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The following Notifications are, by direction of the Chief Secretary to Government, published for general information.

C. W. H. COCHRANE,
Acting Under Secretary, F.M.S.

No. 6973.—The following Bill about to be introduced in the Federal Council is published for general information:

DRAFT EXCISE BILL.

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A BILL

intituled

An Enactment to consolidate and amend the law relating to Excise.

IT is hereby enacted by the Rulers of the Federated Malay States in Council as follows:

PART I.

PRELIMINARY.

1. (i) This Enactment may be cited as "The Excise Enactment, 1923," and shall come into force on such day as shall be appointed by the Chief Secretary to Government by notification in the *Gazette*. Short title, commencement and repeal.

(ii) Upon the coming into force of this Enactment, the Enactments specified in the schedule shall be repealed; provided that all appointments and rules made, excise duties imposed, licences issued, warehouse rent prescribed, Licensing Boards established, exclusive rights granted and delegation of functions effected under any Enactment hereby repealed which were in force or had authority, immediately prior to the commencement of this Enactment shall, so far as they are not inconsistent with the provisions of this Enactment, be deemed to have been made, imposed, issued, prescribed, established, granted, and effected under this Enactment.

2. For the purposes of this Enactment, and of rules, notifications and orders made hereunder, the following terms shall, unless there be something repugnant in the subject or context, have the meanings assigned to them respectively: Interpretation.

"Chief Secretary" means the Chief Secretary to Government, Federated Malay States.

"Commissioner" means the Commissioner of Trade and Customs, Federated Malay States, and includes any Deputy Commissioner.

"Superintendent" or "Assistant Superintendent" means a Superintendent, or Assistant Superintendent, appointed under this Enactment, and includes a Superintendent or Assistant Superintendent of Chandu, appointed under "The Opium and Chandu Enactment, 1910," and a Superintendent or Assistant Superintendent of Customs appointed under "The Customs Enactment, 1923."

"Senior Excise Officer" means any Excise Officer, not below the rank of Assistant Superintendent, and "Out-door Officer" means any Excise Officer below that rank.

"Proper Officer of Excise" means any Officer of Excise acting in the fulfilment of his duties under this Enactment, whether such duties are assigned to him specially or generally, and expressly or by implication.

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“Intoxicating Liquors” includes spirits, liqueurs, wines, medicated wines, beer, cider, perry and all other liquors fit or intended or which can by any means be converted for use as a beverage containing more than two per cent. of pure alcohol by weight but does not include “Methylated Spirits”.

“Beer” includes ale, stout, porter and all other fermented liquors made from malt.

“Toddy” means the fermented juice of the coconut palmyra, date, or any other kind of palm tree, although such juice may not have perceptibly begun to ferment, and shall for the purposes of this Enactment be presumed to be an intoxicating liquor until the contrary be proved.

“Medicated Wines” means intoxicating liquors which have been submitted to a process of preparation consisting of the addition of a drug or drugs intended to give special medicinal properties.

“Spirit” means any liquor containing alcohol obtained by distillation whether denatured or not.

“Denatured” means effectually and permanently rendered unfit for human consumption to the satisfaction of the Commissioner.

“Tobacco” includes cigars, cigarettes and snuff.

“Dutiable” as applied to any goods means that the excise duty thereon has not been paid.

“Retail” means in the case of sale of liquors, sale in less quantities than three dozen reputed quart bottles, or six dozen reputed pint bottles, or six gallons when not sold in bottles, and “Wholesale” means sale other than retail sale.

“Gallon” means the Imperial gallon, or the gantang, or six reputed quart bottles or twelve reputed pint bottles.

“Proof Spirit” means a liquid containing 49.24 per cent. by weight of alcohol, and 50.76 per cent. of distilled water and having a specific gravity at 60° Fahrenheit of .91984.

“Proof Gallon” means a gallon of proof spirit, and a duty payable on any liquor “per proof gallon” means a duty payable upon the maximum number of proof gallons which the alcohol contained in such liquor when mixed with water is capable of forming.

“Conveyance” means any boat or vehicle not being a railway carriage or truck.

“Manufacture”, with its grammatical variations and cognate expressions, includes the addition of any substance other than water to any liquor, with intent that the compound so formed shall be sold for human consumption, but does not include any such compound prepared at the order of a purchaser, and for his immediate consumption.

“Licensed Warehouse” means a place licensed by the Commissioner, with the approval of the Resident of the State concerned, for the warehousing of dutiable goods.

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PART II.

