

LAWS OF TRINIDAD AND TOBAGO

MINISTRY OF THE ATTORNEY GENERAL AND LEGAL AFFAIRS

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Chap. 87:54 *Spirits and Spirit Compounds*

[Subsidiary]

WAREHOUSING OF SPIRITS REGULATIONS

ARRANGEMENT OF REGULATIONS

REGULATION

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UNOFFICIAL VERSION

UPDATED TO 31ST DECEMBER 2016

***WAREHOUSING OF SPIRITS REGULATIONS**

14/1998.

made under section 55A

1. These Regulations may be cited as the Warehousing of Spirits Regulations. Citation.

2. In these Regulations the word “spirits” means spirits of any description and includes compounds, all liquors mixed with spirits, and all mixtures or preparations made with spirits, except medicinal preparations. Interpretation.

3. No spirits shall be received or kept in any warehouse unless the cask, hogshead, puncheon or similar package containing spirits is securely made and bound with iron hoops, and all bottled spirits are securely packed in cases, iron bound at each end, unless the Comptroller shall otherwise allow. Spirits in warehouse.

4. (1) The owner of any spirits shall keep the packages in which the same are contained in a proper state of repair while the spirits remain in a warehouse, and the Comptroller may, in the event of any neglect on the part of an owner to carry out the requirements of this regulation, cause such repair to be made as he shall consider necessary, and the owner of the spirits shall pay the cost of such repair. Spirits contained in packages.

(2) The Comptroller may, in the event of any package becoming unserviceable, transfer the spirits contained in the package to another package, and the owner of the spirits shall pay all expenses incurred by the Comptroller in such transfer.

5. (1) Where the Comptroller considers it necessary to provide one or more whole-time officers to have the charge and supervision of any private warehouse, the warehouse-keeper shall pay to the Comptroller a sum equal to the salary or salaries actually received by such officer or officers but— Whole-time officers. [78/2009 277/2014 102/2016].

(a) where more than one officer is in charge, the maximum payable—

(i) in respect of the senior officer shall be—

(A) nine thousand, two hundred and forty dollars per month with effect from 1st January 2011;

*These Regulations have been amended by the following: LNs 109/2002; 96/2004; 78/2009; 277/2014; and 102/2016.

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- (B) nine thousand, six hundred and ten dollars per month with effect from 1st January 2012; and
- (C) ten thousand, one hundred and eighty-seven dollars per month with effect from 1st January 2013; and
- (ii) in respect of each other officer shall be—
 - (A) eight thousand, four hundred and twenty-one dollars per month with effect from 1st January 2011;
 - (B) eight thousand, seven hundred and fifty-eight dollars per month with effect from 1st January 2012; and
 - (C) nine thousand, two hundred and eighty-three dollars per month with effect from 1st January 2013; and
- (b) where only one officer is in charge, the maximum amount payable shall be—
 - (i) eight thousand, four hundred and twenty-one dollars per month with effect from 1st January 2011;
 - (ii) eight thousand, seven hundred and fifty-eight dollars per month with effect from 1st January 2012; and
 - (iii) nine thousand, two hundred and eighty-three dollars per month with effect from 1st January 2013.

(2) The warehouse-keeper shall pay any reasonable charge claimed by the Comptroller in respect of transportation expenses or subsistence allowance, or both, of such officer or officers when the private warehouse is at a distance of more than one mile from the Customs House.

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6. (1) In the case of a private warehouse which is not required to be opened every day, the Comptroller may arrange for supervision to be exercised by officers appointed by him and paid by the day.

Officers appointed by Comptroller. [78/2009 277/2014 102/2016].

(2) Where officers are appointed under subsection (1), the warehouse-keeper shall pay to the Comptroller the sum of—

- (a) two hundred and seventy-six dollars and eighty-five cents with effect from 1st January 2011;
- (b) two hundred and eighty-seven dollars and ninety-three cents with effect from 1st January 2012; and
- (c) three hundred and five dollars and nineteen cents with effect from 1st January 2013,

in respect of each officer for each day or part of a day during which any such officer has to attend, and shall also pay any reasonable charge claimed by the Comptroller in respect of transportation expenses or subsistence allowance, or both, of any such officer when the private warehouse is at a distance of more than one mile from the Customs House.

(3) The Comptroller may, where application is made by two or more warehouse-keepers whose warehouses do not open every day, make arrangements for appointing one or more officers to be in charge of and supervise such warehouses and apportion between such warehouse-keepers the sum payable under regulation 6(2).

6A. Notwithstanding regulations 5 and 6, a warehouse-keeper of a private warehouse, is exempt from paying any increase of the sum payable under regulations 5 and 6 which comes into effect as a result of an amendment to the Regulations that is published after the date on which the supervision of the private warehouse is provided or exercised.

Exemption from retrospective increase.

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Fees.

7. The fees for warehousing spirits in any warehouse provided by the Government shall—

(a) if the parties are to be disposed of in Trinidad and Tobago be—

(i) fifty cents per month or any shorter period in respect of each cask or other package containing not more than sixty gallons; and

(ii) one dollar per month or any shorter period in respect of each cask or other package containing more than sixty gallons; and

(iii) ten cents per month or any shorter period in respect of each case of bottled spirits; and

(b) if the spirits are to be exported from Trinidad and Tobago, be doubled the aforesaid charges except that—

(i) spirits owned by any person outside Trinidad and Tobago shall be deemed to be spirits for exportation unless otherwise declared;

(ii) where, in any year, spirits not originally declared for exportation, including spirits racked or blended prior to exportation, are subsequently exported from Trinidad and Tobago, fees for warehousing the same for the period ending on the 31st December of the previous year shall be calculated under sub-subregulation (b).

Payment of fees.

8. All fees leviable under these Regulations are payable in advance and any transportation or other expenses are payable within the period specified by the Comptroller when making a claim therefor.

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9. Notwithstanding regulation 8, the Comptroller may, upon sufficient security being furnished to his satisfaction for the payment of any fees or expenses due or claimable under these Regulations, direct that payment of any such fees or expenses be deferred for any period not exceeding fifteen months.

Deferral of
payment.

10. Before the ownership of any spirits in any warehouse is transferred, the owner of the spirits and the person to whom the same are to be transferred shall each sign and complete the particulars required by the prescribed form of transfer and acceptance.

Transfer
procedure.