

L.N. 79 of 1965

EXCISE (CONTROL OF DISTILLATION) ACT 1964

(1964, No. 22)

Manufacture of Spirits Regulations 1965

Commencement : 1st June 1965

In exercise of the powers conferred by section 3 (1) of the Excise (Control of Distillation) Act 1964, and of other powers enabling me in that behalf, I hereby make the following regulations—

A.—GENERAL

1. These regulations may be cited as the Manufacture of Spirits Regulations 1965, and shall apply throughout the Federation.

Citation.

2. In these regulations unless the context otherwise requires—

Definition.

“written notice” means a written notice in the form approved by the Board ;

“feints” means spirits conveyed into a feints receiver ;

“locked” means locked with a revenue lock or otherwise secured by an officer ;

“low wines” means spirits of the first extraction conveyed into a low wines receiver ;

“approved” means approved by the Board ;

“still” includes any part of a still ;

“wort” means any material which, by a process of fermentation, produces alcohol ;

“wash” means wort to which yeast has been added ;

“bub” means a preparation of concentrated and actively working yeast for addition to wort ;

“period” means the period prescribed for the purpose of taking account of feints and spirits produced ;

“distiller’s warehouse” means a place of security for the time being approved and licensed by the Board.

B.—APPLICATION FOR LICENCE, ENTRY AND SECURITY OF PREMISES AND VESSELS

3.—(1) An application for a licence to manufacture spirits shall be made in writing to the Board in the form prescribed in the First Schedule and shall include a description of the processes and of all vessels, utensils, pipes and fittings intended to be used in the manufacture of spirits, together with a drawing distinctly showing the course, construction and use of all fixed pipes to be used and of every branch thereof and cock thereon and every place, vessel or utensil with which any pipe connects.

Licence to manufacture spirits.

(2) The Board may approve such processes, vessels, utensils, pipes and fittings and may issue a licence in the form prescribed in the Second Schedule subject to the acceptance of a bond security and such other conditions as it may specify.

(3) The Board may refuse to grant a licence—

(a) in respect of premises on which from their situation in relation to other premises used by a rectifier, blender, methylator or brewer, it deems it inexpedient to allow the manufacture of spirits ;

(b) where a licence is sought for the manufacture of spirits by distillation of a fermented liquor in respect of a still which has less than four hundred gallons capacity, or subject to such conditions as it deems fit ;

(c) for any other reasons whatsoever.

Entry of
premises.

4.—(1) No person shall begin to manufacture spirits until he has made entry, in accordance with the provisions of the excise laws of all rooms, plants, equipment and places in which any part of his trade is carried on or any spirits are to be kept and of all vessels, utensils, pipes, and fittings therein.

(2) Every entry shall be accompanied by—

(a) a plan in quadruplicate of each building, room or place to which the entry relates and of the situation of such building, room or place in relation to other buildings, rooms or places in the vicinity ; and

(b) specifications and particulars, in quadruplicate, of each item of plant to be used in the manufacture, preparation for sale or storage of materials or spirits.

(3) A distiller shall not, save as permitted by the Board—

(a) make entry of a room or place for more than one purpose ; or

(b) withdraw his entry whilst there remains in any place mentioned therein any still, or in any place, vessel or utensil mentioned therein any materials prepared or fit for distillation, or any spirits liable to duty.

Signboard.

5. Every distiller shall affix and maintain to the satisfaction of the Board in a conspicuous position outside his distillery a signboard showing the name, or if that name is different from the business name, the business name of the distiller, and a statement that he is the holder of a distiller's licence.

Distiller's
Warehouse

6.—(1) A distiller may provide in association with his distillery a place of security for the deposit of spirits manufactured at that distillery and, if that place is approved and licensed by the Board and entry is made thereof by the distiller, may deposit therein without payment of duty any spirits as manufactured. Provided that if the place of security provided under this regulation is outside the distillery premises, the Board may attach to its approval such conditions as it sees fit, and if the distiller fails to comply with any of such conditions, that place shall be deemed not to have been approved by the Board.