APPOINTMENT OF OFFICERS.

3. (i) The Chief Secretary may appoint an officer to be styled the Commissioner of Trade and Customs, hereinafter referred to as the Commissioner, and such number of Deputy Commissioners as he may think fit. Appointment and powers of Commissioner and Deputy Commissioners.

(ii) The Commissioner shall be the Chief Officer of Excise, and shall have the superintendence of all matters relating to the Excise throughout the Federated Malay States subject to the direction and control of the Chief Secretary.

(iii) Deputy Commissioners shall be subject to the general direction and supervision of the Commissioner, and subject to this proviso shall have and exercise all the powers conferred on the Commissioner by this Enactment or any rules made thereunder.

4. (i) The Chief Secretary may appoint by name or by virtue of their office so many officers, to be called Superintendents of Excise, as he may think necessary for the purpose of collecting excise duty and generally for the purpose of carrying out the provisions of this Enactment, and such number of Assistant Superintendents as he may think fit. Appointment of Superintendents and Assistant Superintendents.

(ii) An Assistant Superintendent shall have all the powers conferred on a Superintendent by this Enactment.

(iii) Any act within the powers conferred upon him, done by, to, or before an Assistant Superintendent, shall have the same effect as if done by, to, or before a Superintendent.

(iv) All Superintendents and Assistant Superintendents shall be under the direction and orders of the Commissioner.

5. Every person appointed as a Superintendent or Assistant Superintendent of Chandu under "The Opium and Chandu Enactment, 1910," and every person appointed as a Superintendent or Assistant Superintendent of Customs under "The Customs Enactment, 1923," shall by virtue of such appointment be a Superintendent or Assistant Superintendent of Excise under this Enactment. Powers extended to Officers of Chandu and Customs.

6. (i) The Commissioner may appoint by name or by virtue of their office such persons as he may think fit to be Out-door Officers for the purpose of collecting excise duty, and generally for the purpose of carrying out the provisions of this Enactment, and may suspend or dismiss any person so appointed. Appointment of Out-door Officers.

(ii) Such Out-door Officers shall be under the direction and orders of Senior Excise Officers.

7. Every person appointed as a Chandu Revenue Officer under "The Opium and Chandu Enactment, 1910," and every person appointed as an Out-door Officer of the Customs under "The Customs Enactment, 1923," shall by virtue of such appointment be an Out-door Officer under this Enactment. Powers extended to Out-door Officers of Customs and Revenue Officers of the Chandu Department.

8. (i) For the purposes of this Enactment, all Police Officers not below the rank of Inspector shall be deemed to be Senior Excise Officers, and all Police Officers below the rank of Inspector and all Police Constables shall be deemed to be Out-door Officers of Excise. Powers extended to Police Officers.

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Police and
Excise Officers
to carry means
of identifi-
cation, when
not in uniform.

(ii) Every Police Officer or Constable or Excise Officer when acting against any person under this Enactment, shall if not in uniform, on demand, declare his office and produce to the person against whom he is acting such part of his public equipment, as the Commissioner of Police or the Commissioner of Trade and Customs as the case may be, may direct to be carried by Police Officers or Excise Officers when employed on secret or special service.

Excise Officers
deemed to be
public servants.

9. The Commissioner, Deputy Commissioner, and all Excise Officers shall be deemed to be public servants within the meaning of the Penal Code.

Persons
employed on
excise duty to
be deemed
officers for such
service.

10. Every person employed on any duty or service relating to the Excise by the orders or with the concurrence of the Commissioner (whether previously or subsequently expressed) shall be deemed to be the proper officer, for that duty or service; and every act required by law at any time to be done by or with any particular officer nominated for such purpose if done by or with any person appointed by the Commissioner to act for such particular officer, shall be deemed to be done by or with such particular officer.

Power to
impose duties.

11. The Chief Secretary may from time to time by notification in the *Gazette* impose such excise duties as he may think fit and from time to time cancel such duties and impose new duties in the stead thereof and may prescribe the methods according to which such duties shall be levied and from time to time exempt any goods from the payment of such duties, and may grant abatement of such duties in such cases as he may deem fit.

PART III.

DISTILLATION AND MANUFACTURE OF LIQUORS AND MANUFACTURE OF DUTIABLE GOODS.

Licences to
distil and
manufacture
liquors.

12. (i) No person shall in any State distil or manufacture any intoxicating liquor or unfermented toddy except under and in accordance with the provisions of a licence issued by the Commissioner, and at the distillery, factory, or place of distillation, or manufacture specified in the licence.

