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1978-79, No. 25

An Act to control and regulate the manufacture and distillation of spirits

(22 June 1979)

BE IT ENACTED by the Legislative Assembly of the Cook Islands in Session assembled, and by the authority of the same, as follows:

1. Short Title - This Act may be cited as the Distillation Act 1978-79.

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

- "Accounting period" means such period, not exceeding 1 year, as may in any case be determined by the Collector for the purposes of this Act:
- "Authorised officer" means an Inspector, an officer of Customs within the meaning of section 2 of the Customs Act 1913, or a member of the Police:
- "Back" means any vessel in which wort is deposited for the purpose of fermentation:
- "Chief Inspector" means the Chief Inspector of Distilleries under this Act:
- "Collector" has the same meaning as in section 2 of the Customs Act 1913:
- "Compounding" means the manufacture of spirituous liquor, other than perfumery, culinary essences, or medicinal or toilet preparations, by the imparting of any flavour to, or the mixing of any material or ingredient with, spirits by any method of which the process of distillation is a part; and "to compound" and "compounder" have corresponding meanings:
- "Comptroller" has the same meaning as in section 2 of the Customs Act 1913:
- "Distiller" means a person who holds a spirit maker's licence or a rectifier's and compounder's licence or a vigneron's licence:
- "Distillery" means the premises in which a distiller carries on any business in respect of which he is licensed under this Act:
- "Distillery warehouse" means a warehouse approved by the Chief Inspector under section 48 of this Act:
- "Feints" means any spirits that have been received into a feints receiver:
- "Inspector" means an Inspector of Distilleries appointed under this Act; and includes the Chief Inspector:
- "Lees of wine" includes grape-skins and other residue from winemaking:
- "Licence" means any licence under this Act:
- "Low wines" means all spirits of the first extraction that have been received into a low-wines receiver:
- "Minister" means the Minister of Customs:
- "Permission" means permission in writing:
- "Prescribed" means prescribed by regulations for the time being in force under this Act:
- "Proof", in relation to spirits, means the ordinary and conventional degree of strength indicated as such by the instrument called Sikes's hydrometer:
- "Rectifier" means a person who holds a rectifier's and compounder's licence:
- "Rectifying" means the purifying of spirits by a process of redistillation:
- "Spent wash" means liquor remaining after spirits have been extracted by distillation:
- "Spirit maker" means a person who holds a spirit maker's licence:
- "Spirits" includes alcohol, brandy, rum, gin, whisky, low wines, feints, and every other description of spirituous liquor:
- "Spirit store" means a store provided by a distiller in accordance with section 31 of this Act:

"Still" means any apparatus for or capable of distilling spirits; and includes any part of a still and any apparatus connected or used in connection with a still:

"Vessel" means any vat, tank, back, charger, receiver, or other container or utensil suited for the holding or storage of wort, wash, low wines, feints, or spirits:

"Vigneron" means a person who holds a vigneron's licence:

"Wash" means the liquor obtained from wort after fermentation has begun and before the liquor has been distilled; and includes wine and the lees of wine used for distillation:

"Worm" means any pipe, condenser, or other equipment used or capable of being used for the condensation of the vapour of spirits:

"Wort" means the liquor obtained from the mashing of material before fermentation has begun.

PART I

ADMINISTRATION

3. Act to be administered by Customs Department - This Act shall be administered by the Customs Department.

4. Chief Inspector of Distilleries - There shall be a Chief Inspector of Distilleries, who shall be the person for the time being holding office or acting as Comptroller of Customs under the Customs Act 1913.

5. Inspectors of Distilleries - (1) There may from time to time be appointed by the Chief Inspector such number of officers of Customs as may be considered necessary to be Inspectors of Distilleries.

(2) Every Inspector shall be furnished with a certificate of his appointment, and on entering any place or premises for the purposes of this Act he shall, if required, produce the certificate to the person in charge of the place or premises.

(3) Every person commits an offence against this Act who forges or counterfeits any such certificate, or makes use of any forged, counterfeited, or false certificate, or personates the Inspector named in any certificate, or falsely pretends to be an Inspector.

6. Delegation of powers - (1) The Minister may from time to time by writing under his hand delegate to any officer of Customs all or any of the powers or functions conferred or imposed on the Minister under this Act, except this power of delegation.

(2) The Chief Inspector may, from time to time similarly delegate to any person under his control all or any of the powers, functions, or duties conferred or imposed on the Chief Inspector under this Act, except this power of delegation.

(3) Subject to any general or special directions given or conditions attached by the Minister or the Chief Inspector, as the case may be, the person to whom any powers, functions, or duties are delegated under this section may exercise those powers or functions and carry out those duties in the same manner and with the same effect as if they had been conferred or imposed on him directly by this Act and not by delegation.

(4) Any delegation under this section may be made to a specified person or to persons of a specified class, or may be made to the holder or holders for the time being of a specified office or class of offices.

(5) Every person purporting to act pursuant to any delegation under this section shall, in the absence of proof to the contrary, be presumed to be acting in accordance with the terms of the delegation.

(6) Every such delegation, whether by the Minister or the Chief Inspector, shall be revocable at will, and no such delegation shall prevent the exercise of any power by the Minister or the Chief Inspector.

(7) Every delegation made under this section shall, until it is revoked, continue in force according to its tenor, notwithstanding that the Minister or the Chief Inspector by whom it was made has ceased to hold office, and shall continue to have effect as if made by his successor in office.

PART II

LICENCES

7. Classes of licences - Licences of the following descriptions may be granted under this Act:

- (a) Spirit makers' licences:
- (b) Rectifiers' and compounders' licences:
- (c) Vignerons' licences.

8. Unlawful to distil without a licence - (1) Subject to the provisions of this Act, it shall not be lawful in any part of the Cook Islands to -

- (a) Distil spirits; or
- (b) Rectify or compound spirits; or
- (c) Distil spirits for fortifying Cook Islands wine -

other than pursuant to the authority of and in conformity with the terms and conditions of the appropriate licence granted under this Act.