(2) A distiller shall not, after the approval and licensing of a distiller's warehouse provided by him, make without the previous consent of the Board, any alteration or addition thereto.

(3) The Board may specify conditions—

(a) for warehousing of spirits in a distiller's warehouse ;

(b) for securing the duty on spirits so warehoused.

(4) The Board may at any time for reasonable cause revoke or vary the terms of its approval and licensing of a distiller's warehouse.

Vessels,
pipes,
fittings,
etc.

7.—(1) A distiller shall, to the satisfaction of the Board—

(a) place and keep each vessel and utensil on his premises in a convenient situation, easy of access for official examination and account, and fixed so as to admit of the contents being accurately gauged ;

(b) under the supervision of the proper officer, gauge any such vessel and provide for the use of the officer any necessary tables and implements so that the quantity of liquid in the vessel at any time may be determined in the manner required by regulation 14 (c) herein ;

(c) fix and place every pipe used by him, unless used exclusively for the discharge of water or spent wash, so as to be capable of being examined for the whole of its length ; and

(d) paint and maintain so painted each pipe in oil colours as follows, according to the purpose for which it is to be used—

wort or wash	..	..	..	..	..	red ;
low wines or feints	..	..	..	..	..	blue ;
spirits	..	..	..	..	..	black ;
water	..	..	..	..	..	white.

(2) A distiller shall not use any still, vessel, utensil, pipe or cock, unless it can be secured to the satisfaction of the Board, and he shall provide all such fittings as may be required by the Board for the attachment of revenue locks to secure the distillery premises and plant for excise purposes.

(3) A distiller shall not cause or procure any cover, fastening, cock, plug, pump or pipe to be made, or used so that any vessel or utensil may be employed, opened, removed, filled or emptied in any manner not approved.

8. A distiller shall not vary any process, alter, move, add to or use in any way otherwise than in accordance with the prescribed conditions, the vessels, utensils, pipes or fittings in his distillery unless he has given prior written notice in that behalf to the proper officer, and has delivered to him such further drawings or descriptions as may be required, and has obtained the Board's written approval of all such variations, alterations or additions, and made fresh entry if so directed.

Varying of
process,
plant, etc.

C.—DISTILLING OPERATIONS

9. Except with the consent of the Board and subject to such conditions as it may prescribe, a distiller shall not—

Use and
possession
of materials.

(a) use in the brewing or making of wort or wash any material of such nature that the gravity of the wort or wash produced therein cannot be ascertained by the approved saccharometer ; or

(b) have in his possession any wort, wash, low wines, feints or spirits, or fermented liquor not brewed, made or distilled in his distillery.

10.—(1) A distiller shall keep in such manner as the Board may direct a register showing the quantity of sugar and other materials for use in manufacture received and utilised, and the balance in stock of each kind of sugar and other materials at the close of each working day.

Account of
manufacturing
materials and
storage.
Register of
and removal
of sugar or
other
materials.

(2) Except with the written authority of the Board—

(a) all sugar and other material for use in manufacture must be accompanied by full suppliers' invoices and be immediately deposited in the sugar or other materials store ;

(b) no store may be used for the deposit of any materials other than those materials for the storage of which it is entered.

(3) A distiller shall not, without the consent of the Board remove any sugar, molasses or other materials for fermentation from the place entered as a sugar store, molasses store or other materials store, except for use in the manufacture of spirits.

(4) Before removing any sugar, molasses or other materials for the purpose mentioned in paragraph 3 of this regulation, the distiller shall give the proper officer written notice, specifying the time of the intended removal and the quantity to be so removed.

(5) At the time so specified, the distiller shall convey the specified sugar, molasses or other materials immediately from the sugar store, molasses store or other materials store to the mash tun, sugar cane crusher or other entered vessels or utensil to be immediately used there in the manufacture of spirits.