(ii) Such licence shall be issued at the discretion of the Commissioner, and only with the consent of the Resident of the State concerned, and shall be subject to such conditions, as may be fixed from time to time by rule under this Enactment, and to such further conditions as the Resident may direct to be endorsed on the licence.

(iii) There shall be charged for such licence an annual fee, to be determined by the Resident in each case.

No person
except a licensee
to keep a still,
etc.

13. (i) No person other than the holder of a licence under section 12 shall knowingly keep or have in his possession any still, utensil or other apparatus for distilling or manufacturing intoxicating liquors.

(ii) The owner and the occupier of any land or premises upon which any still, utensil or other apparatus for distilling or manufacturing intoxicating liquors is found shall be deemed knowingly to keep or have in his possession the same until the contrary be proved.

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14. No intoxicating liquor shall be removed from any distillery, factory, or place of distillation or manufacture specified in a licence issued under section 12 except in accordance with such rules as the Chief Secretary may from time to time make.

No liquor to be removed from a distillery except as allowed by rules.

15. The holder of a licence under section 12 shall at all times permit the Commissioner, any member of a Licensing Board, any Senior Excise Officer, or any Proper Officer of Excise to enter on the licensed premises to observe all processes of distillation and manufacture of intoxicating liquors and denaturing of spirits, and to take for examination samples of any materials used, and samples of intoxicating liquor distilled or manufactured therein.

Power to enter licensed premises and take samples.

16. The Chief Secretary may make rules for the following purposes :

Rules.

- (a) To prescribe the form in which an application for a licence to distil or manufacture intoxicating liquors shall be made.
- (b) To prescribe the form in which such licence shall be issued.
- (c) To prescribe the books and registers to be kept by the distiller or manufacturer, and the returns to be submitted by him.
- (d) To regulate the hours during which distillation or manufacture may or may not take place, and during which intoxicating liquors may be removed from the distillery, factory or place of distillation or manufacture.
- (e) To regulate the manner in which duty shall be paid, and to safeguard the revenue to be derived from the duty upon intoxicating liquors distilled or manufactured in licensed distilleries, factories or places of distillation or manufacture.
- (f) To regulate the erection, inspection, supervision, management and control of distilleries, factories and places for distillation or manufacture of intoxicating liquors, and the fittings, implements and apparatus to be maintained therein.
- (g) To prescribe what accommodation the distiller or manufacturer shall furnish free of cost for such Excise Officers as the Commissioner may deem to be necessary for the control of the distillery or factory.
- (h) To prescribe the procedure to be observed when applications are received to denature in any licensed distillery or factory locally distilled or manufactured intoxicating liquors, and to fix the fees to be charged in connection therewith.

17. Nothing in this Enactment contained shall apply to any distillation by a registered medical practitioner, or by any Analyst in the service of the Government or by any chemist and druggist licensed under "The Deleterious Drugs Enactment, 1911," or, with the approval of the Chief Secretary, by a qualified analytical chemist which may be proved to be for genuine medicinal or scientific purposes, or to any distillation of essential oils.

Exemptions.

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Licences to
manufacture
dutiabie goods
other than
liquors.

18. (i) No person shall in any State manufacture any article upon which a duty of excise is imposed except under and in accordance with the provisions of a licence issued by the Commissioner and at the place of manufacture specified in the licence.

(ii) The provisions of the five immediately preceding sections shall, so far as may be applicable, extend to the issue of such licence and to the manufacture and removal of such article as if the name of such article were substituted for the words "intoxicating liquors" wherever occurring in the said sections.

PART IV.

STORAGE OF DUTIABLE GOODS.

Public ware-
houses.

19. The Chief Secretary may establish public warehouses wherein dutiable goods may be deposited and kept and may prescribe from time to time the amount to be paid as rent or warehouse dues on any dutiable goods so deposited, and may make rules to regulate the deposit, custody and removal of dutiable goods in and from such warehouses.

Warehouse
licences.

20. (i) The Commissioner with the approval of the Resident of the State concerned may from time to time issue licences for warehousing, in places to be specified in the licences, locally manufactured dutiable goods.

(ii) It shall be at the discretion of the Resident to grant or refuse such licence, and any such licence granted shall be for such period, and subject to such special conditions as the Resident may direct.

(iii) There shall be charged for such licence an annual fee to be determined by the Resident in each case.

Storage of
dutiabie goods.

