

**CONSOLIDATED TWELVETH PROTOCOL TO THE MANO RIVER
DECLARATION AND ITS ANNEX AS AMENDED**

**THE PRINCIPLES AND POLICIES ON HARMONIZATION
OF
EXCISE LEGISLATION**

**THE HEADS OF STATE AND GOVERNMENT OF MEMBER STATES ON
THE MANO RIVER UNION;**

on our decision as recorded in the Eighth article of the MANO RIVER
DECLARATION;

HAVING REGARD to the fourth article of the MANO RIVER DECLARATION;

RECOGNISING the fundamental importance of a harmonized excise legislation
and harmonized excise procedures within the Union;

CONSIDERING the benefits to the Union of achieving free movement of Goods;

TO HEREBY ESTABLISH THIS PROTOCOL TO THE DECLARATION:

FIRST: that the member States shall introduce into their national legislations the principles of the protocol and the provisions set out in the Annex hereof, which Annex shall form an integral part of this protocol. The Member States shall ensure that the provisions of this protocol and the Annex shall when introduced into their respective national legislations not be altered, amended or repealed save in accordance with the procedures set out herein.

SECOND: that Goods subject to Excise Duty when exported from one Member State to another Member State for home consumption in the latter Member State, shall be subject to non-discriminatory Excise Duty upon importation into that member State unless the Commission shall by regulation otherwise determine.

THIRD: that drawback shall be allowed on any Goods Exported from one Member State to another Member State whenever Excise Duty had been paid on the goods or any part thereof in the first mentioned member State unless the Commission shall by Regulation otherwise determine.

FOURTH: that the following provisions shall have effect in relation to Goods manufactured or produced in a Member State which are Re-imported into that Member State after Exportation there from;

1. If the goods are at the date of their Re-importation Excise Goods, they may on Re-importation be delivered for home consumption without payment of Excise Duty, if it is shown the satisfaction of the Excise Authority:
 - (a) that at the date of their Exportation the Goods were not Excise Goods, or, if they were then excise Goods that the Excise Duty had been paid before their Exportation;
 - (b) that no Drawback in respect of the Excise Duty has been paid on their Exportation or that any such Drawback so paid has been refunded.
2. If the Goods are at the date of their Re-importation and at the date of their Exportation Excise Good, but they were Exported without the Excise Duty having been paid from a Warehouse or from the place where they were manufactured or produced then the Goods may on their Re-importation:
 - (a) if entered for home consumption be delivered on payment of the Excise Duty in force at the date of their Re-importation, or
 - (b) subject to such conditions and restrictions as the Excise Authority may impose be entered and removed without payment of any Excise Duty for re-warehousing in a Warehouse or for return to the place where they were manufactured or produced, as the case may be.

FIFTH: that the Member State shall undertake to introduce when necessary and in keeping with their national procedures, such common Regulations relating to the application of Excise Duty as the Commission shall establish.

SIXTH: that the member States through the commission shall ensure that the objectives and purposes of this protocol shall be realized and that the Commission shall in particular have the following functions:

To consider all questions of remissions or refunds in whole or in part, of Excise Duty payable or paid in respect of a general class of goods or by persons of a specified class and make appropriate recommendations to the union Ministerial Council in this regard; and

1. To recommend to the Union Ministerial Council any additional Legislation that may be required in the Member States for the purposes of this protocol or change in existing legislation when necessary.

SEVENTH: that the Secretariat, on behalf of and under the direction of the Commission, shall have the following functions:

1. To take any and all actions determined by the Commission to be Necessary or desirable in implementing the Directives and Recommendations of the Union Ministerial Council and of the Commission; and
2. To facilitate the administration of this protocol and such Directives, Resolutions and Regulations as may be adapted by the Ministerial Council or by the Commission Pertaining the Excise.

EIGHTH: that unless the context otherwise requires, words and expressions used in this protocol shall have the meaning ascribed to such words and expressions in the protocol on the principles and policies Affecting Intra-Union Trade and Trade between member States and Third Countries.

IN WITNESS WHEREOF, we the Heads of State and Government of the Member of States of the Mano River Union have hereunto affixed our respective signatures:

DONE at

this

day of

in the year

One Thousand Nine Hundred and Eighty

in the originals, two in the English language and one in the French Language, each text being equally authentic.

FOR THE REPUBLIC
OF SIERRA LEONE

FOR THE REPUBLIC
OF LIBERIA
REPUBLIC

FOR THE PEOPLE'S
REVOLUTIONARY
OF GUINEA

ANNEX

TO THE PROTOCOL ON THE PRINCIPLES AND POLICIES ON THE HARMONIZATION OF EXCISE LEGISLATION

SECTION 1

Except as otherwise provided for in this Annex or any other law for the time being in force, Excise Duty shall be levied on any Goods specified in the Schedule on the Common Rates of Excise Duty, which shall when adopted in accordance with the First Article of the Protocol on the Principles and Policies on the Harmonization of Excise Legislation form an integral part of this Annex, at such rates of Excise Duties as shall be specified therein.

SECTION 2

1. For the purpose of levying Excise Duty on Goods by reference to their value, the value of any such Goods shall be taken to be the Normal Price which shall be the price that subject to Sub-Sections 2 and 3 below would be paid for the goods when sold in the open market between a manufacturer and buyer independent of each other.
2. The Normal Price of any Excisable Goods shall be determined on the following assumptions:
 - (a) that such Goods are treated as having been delivered;
 - (b) that any Excise Duty payable shall be excluded from the Normal Price;
 - (c) that where Excisable Goods to be valued are manufactured in accordance with any patented or registered design or under any

trade mark the Normal Price covers the right to use the patent, design or trade mark.

3. A sale in the open market between manufacturer and buyer independent of each other presupposes:
 - (a) that the price is the sole consideration; and
 - (b) that the price is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the manufacturer or any person associated in business with him and the buyer and any other person associated in business with him. (Other than the relationship created by the sale of the Goods in question);
 - (c) that no part of the proceeds of the subsequent resale, use or disposal of the Goods will accrue either directly or indirectly, to the manufacturer or any person associated in business with him.
4. For the purpose of this Section, two or more persons shall be deemed to be associated in business with one another, if, whether directly or indirectly, either of them has any interest in the business or property of the other or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.

SECTION 3

1. The Excise Duty on any Goods except those permitted by law to be delivered free of Excise Duty shall become due and be payable to the Excise Authority.
 - (a) at the time of delivery for home consumption from a factory or from a warehouse; or
 - (b) when withdrawn for use by the manufacturer in his factory or Warehouse;
 - (c) at Importation, or
 - (d) as otherwise provided by law.
2. The Excise Authority may defer the payment of Excise Duty on such terms as it may allow, if the manufacturer gives such security by bond or otherwise as the Excise Authority may require:

Provided that in such case all Excise Duties which have become due within any calendar month or any other period that may be prescribed shall be paid to the Excise Authority within twenty-one days of the last day of such month or other prescribed period.

SECTION 4

1. All Excisable Goods made or deposited in a factory or Warehouse without payment of Excise Duty shall upon being delivered there from for purposes of consumption or upon being withdrawn for use in the factory or Warehouse, be subject to the rate of Excise Duty in force at the time they are so delivered or withdrawn for use, except where provision is otherwise made by law.

