



MANUFACTURE OF INTOXICATING LIQUOR  
(BEER DUTY) REGULATIONS 1987

T. TANGAROA, Queen's Representative

ORDER IN EXECUTIVE COUNCIL

At Avarua, Rarotonga, this 22nd day of December 1987

Present:

HIS EXCELLENCY THE QUEEN'S REPRESENTATIVE  
IN EXECUTIVE COUNCIL

PURSUANT to Section 5B of the Cook Islands Amendment Act 1961 (as inserted by the Cook Islands Amendment Act 1986-87), His Excellency the Queen's Representative acting by and with the advice and consent of the Executive Council, hereby makes the following Regulations.

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- (a) To furnish in writing any information and produce for inspection any record to the Collector being information or records which the Collector considers necessary or relevant to the administration or enforcement of the regulations; or
- (b) To allow the Collector to make copies of or extracts from those records; or
- (c) To appear before the Collector and to answer all question put to him concerning those records;
- (d) Any person who knowingly fails or refuses to comply with any order made under this section or on being questioned fails or refuses to answer any question put to him, or to answer any such question in writing if so required by the Collector or knowingly answers any such question incorrectly, commits an offence against these regulations.

14. Power to impound records - The Collector may impound or retain any records presented in connection with any document required to be produced under these regulations but the person otherwise entitled to the records shall be entitled in their place to a copy certified as correct by the Collector.

15. Collector may enter brewery - The Collector or any Customs officer may at all times enter any brewery and have free access to every part thereof and may remain therein as long as he deems necessary for the purposes of inspecting such brewery and may take account of all materials received or used therein and of all beer therein and may gauge or otherwise ascertain the capacity or contents of every vessel used or intended for use in such brewery.

16. Taking of samples - (1) The Collector may at any time take a sample of any sort of beer or beer free of charge in the prescribed manner, in order to ascertain the specific gravity or alcoholic strength.

(2) Such sample shall be divided into 3 approximately equal parts which shall be sealed and 1 part shall be handed to the brewer, 1 shall be retained by the Collector, and 1 shall be referred by the Collector to the Department of Health for analysis and report.

(3) The report of the Department of Health shall be proof of the correct specific gravity and alcoholic strength unless the contrary is proved.

17. Defrauding the Revenue - (1) Every person who contravenes any provision of these regulations with intent to defraud the revenue -

- (a) By evading or enabling any other person to evade payment of any duty; or

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- (b) By obtaining or enabling any other person to obtain any money by way of refund of any duty; or
- (c) In any other manner whatsoever in relation to beer duty, or who conspires with any other person (whether that person is in the Cook Islands or not) so as to defraud the revenue in relation to any beer duty, commits an offence and shall be liable to a fine not exceeding \$500.

18. Knowingly false or erroneous declaration - Every person who knowingly makes any false or erroneous declaration under these regulations commits an offence.

19. Offences by corporation - (1) Where an offence under these regulations which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or is attributable to any knowledge on the part of any director, manager, secretary or other similar officer of the body corporate, or of any person who was purporting to act in any such capacity he as well as the body corporate shall be guilty of the offence and shall be able to be proceeded against and punished accordingly.

(2) Where the affairs of a body corporate are managed by its members this provision shall apply in relation to the acts of a member in connection with his functions of management as if he were a director of the body corporate.

20. Offences punishable on conviction - Except where these regulations otherwise provide every offence against these regulations shall be punishable on conviction.

21. Production of false documents - Every person who knowingly produces or delivers to the Collector in the execution of his office any document as genuine that is not genuine, or any document as true that is in any respect erroneous, commits an offence against these regulations.

22. Obstruction - Every person commits an offence who wilfully obstructs the Collector in the exercise or performance of any duty imposed on the Collector by these regulations.

23. General penalty - Every person who commits an offence against these regulations for which no other penalty is provided shall be liable to a fine not exceeding \$500.

24. Keeping of business records - (1) Subject to subsection (2), every brewer shall keep sufficient records to the satisfaction of the Collector, and shall retain all such records for a period of at least 7 years after the completion of the transactions, acts or operations to which they relate.

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(2) This section shall not require the retention of any records -

- (a) In respect of which the Collector has given notice that retention is not required;
- (b) Of a company that has been wound up and finally dissolved.
- (3) Every brewer who fails to keep records in accordance with this section commits an offence and shall be liable to a fine not exceeding \$500.

25. Giving of notices - (1) Any notice required by this Act to be given by the Collector to any person may be -

- (a) Given to him personally; or
- (b) Sent to him by post addressed to him at his usual or last known place of abode or business; or
- (c) Given personally to any other person authorised to act on behalf of that person; or
- (d) Sent to that other person addressed to him at his usual or last known place of abode or business.
- (4) Any notice sent by post to any person shall be deemed to have been received by him when in the normal course of post it would be delivered.

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P. TANGATA  
Clerk of the Executive Council

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These Regulations are administered by the Customs Department.

BY AUTHORITY:  
T. KAPI, Government Printer, Rarotonga, Cook Islands - 1987