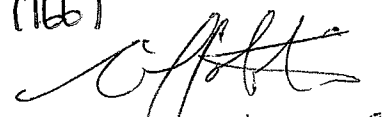


(166)

27 May 2015

**SPIRITS AND BEER MANUFACTURE
(AMENDMENT) BILL, 2015**

Arrangement of Sections

Section

- | | | |
|----|---|---|
| 1. | Short title and commencement..... | 2 |
| 2. | Amendment of section 15 of Ch. 373..... | 2 |

OBJECTS AND REASONS **2**



SPIRITS AND BEER MANUFACTURE (AMENDMENT) BILL, 2015

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.

This Act may be cited as the Spirits and Beer Manufacture (Amendment) Act, 2015 and shall come into force on the 1st day of July 2015.

2. Amendment of section 15 of Ch. 373.

Section 15 of the Spirits and Beer Manufacture Act is amended by—

- (a) deleting the word “and” at the end of paragraph (e) and substituting therefore a semi-colon;
- (b) deleting the full-stop at the end of paragraph (f) and substituting therefor a semi-colon following the word “and”; and
- (c) inserting immediately after paragraph (f) the following—
 - “(g) on non-alcoholic beer manufactured under the provisions of this Act, a tax of sixty cent per gallon.”.

OBJECTS AND REASONS

Clause 1 of this Bill sets out the short title and commencement.

Clause 2 of the Bill seeks to amend the Spirits and Beer Manufacture Act (Ch. 373) to provide for the payment of a tax of sixty cents per gallon on non - alcoholic beer manufactured under this Act.