BELIZE

EXCISE REGULATION ACT
CHAPTER 53

REVISED EDITION 2003
SHOWING THE SUBSIDIARY LAWS AS AT 31ST OCTOBER, 2003

This is a revised edition of the Subsidiary Laws, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Chapter 3 of the Substantive Laws of Belize, Revised Edition 2000.

ARRANGEMENT OF SUBSIDIARY LAWS
Belize

Excise Regulation Act
Chapter 53

Revised Edition 2003
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This edition contains a consolidation of the following laws-

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CHAPTER 53

QUEEN’S WAREHOUSE (LOCAL RUM) REGULATIONS

ARRANGEMENT OF REGULATIONS

1. Short title.
2. Rent for rum.
3. Rum stored for more than 60 months.
4. Minimum quantity to be withdrawn.
5. Application of Regulations.
CHAPTER 53

QUEEN'S WAREHOUSE (LOCAL RUM) REGULATIONS
(Sections 53 and 106)

Short title. 1. These Regulations may be cited as the

QUEEN'S WAREHOUSE (LOCAL RUM) REGULATIONS.

Rent for rum. 2. On all rum lodged in any Queen’s Warehouse in Belize rent shall be
paid in accordance with the following table:

<table>
<thead>
<tr>
<th>Time Withdrawn</th>
<th>Rent per Gallon per month or part thereof from date of warehousing</th>
</tr>
</thead>
<tbody>
<tr>
<td>If withdrawn within 12 months</td>
<td>.10 cents</td>
</tr>
<tr>
<td>If withdrawn after 12 months but within 24 months</td>
<td>.05 cents</td>
</tr>
<tr>
<td>If withdrawn after 24 months but within 48 months</td>
<td>.02 cents</td>
</tr>
<tr>
<td>If withdrawn after 48 months but within 60 months</td>
<td>Free</td>
</tr>
</tbody>
</table>

Rum stored for more than 60 months.

3. Notwithstanding anything contained in regulation 2 hereof, warehouse rent on all rum remaining in any Queen’s Warehouse for more than sixty months shall be one cent a gallon a month to be computed as from the beginning of the sixty-first month of warehousing.

Minimum quantity to be withdrawn.

4. No quantity less than fifteen liquid gallons may be withdrawn from a container at any one time except when the rum remaining in a container is less than fifteen gallons.
5. These Regulations shall apply only to rum manufactured within Belize.
CHAPTER 53

EXCISE (WAREHOUSING OF SPIRITS) (FORM OF BOND) REGULATIONS

ARRANGEMENT OF REGULATIONS

1. Short title.

2. Bond for securing removal of spirits.
CHAPTER 53

EXCISE (WAREHOUSING OF SPIRITS) (FORM OF BOND) REGULATIONS
(Section 106)

1. These Regulations may be cited as the

EXCISE (WAREHOUSING OF SPIRITS) (FORM OF BOND) REGULATIONS.

2. The bond, to be entered into by a distiller or his attorney or agent for the purpose of securing the removal by him of spirits from a spirit store to a Queen’s warehouse in accordance with section 61 of the Excise Regulation Act, shall be in either of the forms contained in the Schedule to these Regulations, as shall be appropriate.
SCHEDULE

Form I

BELIZE.

EXCISE REGULATION ACT

BOND FOR REMOVAL OF SPIRITS FROM SPIRIT STORE TO QUEEN’S WAREHOUSE

(Section 61)

KNOW ALL MEN by these presents that we .................................................

...................................................................................................................

as principal, and ................................................................................................ of

...................................................................................................................

of .................................................................................................................. as sureties, are held

and firmly bound unto the Government of Belize in the sum of .....................

............... Dollars* to be paid to the said Government of Belize for which

payment well and truly to be made we bind ourselves and every of us jointly

and severally for and in the whole our legal personal representatives and

assigns and every of them firmly by these presents.
Excise Regulation

Dated this ................................day of ........................................ in the year of our Lord Two Thousand and ...............................................................

WHEREAS the above bounden .................................................  has given notice to the Comptroller of Customs of his intention to remove from the spirit store situated at ................................................................................................................ to the Queen’s warehouse at ................................................................. the following excisable spirits, that is to say, .............................................. ...........................................................................................

NOW the condition of this obligation is that if within ........................................... days/hours from the date hereof such spirits and every part thereof are taken to and stored in the said Queen’s warehouse or otherwise accounted for to the satisfaction of the Comptroller of Customs, or in the event of the spirits or any part of the spirits not being taken to and stored in the said Queen’s warehouse if the duty on the spirits or on so much of the spirits as is not taken to and stored in the said Queen’s warehouse or otherwise accounted for to the satisfaction of the Comptroller of Customs is paid to the Comptroller of Customs this obligation shall be null and void but otherwise shall remain in full force and effect.

Signed, sealed and delivered  
by the above bounden ..................... 
in the presence of ............................ 

Witness

Signed, sealed and delivered  
by the above bounden ..................... 
in the presence of ............................ 

Witness
Signed, sealed and delivered } 
by the above bounden ................. } 

.............................................. } .............................................. 
in the presence of ....................... } 
.............................................. } 

Witness

APPROVED: ........................................
Comptroller of Customs

*Twice the amount of duty payable in respect of the spirits in question.
Form II

BELIZE.

EXCISE REGULATION ACT

GENERAL BOND FOR REMOVAL OF SPIRITS FROM SPIRIT STORE TO QUEEN’S WAREHOUSE

(Section 61)

KNOW ALL MEN by these presents that we ............................................................
........................................................................................................................................

as principal, and ..............................................................................................................
........................................................................................................................................

of ................................................................................................................................. as sureties, are held and

firmly bound unto the Government of Belize in the sum of ..........................
........................................................................................................................................

................................................................................................................................. Dollars* to be paid to the

said Government of Belize for which payment well and truly to be made we

bind ourselves and every of us jointly and severally for and in the whole our

legal personal representatives and assigns and every of them firmly by these

presents.

Dated this ........................................day of ................................................ in the year

of our Lord Two Thousand and .....................

WHEREAS the above bounden .......................................................... intends from time to time to remove excisable spirits from the spirits store

situated at .........................................................to a Queen’s warehouse in
Excise Regulation

Belize and on which excise duty has not been paid.

NOW the condition of this obligation is that if all spirits from time to time removed by the above bounden from the spirit store under permits allowing them to be removed to a Queen’s warehouse are within seven days of the date of their being so removed taken to and stored in the respective Queen’s warehouse named in the said permits or otherwise accounted for to the satisfaction of the Comptroller of Customs, or in the event of any such spirits not being so taken and stored as aforesaid or otherwise accounted for to the satisfaction of the Comptroller of Customs then, if the duty on all such spirits not so taken and stored or otherwise accounted for as aforesaid is, in each case within seven days of the date of the permit under which such spirits were allowed to be so removed, paid to the Comptroller of Customs, this obligation shall be null and void but otherwise shall remain in full force and effect.

Signed, sealed and delivered }  
by the above bounden .................. }  
......................................................... } .................................................... 
in the presence of ......................... }  
......................................................... }  

Witness

Signed, sealed and delivered }  
by the above bounden ............... }  
......................................................... } .................................................... 
in the presence of ......................... }  
......................................................... }  

Witness
Excise Regulation

[CAP. 53 13]

Signed, sealed and delivered }  
by the above bounden .................. }  
.................................................................................. }  
in the presence of .............................. }  
.................................................................................. }  
Witness

APPROVED: ...........................................  
Comptroller of Customs

* To be fixed by the Comptroller of Customs.