(2) Subject to the provisions of this Act, every person commits an offence -

- (a) Who has in his possession or on his premises or makes use of any still, vessel, or apparatus for distilling, rectifying, or compounding spirits, unless he is the holder of the appropriate licence issued to him under this Act; or
- (b) Who carries on any operation authorised by a licence issued to him under this Act contrary to the terms of the licence; or
- (c) On whose house, building, premises, or place is found any still, vessel, or other apparatus which he knows, or has reasonable ground to believe, is used or intended to be used in or in connection with the distilling of spirits, or for any process of distillation of spirits, and which is not authorised to be kept there; or

- (d) Who unlawfully makes or is otherwise concerned in unlawfully making spirits; or
 - (e) Who supplies any still, vessel, or other apparatus as aforesaid, knowing that it is intended to be used in or in connection with the unlawful distilling, rectifying, or compounding of spirits; or
 - (f) Who is found in any house, building, premises, or place where distillation is carried on in breach of the provisions of this Act, unless he satisfies the Court that his presence was for a lawful purpose and that he neither took part nor intended to take part in any unlawful distillation of spirits or any act connected therewith.
- (3) Every person who commits an offence against subsection (2) of this section shall be liable -
- (a) To a fine not exceeding \$1,000, or 3 times the value of the excise duty evaded on any spirits distilled during the commission of the offence, whichever is the greater; or
 - (b) To imprisonment for a term not exceeding 2 years; or
 - (c) To both such fine and imprisonment.
- (4) If any body corporate carries on any operation contrary to the provisions of this section, every director or other person acting in the management of the operation shall, in addition to any penalty to which the body corporate may be liable, be liable to a fine not exceeding \$100 for every day on which the operation has been carried on.
- (5) Every still, vessel, or other apparatus, and all spirits, in respect of which any offence against this section is committed shall be forfeited.

9. Application for licence - (1) Every application for a licence shall be made to the Minister, but shall be forwarded in the first instance to the Comptroller.

(2) The application shall be accompanied by the prescribed fee and by such plans and particulars as the Minister may require.

10. Grant or refusal of licence - (1) In considering any application for a spirit maker's licence or a rectifier's and compounder's licence, the Minister shall take into consideration -

- (a) The output at that time, and the possible future output, of every holder of any such licence for the time being in force; and
- (b) The economic circumstances of the industry or the branch of the industry to which the application relates; and
- (c) The public interest.

(2) No person shall be granted a licence of any description if in the opinion of the Minister he is not a fit and proper person to hold the licence on the grounds that he is not of good character and reputation.

(3) Subject to the provisions of this section, the Minister may, in his discretion, grant or refuse any application for a licence.

(4) Every licence shall be subject to such terms and conditions as may be prescribed or as the Minister thinks fit to impose.

(5) Before any licence is granted, the Minister may require the applicant to give security to the satisfaction of the Chief Inspector for the due and faithful observance of this Act.

(6) Any decision of the Minister under this section shall be final and conclusive.

11. Spirit maker's licence - (1) A spirit maker's licence shall authorise the holder to distil any specified spirit or any specified class or classes of spirits.

(2) Any such licence may relate to spirits intended for consumption in the Cook Islands, or to spirits intended for export, or to both.

(3) Notwithstanding anything in any other enactment, but subject to the provisions of this Act and to any conditions or restrictions specified in the licence, every such licence shall authorise the holder -

(a) In the case of a licence to distil spirits intended for consumption in the Cook Islands, to sell spirits distilled pursuant to the licence to any wholesaler authorised by law to sell such spirits, or to other distillers, or to persons authorised to produce goods in a manufacturing warehouse under the Customs Act 1913, and to remove any such spirits to a warehouse licensed under the Customs Act 1913, there to be dealt with under the provisions of that Act:

(b) In the case of a licence to distil spirits for the purposes of export, to export spirits distilled pursuant to the licence.

12. Rectifier's and compounder's licence - (1) A rectifier's and compounder's licence shall authorise the holder to rectify and compound any specified spirit or any specified class or classes of spirits:

Provided that the authority conferred by any such licence may be limited to the rectification or to the compounding of spirits.

(2) Any such licence may relate to spirits intended for consumption in the Cook Islands, or to spirits intended for export, or to both.

(3) Notwithstanding anything in any other enactment, but subject to the provisions of this Act and to any conditions or restrictions specified in the licence, every such licence shall authorise the holder -

(a) In the case of a licence to distil spirits intended for consumption in the Cook Islands, to sell spirits distilled pursuant to the licence to any wholesaler authorised by law to sell such spirits,

or to other distillers, or to persons authorised to produce goods in a manufacturing warehouse under the Customs Act 1913, and to remove any such spirits to a warehouse licensed under the Customs Act 1913, there to be dealt with under the provisions of that Act:

- (b) In the case of a licence to rectify and compound spirits for the purposes of export, to export spirits rectified and compounded pursuant to the licence.

13. Vigneron's licence - (1) A vigneron's licence shall authorise the holder to distil spirits from wine produced in the Cook Islands from grapes grown in the Cook Islands or from the lees of that wine.

(2) Subject to section 65 of this Act, no spirits distilled under a vigneron's licence shall be used for any purpose other than -

- (a) To fortify wine produced from fruit (including grapes) or vegetables grown in the Cook Islands; or
- (b) With the permission of the Chief Inspector, to fortify must produced from grapes grown in the Cook Islands -

and no wine or must shall be so fortified to such an extent as to make it of a strength exceeding 40 percent proof spirit:

Provided that, before such spirits are used for fortifying wine or must, any flavour may be imparted to the spirits by the addition of such flavouring materials as may be approved by the Chief Inspector.

14. Premises of licensed business - (1) Every licence shall specify the premises in which the operations authorised by the licence shall be carried on.

(2) Every person who carries on any operations authorised by a licence in premises other than those specified in the licence commits an offence and shall be liable to a fine not exceeding \$200 for every day on which he has so carried on such operations.

15. Licence fees - (1) There shall be paid by the holder of any licence, in accordance with regulations made under this Act, an annual licence fee of such amount as may be prescribed.

(2) On the first grant of any licence a proportionate part of the proper annual licence fee, for the period elapsing between the time at which the licence takes effect and the next succeeding 1st day of January, shall be due and payable by the licensee.

(3) On the revocation or expiry of any licence the Chief Inspector may allow a refund or remission to the licensee of a proportionate part of the licence fee for the current year of the licence, calculated from the date of such revocation or expiry to the end of that year.

16. Duration of licence - Subject to the provisions of this Act, every licence shall remain in force until the close of the 31st day of December in the year in respect of which it was granted or renewed, as the case may be.

17. Renewal of licence - (1) Every application for the renewal of a licence shall be made to the Minister in the prescribed form before the 1st day of December in the year in which the licence expires, and shall be forwarded in the first instance to the Comptroller.

Provided that where the Minister is satisfied that failure to make any such application before that date is due to justifiable mistake or other reasonable cause, he may accept an application made at any time before the expiry of the licence.