2. In the case of Goods liable to Excise Duty on Importation for home consumption such Goods shall be subject to the rate of Excise Duty in force at the time of delivery of the Import declaration for clearance of the Goods from customs custody for home consumption.

SECTION 5

1. Subject to Sub-Section 2 hereof and to such conditions as the Excise Authority may impose, Excise Duty shall not be payable on any Goods:
 - (a) shipped as Stores in a ship or aircraft proceeding to a destination abroad; or
 - (b) delivered from a factory or Warehouse for Exportation and duly Exported.

2. Excise Duty shall not be payable on any Goods other than tobacco and alcoholic beverages, which are shipped as Stores on ships registered in a Member State of the Mano River Union and engaged in Intra-Union trade.

SECTION 6

1. The Minister may authorize the Excise Authority to refuse to allow for any period not exceeding three months the delivery of Goods for home consumption from a factory, or a Warehouse in quantities exceeding those which may appear to the Excise Authority to be reasonable deliveries in the circumstances.

2. Where, by reason of the refusal of the Excise Authority to allow the delivery of any Goods any person has been prevented from performing any contract in connection with the Goods, that person shall be freed and discharged from all actions and proceedings in respect of his failure to perform the contract as far as it is due to such reason.

SECTION 7

1. Subject to Sub-Sections 3 and 4 of this Section, if a dispute shall arise as to the proper rate or amount of any Excise Duty payable on any Goods, the person paying Excise Duty on such Goods shall deposit with the Excise Authority the Excise Duty demanded of him and the amount paid shall be deemed to be the proper Excise Duty unless a Court of competent jurisdiction upon application by the person paying Excise Duty within three months after the date of such deposit, shall otherwise decide.
2. Subject to Sub-Sections 3 and 4 of this Section, if a dispute arises as to the proper rate or amount of Drawback allowable on any Goods the person claiming Drawback shall accept from the Excise
3. Authority the Drawback allowed by it and the amount so allowed shall be deemed to be the Drawback unless a Court of Competent Jurisdiction upon application by the person claiming Drawback within three months after the date of such acceptance shall otherwise decide.
4. Before submitting his application to court, the person paying Excise Duty or claiming Drawback must first make a written application to the Minister requesting a review of the duty. The Minister shall appoint one or more review officers who shall conduct hearings in accordance with national Administrative Procedures. The Minister may, if he thinks fit, act as review officer.
5. Where the Minister has acted as review officer pursuant to the provisions of Sub-Section 3 of this Section his determination therein shall be the final administrative determination.

SECTION 8

Where any Excise Duty is imposed, or any exemption, remission, rebate, refund or drawback is allowed on any Excisable Goods according to any specified weight, measure, number, or quantity, then such Excise Duty, or exemption, remission, rebate, refund, or Drawback shall be deemed to apply in proportion to

any greater or lesser weight measure, number or quantity, as the case may be, unless specific provision to the contrary is contained herein.

SECTION 9

1. Where, by virtue of any legal provision, Goods chargeable with an Excise Duty are allowed to be delivered without payment of all or part of that duty on condition that they will not be sold or will be Exported or upon any like condition, then, if the condition is not observed the Goods shall, unless the non-observance was sanctioned by the Minister, be liable to forfeiture.
2. Where such Goods are forfeited the person knowingly obtaining delivery of them and any person who is knowingly concerned in their disposal or use contrary to such conditions or for some purpose other than that specified or in any way contrary to this Section shall incur a penalty equal to three times the value of the Goods or of two hundred Leones/dollars whichever is the greater.

SECTION 10

1. The Minister may remit or authorize the refund in whole or in part of any Excise Duty payable or paid by any specific person in any specified instance provided he is satisfied that it is just and equitable to do so.
2. In lieu of making any remission or refund as set out in Sub-Section 1 hereof the Minister may, provided he is satisfied that it is just and equitable to do so, direct that there shall be paid to any person to whom the Goods in question have been sold or transferred an amount not exceeding that paid thereon or estimated to have been paid thereon as Excise Duty.
3. Consistent with the procedures established under this Annex, the Minister may remit, or authorize the refund in whole or in part of any Excise Duty payable or paid in respect of a general class of Goods or by persons of a specified class.
4. In lieu of making any remission or refund as in Sub-Section 3 hereof consistent with the procedures established under this Annex, the Minister may direct that there shall be paid to any person to whom the Goods in question have been sold or transferred an amount not exceeding that paid as Excise Duty.

SECTION 11

1. Where it is proved to the satisfaction of the Excise Authority that any duty paid by a person is less than that which should, in the particular circumstance, have been paid a demand for the amount short paid shall be made by the Excise Authority to the person concerned and payment shall be made within the time specified by the Excise Authority.
2. Where any Duty is proved to the satisfaction of the Excise Authority to have been refunded or credited in error to a person a demand for repayment of the sum refunded or credited in error shall be made by the Excise Authority to the person concerned and repayment shall be paid within the time specified by the Excise Authority.
3. In default of payment within the time specified by the Excise Authority, the Proper Officer shall take adequate measures to ensure that such person does not transact any business within the Department/Bureau of Customs and Excise and shall refuse entry of any Goods consigned to him or prevent any delivery by him from his factory or warehouse, until the amount short levied or refunded or credited in error is paid.

SECTION 12

1. If any Goods liable to Excise Duty are lost or delivered:
 - (a) before they have been delivered from a factory or Warehouse; or
 - (b) in removing them from a factory or Warehouse, or
 - (c) in the course of delivery for Export or for use as Stores; or
 - (d) in the course of delivery from or receipt into any factory or Warehouse; or
 - (e) before clearance from official custody at Import then the Minister may waive any Excise Duties on them, if satisfied that they have not been and will not be used or consumed in the State.
3. The Minister may, at the request of the owner or recipient of the Goods in question, and subject to such conditions as he sees fit to impose, permit the destruction of the Goods and repay or waive payment of the Excise Duty on:
 - (a) any Imported Goods not yet cleared for the purpose for which they may be entered at Importation;

- (b) any Warehouse Goods or any Excisable Goods which while in the Warehouse or on the licensed premises of a manufacturer, have become spoilt or otherwise unfit for use due to circumstances outside the control of the proprietor.

SECTION 13

1. Where Excise Duty on any Goods remains unpaid after the time it has become due, the Excise Authority may authorize the use of a distraint:
 - (a) upon the Goods, chattels and effects of their manufacturer; and
 - (b) upon machinery, plant, tools, ships, vehicles, animals, Goods and effects used within the Member State in the manufacture, sale or distribution of the Excisable Goods or found on any premises or on any lands in the use or possession of such manufacturer or any person on his behalf or in trust for him.
2. The authority to distrain under this Section shall be in the form contained in the Second Schedule and such Authority shall be a warrant and authority to distrain for the amount of any Excise Duties due.
3. For the purpose of such distraint any person expressly authorized in writing under the hand of the Excise Authority may execute any warrant of distraint and, if necessary, forcibly open any building or place in the day time and may call to his assistance any police officer and it shall be the duty of any police officer when so required to aid and assist in the execution of any warrant of distraint.
4. The distraint so taken may at the cost of its owner be kept for fourteen days, and if the amount due in respect of Excise Duty and the cost and charges incidental to the distraint are not then paid, it may be sold.
5. Out of the proceeds of sale there shall be paid first the amount due in respect of Excise Duties and thereafter the cost or charges incidental to the sale and to the keeping of the distraint whereupon any remaining proceeds shall be paid to the owner of the things distrained.