(6) The distiller shall forthwith deposit again in the sugar store, molasses store or other materials store, all sugar, molasses or other materials so removed and not so used, and shall immediately give the proper officer written advice of the quantity so deposited.

Notice to
commence
or re-
commence
brewing.

11. A distiller shall, at least six days before commencing to brew wort or, if he has discontinued brewing wort for more than a month, before recommencing to brew wort, give to the proper officer a written notice specifying the day on which he intends to begin brewing or re-commence brewing.

Period of
manufac-
turing opera-
tion.

12.—(1) For the purpose of the charge of duty on spirits made in the distillery, a distiller shall conduct his manufacturing operations in periods which shall terminate at intervals not exceeding a month from the date of commencement of brewing or from the date of termination of the last preceding period whichever is the later.

(2) A distiller shall give to the proper officer written notice of his intention to terminate a period, with a declaration on the approved form specifying the wort or wash to be included therein, and except as otherwise approved, such wort or wash shall thereupon be distilled and the stills shall be worked off and notice given to the proper officer to take account of the feints and spirits produced.

(3) A period shall be deemed to terminate when all the wort or wash specified in the distiller's declaration has been distilled and the feints and spirits produced therefrom conveyed into the respective receivers.

Notice to
mash or
brew.

13. A distiller shall, before he mashes any materials, or brews for making wort, give to the proper officer twenty-four hours written notice specifying the day and hour when the mashing or brewing is to be commenced.

Declaration
of worts
collected.

14. Immediately the collection of wort in any fermenting vessel is completed, the distiller shall deliver to the proper officer a written declaration in the approved form specifying—

(a) the number of the vessel in which the wort is contained ;

(b) the true original gravity of the wort ; and

(c) the quantity thereof as measured by the number of dry inches and tenths of one inch, that is to say, by the number of inches and tenths of one inch between the dipping plate of the vessel and the surface of the wort contained therein ;

and after the declaration has been delivered the quantity or gravity shall not be increased except as provided for in these regulations.

Addition of
yeast, etc.

15. No yeast or other matter capable of causing fermentation shall be added to wort or wash in any vessel other than a fermenting vessel except with the consent of the Board and subject to such conditions as it may impose.

16. A distiller shall, before beginning to make bub or any other composition for promoting the fermentation of wort or wash, give to the proper officer twenty-four hours written notice specifying the time when, and the vessel in which, the composition is to be made, the fermenting vessel into which it is to be put, and the quantity to be put into such vessel.

Notice to make bub, etc.

17.—(1) A distiller shall not remove any wash from a fermenting vessel unless immediately prior to such removal he has given to the proper officer a declaration in an approved form specifying—

Declaration before removing wash from fermenting vessel.

- (a) the vessel from and to which wash is to be removed ;
- (b) the day and hour of commencing removal ; and
- (c) the gravity of the wash at that time.

(2) If in any instance a distiller has removed wash to a wash charger other than for immediate distillation, he shall immediately before commencing to remove such wash for distillation, give to the proper officer a further declaration specifying the like particulars as required by this regulation.

18.—(1) A distiller shall not mix wort or wash, other than wash removed for immediate distillation, unless—

Mixing of wort, etc. Declaration after mixing.

- (a) he has previously delivered the declaration required by regulation 14 ;
- (b) the mixing takes place in a fermenting vessel or wash charger ; and
- (c) he has delivered to the proper officer written notice of his intention to mix the wort or wash specifying the vessels which will be affected.

(2) Immediately after the mixing has been completed, the distiller shall deliver to the proper officer a declaration specifying as regards each vessel affected, the dip and original gravity immediately before the operation and the dip and gravity immediately after the operation.

19.—(1) A distiller shall not dispose of wash removed from a fermenting vessel for the recovery of yeast except in such manner as may be approved by the Board.

Removal and declaration of wash removed.

(2) A distiller shall give written notice to the proper officer specifying the quantity and original gravity of the wash so removed and the vessel from which it has been removed.

20.—(1) The gravity of the wort or wash shall be ascertained by the approved saccharometer.