(2) Subject to the following provisions of this section, the Minister, unless he is satisfied that the licence should be revoked under section 18 of this Act, shall grant a renewal subject to such conditions as he thinks fit and as he is authorised to impose when granting a new licence.

(3) Every such renewal shall commence with the 1st day of January in the year next following the year in which the application for renewal is made, but the renewal may be granted at any time before that date.

(4) In granting any renewal the Minister may either endorse the existing licence or issue a new licence, but any such licence shall show on its face that it is in renewal of a licence.

(5) The Minister may refuse to renew any spirit maker's licence if, in the year immediately preceding the year in respect of which the application for renewal is made, the spirit maker fails to distil at least 2,000 litres of proof spirit, or such smaller quantity as the Minister may from time to time determine in any special case:

Provided that, if the spirit maker's licence has been in force for less than 1 year before the year in respect of which the application is made, the quantity of proof spirit referred to in this subsection shall be proportionately reduced.

(6) Notwithstanding the provisions of subsection (5) of this section, the Minister may in his discretion renew any such licence in any case where, having regard to the considerations set out in subsection (1) of section 10 of this Act, he would have granted a licence on first application.

18. Revocation and suspension of licences - (1) The Minister may at any time revoke any licence if -

- (a) He is satisfied that the holder of the licence has not carried on any operation authorised by the licence in all respects in conformity with the terms and conditions of the licence; or
- (b) The holder of the licence has been convicted of any offence against this Act or any regulation made under this Act.

(2) Instead of revoking a licence, the Minister may suspend it for such period as he thinks fit.

19. Appeal against revocation or suspension of licence - (1) If the Minister revokes or suspends a licence under section 18 of this Act, the holder of the licence may appeal to the High Court against the revocation or suspension.

(2) Every such appeal shall be made by giving notice of appeal within 14 days after the date on which the Minister's decision to revoke or suspend the licence has been communicated to the appellant.

(3) The decision to revoke or suspend the licence shall not take effect until the expiry of the said period of 14 days, and if within that period an appeal is made the operation of the decision shall be suspended until the final determination of the appeal.

(4) If the appeal is not finally determined on or before the expiry of the licence by effluxion of time, the licence shall be deemed to be extended until the final determination of the appeal.

(5) On hearing the appeal the Court may confirm or reverse the decision appealed against or, in the case of a suspension, may vary the period of the suspension.

(6) Subject to the provisions of this section, the procedure in respect of any such appeal shall be in accordance with rules of Court.

20. Erection of still, etc. - Any person who erects or sets up in any brewery, vineyard, or vinegar factory any still, vessel, or other apparatus intended or suited for any process of distillation, or for heating or cooling purposes, without first giving to the Chief Inspector notice in writing stating the number of litres that the still is capable of containing, the name and address of the owner of it, the place in which it is intended to erect and set up the still, vessel, or other apparatus, and the purpose for which it is to be used, commits an offence and shall be liable to a fine not exceeding \$1,000.

PART III

DISTILLERS

General Provisions

21. Securing of premises - Every distiller shall cause his distillery to be fenced, walled, or otherwise secured to the satisfaction of the Chief Inspector.

22. Office accommodation - Every distiller shall, if required to do so by the Chief Inspector, provide and maintain at his distillery, to the satisfaction of the Chief Inspector, office accommodation for the exclusive use of any Inspector who may at any time be on duty at the distillery.

23. Distiller to provide locks - (1) Every distiller shall provide and maintain to the satisfaction of an Inspector sufficient fastenings and locks for properly securing the openings into any still in his distillery so that, when the locks or fastenings are on, the still cannot be worked.

(2) Every distiller commits an offence against this Act who refuses or fails to provide and maintain such locks and fastenings, or prevents or hinders an authorised officer from affixing any such lock or fastening.

24. Distiller to provide facilities for inspection - (1) Every distiller shall provide all reasonable facilities and assistance to enable Inspectors to exercise their powers and functions under this Act.

(2) Without limiting the generality of subsection (1) of this section, every distiller shall in his distillery -

- (a) Keep and maintain correct weights, scales, and measures, to the satisfaction of the Chief Inspector, available at all times for the use of Inspectors:

- (b) In respect of every vessel authorised by this Act, provide to the satisfaction of the Chief Inspector suitable means whereby the quantity at any time contained by every such vessel may be ascertained:
- (c) Keep all vessels and equipment, including such locks and fastenings as may be required under this Act, in a secure and clean condition to the satisfaction of the Chief Inspector:
- (d) Where required by the Chief Inspector, keep numbered and suitably identified every fixed vessel in the distillery and each door of any place or store in which distilling operations are carried on or in which materials for distilling or any spirits are kept or stored:
- (e) Draw off the water in any worm-tub and clean the tub and worm when required to do so by an Inspector, and keep the worm-tub free from water for such time, not exceeding 2 hours, as will enable the Inspector to examine the tub and worm. Any requirement of an Inspector under this paragraph shall not relate to any time when the still is being worked:
- (f) Thoroughly clean out the wash chargers when required to do so by an Inspector.

(3) Every person who contravenes or fails to comply with any provision of this section, or any requirement of an Inspector under this section, commits an offence against this Act.

25. Books to be kept - Every distiller shall keep such books and records relating to operations carried on in the distillery, and render to the Inspector such transcripts thereof, as may be prescribed.

26. Vessels to be kept by distillers - (1) Every distiller shall erect and keep in his distillery to the satisfaction of the Chief Inspector such vessels and pipes as may be prescribed.

(2) Except with the authority of the Chief Inspector, no distiller shall erect or keep any vessel or pipe other than those prescribed.

(3) Any vessel or pipe authorised by the Chief Inspector under subsection (2) of this section shall be deemed to be authorised by and subject to the provisions of this Act.

27. Alterations to or removal of vessels - (1) Where at any time any distiller wishes to alter the size, situation, or position of any vessel in respect of which a return is required under section 28 of this Act, or any pipe in his distillery, or to erect or set up any such new vessel or pipe therein, or to remove any such vessel or pipe from his distillery, he shall give notice in writing to the Chief Inspector specifying the alteration or addition or removal required.

(2) Every distiller who, without the permission of the Chief Inspector, carries out any operation in respect of which a notice is required under subsection (1) of this section commits an offence and shall be liable to a fine not exceeding \$1,000.

28. Returns by distillers - (1) Every distiller shall, within 7 days after the date of the coming into force of his licence or of its renewal, furnish to the Chief Inspector a return in writing signed by him showing -

- (a) Every vessel in the distillery;
- (b) The capacity of each such vessel.