6. It shall be lawful in exercise of the powers of distraint herein conferred for the person in whom such authority is vested to distraint upon all Goods, chattels and effects belonging to the manufacturer wherever found.

SECTION 14

1. If any Excise Duty payable by any person remains unpaid after the time it has become due, whether or not a distraint is levied, the Excise Authority may, by notice or writing addressed to that person and delivered at his local address, notify him of any action that the Excise Authority deems appropriate and lawfully can take in the circumstances.
2. If after such notification the person in default fails to observe any ruling that the Excise Authority may have issued, he and every person aiding and assisting him shall be guilty of an offence and liable on conviction to imprisonment not exceeding twelve months.

SECTION 15

1. Any person who fails to produce to any officer on his request any Excisable Goods manufactured or Warehoused by him and not delivered or used in accordance with this Annex shall immediately pay to the Excise Authority the Excise Duties due on them, save in

respect of any deficiency shown to the satisfaction of the Excise Authority to be due to evaporation, accidental leakage or other unavoidable cause, and in addition to paying the Excise Duties on the Goods he shall incur a penalty equal to three times the value of the Goods or two hundred leones/dollars respectively, whichever is the greater.

2. If at any time the quantity of Excisable Goods found in any factory or Warehouse is greater than the quantity which ought, according to the books of the manufacturer or Warehouse keeper to be therein, the quantity in excess shall be liable to forfeiture and the manufacturer or Warehouse keeper shall incur a penalty equal to the value of the Goods found in excess unless, he explains the excess to the satisfaction of the Excise Authority.

SECTION 16

The Minister may, subject to the provision prescribed in accordance with applicable legal procedures set out in the Protocol, provide that any Excise Duty

paid shall be repaid as Drawback on such Goods as may be prescribed and under such conditions as may be allowed.

SECTION 17

1. Claims for Drawback shall be made in such form and contain such information and be supported by such evidence as the Excise Authority may require.
2. Every claim for refund by way of Drawback shall be honored by the Excise Authority on presentation of the proper document certified as correct by the Proper Officer.
3. The owner or recipient of any Goods in respect of which Drawback is claimed shall make and subscribe a declaration on the Debenture that the conditions under which Drawback is allowed have been fulfilled.
4. The Excise Authority may require the owner or the recipient to produce satisfactory evidence of the landing or disposal of any Goods exported before certifying a Debenture in respect of such Goods.
5. Drawback shall not be paid:
 - (a) unless the claim giving entitlement to Drawback is made within one year from the date the payment of Excise Duty was made;
 - (b) where the amount claimed in respect of Goods covered by any one certificate is less than ten leones/dollars.

SECTION 18

1. Whenever it is shown to the satisfaction of the Excise Authority that Excise Duties have been paid in excess of that which should have been paid under the excise laws and regulations the excess Excise Duty shall be refunded.
2. Every claim for refund under this Section shall be honored by the Excise Authority on presentation of the proper debenture certified as correct by the Proper Officer.
3. Claims for refund of Excise Duty shall not be entertained:

- (a) if the claim is made after the expiration of twelve months from the date of payment of Excise Duty; or
- (b) where the amount claimed is less than ten leones/dollars.

SECTION 19

Without prejudice to any other provision in any law for the security of Excise Duty, the Minister shall have power to assess the Excise Duty due and payable on any Excisable Goods which are reasonably deemed to have gone into home consumption without payment of the full Excise Duty owing to unlicensed manufacture or other illegal means.

SECTION 20

The Minister shall, whenever necessary, in consequence of the provisions of the Protocol, the Resolution pertaining thereto, and this Annex, issue administrative rules which shall be published.

SECTION 21

The Excise Authority shall, subject to the direction and control of the Minister, be responsible for the management, collection and accounting of the excise revenue.

SECTION 22

The Excise Authority may appoint and/or assign officers of excise and, subject to such limitations as it may deem fit delegate to any officer of excise the power to exercise any of the functions conferred or to perform any of the duties imposed by law upon the Excise Authority.

SECTION 23

1. Officers shall enforce and ensure due compliance with the excise laws.
2. Every person assigned by the Excise Authority for any duty or service relating to excise shall be deemed to be the Proper Officer of excise for that duty or service.
3. Every act required by law to be done with, to or before any particular officer nominated for that purpose may be done, by, with, to or before any person appointed by the Excise Authority to act for such officer.

4. Every act required by law to be done at a particular place shall be deemed to be so done if done at any place appointed by the Excise Authority for that purpose.
5. Every officer of excise when acting in the course of his office shall carry a document issued to him by the Excise Authority establishing his identity and, on demand he shall declare his office and produce his identification document.
6. It shall not be an offence for any person to refuse to comply with any request, demand or order made by any Proper Officer of excise acting or purporting to act as such, if he refuses to declare his office and produce his identification document on demand.

SECTION 24

Any person to whom an identification document has been issued by the Excise Authority and is required by the Authority and is required by the Authority to deliver up, or account to the satisfaction of the Authority for, his identification document and fails to comply within the period which shall be stipulated by the Authority, shall be liable to a penalty of forty leones/dollars and, if the failure continues beyond the period stipulated, to shall be guilty of a misdemeanor and on conviction be subject to a fine of two hundred leones/dollars or to imprisonment for a period of not less than six (6) months or not more than one year or both.

SECTION 25

1. The days on which and the hours between which offices of excise are to be available for the performance of particular duties shall be such as the Minister may direct.
2. The minister shall by regulations prescribe
 - (a) the procedure to be followed by any person seeking a permit for the performance outside official hours, of any operation or matter referred to in this Annex;
 - (b) the charges to be paid by the person seeking such permit and
 - (c) the overtime payments which shall be made to Officers for working outside official hours in consequence of the grant of such a permit.

SECTION 26

1. The Excise Authority may approve, for such periods and subject to such conditions as it thinks fit, places of security for the deposit, keeping and securing of:
 - (a) any Goods chargeable with an Excise Duty without payment of that Excise Duty;
 - (b) Goods for Exportation or for use as Stores, being Goods not eligible for home consumption;
 - (c) Goods permitted by or under the excise law to be warehoused on Drawback; and any place of security so approved is in this Annex referred to as a Warehouse.
2. The Excise Authority may from time to time give directions:
 - (a) as to Goods which may or may not be deposited in any particular warehouse or class of warehouse;
 - (b) as to the part of any Warehouse in which any class or description of Goods may be kept or secured.
3. If, after the approval of a Warehouse, the occupier thereof makes without the previous consent of the Excise Authority any alteration therein or addition thereto, he shall be liable to a penalty of 200 leones/dollars.
4. The Excise Authority may at any time for reasonable cause revoke or vary the terms of his approval of any Warehouse under this Section.
5. Any person contravening or failing to comply with any condition imposed or ruling given by the Excise Authority under this Section shall be liable to a Penalty of 200 leones/dollars.

SECTION 27

Every factory or Warehouse approved under this Annex for the manufacture or storage of Excisable Goods shall be deemed to be a private Warehouse licensed under the customs and excise laws.

SECTION 28

Subject to the provisions of this Annex the Excise Authority may permit a manufacturer to remove Excisable Goods from his factory to a Warehouse and no Excise Duty shall be payable on any such Goods while in the Warehouse.

