

ACT No. 15 of 1961**THE EAST AFRICAN EXCISE MANAGEMENT
(AMENDMENT) (No. 2) ACT, 1961**

Assented to by the East Africa High Commission in Her Majesty's name and on Her Majesty's behalf this 30th day of November, 1961.

P. M. RENISON,
Chairman of the East Africa High Commission.

**AN ACT TO AMEND THE EAST AFRICAN EXCISE
MANAGEMENT ACT, 1952**

Date of Commencement: By Notice

ENACTED by the East Africa High Commission with the advice and consent of the Legislative Assembly thereof as follows:—

Short title and commencement.

No. 13 of 1952.

Amendment of section 2 of principal Act.

Amendment of section 24c of principal Act.

1. This Act may be cited as the East African Excise Management (Amendment) (No. 2) Act, 1961, and shall be read and construed as one with the East African Excise Management Act, 1952, hereinafter referred to as the principal Act, and shall come into operation on such date as the High Commission may by notice in the Gazette appoint.

2. Subsection (1) of section 2 of the principal Act is hereby amended by the insertion after the definition of "wash" of the following new definition—

““wine” means liquor of a strength not exceeding 50 degrees of proof which is made from fruit and sugar or from fruit or sugar mixed with any other material and which has undergone a process of fermentation in the manufacture thereof and includes mead;”.

3. The proviso to subsection (1) of section 24c of the principal Act is hereby amended in the following respects—

- (1) by the deletion of the word “and” at the end of paragraph (c);
- (2) by the deletion of the full stop at the end of paragraph (d) and the substitution therefor of a semi-colon followed by the word “and”; and
- (3) by the addition of the following new paragraph—
“(e) spirits delivered to a wine manufacturer for the fortification of a wine.”

4. The principal Act is hereby amended by the insertion after section 28 of the following new section—

Amendment of principal Act by insertion of new section 28A.

“Fortification and mixing of wine.

28A. (1) Subject to such conditions and limitations as may be prescribed, a wine manufacturer may mix in his factory duty free spirits with wine manufactured by him in a proportion not exceeding ten gallons of proof spirits to one hundred gallons of wine, so, however, that the mixture shall not thereby be raised to a greater strength than fifty degrees of proof.

(2) Subject to such conditions and limitations as may be prescribed, a wine manufacturer may, during the process of manufacture in his factory, mix with wine made by him imported wine on which the full duties of customs have been paid.”

5. Section 42D of the principal Act is hereby amended in the following respects—

Amendment of section 42D of principal Act.

- (1) by the insertion in subsection (1) thereof immediately after the words “denaturing spirits”, of the words “or in the stock of a person obtaining spirits in respect of which duty has been remitted for a particular purpose”; and
- (2) by the insertion in the proviso to subsection (2) thereof immediately after the words “in manufacture” of the words “or in transit”.

6. The principal Act is hereby amended by the insertion after section 44 of the following new section—

Amendment of principal Act by insertion of new section 44A.

“Ascertainment of duty where wine fortified or mixed.

44A. (1) In the case of wine fortified in accordance with subsection (1) of section 28A, duty shall be charged at the rate appropriate to wine on the gross quantity of the mixture delivered from the stock room.

(2) When ascertaining the quantity of wine with which imported wine has been mixed in accordance with subsection (2) of section 28A for the purpose of computing the duty thereon, there shall be deducted from the gross quantity of the mixture an amount equivalent to the quantity of the duty paid imported wine used in the mixture.”.

Amendment of
section 62 of
principal Act.

7. Section 62 of the principal Act is hereby amended by the addition of the following subsection—

“(4) Without prejudice to the powers of a police officer to arrest any person for an offence against this Act which is cognizable to the police under any enactment of any of the Territories, for the purposes of this section the expression “officer” includes a police officer.”.

Amendment of
section 67A of
principal Act.

8. Section 67A of the principal Act is hereby amended by the insertion in paragraph (f) of subsection (1) thereof immediately after the words “particular purpose”, of the words “fails to comply with any conditions imposed by the Commissioner concerning the use of such spirits or”.

Amendment of
section 88 of
principal Act.

9. Section 88 of the principal Act is hereby amended by the insertion in paragraph (b) thereof immediately after the words “excisable goods,” of the words “or that any spirits in respect of which duty has been remitted for a particular purpose have been used for such purpose,”.

Amendment of
section 108 (1)
of principal Act.

10. Subsection (1) of section 108 of the principal Act is hereby amended in the following respects—

(1) by the deletion of the full stop at the end of paragraph (k) and the substitution therefor of a semi-colon;

(2) by the addition of the following new paragraphs—

“(l) regulating the manufacture and fortification of wine;

(m) regulating the mixing of wine with imported wine.”.