Ascertainment of gravity.

(2) When fermentation has commenced in any wort or wash so that the original gravity of the worts from which the wort or wash is made cannot be ascertained by the approved saccharometer, such gravity may be determined by such means as the Board may approve.

21. A distiller shall not have in his possession any wort or wash the original gravity of which, as ascertained from any sample thereof taken from a fermenting vessel or wash charger, differs by more than two degrees from the original gravity thereof as declared by him.

Difference in original gravity wort, etc.

D.—ASCERTAINMENT OF STRENGTH, PRODUCT AND ATTENUATION CHARGE

22.—(1) (a) The strength of spirits shall be ascertained by means of Tralles' Alcoholometer and its associated table as deposited by the Board with the Federal Government Chemist ;

Ascertainment of strength of spirits.

(b) The strength of spirits shall be taken to be the percentage by volume of pure alcohol contained in those spirits determined at a temperature of fifteen point five six degrees Centigrade or sixty degrees Fahrenheit ;

(c) Where the indicated strength at any given temperature on the Tralles' Alcoholometer falls between two consecutive numbers appearing in the table, a proportionate adjustment shall be added to the lesser of the two numbers and the amount so determined shall be deemed to be the strength of the spirits.

(2) Where the spirits contain any substance other than ethyl alcohol and water, the Board may, if it sees fit, either—

(a) cause to be removed from the spirits any such substance to the extent which it considers necessary by distillation or such other process as it may direct and may, after the addition of water to replace the quantity so removed, ascertain the strength of the spirits by means authorised by this regulation ; or

(b) treat the spirits as though they contain ethyl alcohol and water only.

Ascertain-
ment of
product.

23. In the event of any difference between the calculated product from materials used and the actual product, the higher figure shall be used in respect of calculation of excise duty. Duty charge shall be deemed to be payable at the time the spirit is finally collected unless the spirits are :—

(a) transferred immediately to an approved bonded warehouse ; or

(b) removed for an approved use or purpose without payment of duty ; or

(c) subjected to a denaturing process approved by the Board.

Calculation
of attenua-
tion charge.

24. Where spirits are manufactured by distillation of a fermented liquor, the product deemed to be manufactured from materials shall be calculated in respect of each distillation period in accordance with the following provisions of this regulation—

(a) there shall be calculated the quantity of spirits of the strength of fifty per centum by volume of pure alcohol capable of being produced from any wort and wash made at the distillery on the assumption that from every one hundred gallons of wort and wash, one gallon of spirits at the strength of fifty per centum by volume of pure alcohol will be produced for every five degrees of difference between the highest gravity of the wash before distillation, and so in proportion for any less number of gallons of wort and wash and any less number of degrees of attenuation ;

(b) the gravity of wort or wash for the purposes of paragraph (a) of this regulation shall be taken as that declared by the distiller ; provided that if either gravity is found by the proper officer before distillation and the gravity so found is, in the case of wort, higher or, in the case of wash, lower than that declared by the distiller, the gravity to be taken shall be that so found by the proper officer ;

(c) there shall be ascertained the quantity of spirits and feints computed at the strength of fifty per centum by volume of pure alcohol produced at the distillery after deducting the feints remaining at the end of the last preceding distillation period ;

(d) if the quantity calculated under paragraph (a) of this regulation exceeds the quantity ascertained under paragraph (c) of this regulation, the excise duty on spirits shall be charged and become payable immediately on that excess.

Provided that the Board may make such allowance as in its opinion is reasonable from any charge under this regulation on proof to its satisfaction that the charge arises wholly or in part on account of the removal of wort for the separation of yeast or on account of the loss or destruction of wort or wash by unavoidable accident.

25.—(1) Subject to the provisions of paragraph 2 of this regulation as to feints remaining from a previous distillation, or as may be approved in any case, a distiller shall keep all the produce of a period unmixed with any other matter and separate from all other produce until account has been taken by the proper officer.