SECTION 29

The Excise Authority may require any Warehouse keeper to enter into a bond to secure the duties on any Goods that may at any time be warehoused in his Warehouse.

SECTION 30

All Excisable Goods while in a Warehouse shall be subject to such Rules and to the payment by the Warehouse keeper to the Excise Authority at the prescribed times of such fees and charges for supervising and taking account of them, as may be prescribed.

SECTION 31

If any Excisable Goods are removed to a Warehouse otherwise than in accordance with Rules or except by such ways, means and persons or at such times and within such hours as the Excise Authority may direct, they shall be liable to forfeiture.

SECTION 32

Any Goods warehoused under this Annex may be removed to another warehouse or, with the written permission of the Excise Authority, returned to the factory of their manufacture subject to the same Rules and provisions as govern the removal of Excisable Goods from a factory to a Warehouse, so far as they are or can be made applicable; and any Excisable Goods, with the same permission, may be removed in the same way and subject to the same conditions from one factory to another.

Provided that notwithstanding any such removal to a Warehouse or factory, the manufacturer or any Excisable Goods so removed shall be and shall continue to be liable to the Excise Duty thereon when it becomes due unless provision is made by law to the contrary.

SECTION 33

1. The Excise Authority may withdraw the approval of any Warehouse on giving to the Warehouse keeper notice in writing to that effect.
2. Any such notice addressed to the Warehouse keeper at his Warehouse shall be deemed to be notice to all persons interested in any other contents of the Warehouse.
3. If within thirty days, or such further period as the Excise Authority may allow from the date of a notice of withdrawal, any Excisable Goods in the Warehouse have not been removed to another Warehouse or returned to the factory of their manufacture or shipped as Stores or Imported or delivered for use within a Member State in the manner provided by law, the Warehouse keeper shall forthwith pay to the Excise Authority Duties thereon.

SECTION 34

1. Every factory and Warehouse in which Excisable Goods are manufactured or stored shall be marked conspicuously on the outside to the satisfaction of the Excise Authority with the words "Excise Factory" or "Excise Warehouse" as the case may be, followed by the official number allotted to the factory or Warehouse by the Excise Authority.
2. If any person contravenes or fails to comply with any requirement made or Rules given under this provision he shall be liable to a penalty to one hundred leones/dollars as the case may be.
3. If any person not authorized to manufacture or store Excisable Goods in a particular factory or Warehouse affixes to the aforesaid premises any sign or notice purporting to show that he is so authorized he shall be liable to a penalty of five hundred leones/dollars.

SECTION 35

No action shall be brought against the Excise Authority or any of its officers for any loss or damage sustained by any Excisable Goods while in a Warehouse or in course of being received into or delivered there from, or for any loss or damage sustained by a Warehouse or its contents except when such loss or damage occurs as the direct result of the willful act or negligence of the Excise Authority, or of any officer.

SECTION 36

For the purpose of this Annex any Goods which have been put on a vehicle shall be deemed to have been delivered and taken out from any factory or

Warehouse unless the Excise Authority is satisfied, or in the case of proceedings instituted under this Annex, the defendant proves, that the Goods were not put on the vehicle with intent to deliver them from the factory or Warehouse.

SECTION 37

1. Except in accordance with Rules made under this Annex or with the written permission of the Excise Authority, no Excisable Goods shall be delivered from a factory for any purpose whatsoever unless accompanied by a delivery document in the prescribed form signed by the manufacturer or Warehouse keeper and stating the quantity of Goods delivered, the time and date of removal, the person to whom and the place where sent, the purpose for which delivered and such other particulars as may be prescribed.
2. A duplicate of the delivery document shall be kept on the premises from which the Goods have been delivered and shall be produced by the manufacturer or Warehouse keeper to any Proper Officer on demand.
3. Where any Excisable Goods are by law permitted to be used in the factory or Warehouse for any purpose, the manufacturer or Warehouse keeper shall, when any such Goods are taken at any time from stock to be so used, make out the proper document for them in duplicate in the same way as if they had been delivered from the factory or Warehouse; and the originals of the document shall be filed by the manufacturer or Warehouse keeper and produced to any Proper Officer on demand within one year of the date thereof, and, the duplicate dealt with as hereinbefore provided.
4. If the manufacturer or Warehouse keeper:
 - (a) delivers any Excisable Goods contrary to this Section or accompanied by an inaccurate delivery document or without filling in the particulars on the counterfoil; or
 - (b) does not produce any delivery document along with the Goods to the person and at the place named therein; or
 - (c) does not keep on his premises and produce the duplicate of the delivery document to a Proper Officer as aforesaid; or

- (d) contravenes any of the provisions of Sub-Section 3 hereof, he shall incur a penalty equal to three times the value of the Goods or 500 leones/dollars whichever is the greater; and all Goods delivered or used in contravention of this Section shall be liable to forfeiture.

SECTION 38

1. Any person who takes out any Excisable Goods which are required to be accompanied by a delivery document from any factory or Warehouse, unless accompanied by such delivery document, or who aids, assists or is concerned with such taking, shall incur a penalty not exceeding five hundred leones/dollars.
2. Any person, who takes out any Excisable Goods from a factory or Warehouse without the knowledge and consent of the manufacturer or the Warehouse keeper, shall incur a penalty of three times the value of such Goods or five hundred leones/dollars whichever is the greater.

SECTION 39

1. If any person:
 - (a) receives any Excisable Goods required to be accompanied by a delivery document without such delivery document; or
 - (b) does not produce any delivery document in respect of any Excisable Goods received by him and required to be accompanied by a delivery document, upon the demand of a Proper Officer at any time within fourteen days of the date of receipt thereof, or within such period as the Excise Authority may allow; or
 - (c) produces or causes or allows to be produced to any person delivery document as having been received with any Excisable Goods other than the Goods therein described he shall incur a penalty of two hundred leones/dollars.
2. If any person knowingly buys or receives or has in his possession or under his control in any manner or in any place any Excisable Goods which have been unlawfully removed or abstracted from a factory or Warehouse with or without the knowledge and consent of the manufacturer or Warehouse keeper, as the case may be, he shall incur a penalty of three times the

value of the Goods or five hundred leones/dollars whichever is the greater.

SECTION 40

1. No person shall manufacture or commence to manufacture Excisable Goods unless he first obtains an excise license to do so.
2. The application for a license shall be in such form and contain such particulars as the Excise Authority may direct.
3. A license to manufacture Excisable Goods shall be in such form and contain such particulars as the Excise Authority may direct and shall be issued on payment of a fee of 50 leones/dollars.
4. Every such license shall expire on the thirteenth of June next following the date of issue.
5. Subject to a right of appeal to the Minister within fifteen days of the date of refusal, the Excise Authority may refuse to issue a license under this Section to any person without assigning a cause for such refusal.

SECTION 41

If any person manufactures or commences to manufacture any Excisable Goods without a license to do so he shall incur a penalty of not less than one thousand and not exceeding five thousand leones/dollars and all Goods in respect of which any such act is committed and, also, all machinery, equipment, vessels, utensils and materials which in the opinion of the Excise Authority are used for purpose of the manufacture or conveyance thereof shall be forfeited.