(2) Where any such return is made following the first issue of a licence, the return shall be verified by an Inspector and countersigned by him.

(3) Where any vessel is erected with the authority of the Chief Inspector given under subsection (2) of section 26 of this Act, the distiller shall furnish to the Chief Inspector a return in writing of the vessel and its capacity.

(4) The Chief Inspector may permit any vessel to be regauged; and the result of any such regauging, on being verified as aforesaid, shall be entered on the appropriate return.

(5) Every distiller shall, if required by the Chief Inspector, empty and regauge any vessel in respect of which a return is required under this section.

(6) Any distiller who neglects or fails to make the return required by this section, or to comply with any requirement of the Chief Inspector under this section, commits an offence against this Act.

(7) Any distiller who begins to make or brew worts, or to rectify or compound any spirits, before the provisions of this section have been complied with commits an offence against this Act.

(8) If any vessel found in the distillery is not included in any such return, the vessel shall be forfeited.

29. Safes - Every safe required under this Act shall be a suitable apparatus in which the strength of the spirits, low wines, or feints running from the worm or still may be approximately ascertained by the inspection of a hydrometer or other suitable instrument contained in the safe, and shall be of a design approved by the Chief Inspector and sealed in such manner as he may require.

30. Course of wash, low wines, feints, and spirits -

(1) In any distillery, the course of wash, low wines, feints, and spirits shall be such as the Chief Inspector may by writing under his hand approve.

(2) If any distiller follows any course other than that approved by the Chief Inspector in accordance with subsection (1) of this section, he commits an offence and shall be liable to a fine not exceeding \$1,000.

(3) All wash, low wines, feints, or spirits, together with any vessel used in connection therewith, in respect of which an offence against this section has been committed, shall be forfeited.

31. Spirit stores - (1) Every distiller except a vigneron shall provide and maintain at his distillery, to the satisfaction of the Chief Inspector, a spirit store, being a place of security for storing the spirits distilled in the distillery.

(2) Every such distiller shall provide sufficient fastenings and locks, to the satisfaction of the Chief Inspector, for properly securing the spirit store.

(3) The Minister may refuse to grant to any person a spirit maker's licence or a rectifier's and compounder's licence until the person has provided in his distillery a spirit store approved by the Chief Inspector, and may also suspend or revoke the licence already granted to any distiller, except a vigneron, until he has provided or properly maintained such a store.

32. How spirits to be kept in store - (1) Spirits shall be kept in the spirit store only in vessels approved by the Chief Inspector.

(2) Each such vessel shall be of a capacity of not less than 1,350 litres, or such other capacity as may be permitted in any particular case by an Inspector.

(3) No substance other than spirits in authorised vessels shall be kept in a spirit store.

(4) No spirits shall be taken from the spirit store except in the presence of an Inspector.

33. Specific gravity of wash and strength of spirits -

(1) The specific gravity of wort or wash shall be that indicated by a saccharometer approved by the Chief Inspector:

Provided that an Inspector may ascertain the specific gravity of any wort or wash by any other means approved by the Chief Inspector.

(2) The strength of spirits shall be ascertained for the purposes of duty by means of a hydrometer approved by the Chief Inspector:

Provided that if in his opinion the strength of any spirits cannot immediately be accurately ascertained by means of a hydrometer, the strength may be ascertained in any prescribed manner.

34. Measuring quantity of spirits - Where it is desired to measure the quantity of spirits contained in any cask or vessel, the method of measurement shall be that prescribed by regulations under this Act.

35. Wort, etc., made on premises not to be mixed with liquor made elsewhere - (1) Subject to the provisions of this Act, no distiller shall, except with the permission of an Inspector, mix any wort or wash made or fermented in his distillery, or any low wines, feints, or spirits produced therefrom, with any wine, ale, or beer, or with any fermented liquor not fermented or made in his distillery, or with any low wines, feints, or spirits produced therefrom.

(2) Every distiller who acts in contravention of this section commits an offence and shall be liable to a fine not exceeding \$500.

(3) Nothing in this section shall prevent a distiller from adding any spirits lawfully obtained by him for the purpose of imparting a flavour to any spirits made by him.

36. Spirits for flavouring - (1) The Collector may, subject to any regulations made under this Act, grant permission for the removal of imported spirits from any warehouse licensed under the Customs Act 1913 to the spirit store of any distiller, for flavouring spirits distilled by the distiller; and the spirits so received and used for flavouring shall be subject to the like allowance for natural waste as if they had been distilled in the distillery.

(2) If the spirits to be so removed from any such warehouse are intended for flavouring spirits distilled and vatted for export, no duty shall be chargeable on the spirits so removed; but if they are intended for flavouring spirits distilled and vatted for home consumption, then, if the duty on imported spirits is for the time being greater than that payable on spirits distilled in the Cook Islands, the difference between those rates of duty shall be paid on every proof litre and fraction thereof of the imported spirits before removal from the warehouse to the spirit store.

37. Mixing of sugar, colouring matter, etc., with spirits - (1) Except with the permission of an Inspector and subject to such conditions as he may impose, no sugar, syrup, colouring matter, or other matter whatsoever, whereby the gravity of any low wines, feints, or spirits in a distillery may be increased so as to prevent their true strength from being ascertained by means of the hydrometer or other prescribed instrument, shall be mixed with or added to any such low wines, feints, or spirits until the quantity of proof litres thereof is ascertained.

(2) If any provision of this section is contravened, the distiller commits an offence and shall be liable to a fine not exceeding \$500, and the goods shall be forfeited.

38. Redistillation of faulty spirits - Whenever the Chief Inspector is satisfied that any spirits distilled under this Act have been found -

- (a) Before their delivery from any distillery;
or
- (b) Before their delivery from the control of the Customs under the Customs Act 1913; or
- (c) Within such period after such delivery in either case as may be prescribed -

to be of faulty manufacture, he may permit their redistillation, and may make in respect of any loss arising from their redistillation an allowance not exceeding 2 percent of the quantity of proof spirits so redistilled.

39. Provisions to facilitate periodical accounting -

(1) No distiller shall, between the hours of 6 o'clock in the evening of the last day of any accounting period on which the distiller is operating and 6 o'clock in the following morning, -

- (a) Have or keep any spirits in any vessel in his distillery, except in the charges and receivers in the distillery or in approved vessels in the spirit store or in containers in the distillery warehouse; or
- (b) Have or keep in the distillery any wort or wash in respect of which the lowest specific gravity has been entered in the books of the distillery pursuant to regulations made under this Act.

(2) Every distiller who acts in contravention of any provision of this section commits an offence against this Act.