Disposal
of feints.

(2) Any feints produced by and remaining from a previous distillation may be mixed with the low wines or feints produced by a subsequent distillation and the process of re-distilling feints may be repeated as often as the distiller thinks fit.

26. Not less than four hours before the removal of any low wines or feints from a receiver, a distiller shall give to the proper officer written notice specifying the date and hour of intended removal, and immediately after the officer has taken account of the contents of the receiver they shall be removed forthwith into the proper charger.

Notice to
remove
feints.

Provided that where the distiller has secured his low wines and feints pumps to the satisfaction of the Board, he may at any time without notice, remove low wines and feints from the receiver to a charger and redistil them.

27. At the end of each period the distiller shall sign and deliver to the proper officer a return, in duplicate, in an approved form specifying—

Return of
materials
and spirits
produced.

(a) the quantity of each description of material used in the making of wort or wash during the period ;

(b) the quantity of wort or wash decreased or distilled during the period ;

(c) the quantity of spirits computed at the strength of fifty per centum of pure alcohol as ascertained by 'Tralles' alcoholometer produced during the period ;

(d) the quantity of feints remaining at the end of the period.

28. At any time when distillation is not in progress, the distiller shall, if so required by the proper officer, draw off water from the worm tubs or refrigerators, and these vessels shall remain empty until the officer completes his examination of the spirit pipes therein.

Drawing
off water
from
worm, etc.

E.—WAREHOUSING OF SPIRITS

29.—(1) (a) Not less than four hours before he intends to warehouse any spirits a distiller shall give a written notice to the proper officer to take account of such spirits, specifying the day and hour of intended warehousing and the vessel in which the spirits are contained ;

Warehousing
of
spirits.

(b) When such spirits are contained in a spirit receiver which is not also entered as a warehouse vat, the distiller shall remove them to the distiller's warehouse immediately after the account has been taken by the officer ;

(c) When such spirits are contained in a receiver which is also entered as a warehouse vat, they shall be deemed to be warehoused immediately the account has been taken by the officer ;

(d) The quantity found in the spirit receiver shall in all cases be deemed to be the quantity warehoused.

(2) All the spirits produced in a period shall be warehoused within ten days from the end of that period.

Spirits which may be deposited in a distiller's warehouse.

30. Save as permitted by the Board, and subject to such conditions as from time to time it sees fit to impose, a distiller shall not deposit any spirits in his distiller's warehouse other than spirits manufactured in the distillery to which the warehouse is attached.

Hours of opening distiller's warehouse.

31. A distiller's warehouse shall not be opened except during such hours as the Board shall approve and such hours may be varied at any time at the discretion of the Board.

Vats, etc. in distiller's warehouse.

32. With the consent of the Board and subject to such conditions it may impose, a distiller may keep receivers or vats in the distiller's warehouse or in a room on his entered premises for the storage of spirits and while such spirits are stored in such receiver or vat they shall be deemed to be in a distiller's warehouse.

Approval, vessels, etc., and operations in distiller's warehouse.

33. The Board may specify—

(a) the type and description of vessels and other containers which may be used in a distiller's warehouse;

(b) such conditions as it may consider necessary to ensure proper excise control in respect of operations in a distiller's warehouse;

(c) conditions for, and limitations in respect of, the dilution of spirits.

Racking of spirits, marking of casks, drums, etc.

34. In connection with the first racking of spirits from vat, the distiller shall comply with the following provisions—

(a) he shall before spirits are racked give notice thereof in writing to the officer in charge of the warehouse;

(b) he shall not, except with the consent of the Board, reduce spirits with water unless the reduction takes place prior to or at the time of—

(i) their removal from the warehouse vat for immediate delivery; or

(ii) their first racking into cask;

(c) he shall not warehouse casks or drums whether full or on ullage, which contain less than nine gallons, provided that a vat remnant of any quantity not exceeding one hundred and fifty gallons may be temporarily warehoused in one ullage cask or drum for inclusion in a subsequent racking;