SECTION 42

1. Any excise license for the manufacture of Goods shall be granted in respect of one set of premises only, but a license for the manufacture of Excisable Goods may be granted to the same person in respect of each of two or more sets of premises.
2. A license shall be deemed not to extend to any part of such premises not described in the written description and plans required for the issuance of such license.

3. Where the manufacturer of Excisable Goods is carried on at any set of premises by two or more persons in partnership, then, subject to the provisions of any enactment relating to the manufacture of the Goods in question, not more than one license shall be required to be taken out by these persons in respect of those premises in any one license year.
4. Without prejudice to any other requirement as to the production of license contained in these provisions, if any person who is the holder of an excise license to manufacture any Goods fails to display the license in a conspicuous place on the premises he shall be liable to a penalty not exceeding one hundred leones/dollars

SECTION 43

1. The Excise Authority may publish quarterly returns of all licenses granted, issued and transferred under the provisions of this Annex.
2. Production of a copy of the publication containing any such return shall be prima facie evidence of any fact therein stated as to any license therein specified.

SECTION 44

No license shall be granted or transferred:

- (a) to any person who has been convicted of any offence under this Annex; or
- (b) to any person under the legal age of maturity.

SECTION 45

1. On the death of a licensed person, the license may be transferred by endorsement by the Excise Authority to the licensed person's executor or to the administrator.
2. On the bona fide assignment or transfer of a licensed business, the license may, with the consent of the parties, be transferred by endorsement by, and at the discretion of, the Excise Authority.
3. For every transfer under this Section there shall be paid a fee to be determined by the minister.

4. No penalty under this Annex shall be incurred by the executors, administrators or the widow or child of a licensed person who dies before the expiration of his license, or by the trustee of any person who is adjudged bankrupt or whose affairs are liquidated by arrangement before the expiration of his license, in respect of the manufacture of any Excisable Goods, if such manufacture is carried on at the premises specified in such license and takes place for not longer than twenty-eight days after the death of the licensed person, or the appointment of a trustee in the case of his bankruptcy or the liquidation of his affairs by arrangement:

Provided that the Excise Authority may, on reasonable cause being shown extend the period of twenty-eight days by notification in writing.

SECTION 46

A holder of a license to manufacture Excisable Goods may apply to the Excise Authority for its transfer to other premises, and the Excise Authority may in its discretion grant the transfer by endorsement of payment of a fee to be determined by the Minister, and the license shall thereupon be deemed to authorize manufacture on the premises substituted, and no longer authorize manufacture on the premises originally licensed.

SECTION 47

1. Every manufacturer and Warehouse keeper shall at his factory and Warehouse respectively in the approved form and manner such books and forms relating to the manufacture, receipt, storage and delivery of Excisable Goods as the Excise Authority may direct in which he shall make such entries at such times as the Authority by published notice may specify.
2. All entries shall be made legibly in ink and no entry shall be altered in any manner; but any entry may be cancelled by drawing a single line in ink through the incorrect entry so as to allow it to remain legible and a correcting entry may be made immediately above the entry so cancelled or in any other place the Authority may approve.
3. Such books shall be open at all times for the inspection of all Proper Officers, and the manufacturer or Warehouse keeper shall allow any officer to take any abstract from them at any time.
4. If any manufacturer or Warehouse keeper

- (a) fails to keep such books or to produce them when required by an Officer to do so; or
 - (b) fails to make in such books legibly in ink at the time specified by the Authority any entry required to be made therein or
 - (c) fraudulently, or in any manner contrary to the requirements of this Annex, makes any entry, obliteration, alteration or erasure in any such books, he shall incur a penalty of five hundred leones/dollars.
5. Except where other provision is made for periodical returns by manufacturers, every manufacturer shall within ten days of the close of each month or any longer period that may be prescribed deliver to the Excise Authority in any approved form an account of:
- (a) all materials in or received into his factory;
 - (b) all Excisable Goods manufactured delivered, used, removed to or from another factory or to or from a Warehouse, lost by evaporation, leakage or other cause or otherwise disposed of; and
 - (c) any Excise Duties which have become due or have been paid during that month or other prescribed period on any Goods manufactured by him.

SECTION 48

1. In addition to complying with the requirements set out elsewhere in this Annex every manufacturer shall, if so required by the Excise Authority:
- (a) produce for inspection such invoices and other books or documents in his possession relating to any Excisable Goods manufactured by him;
 - (b) answer such questions as may be put to him by the Excise Authority regarding the description, manufacture, quantity, weight, volume, selling price, consignee, destination, cost of production and manufacturer's profits, and any other matter relating to such Goods which the Excise Authority may think necessary for carrying out the provisions of this Annex or any Rules made in consequence thereof;

- (c) produce such evidence as the Excise Authority may deem necessary in support of any information so given, and if any manufacturer neglects or refuses to comply with any such requirement or untruthfully or evasively answers any question put to him as aforesaid, the manufacturer shall incur a penalty of five hundred leones/dollars as the case may be.
2. Notwithstanding any other provision of this Annex, the powers conferred by this Section on the Excise Authority, in so far as they relate to questions regarding the cost of production and manufacturer's profits in respect of any Excisable Goods, shall not be excisable by any officer other than an officer specifically authorized by the Excise Authority for that purpose.

SECTION 49

1. The Excise Authority may require any manufacturer to submit annually or at any other times specified by the Excise Authority, a
2. A certificate of audit by an accountant approved by the Excise Authority and not being an employee of the manufacturer.
3. A certificate of audit shall certify the correctness of all the books and records required by or under this Annex to be kept by the manufacturer, and in addition shall be in respect of any such matter referred to elsewhere in this Annex as the Excise Authority may require.
4. Any manufacturer who without reasonable excuse fails to submit a certificate of audit in accordance with this Section shall incur a penalty of one thousand leones/dollars.

SECTION 50

1. Every manufacturer shall, before commencing to manufacture and also at any later time, on request of the Excise Authority, deliver to the Excise Authority, such written description and plans of his factory and of every machine, apparatus, utensil or vessel therein as the Excise Authority may require.
2. If any manufacturer fails to deliver such written description and plans to the Excise Authority:
 - (a) before commencing the manufacture; or

- (b) within one month of the date of any request in writing made by the Excise Authority and addressed to him at his factory, he shall incur a penalty of forty leones/dollars together with a further penalty of two leones/dollars for every day during which such neglect continues after incurring the original penalty.
- 3. On receipt by it from a manufacturer of a written description and plans of a factory the Excise Authority may, by notice in writing addressed to the manufacturer at his factory, require him to make such alterations in the specifications, structure or disposition of the factory and to comply with any other conditions (specified in the notice) relating to the structure of the factory as the Excise Authority considers necessary or desirable.
- 4. If any manufacturer fails to comply with any requirement contained in a notice addressed to him under Sub-Section 3 of this Section within a reasonable time after the receipt by him of the notice, he shall incur a penalty of one hundred leones/dollars without prejudice to any further provisions of this Annex.
- 5. If any manufacturer:
 - (a) makes any alteration in the structure of his factory or in any disposition thereof; or
 - (b) uses any new, or alters any existing machine, apparatus, utensil or vessel, without delivering to the Excise Authority fourteen days' notice thereof in writing, he shall incur a penalty of not less than one hundred but not exceeding five hundred leones/dollars.
- 6. Where the Excise Authority is satisfied that the application of any provision of this Section in relation to the manufacture of any Excisable Goods or class of Excisable Goods is unreasonable or imposes hardship on the manufacturer, it may by separate notice in writing rule that any such provision shall not apply to the manufacturer of such Goods or class of Goods, from a date specified in the notice.