21. No person shall store or keep or have in his possession or control, any dutiable goods except in a public or licensed warehouse; provided that it shall not be an offence for any person licensed to distil or manufacture intoxicating liquors or to manufacture other dutiable goods to have in his possession upon the licensed premises dutiable liquors distilled or manufactured or dutiable goods manufactured on such premises subject to such restrictions and in accordance with such rules as the Chief Secretary may from time to time make.

Deposit and
removal of
dutiabie goods.

22. No dutiable goods shall be deposited in or removed from a licensed warehouse except in accordance with such rules as the Chief Secretary may from time to time make.

No removal of
dutiabie goods
until duty has
been paid.

23. No dutiable goods shall be removed from a licensed warehouse, except under bond to a public warehouse or another licensed warehouse within the Federated Malay States or for export to a place without the Federated Malay States.

Public
warehouse
rent and dues.

24. (i) If dutiable goods be lodged in a public warehouse the owner shall pay monthly on receiving a bill or written demand for the same from the Proper Officer of Excise rent and warehouse dues at the prescribed rates.

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(ii) If any bill for rent or warehouse dues presented under this section is not discharged within ten days from the date of presentation, the Commissioner may in the discharge of such demand (any transfer or assignment of the goods notwithstanding) cause to be sold by public auction, after due notice in the *Gazette*, such quantity of the goods as he may consider necessary.

(iii) Out of the proceeds of such sale the Commissioner shall retain the amounts due in respect of the duty upon the goods sold and the rent and warehouse dues owing and shall pay over the surplus, if any, to the owner of the goods, provided that application for the payment of such surplus shall have been made within one year from the date of the sale of the goods.

25. The Chief Secretary may make rules for the following purposes: Warehouse rules.

- (a) To prescribe the form in and the conditions upon which applications
- (i) for a licence for a warehouse for the storage of dutiable goods
 - (ii) for permission to deposit dutiable goods in a licensed warehouse or to remove dutiable goods therefrom
- shall be made.
- (b) To prescribe the form in and the conditions upon which
- (i) licences for warehouses for the storage of dutiable goods
 - (ii) permits to remove dutiable goods from a licensed warehouse
- shall be issued and granted.
- (c) To prescribe the books and registers to be kept, and the returns to be submitted by the licensee of any warehouse.
- (d) To regulate the days and hours during which any licensed warehouse may or may not be opened for the deposit or removal of dutiable goods.

PART V.

SALE OF LIQUORS.

26. (i) The Resident of a State may establish a Licensing Board for such State, or Licensing Boards for such areas in such State as he may deem fit. Appointment of Licensing Boards.

(ii) Each Board shall consist of a Chairman, and a Vice-Chairman, and not less than two or more than five other members, all of whom shall be appointed by the Resident.

(iii) The Commissioner or his deputy shall be entitled to make representations to the Boards and to attend at all meetings of the Boards.

(iv) No licence for the sale of any intoxicating liquor shall be issued or transferred except with the approval of such Board.

(v) No Power of Attorney whether for valuable consideration or otherwise appointing any person or persons to act for the licensee shall be valid save and except with the consent of such Board.

Retail sale to
be licensed.

27. (i) No person shall sell by retail, or offer for sale by retail any intoxicating liquor whether for consumption on the premises or off the premises of the vendor, except under and in accordance with a licence issued under this Enactment, and in a place in such licence specified, provided that the sale of beer for consumption elsewhere than on the premises of the vendor shall not constitute an offence under this section.

(ii) The delivery of intoxicating liquor in less quantities than six gallons if not sold in bottles, or the reputed equivalent thereof if sold in bottles, shall be taken in any proceeding under this Enactment to be *prima facie* evidence of sale by retail and that money or other consideration was given for the same.

(iii) No prosecution for the sale of beer for consumption upon unlicensed premises may be instituted except with the sanction in writing of the Commissioner.

Sale by
wholesale to be
licensed.

28. (i) No person shall sell by wholesale or offer for sale by wholesale any intoxicating liquors except under and in accordance with a licence issued under this Enactment.

(ii) The delivery of intoxicating liquor in quantities of and exceeding six gallons, shall be taken in any proceeding under this Enactment to be *prima facie* evidence of sale by wholesale and that money or other consideration was given for the same.

Storage of
liquors on
which duty has
been paid.

29. (i) No person licensed to sell intoxicating liquors by wholesale or by retail shall keep or store such liquors elsewhere than in a public or licensed warehouse, or in such premises as shall be specified in his licence, provided that this section shall not apply to intoxicating liquors *bona fide* and actually in course of transit or kept solely for private consumption.