Spirit Makers

40. Materials for making wort - Subject to the provisions of any regulations made under this Act, in the brewing or making of wort or wash for the distillation of spirits a spirit maker may use such materials as may be prescribed, so long as the specific gravity of the wort or wash produced therefrom can be ascertained by any saccharometer approved under this Act.

Rectifiers and Compounders

41. Rectifying and compounding - The process of rectifying or compounding any spirits shall be completed within 12 hours of its having been begun, or within such further period as an Inspector may in any particular case allow.

42. Quantity and strength of spirits in still - (1) Any Inspector may at any time ascertain the quantity and strength of the spirits contained in any rectifier's or compounder's still, and take an account thereof.

(2) If at the time specified in any notice of intention to rectify or compound required by regulations made under this Act the quantity and strength of any such spirits so ascertained and taken account of by the Inspector is found not to agree with the quantity and strength as set forth in the notice, the rectifier or compounder commits an offence against this Act.

43. Inspector may secure still - As soon as any rectifying still or distilling apparatus on the premises of a rectifier or compounder ceases to run spirits, the Inspector may secure and lock the furnace door, steam pipes, and other openings connected therewith, and any other vessel attached thereto, and secure all other vessels, tubs, pipes, and openings in such manner as may be required for the protection of the revenue.

44. Quantity produced not to exceed quantity put into still - (1) Any Inspector may at any time ascertain and take an account of the quantity and strength of the spirits rectified or compounded by any rectifier or compounder, in respect of which any notice is required by regulations made under this Act.

(2) If -

- (a) The number of litres of proof spirit produced by the process of rectifying or compounding is found to exceed in any case the number of litres previously ascertained to be in the rectifier's or compounder's still, charger, or other vessel; or
- (b) The Inspector is prevented by any means (not being means beyond the control of the rectifier or compounder) from ascertaining and taking a true account of the quantity and strength of any such spirit -

the rectifier or compounder commits an offence and shall be liable to a fine not exceeding \$500.

45. Deficiency in rectified spirit - If, after making an allowance of not more than 2 percent on the quantity of spirits delivered to be rectified or compounded, it is found that the quantity rectified or compounded, when computed at

proof, is less than the quantity delivered, the full duty on the deficiency so found shall immediately be paid by the rectifier or compounder to the Collector.

Vignerons

46. Spirits to be kept in storeroom - (1) Every vigneron shall provide and maintain at his distillery, to the satisfaction of the Chief Inspector, a storeroom built of permanent materials and approved by an Inspector for the purpose.

(2) All spirits produced or manufactured by the vigneron shall be conveyed by closed metal pipe directly from the still into receivers in the storeroom and kept securely locked therein until they are required for the purpose of fortifying wine pursuant to his licence.

(3) Every person who enters the storeroom except in the presence or with the permission of an authorised officer commits an offence and shall be liable to a fine not exceeding \$500.

47. Wines above strength to be forfeited - All wines fortified with spirits distilled by a vigneron pursuant to his licence that are found to be of an alcoholic strength greater than 40 percent proof shall be forfeited.

PART IV

STORAGE AND REMOVAL OF SPIRITS

48. Distillery warehouse - Any distiller other than a vigneron may with the permission of the Chief Inspector erect on his premises a warehouse approved by the Chief Inspector as a distillery warehouse for the purpose of storing without payment of duty spirits from the spirit store of his distillery.

49. Appointment of other warehouses - (1) The Chief Inspector may, subject to such conditions as he may impose, appoint any other warehouse for the purpose of lodging without payment of duty any spirits distilled in accordance with this Act.

(2) Every such warehouse shall in all respects be deemed for the purposes of this Act to be a distillery warehouse.

50. Storage in warehouse - (1) With the permission of the Chief Inspector and subject to any regulations made under this Act, any distiller may, without payment of duty, deposit in the distillery warehouse, or in a warehouse appointed under section 49 of this Act, spirits from the spirit store of his distillery and any other spirits or wines approved by the Chief Inspector; and any such spirits or wines, but no other, shall be secured in the warehouse to the satisfaction of an Inspector.

(2) Such abatement and allowance of duty as may be allowed by the Chief Inspector shall be made in respect of deficiencies in spirits warehoused in accordance with this section.

51. Dealing with spirits in distillery warehouse - With the permission of an Inspector and subject to any conditions he may impose, any distiller may in his distillery warehouse reduce in strength, blend, sort, separate, bottle, pack, and repack

any spirits distilled under this Act, and such other spirits and such wines as the Chief Inspector may approve, and may make in them such lawful alterations as may be necessary for their preservation, sale, shipment, or legal disposal.

52. Maturation period of brandy and whisky - No brandy or whisky distilled in the Cook Islands shall be delivered from the control of the Customs unless the Chief Inspector is satisfied that it has been matured by storage in wood for not less than 3 years.

53. Manufacture of spirituous mixtures in distillery - (1) With the permission of the Chief Inspector and subject to such terms and conditions as he thinks fit, a distiller may manufacture in his distillery such spirituous mixtures as are permitted to be manufactured in a manufacturing warehouse licensed under the Customs Act 1913.

(2) On their removal from the distillery, all such spirituous mixtures shall be subject to duty or otherwise as provided for goods of the same kind by the Customs Act 1913.

54. Denaturing of spirits - A distiller may, in the manner and subject to the conditions prescribed under the Customs Act 1913, denature spirits in his distillery.

55. Removal of spirits - No person shall remove any spirits from any distillery, or from any warehouse appointed under section 49 of this Act, except -

- (a) Pursuant to a permit granted by an Inspector in respect thereof; or
- (b) With the permission of the Collector after entry has been made in accordance with section 57 of this Act.

56. Removal to another distillery - (1) Subject to the provisions of this Act, and to any regulations made under this Act, spirits may be delivered without payment of duty from any distillery or from any warehouse appointed under this Act to any other distillery for any purpose approved by the Chief Inspector.

(2) The distiller shall give such security as the Inspector requires for the due transmission of and payment of duty on such spirits.

57. Entry of spirits - Before any spirits are taken out of any distillery for home consumption, for removal to any warehouse licensed under the Customs Act 1913, or for export, entry therefor shall be made, and the excise duty on the spirits paid or secured, in the like manner and subject to the like conditions as if they were goods warehoused under the Customs Act 1913.

58. Unlawful removal of spirits - (1) Any authorised officer may stop and detain any person or vehicle carrying packages of any kind suspected by him, on reasonable grounds, to contain spirits removed from a spirit store or the distillery warehouse of a distiller, and may examine any such packages, and require the production of the permit or entry authorising the removal of the spirits.

