.

18. No manufactured tobacco shall be conveyed from any premises licensed for the manufacture of tobacco to any other premises, or to or from any Government bonded warehouse except under permit issued by the Financial Secretary.

Conveyance of
tobacco from one
licensed premises
to another, etc.
[2 of 1974].

Power to enter licensed premises.
[2 of 1974].

19. The Financial Secretary or any person authorised by him or any police officer, may at any time enter any premises licensed under this Act for the purpose of ascertaining that all the provisions of this Act or any Rules made thereunder are being observed.

Power to enter land, etc., for purposes of search.
[2 of 1974].

20. The Financial Secretary or any person authorised by him or any police officer may enter upon and search any land, house or place where he has reasonable cause to suppose any tobacco is being manufactured contrary to the provisions of this Act or the Rules made thereunder, and to seize any articles or things which he considers will provide evidence of the manufacture of tobacco. Upon the conviction of any person for the manufacture, all articles and things so seized shall be forfeited and may be sold and the proceeds paid into the Treasury.

PART IV
MISCELLANEOUS

Record books to be evidence.
[2 of 1974].

21. Record books required to be kept by this Act or any Rules made thereunder may be used as evidence in any proceedings under this Act.

Penalty.
[2 of 1974].

22. Any person who commits an offence against this Act is liable on summary conviction to a fine of one thousand dollars or to imprisonment for six months.

Repeal.
[2 of 1974].
Schedule F.

23. Any Rules or Regulations made under the Acts and Ordinances mentioned in Schedule F (repealed by this Act) and in force at the time of coming into operation of this Act shall be deemed to have been made and given under this Act, and shall continue in force until other provisions are made by virtue of this Act.

Section 3.

SCHEDULE A

TOBACCO DEALER'S LICENCE

is hereby authorised to sell tobacco at the premises specified on Trade Licence No. _____, of which he is the holder, until 31st December, 19 ____.

Financial Secretary.

SCHEDULE B

Section 4.

TOBACCO PEDLAR'S LICENCE

_____, being the holder of Tobacco Dealer's
Licence No. _____, is hereby authorised to employ a tobacco peddler.

Financial Secretary.

SCHEDULE C

Section 11.

- (1) Manufactured tobacco other than cigars and cigarettes
in quantities of 5 lbs. or over
- (2) Cigars in quantities of 25 or over
- (3) Cigarettes in quantities of 500 or over

SCHEDULE D

Section 14.

**APPLICATION FOR LICENCE TO
MANUFACTURE TOBACCO**

To the Financial Secretary.

I, _____ of _____ in the Parish of Saint _____ do hereby
apply for a licence to manufacture tobacco at premises situate at _____ in
the town or village of _____ in the Parish of Saint _____.

Dated the _____ day of _____, 19 _____.

(Signature.)

Section 14.

SCHEDULE E

LICENCE TO MANUFACTURE TOBACCO

Licence is hereby granted to _____ of
to manufacture tobacco at premises situate at _____ in the town or village
of _____ in the Parish of Saint _____.

This licence shall remain in force until 31st December, 19 _____.

Dated the _____ day of _____, 19 _____.

Financial Secretary.

Section 23.

SCHEDULE F

ENACTMENTS REPEALED

<i>No. and year of Act or Ordinance.</i>	<i>Short Title.</i>
2 of 1895.	An Act to amend the Excise and Liquor Laws and to make certain regulations for the Trade in Tobacco.
2 of 1931.	The Tobacco Ordinance, 1931.
15 of 1932.	The Excise Liquor and Tobacco Amendment Ordinance, 1932.