(ii) No unlicensed person may have in his possession any intoxicating liquors except such as he may have purchased or obtained *bona fide* for his own private consumption and not for sale.

Licences.

30. (i) The Licensing Board shall have authority to direct the issue or transfer of licences as follows :

- (a) Retail shop licences, for the sale by retail of intoxicating liquors, other than toddy or medicated wines, for consumption elsewhere than on the premises or at the place where they are sold.
- (b) Public-house licences, for the sale by retail of intoxicating liquors, other than toddy or medicated wines, for consumption on the premises or at the place where they are sold.
- (c) Wholesale dealers' licences for the sale by wholesale of intoxicating liquors other than toddy or medicated wines.
- (d) Toddy-shop licences for the sale by retail of toddy for consumption either on or off the premises where it is sold and for the sale of toddy by wholesale. On such licences the Board may endorse such conditions as they may deem necessary to facilitate the identification of duly authorized agents or employees of the licensees, in addition to such other special conditions as they may be empowered by law to impose.

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(ii) No licence issued under this section shall be transferable except with the consent of the Licensing Board and on payment of the prescribed fee.

(iii) The Licensing Board may in their discretion subject the issue or transfer of any licence under this section to such conditions, to be endorsed on the licence, as they think fit to impose, or may refuse the issue or transfer of any such licence, or may suspend or cancel any such licence at any time.

(iv) Any person aggrieved by the issue, transfer, refusal, suspension or cancellation of a licence under this section shall, if he so desire be heard in person by the Licensing Board.

31. It shall be an offence under this Enactment for any person to be in possession of toddy unless such person shall be proved to fall within one or other of the categories hereinafter mentioned, viz.:

Possession of toddy an offence.

- (i) Any person duly licensed under this Enactment to sell toddy by wholesale or retail,
- (ii) Any duly authorized agent or servant of such person while acting in that capacity,
- (iii) Any person duly employed by Government for the sale of toddy,
- (iv) Any person being on premises duly licensed or authorized for the sale of toddy and in possession of toddy purchased for consumption on such premises,
- (v) Any person or persons exempted from the operation of this section under section 76 (k).

32. The Chairman of the Sanitary Board, within the area of his jurisdiction, may issue permits authorizing persons carrying on the trade of a bakery to collect and store toddy on their premises to be used solely for the purposes of their trade. This permit shall be in the form prescribed and may be issued subject to such conditions as the Chairman may deem fit.

Bakers permits to store toddy.

33. Any member of a Licensing Board for any area, being within such area, or the Proper Officer of Excise may at all reasonable times enter into and inspect any place where, or stop and examine any vehicle in which there is any toddy, and may take samples of such toddy on payment or tender to the person in possession of the same or to his servant or agent of the sum of ten cents for every reputed quart of toddy so taken.

Power to inspect and take samples of toddy.

34. (i) No person to whom a toddy-shop licence has been issued or transferred under the provisions of this Enactment, shall have in his possession any toddy which contains more than ten per centum of alcohol by volume, or which has an acidity exceeding 0.8 per centum expressed in terms of acetic acid.

Percentage of alcohol and acidity in toddy.

(ii) Any person who contravenes any of the provisions of the preceding sub-section shall be deemed to commit an offence, and shall on conviction be liable to a fine which shall not be less than fifty dollars nor more than five hundred dollars.

35. (i) The Commissioner may in his discretion issue, transfer, or cancel licences, to be called chemists' licences, for the sale by retail of medicated wines for consumption elsewhere than on the premises or at the place where they are sold.

Chemists' licences.

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(ii) Such licences shall not authorize the persons to whom they are granted to sell intoxicating liquors other than medicated wines nor authorize such persons to sell medicated wines except in bottles which have not been opened since importation.

(iii) Liquors shall not be deemed to be medicated wines unless and until the same be proved to be so to the satisfaction of the Commissioner.

Licensed chemists may sell absolute alcohol and rectified spirits.

36. (i) The Commissioner may in his discretion authorize the holder of a chemist's licence to sell absolute alcohol or rectified spirits in quantities not exceeding two gallons by endorsement to that effect on the licence, provided that it is proved to his satisfaction that such intoxicating liquors are *bona fide* intended for medical or scientific purposes.

(ii) Any person not so authorized who sells such intoxicating liquors, or any person so authorized who sells in quantities exceeding two gallons, or sells for other than medical or scientific purposes shall be liable to a fine not exceeding five hundred dollars.