(2) If no such permit or entry is produced, and any such packages are found to contain spirits, the packages may, with their contents, be detained until evidence is produced to the satisfaction of the authorised officer that the spirits were being lawfully removed.

59. Unlawful permits - Every permit or entry used for any purpose other than that for which it was granted or made, or used otherwise than in accordance with its terms and conditions, shall be taken to be an unlawful permit or entry.

60. Duty on spirits warehoused - (1) All spirits warehoused in accordance with section 50 of this Act, if not removed from the warehouse within 3 years after the date of deposit, shall, at the expiry of that period, or within such further time as may be allowed by the Chief Inspector, be examined by an officer of Customs; and the duty on any difference or deficiency between the quantity ascertained on their being first warehoused and the quantity found to exist at the examination shall be paid, subject to any allowance made under that section.

(2) The quantity of spirits found to exist at the examination shall either be rewarehoused in the same manner as at first, or the duty shall be paid thereon and the spirits removed from the warehouse.

PART V

EXCISE DUTY

61. Excise duty payable - (1) Except as otherwise provided in this Act, there shall be levied, collected, and paid on every litre of spirits made or distilled in the Cook Islands, from whatever material the spirits may have been made or distilled, an excise duty at a rate, not exceeding \$4.60 per proof litre, to be fixed from time to time by the High Commissioner by Order in Executive Council:

Provided that until a rate of duty is so fixed in respect of any spirits of any kind or class or description the duty thereon shall be at the rate of \$4.60 per proof litre.

(2) Any such Order in Executive Council may fix a rate of duty -

- (a) On all such spirits; or
- (b) On any specified kind or class or description of such spirits or on spirits of such kind or class or description as may be approved by the Minister -

and may fix different rates for different kinds or classes or descriptions of any such spirits as aforesaid.

(3) The duty payable under this section on any spirits shall be paid in respect of the litre standard measure of spirits of the strength of proof, and so in proportion for any greater or less strength than proof or on any quantity less than a litre, and shall also be payable in respect of any deficiencies occurring in any distillery.

62. Duty on spirits a Crown debt - (1) The duty on any spirits made or distilled in the Cook Islands shall, immediately on their making or distillation, constitute a debt due to the Crown.

(2) Such debt shall be owing by the person who is the maker or distiller of the spirits and by every person who, at any time before the debt has been fully paid, is or becomes the owner of or entitled to the possession of or beneficially interested in the spirits; and all such persons shall be jointly and severally liable for the duty.

(3) Subject to any special provisions made by this Act in that behalf, such debt shall become due and payable as soon as entry of the spirits for home consumption has been made, or the spirits have been wrongfully dealt with without having been entered for home consumption, or any other offence against this Act has been committed in respect of them.

(4) Such debt shall be recoverable by action at the suit of a Collector of Customs on behalf of the Crown.

(5) The right to recover duty as a debt due to the Crown shall not be affected by the fact that the spirits have ceased to be subject to the control of the Customs, or that a bond or other security has been given for the payment of duty, or that no proper assessment of duty has been made in due course under this Act, or that a deficient assessment has been made.

63. Duty payable in accordance with law in force when spirits entered for home consumption - The liability to duty of any spirits made or distilled in the Cook Islands and the rate of duty to which any such spirits are liable shall be determined in accordance with the law in force at the time when the spirits are entered for home consumption.

64. Payment of duty - All duties on spirits made or distilled in the Cook Islands shall be paid to the Collector.

65. Spirits for fortifying wine - Spirits of wine distilled under the authority of a vigneron's licence and used for fortifying wines or grape-must in accordance with this Act shall not be liable to any excise duty under this Act:

Provided that if at any time a vigneron has in his possession more spirits than he requires for fortifying wines or grape-must in accordance with this Act, the Chief Inspector may permit him to sell or dispose of any such spirits in one lot, on payment of the excise duty at the time payable on the like spirits; or may permit or require him to remove the spirits to a warehouse licensed under the Customs Act 1913, there to be dealt with under that Act.

66. Denatured spirits - Spirits denatured in accordance with this Act may be delivered out of the spirit store or the distillery warehouse in accordance with section 55 of this Act, without payment of duty.

67. Delivery of samples to distiller, etc. - Samples of spirits distilled, rectified, compounded, blended, flavoured, or reduced in strength in accordance with any provision of this Act may be delivered to the distiller, without payment of duty, in such quantities and subject to such conditions as to their disposal as the Chief Inspector may determine.

68. Duty payable where spirits not accounted for - (1) Where a person who has, or has been entrusted with, the possession or custody of spirits made or distilled in the Cook Islands and subject to the control of the Customs does not account for those spirits to the satisfaction of the Collector, that person shall, on demand in writing made by the Collector, pay the duty that would have been payable on the spirits if they had been entered for home consumption on the day on which the Collector made the demand.

(2) Nothing in this section shall affect the liability of a person arising under or because of any other provision of this Act or any security given under this Act.

69. Duty in respect of deficiency - (1) If a Collector is satisfied that, having regard to the quantity and alcoholic strength of the materials prepared for distillation, the quantity of spirits produced in the distillery is less than the quantity that should have been produced, he shall serve on the distiller an account showing the amount of the deficiency.

(2) The deficiency shall be calculated in such manner as is prescribed.

(3) The distiller shall, unless he accounts for the deficiency to the satisfaction of the Collector, pay the duty that would have been payable on a quantity of spirits equal to the amount of the deficiency, as if that quantity had been entered for home consumption by the distiller on the day on which the account was served.

70. Allowance where spirits lost by accident - (1) Where an Inspector is satisfied that any spirits, wort, or wash have been destroyed by fire or other inevitable accident, or lost by the leakage or bilging of any vessel, without the wilful act or negligence of the distiller, no duty shall be demanded from or paid by the distiller on any spirits, wort, or wash so destroyed or lost.

(2) In case of any such loss it shall not be lawful for a distiller to maintain any action against any officer or person acting under the authority of this Act for any compensation or damage for or on account of that loss.

PART VI

POWERS OF INSPECTORS AND OTHER OFFICERS

71. General powers of Inspectors - Every Inspector may -

- (a) At any time by day or by night enter any premises licensed under this Act; and shall have complete access to every part of such premises:
- (b) Require the production of any book, record, notice, or other document that any person is by this Act or any regulations made thereunder required to keep, or any other document kept by the distiller in relation to the distillery and the making, distillation, or sale of spirits, and examine and copy any such document or make extracts from it:
- (c) Examine, regauge, retest, take account of, and note any plant, materials, and spirits in the premises:
- (d) Make such inquiry as he thinks necessary in order to ascertain whether or not the provisions of this Act or any regulations made thereunder have been or are being complied with.