SECTION 51

- 1. Standards and methods of manufacture of Excisable Goods and of marking and storing Excisable Goods and implements and materials used in the manufacture of Excisable Goods shall be as prescribed by the Minister.

2. Every manufacturer or Warehouse keeper shall keep in his factory or Warehouse such reasonable and necessary apparatus and instruments for measuring, weighing and testing any Excisable Goods and materials therefore and any packages, vats or utensils therein as the Excise Authority shall require and shall permit any officer to use them for the purpose of measuring, weighing or testing or taking an account of any Excisable Goods and materials or of any package, vat or utensil in the factory or Warehouse.
3. Any manufacturer or Warehouse keeper who contravenes this Section or uses or causes or allows to be used any false, incorrect or insufficient apparatus or instrument or practices or allows to be practiced any art, device or contrivance by which any officer may be hindered or prevented from taking a correct and true measure or account, shall incur a penalty of not less than five hundred and not exceeding one thousand leones/dollars and all such false and incorrect apparatus and instruments shall be liable to forfeiture.

SECTION 52

1. The Excise Authority may station any officer in or upon any factory to watch the process of manufacture therein and to ensure compliance
with this Annex; and every manufacturer shall provide accommodation at adjacent to his factory for such officer to the satisfaction of the Excise Authority.
2. Any manufacturer who fails to provide such accommodation to the satisfaction of the Excise Authority shall incur a penalty of one hundred leones/dollars for every week or part of a week during which the default continues.

SECTION 53

1. On demand of any officer:
 - (a) safe and convenient ladders of sufficient length to enable him to ascend to and examine any vessel or utensil in any factory or Warehouse or to gauge or ascertain the contents or capacity of any vessel or utensil therein shall be provided, and conveniently and firmly placed;

- (b) any such ladders shall be fixed at or in any part of such vessel or utensil where the Proper Officer may require;
 - (c) sufficient lights and other sufficient aid and assistance shall be supplied to enable the Proper Officer to gauge or ascertain the contents or capacity of any vessel or utensil or to search for or gauge and take an account of all Excisable Goods and materials in a factory or Warehouse, by night as well as by day.
2. Every manufacturer or Warehouse keeper in whose factory or Warehouse any contravention of this Section has occurred shall incur a penalty of two hundred leones/dollars.

SECTION 54

1. Storage shall be provided on the licensed premises for the exclusive storage of Excisable Goods manufactured or otherwise allowed to be received thereon and on which Excise Duty has not been paid.
2. The Storage Area shall be securely constructed and kept secure to the satisfaction of the Excise Authority.
3. Excisable Goods shall be deposited forthwith in the Storage Area and shall be kept separated from other Goods until an account of the Goods has been recorded in a register.

SECTION 55

1. A licensed manufacturer shall keep a register, in such form and manner and containing such particulars as the Excise Authority may direct, of all Excisable Goods deposited in and delivered from the Storage Area.
2. The register shall be kept in the Storage Area in a place approved by the Excise Authority and shall be produced on demand to any Proper Officer.

SECTION 56

The delivery of Goods from the Storage Area for any purpose other than for home consumption on payment of the full Excise Duty shall be subject to such conditions as the Excise Authority may direct.

SECTION 57

No Excisable Goods shall be delivered from the licensed premises of a person carrying on an excise trade unless they are accompanied by either an invoice or delivery note showing particulars as the Excise Authority shall prescribe.

SECTION 58

1. Before any person is searched he may require to be taken as soon as possible before a magistrate or the Excise Authority or other superior Officer, who shall discharge him if he sees no reasonable cause for search but shall otherwise direct that he be searched.
2. No female shall be searched except by a female.
3. No officer shall be liable to any prosecution, action or suit on account of any search made in good faith and in accordance with the provisions of this Annex.

SECTION 59

Any officer, if he considers it necessary in the circumstances, may arrest and detain any person who he reasonably suspects to be committing, or to have committed, or to be or to have been concerned in the commission of, any evasion of or offence against any of the provisions of this Annex.

SECTION 60

1. Any officer may at all times, by night or by day, enter into any factory or Warehouse and gauge, measure and take an account of every still or other vessel or utensil of any kind and of any Excisable Goods and materials as he shall require.
2. If an officer who has demanded admittance into such factory or Warehouse is not immediately admitted, the manufacturer or Warehouse keeper shall incur a penalty of five hundred leones/dollars.
3. If an officer is not admitted immediately and without delay he or any person acting in his aid or assistance may lawfully at all times, by night or by day, break open by force any of the doors or windows or break through any of the walls or any part of the factory or bonded Warehouse where necessary in his opinion to effect entry

SECTION 61

1. Any officer may during working hours enter into any premises make use of by any person selling or offering for sale any Excisable Goods upon such premises, and take samples of any such Excisable Goods, for which he shall offer to pay and thereupon pay their usual price.
2. If any person selling or offering for sale any Excisable Goods on any premises fails to aid and assist the Proper Officer in measuring and taking an account of all Excisable Goods in or upon the premises, he shall incur a penalty of fifty leones/dollars.

SECTION 62

1. Any officer may upon reasonable suspicion stop and examine any ship, aircraft or vehicle to ascertain whether any Goods on which the Excise Duties have not been paid or secured by delivery document or otherwise as required by law are contained therein.
2. If no such Goods are found, the officer shall not on account of such stoppage and examination be liable to any prosecution, action or suit.
3. If the person in charge of a ship or aircraft, or the driver of a vehicle, refuses to stop or allow such examination when required by any officer, he shall incur a penalty of five hundred leones/dollars.
4. If the officer finds any such Goods, or if he finds any Goods which he reasonably supposes ought to be accompanied by a delivery document, and the person in charge of the ship, aircraft or vehicle does not produce the delivery document on demand, the officer may seize the ship, aircraft or vehicle and its contents and may arrest and detain any person found in or accompanying the ship, aircraft or vehicle at the time of the stoppage and take him before the Excise Authority.
5. If such person fails to satisfy the Excise Authority that the Goods were lawfully in his custody or possession for removal he shall incur a penalty equal to three times the value of the Goods or two hundred leones/dollars whichever is the greater, and the Goods shall be forfeited.

SECTION 63

Save as otherwise provided in this Annex any person who does any act or makes any omission which constitutes contravention of any provision of the Annex for

which as specified punishment or penalty is provided, or is concerned in the doing or making of any such act or omission, or who does any act or makes any omission with intent to facilitate the evasion by himself or by any other person of any provision of this Annex, shall incur a penalty of not less than five hundred and not more than one thousand leones/dollars.

SECTION 64

Where anything is forfeited or becomes liable to forfeiture under this Annex, any person who is knowingly concerned in the act or omission which renders it forfeit or liable to forfeiture shall incur the penalty provided by law in respect of such act or omissions or where no penalty is provided shall incur a penalty equal to three times the value of such Goods or two hundred leones/dollars whichever is the greater.

