

SPIRITS AND BEER MANUFACTURE (AMENDMENT) BILL, 2014

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A BILL FOR AN ACT TO AMEND THE SPIRITS AND BEER MANUFACTURE ACT

Enacted by the Parliament of The Bahamas

1. Short title and commencement.

- (1) This Act, which amends the Spirits and Beer Manufacture Act (*Ch. 373*), may be cited as the Spirits and Beer Manufacture (Amendment) Act, 2014.
- (2) This Act shall come into operation on the 1st day of July, 2014.

2. Amendment of section 2 of the principal Act.

Section 2 of the principal Act is amended in the definition of “beer” by the insertion of the word “shandy,” immediately after the word “ale,”.

3. Amendment of section 15 of the principal Act.

Section 15(1) of the principal Act is amended as follows—

- (i) by the deletion of the full-stop at the end of paragraphs(d) and (e) and the substitution therefor of a semi-colon and in paragraph (e) and by the insertion of the word “and” immediately after the semi-colon in paragraph (e);
- (ii) by the insertion immediately after paragraph (e) of the following—
 - “(f) on shandy manufactured under the provisions of this Act, a tax of two dollars per imperial gallon.”.

OBJECTS AND REASONS

The Spirits and Beer Manufacture (Amendment) Bill, 2014 seeks to amend the Spirits and Beer Manufacture Act (*Ch. 373*). Clause 1 of the Bill provides for the short title and commencement. Clause 2 expands the definition of “beer” to include a beverage known as “shandy”.

Clause 3 of the Bill seeks to amend section 15 of the Act in order to levy an excise tax on shandy manufactured under the provisions of this Bill.