72. Inspection of wash - For the purpose of testing the quantity of spirit at proof in any wash by distillation, an authorised officer may require any charger or receiver to be emptied and cleaned and any quantity of the wash to be distilled and the produce to be conveyed into the charger or receiver.

73. Inspector may take samples and make trials - (1) An Inspector may at any time take a sample of any wort, wash, low wines, feints, and spirits in any still or vessel in any distillery, in order to ascertain their specific gravity or strength.

(2) The specific gravity or strength of any such sample shall be taken to be the true and correct specific gravity or strength of the whole contents of the still or vessel from which the sample was taken.

(3) Before any such sample is taken, all the liquor in the still or vessel may be stirred and mixed together by or on behalf of the distiller, if he thinks fit.

(4) Unless the Chief Inspector otherwise directs, any such sample, or the product by distillation of any such sample, shall be returned to the distiller.

74. Chief Inspector may erect a still - The Chief Inspector may erect and keep a still or stills in any distillery, or in any place approved by the Minister, for distilling any sample of wash, or for distilling any wash, low wines, or feints seized by any authorised officer, or for carrying on experiments.

75. Inspector may distil - (1) Any Inspector may cause to be distilled any wort, wash, low wines, feints, or spirits lawfully in his control, and shall gauge or measure the quantity and ascertain the strength of the produce of such distillation.

(2) Unless the Chief Inspector otherwise directs, the product of the distillation of any sample taken in accordance with section 73 of this Act shall be returned to the distiller.

76. Authorised officer may lock coverings - An authorised officer on duty at a distillery may lock, secure, and fasten such coverings, fastenings, cocks, safes, pipes, pumps, plugs, troughs, and vessels in the distillery in such manner as an Inspector directs, and may keep them so locked, fastened, and secured at all times except when they are opened, unfastened, or unlocked by or in the presence of an authorised officer.

77. Authorised officer to hold keys - Wherever under this Act a distiller is required to provide -

- (a) A place of security; or
- (b) Locks and fastenings -

the keys thereof shall be held by an authorised officer.

78. Search of distiller's premises - In order to determine whether any pipe, cock, or vessel may convey or conceal any wort, wash or other liquor fit for distillation, or low wines, feints, or spirits, so as to hinder or prevent him from taking or keeping a true account thereof, any authorised officer, or any person acting in his aid, may by night or day break up any ground in any part of a distillery, or break through any wall or partition thereof or belonging thereto, and make such examination as he thinks fit.

79. Search warrants - (1) Any Judge or Commissioner of the High Court who, on an application in writing made on oath, is satisfied that there is reasonable ground for believing that there is in any house, building, vehicle, ship, boat, premises, or place -

- (a) Any still, vessel, or other apparatus used or intended for use in or in connection with the unlawful distillation, rectifying, or compounding of spirits; or

- (b) Any vessel for making any wort or wash; or
- (c) Any wort or wash or other material being prepared for distillation; or
- (d) Any spirits in respect of which there is reasonable ground for believing that the full duty has not been paid -

may issue a search warrant in the prescribed form.

(2) Every search warrant shall be directed to an authorised officer who shall be named in the warrant.

(3) Every search warrant shall authorise the authorised officer named in it, at any time or times within 1 month from its date, to enter and search the house, building, vehicle, ship, boat, premises, or place with such assistants as may be necessary, and if necessary to use force for making entry, whether by breaking open doors or otherwise; and shall authorise him to break open any box, receptacle, package, or place therein or thereon, by force if necessary.

(4) Every search warrant shall authorise the authorised officer to seize any thing referred to in any of the provisions of paragraphs (a) to (d) of subsection (1) of this section.

(5) In any case where it seems proper to him to do so, the Judge or Commissioner may issue a search warrant on an application made on oath orally, but in that event he shall make a note in writing of the grounds of the application.

(6) Every search warrant may be executed at any time by day or by night.

(7) It is the duty of every one executing any search warrant to have it with him and to produce it if required to do so.

(8) Nothing in this section shall limit or affect the provisions of the Customs Act 1913, as applied by section 92 of this Act, or the powers, under section 176 of the Customs Act 1913, of an officer of Customs having with him a Customs warrant granted to him under that Act; and in respect of any such officer of Customs the said section 176 shall extend and apply, for the purposes of this Act, to any thing referred to in any of the provisions of paragraphs (a) to (d) of subsection (1) of this section.

80. Arrest of offenders - Any authorised officer may, without warrant or other authority, arrest any person found committing any offence against section 8 or section 84 of this Act.

PART VII

SECURITIES

81. Securities - (1) The Chief Inspector shall have the right to require and take securities for payment of duty and generally for compliance with this Act; and pending the giving of the required security he may refuse to do any act in the execution of his office in relation to any matter in respect of which the security is required.

(2) With respect to any security given under this Act the following provisions shall apply:

- (a) Any such security may as required by the Minister or Chief Inspector, be by bond (with or without sureties), or guarantee to Her Majesty, or by a deposit of cash, or by all or any of those methods:

- (b) Without limiting the power to make regulations conferred by section 94 of this Act, regulations under this Act may prescribe forms of bonds, guarantees, and other securities; and any security may be either in the prescribed form or in such other form as the Chief Inspector in any particular case approves:
 - (c) Instead of a security being given in respect of a particular matter, a general bond may, at the discretion of the Minister or Chief Inspector, be entered into for the performance of all obligations of a kind similar to those to which the security relates.
- (3) A security may be required at any time after the grant of a licence or permit under this Act, notwithstanding that the licence or permit was granted without any security being required.

82. New securities may be required - If at any time the Minister or Chief Inspector is dissatisfied with the sufficiency of any security, he may require a new security in its place, or in addition; and if the new security is not given he may refuse to do any act in the execution of his office in relation to any matter in respect of which the new security is required.

PART VIII

OFFENCES

83. Spirits in unauthorised place in distillery - If any spirits are found in a distillery in any place other than -

- (a) A spirit store or storeroom approved under this Act; or
- (b) A vessel or pipe authorised under this Act; or
- (c) Any other place authorised under this Act -

the distiller commits an offence and shall be liable to a fine not exceeding \$200, together with a further fine not exceeding the amount of duty payable under this Act in respect of the spirits found.