SECTION 65

If any person in any matter relating to this Annex:

- (a) makes and signs or causes to be made and signed any false declaration, or any declaration, delivery document or other instrument required to be verified by signature only, which is false in any particular; or
- (b) makes or signs any declaration made for the consideration of the Excise Authority on any application presented to him, which is untrue in any particular; or
- (c) refuses to answer or answers untruly and question put to him by any officer acting in the execution of his duty; or
- (d) counterfeits, falsifies or willfully uses when counterfeited or falsified any delivery document or other document required by this Annex or by under directions of the Excise Authority or any instrument used in the transaction of any business or matter relating to excise; or
- (e) alters any document or instrument relating to excise after it has been officially issued, or counterfeits, the seal, signature, initials or other mark of or used by any Officer for the verification of any such document or instrument or for the security of Goods or any other purpose in the conduct of business relating to excise; or
- (f) on any document or instrument required for the purpose of this Annex counterfeits or imitates the seal, signature, initials or mark of or made use

of by any other person whatsoever, whether with or without the consent of that person, he shall incur a penalty of two thousand leones/dollars

SECTION 66

1. Any person who:

- (a) with intent to defraud the Excise Authority of any Excise Duty, harbors, keeps or conceals, or permits, or suffers, or causes or procures to be harbored, kept or concealed any Excisable Goods; or
- (b) with intent to defraud the Government of any Excise Duty, acquires possession of or is in any way concerned in carrying, removing, depositing, or concealing and Excisable Goods; or
- (c) is in any way concerned in any fraudulent evasion or attempt at evasion of any Excise Duties or of the provisions of this Annex,

Shall for each such offence incur a penalty equal to three times the value of the Goods or two thousand leones/dollars, whichever is the greater; and the Goods in respect of which the offence is committed shall be forfeited.

2. Any person who:

- (a) staves, breaks or destroys any Goods to prevent their seizure by the Proper Officer or other person authorized to seize them or to prevent their being secured after they have been so seized;
- (b) rescues any Goods seized by the Proper Officer or other person authorized to seize them;
- (c) rescues a person arrested for any offence punishable under this Annex;
- (d) prevents the arrest of a person sought for any offence under this Annex; or
- (e) obstructs an officer in the execution of his duty, shall incur a penalty not exceeding two thousand leones/dollars for each offence.

SECTION 67

Any person who impersonates an officer in any way shall be guilty of an offence and liable on conviction to imprisonment not exceeding two years.

SECTION 68

Any two or more persons who conspire for the purpose of evading any provision of this Annex or who having so conspired evade any such provision shall each be guilty of the offence of conspiracy and be liable on conviction to imprisonment not exceeding five years.

SECTION 69

1. Any person who with intent to frustrate any officer in the execution of his duty warns, or attempts to warn, or causes to be warned any person engaged in a contravention or attempted contravention of any provision of this Annex whether such person is within a distance to take advantage of the warning or not, shall be guilty of an offence and liable on conviction to imprisonment not exceeding two years.
2. In any prosecution under this Section, the burden of proof that anything done by the defendant was not done with the aforesaid intent shall be upon that defendant.
3. Any person whosoever may prevent any warning being given as aforesaid, and may go upon any lands for that purpose without being liable to any prosecution, action or suit for so doing.

SECTION 70

1. Any Officer who:
 - (a) demands or takes any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty; or
 - (b) demands or takes any unauthorized fee, perquisite or reward, whether pecuniary or otherwise, directly or indirectly, on account of anything relating to his office or employment; or
 - (c) delivers up, or agrees to deliver up, or not to seize anything liable to forfeiture; or

- (d) commits, or conspires or connives with any person for the purpose of committing any offence against any of the provisions of this Annex, shall, on proof thereof to the satisfaction of the Excise Authority, be dismissed from his office and, in the cases referred to at sub-paragraphs (a) and (b) above, shall be liable on conviction to a penalty of one thousand leones/dollars or imprisonment for a term of three years or both.

SECTION 71

Any person who with intent:

- (a) gives, offers, or agrees to give or procures to be given, any bribe, gratuity, recompense or reward to any officer; or
- (b) gives, offers, or agrees to give any unauthorized fee perquisite or reward to any officer; or
- (c) induces or attempts to induce any officer to connive at any evasion of the provisions of this Annex or otherwise to neglect his duty, shall be liable on conviction to a penalty not exceeding one thousand leones/dollars.

SECTION 72

In the case of abetment of the contravention of any provision of the excise laws which is enforceable by criminal procedure, the liability of the abettors, shall be governed by such provisions of the criminal law relating to assessors and abettors as may apply.

SECTION 73

The panel provisions of this Annex whether the penalties provided are civil or criminal, shall not apply to acts or omissions done or made by any public officer acting in good faith in the performance or intended performance of his official functions.

SECTION 74

1. All things (including aircraft, ships and vehicles) made use of in the removal or conveyance, of any Goods which may be forfeited under this Annex, shall be liable to forfeiture.
2. An officer may seize anything liable to forfeiture under this Annex at any place whether upon land or water, and shall forthwith deliver it into the care of the Excise Authority.

3. The forfeiture of an aircraft, ship or vehicle shall be deemed to include its tackle, equipment and furniture and forfeiture of any Goods shall be deemed to include the package in which they are found and all its contents, unless the Excise Authority otherwise directs.
4. Anything which has been seized and forfeited under the provisions of this Annex shall be disposed of in such manner as the Excise Authority may direct.

SECTION 75

1. Where anything liable to forfeiture is seized (unless in the possession of or in the presence of the offender, master or owner), the seizing officer shall give written notice of seizure and of the reasons therefore to the master or owner of the things seized, either by delivering it to him personally or by letter addressed to him and sent by post to or delivered at his usual or last known address or, in the case of a body corporate, at its registered or principal office.
2. Where the person to whom notice should be sent has no address or his address is unknown, notice of seizure may be given by official publication.
3. Any person claiming that anything seized as liable to forfeiture is not so liable shall within thirty days, from the date of the notice of seizure or, if no such notice has been given to him or published as aforesaid, within thirty days, from the date of the seizure give written notice of his claim to the Excise Authority.
4. If on the expiration of the prescribed period no notice of claim has been given to the Excise Authority, the thing in question shall be forfeited.
5. Where notice of claim is given within the prescribed period in accordance with Sub-Section 4 hereof the Excise Authority shall take court proceedings for forfeiture, and if the court finds that the thing was at the time of seizure liable to forfeiture, the court shall order it to be forfeited.
6. Notwithstanding sub-Sections 4 and 5 of this Section where animals, motor vehicles or perishable goods have been seized the Excise Authority may at any time direct that they be sold by public auction and the proceeds retained to abide the result of any claim in respect of them.

7. Where proceedings are taken under Sub-Section 5 of this Section the court may order delivery of the thing seized on security being given for the payment of its value to the Excise Authority in the event of forfeiture.

SECTION 76

The Minister may, as he sees fit:

- (a) stay, sit or compound any proceedings for an offence or for the condemnation of anything as being forfeited under the Excise Laws; or
- (b) restore, subject to such conditions, if any, as he thinks proper, any things forfeited or seized under the said laws; or
- (c) after judgment, mitigate or remit any pecuniary penalty imposed under the said laws; or
- (d) order any person who has been imprisoned to be discharged before the expiration of his term of imprisonment, being a person imprisoned for any offence under the said laws or in respect of the non-payment of a sum adjudged to be paid or awarded in relation to such an offence.