(d) (i) he shall cause to be legibly cut, branded or painted with oil paint on the outside of each end of every cask or drum the following particulars—

(a) the name of the distiller;

(b) the name of the distillery or place;

(c) the mark and number of the cask or drum;

(d) the number of gallons the cask or drum is capable of containing, and if that number is less than eighty, the quarter or quarters of a gallon of capacity above the number of entire gallons; and

(e) the year in which it is warehoused;

(ii) he shall cause to be consecutively numbered all the casks or drums warehoused in any one year, beginning with number one in each year;

(iii) he shall arrange casks or drums in warehouse so that the marks thereon are at all times easily visible.

35. Subject to the approval of the Board, a distiller may bottle absolute alcohol in an approved compartment of his warehouse and pack the bottles into cases and may warehouse the bottles so packed in accordance with the following provisions—

Bottling of
absolute
alcohol.

(a) the minimum quantity of absolute alcohol which may be warehoused at any one time must not be less than nine bulk gallons ;

(b) absolute alcohol may be warehoused in approved vessels each containing not less than four and one half bulk gallons, or in bottles of a uniform size of a capacity not less than one reputed quart, packed in cases each containing not less than one point seven eight nor more than two liquid gallons ;

(c) cases and vessels shall, if so required by the Board, be secured and marked by the distiller in such manner as the Board may direct.

36. A distiller shall provide a stock book in the form and manner approved by the Board and shall—

Stock Book.

(a) each day enter therein the particulars of all spirits manufactured and received into stock and of all spirits sent out of stock and such other particulars as the Board may require ;

(b) keep the stock book in such part of the entered premises as the Board may require, available at all times for inspection by an officer and permit an officer at any time to inspect it and make extracts therefrom ;

(c) send to the proper officer on or before the seventh day of each month a transcript in duplicate of the stock book showing all transactions entered therein during the previous month.

F.—DELIVERIES

37.—(1) Spirits shall not be delivered from the distillery in which they were distilled, whether from the distiller's warehouse or direct from the receivers or vats provided in accordance with regulation 32 except—

Delivery of
spirits from
warehouse.

(a) on payment of duty for home use in accordance with the provisions of the Excise Tariff Act 1958 ; or

(b) for exportation or loading as aircraft or ships stores ; or

(c) for removal under bond for re-warehousing in an approved bonded warehouse ; or

(d) for removal for approved use in accordance with the provisions of customs and excise laws without payment of duty ;

(2) Except as permitted by the Board, all spirits delivered in accordance with the provisions of paragraph (1) of this regulation shall be accompanied by an approved removal permit and shall be subject to such limitations and conditions as may be specified in such permit.

(3) The distiller shall give written notice in the approved form to the proper officer before any spirits are delivered in accordance with this regulation and shall attach to such notice any removal permit or other document which may be required by these regulations to cover such delivery.

(4) Deliveries under this regulation shall only be made in casks, containers, or by other means approved by the Board and secured to the satisfaction of the Board.

(5) The Board may limit the hours during which deliveries may be made under this regulation.

Spirits not to be removed to another distillery.

Spirits not to be returned to warehouse.

38. Except with the permission of the Board, upon its being satisfied as to the necessity, and subject to such conditions as it may impose, a distiller shall not remove spirits from his distiller's warehouse to another distillery.

39.—(1) Except with the permission of the Board and in accordance with any conditions which it may impose, no spirits delivered in accordance with regulation 37 shall be returned to the distillery in which they were manufactured or to any other distillery.

(2) Except as provided in paragraph (1) of this regulation, a distiller shall not have on, bring to, or store in his entered distillery premises or distiller's warehouse any spirits which he has not himself distilled or on which duties of customs and excise have been paid.

(3) Spirits for home use on which excise duty has been paid or secured shall forthwith be removed from the entered distillery premises or distiller's warehouse.

Offences and Penalties.