84. Unlawfully dealing with spirits - (1) Every person commits an offence who -

- (a) Unlawfully takes or is concerned in unlawfully taking any spirits out of any distillery or other premises appointed or authorised under this Act for the storing or deposit of spirits, or wilfully destroys any spirits deposited therein; or
- (b) Knowingly carries, conveys, or conceals or is concerned in carrying, conveying, or concealing any spirits on which the full duty due and payable has not been paid; or
- (c) Knowingly sells or otherwise disposes of, or permits the sale or disposal of, or purchases, any spirits on which the full duty due and payable has not been paid.

(2) If any spirits on which the full duty due and payable has not been paid are found in any house, building, premises, or place occupied by any person, he shall be guilty of an offence unless he proves that he did not know, and had no reasonable cause to believe -

- (a) That the spirits were there; or
- (b) That the full duty on them had not been paid.

(3) Every person who commits an offence against this section shall be liable -

- (a) To a fine not exceeding \$1,000 or 3 times the value of any duty evaded on any such spirits, whichever is the greater; or
- (b) To imprisonment for a term not exceeding 2 years; or
- (c) To both such fine and such imprisonment.

85. Offences in relation to locks and fastenings - Every person commits an offence and shall be liable to a fine not exceeding \$500 who -

- (a) Without lawful excuse has in his possession any key capable of opening any lock or fastening that the distiller is required to provide under this Act; or
- (b) By any means, device, or contrivance opens, breaks, damages, or removes any lock, seal, or fastening at any time after it has been locked, made, or secured by an authorised officer.

86. General penalty - Every person who commits an offence against this Act for which no other penalty is provided shall be liable to a fine not exceeding \$200.

87. Penalties independent of forfeiture - All penalties under this Act shall be in addition to and independent of any forfeiture, and all forfeitures under this Act shall be independent of any proceedings in respect of an offence.

88. Imprisonment for second offence - Any person who is convicted of an offence against this Act that is punishable by a fine only, and who has within 2 years before the conviction been convicted of the like offence or of any other offence against this Act, may, if the convicting Court thinks fit, be sentenced to imprisonment for a term not exceeding 3 months, instead of or in addition to being sentenced to pay a fine.

PART IX

FORFEITURES

89. Goods forfeited - In addition to all other goods elsewhere declared by this Act to be forfeited, the following goods shall be forfeited to the Crown:

- (a) Any still, vessel, or other apparatus whatsoever used or intended for use in or in connection with the unlawful distillation, rectifying, or compounding of spirits, and found in any house, building, premises, or place:

- (b) All materials capable of fermentation, and all wort, wash, wine, and spirits found in any such house, building, premises, or place, and not authorised to be kept there:
- (c) Any spirits on which the full amount of duty due and payable has not been paid:
- (d) Any boat or vehicle used in unlawfully conveying any dutiable or forfeited goods.

90. Seizure of forfeited goods - (1) Any authorised officer may seize any forfeited goods, or any goods which he has reasonable and probable cause for suspecting to be forfeited under this Act.

(2) In any such case such force may be used as is reasonably necessary for effecting the seizure and securing the goods.

(3) All goods so seized shall be taken to a Crown warehouse or to such other place of security as the Chief Inspector directs.

(4) No goods shall be so seized at any time later than 2 years after the cause of forfeiture has arisen.

91. Application of Part XVI of Customs Act - Except as otherwise provided in this Part of this Act, the provisions of Part XVI of the Customs Act 1913 shall apply to all forfeitures under this Act.

PART X

MISCELLANEOUS PROVISIONS

92. Application of Customs Act 1913 to spirits produced in the Cook Islands - (1) Except as otherwise provided in this Act, the provisions of the Customs Act 1913 shall apply, so far as they are applicable and with the necessary modifications, in respect of spirits distilled, rectified, or compounded pursuant to a licence under this Act as if they were spirits imported into the Cook Islands and as if the holder of the licence were the importer.

(2) Without limiting the generality of subsection (1) of this section, the provisions of section 141A of the Customs Act 1913 shall extend and apply in respect of such spirits as aforesaid as if the references in the said section 141A to goods were references to spirits.

93. Evidence in respect of licences, etc. - Without limiting the application, for the purposes of this Act, of section 276 of the Customs Act 1913 (as applied by section 92 of this Act), in any proceedings for an offence against this Act, or for the recovery of fees or charges or duty payable under this Act, every allegation in any information for any such offence, or made by or on behalf of the Crown in any statement of claim, that a person is not the holder of a licence, permit, or authority under this Act, or that the fees or duty have not been paid, shall be presumed to be true unless the contrary is proved.

94. Regulations - (1) The High Commissioner may from time to time, by Order in Executive Council, make regulations for all or any of the following purposes:

- (a) Prescribing forms for any of the purposes of this Act:
- (b) Prescribing matters in respect of which fees and charges are to be payable under this Act or under the regulations, the amounts of the fees and charges, and the persons liable to pay them:
- (c) Prescribing and regulating the provision, keeping, maintenance, alteration, use, and inspection of any buildings, plant, equipment, apparatus, vessels, or materials in distilleries and other premises for the purposes of this Act:
- (d) Prescribing and regulating procedures to be followed in any process of distillation, rectifying, compounding, flavouring, colouring, or blending of spirits; and in their bottling, packing, repacking, storage, removal, conveyance, or delivery; and in the fortification of wine under a vigneron's licence:
- (e) Providing for the keeping of records and the making of returns and declarations and the giving of notices for any of the purposes of this Act or of the regulations:
- (f) Providing for such matters as are contemplated by or necessary for giving full effect to the provisions of this Act and for its due administration:
- (g) Prescribing offences against any such regulations, and prescribing fines not exceeding in respect of any such offence \$200 and, in the case of a continuing offence, \$20 for every day on which the offence has continued.

(2) All regulations made under this section shall be laid before the Legislative Assembly within 28 days after the date of the making thereof if the Legislative Assembly is then in session, and, if not, shall be laid before the Legislative Assembly within 28 days after the date of the commencement of the next ensuing session.

(3) Without limiting the Acts Interpretation Act 1924, no Order in Executive Council or regulation under this Act shall be invalid because it leaves any matter to the discretion of the Minister, Chief Inspector or of any other person, or because it authorises the Minister, Chief Inspector or any other person to give any consent or to issue any licences, permit, or other instrument on or subject to conditions to be imposed or approved by the Minister.

95. Application of the Cook Islands Amendment Act 1961 - Section 5 of the Cook Islands Amendment Act 1961 shall not apply to a person or persons licensed under this Act.

This Act is administered in the Customs Department.