SECTION 77

1. A claim for the restoration of anything seized under the provisions of this Annex shall be made by or in the real name of its owner and shall state his place of residence and occupation.
2. If the claimant is a resident, he shall state on oath before the court that the item seized was his property at the time of seizure.
3. If the claimant is not a resident then his agent by whom the claim or appearance is entered shall state on oath that he has full
4. authority from the claimant to make or enter it, and that to the best of his knowledge and belief the thing seized was at the time of seizure the bona fide property of the claimant.
5. On failure to make such proof of ownership the thing seized shall be forfeited as if no claim or appearance had been made.
6. If the thing seized is at the time of seizure the property of more than one owner, it shall not be necessary for more than one of them to enter the

claim or appearance on the part of himself and his co-owners, or to take an oath as aforesaid.

7. If the thing seized is at the time of seizure the property of a body corporate registered under the law, the claim and appearance may be entered and oath taken by the company secretary or a director or other authorized officer of the company.

SECTION 78

The Excise Authority may reward any person who informs it of any offence against the Excise Laws or assists in the recovery of any fine or penalty.

SECTION 79

The Excise Authority may, subject to the procedures prescribed in the Protocol on the Principles and Policies on the Harmonization of Excise Legislation prescribe forms for the purpose of administering the excise laws.

SECTION 80

1. Whenever a person applies to any officer to transact business relating to excise on behalf of any other person, the officer may require the applicant to produce a written authority from the person on whose behalf the application is made and in default of the production of such authority may refuse to transact such business; and any document required by this Annex to be signed by any particular person, shall be deemed to be so signed by any person so authorized on behalf of the person required to sign it.
2. Where a document or declaration is required by this Annex to be signed in the presence of the Excise Authority or any particular officer, it shall, if signed in the presence of a witness whose signature is known to and who is approved of by the Excise Authority or the officer who receives it, be as valid as if it had been signed in the presence it is required to be signed.

SECTION 81

1. The unloading, loading and removal of Excisable Goods and bringing them to the proper place for examination and weighing, putting them on to scales, opening, unpacking, repacking, bulking, sorting, lotting, marking and numbering, where such operations are necessary or permitted, and

removing to and placing them in the proper place of deposit until delivered or shipped shall be performed by or at the expense of their owner.

2. The owner shall unpack, sort, pile or otherwise prepare any such Goods in such manner as the officer may require to enable the officer to examine or take account of them.
3. The Excise Authority may direct the manner in and conditions under which an owner of Goods may take samples of them from a Warehouse.

SECTION 82

Without prejudice to any express requirement as to security contained in this Annex the Excise Authority may, if it thinks fit, require any person to give security by bond or otherwise for the observance of any condition in connection with any of the provisions of this Annex or regulations made in consequence thereof.

SECTION 83

Any bond or other security taken for the purpose of this Annex shall be taken on behalf of the Government and may be cancelled at any time by order of the Excise Authority.

SECTION 84

1. Without prejudice to any right of a surety under any bond or other security taken for the purpose of this Annex against the person for whom he is a surety, such surety shall be deemed a principal debtor and not merely a surety and, accordingly, shall not be discharged nor shall his liability be affected by any giving of time for payment or by any omission to enforce the bond or other security or by any other act or omission or means whereby the liability of the surety would not have been discharged if he had been a principal debtor.
2. Whenever a person bound under a bond or other security required by the excise laws pays the whole or any part of the sum for which he is bound, or being a surety:
 - (a) dies; or
 - (b) becomes a bankrupt or enters into any arrangement for composition with or for the benefit of his creditors; or

- (c) departs abroad without leaving sufficient property to satisfy the whole amount for which he is bound; or
- (d) for any other reason is, in the opinion of the Excise Authority, unable or likely to be unable to satisfy the bond if called upon, the Excise Authority may if it thinks fit require a new bond to be executed.

SECTION 85

The Excise Authority may in any special circumstances permit the removal and delivery of Goods in such form and manner as it may direct to meet the exigencies of any case to which the excise laws may not be conveniently applicable.

SECTION 86

The Union Ministerial Council may make Regulations for the purpose of carrying into effect the provisions of this Annex, provided that any such action shall be consistent with the provisions of the Protocol.

SECTION 87

The provisions specified in the Schedule of Repeals, which shall, when adopted in accordance with Article First of this Protocol, form an integral part of this Annex, relating to nationally enacted legal provisions or administrative rulings affecting the implementation of the provision of this Annex, shall on the day of ratification of the protocol cease to have effect; but nothing in this Section shall affect the validity of any other legal provision or administrative ruling when such legal provision or administrative ruling is not consistent with such provisions of this Annex or the Protocol until and unless such legal provision or administrative ruling is revoked or repealed.

SECTION 88

1. Subject to Sub-Section 2 hereof and unless the context otherwise requires words and phrases shall have the meaning ascribed to them in Section 30 of the Annex to the Protocol on the Principles and Policies Affecting Intra-Union Trade and Trade Between Member States and Third Countries.
2. "Debenture" means a certificate given or other instrument executed by the Customs or Excise Authority authorizing the payment out of the duties of customs or excise as the case may be of a sum of money due to a person under some provision of law;

“Drawback” means a refund of all or part of any Excise Duty authorized by law in respect of Goods exported or used in a manner or for a purpose prescribed as a condition of Drawback;

“Excisable Goods” means Goods of a description subject to Excise Duty, whether or not those Goods are in fact chargeable with that Duty and whether or not that Duty has been paid thereon;

“Excise Authority” means the person who, for the time being is the Comptroller or Commission of Customs and Excise, or any other person authorized or empowered in that behalf;

“Excise Duty” means any duty, other than an Export Duty of customs, imposed on Goods:

- (a) manufactured or produced in a Member State, or
- (b) which, when originating in a Member State in accordance with the Protocol on the Principles and Policies Affecting intra-Union Trade and Trade Between Member States and Third Countries, are imported direct from that State into the other Member State for consumption therein

“Minister” means the Minister of Finance or such person as may be designated to perform any of the duties prescribed to be performed by the Minister;

“Proper Officer” means any person employed by the Excise Authority as well as any person acting in the aid of any Proper Officer; and any person acting in the aid of an Officer acting in the execution of his office or duty shall be deemed to be Proper Officer acting in the execution of his office or duty;

“Storage Area” means a room or enclosure in a factory approved for the manufacture of Excisable Goods set aside for the storage of completed products pending delivery from the factory;;

“Warehouse” means any place appointed by the Excise Authority to be a Warehouse for the security of any Excisable Goods and of the Excise duty due thereon.

SECOND SCHEDULE
FORM OF WARRANT OF DISTRAINT

I the Excise Authority by virtue of the powers vested in me by Section 13 of the Excise Act do hereby authorized to collect and recover the sum of due for Excise Duty from at and for the recovery thereof I further authorize you to call to your assistance any member of the Police Force to forthwith levy by distraint the said sum together with the costs and charges of and accidental to the taking and keeping of such distraint, on the goods, chattels or other distrainable things of the aforementioned person wherever the same may be found and on all machinery, plant, tools, ships, aircraft, vehicles, animals, goods and effects used in the manufacture, sale or distribution of excisable goods wherever found and whether in the use or possession of the said person or of any person on his behalf or in trust for him.

For the purpose of levying such distraint you are hereby authorized, if necessary with such assistance as aforesaid, to forcibly open any building or storage place in the day time.

GIVEN under hand at this day of 19