40. Any person or distiller contravening or failing to comply with any of these regulations shall in respect of any particular offence against the regulations be liable to a fine of not less than one hundred pounds or more than five hundred pounds, or to imprisonment for a term of two years, or to both, and anything in respect of which such an offence is committed shall be liable to forfeiture or to disposal as the Board may direct.

Application of regulations.

41. These regulations shall apply only to the manufacture of spirits by distillation of a fermented liquor.

MADE this 31st day of May 1965.

F. S. OKOTIE-EBOH,
Minister of Finance

FIRST SCHEDULE

Reg. 3 (1)

CUSTOMS AND EXCISE (NIGERIA)

Form Sale 39

APPLICATION FOR DISTILLER'S LICENCE

Date.....19.....

The Secretary,
Board of Customs and Excise,
Mosaic House, Lagos.

Thro' Chief Collector,
Custom House,

*I/We..... whose *registered/head
office is at.....

(Office address—Post Office Box or Mail Bag No. NOT acceptable)
hereby apply for a Distiller's Licence to enable *me/us carry on business
as a distiller at.....

(address of premises)

2. The correct description of the premises and all vessels, utensils, pipes, fittings and equipments intended to be used in the manufacture of spirits and the processes of manufacture are as follows :

(a) Premises.....

(b) Vessels, equipments, etc.

(c) Processes of Manufacture.....

*I/We annex hereto, in quadruplicate, the plans and drawings distinctly showing the premises and the construction, course, description and use of all equipment, and fixed pipes to be used together with the branches, connections, fittings, utensils and vessels thereon :

Annex A—*Plan/Drawing No.

Annex B—

Annex C—

etc.

*I/We undertake to make entry of the premises and to comply with the provisions of the excise laws relating to the distillery industry and the manufacture of spirits.

Office
Date
Stamp

.....
Applicant

*(a) Application approved.

Distiller's Licence to be issued under the following conditions :

*(b) Application rejected for the following reasons :

.....
.....
.....
.....

Office
Date
Stamp

.....
for the Board

Distiller's Licence No. of issued.

Office
Date
Stamp

.....
for Chief Collector

.....
Area

* Delete where inapplicable.
(206/0/147)

TO BE COMPLETED IN DUPLICATE

(Reg. 3 (2))

SECOND SCHEDULE

CUSTOMS AND EXCISE, (NIGERIA)

Form Ex. 2

DISTILLER'S LICENCE

No. 19.....

Pursuant to Section 1 of the Excise (Control of Distillation) Act 1964,
and the Regulations made thereunder,

(Name of Distiller)

whose *Registered/Head Office is at

*is/are hereby licensed as a Maker or Distiller of Spirits on *his/their
premises at

under Excise Factory No., subject to the following
conditions:

- (1) The licensee shall comply with the provisions of the excise laws relating to the making or distillation of spirits and any conditions prescribed by the Board under those laws.
- (2) The licensee shall display this license in a conspicuous place at *his/their licensed premises.
- (3) This licence is not transferable.
- (4) This licence expires on 31st December, 19..... but may at any time be revoked in accordance with the provisions of the excise laws.
- (5) Special conditions (if any)

Fee of £100 (one hundred pounds) paid on Customs and Excise Receipt

No. of

Dated at this day of 19.....

Office
Date
Stamp

.....
for the Board

This licence is accepted by *me/us subject to the conditions stated hereon.

Office
Date
Stamp

.....
Licensee

* Delete where inapplicable.

(206/0/139).

L.N. 80 of 1965

THE CONSTITUTION OF THE FEDERATION
(1963 No. 20)

**Exercise of Functions by Superior Police Officers (Consent)
Notice 1965**

In exercise of the powers conferred by subsection (2) of section one hundred of the Constitution of the Federation, the President has given his consent to the exercise by superior police officers of the functions conferred upon them by the Gombe Native Authority (Native Liquor) Rules, 1965.

DATED at Lagos this 29th day of June 1965.

R. C. ONYEJEPU,
*Acting Deputy Secretary to the
Council of Ministers*