Appeal to Resident.

37. Any person aggrieved by any act, omission or refusal of the Commissioner under either of the two last preceding sections may appeal to the Resident of the State concerned whose decision shall be final.

Licensee to keep accounts, etc.

38. Every person licensed under section 30 or 35 shall:

- (i) Keep books of account in the prescribed form in which shall be set out detailed particulars of all his purchases and sales of intoxicating liquors.
- (ii) Produce all such account books and all bills, invoices and documents relating to any entry therein and any other documents, records or writings which may be specified in this Enactment or in any rule made thereunder or in any special condition endorsed on the licence for inspection on demand by a member of the Licensing Board for the area in which the licensed premises are situate, or by the Proper Officer of Excise.
- (iii) On demand by a member of the Licensing Board for the area in which the licensed premises are situate, or by the Proper Officer of Excise, render an account in writing of the quantity and description of intoxicating liquors in his possession control or custody, and the places and premises in which the same are stored or kept.
- (iv) Permit any member of the Licensing Board for the area in which the licensed premises are situate, or the Proper Officer of Excise to enter any premises in which such intoxicating liquors are stored, at any time between the hours of six in the morning and six in the evening and to inspect, examine and take samples of any such liquors.
- (v) Exhibit his licence at all times in a conspicuous place upon the licensed premises.

Licensee not to keep dutiable liquor on premises.

39. No person licensed under section 30 or 35 shall store or keep on his licensed premises any dutiable liquor, and in the absence of proof to the contrary any dutiable liquors found on such premises shall be presumed to be stored or kept by such licensee.

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40. No person except a person holding a licence to sell by retail intoxicating liquors for consumption on the premises shall exhibit or keep up any sign, writing, painting, or other mark, which may imply or give reasonable cause to believe that his premises are so licensed.

Unlicensed person not to exhibit sign.

41. No action shall be brought or maintained in any Court for the recovery of any sum of money being the price of

Action not maintainable for price of liquor sold on credit.

(a) intoxicating liquor sold by the holder of a public-house or retail toddy-shop licence or

(b) intoxicating liquor sold at any one time by the holder of a retail shop or chemist's licence in any quantity less than one dozen reputed quart bottles, or two dozen reputed pint bottles, or two gallons when not sold in bottles, provided always that nothing in this section contained shall prevent any innkeeper from keeping an account with a lodger in which any charge for liquor may be included, and recovering the amount thereof in a Court.

42. (i) The authority granting any licence or permit under this Enactment, may suspend or cancel it

Power of licensing authority to suspend or cancel licence.

(a) if any duty or fee payable by the holder thereof be not duly paid; or

(b) in the event of any breach by the holder of such licence or permit or by his servants or by anyone acting with his expressed or implied permission on his behalf of any of the terms or conditions of such licence or permit; or

(c) if the holder thereof is convicted of any offence under this Enactment or under "The Customs Enactment, 1923" or "The Opium and Chandu Enactment, 1910."

(ii) When a licence or permit held by any person is cancelled under sub-section (i) the licensing authority may cancel any other licence or permit granted to such person under this Enactment or under any other written law for the time being in force relating to the Excise or the Customs or under "The Opium and Chandu Enactment, 1910."

(iii) The holder shall not be entitled to any compensation for the cancellation or suspension of his licence or permit under this section nor to refund of any fee paid or deposit made in respect thereof.

43. The licensing authority may require, as a condition precedent to the issue of any licence that the applicant shall enter into a recognizance with such security as may be thought fit for the due observance of the conditions of the licence.

Licensees may be required to enter into recognizances.

44. In the case of the death or bankruptcy of any licensee, the licensing authority may by endorsement on the licence authorize any other person to exercise the rights conferred by the licence until the expiration of the term for which it was originally granted, or for any shorter period, subject to all the conditions originally imposed by such licence and to such further conditions as the licensing authority may deem fit to impose.

Provisions in event of death or bankruptcy of licensee.

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PART VI.

ARREST AND SEARCH.

Powers of
arrest.**45.** (i) Any Officer of Excise may arrest without warrant

- (a) any person found committing or attempting to commit, or employing or aiding any person to commit an offence against this Enactment,
- (b) any person whom he may reasonably suspect to have in his possession any intoxicating liquors or other goods liable to forfeiture under this Enactment,
- (c) any person against whom a reasonable suspicion exists that he has been guilty of an offence against this Enactment, and may search any person so arrested; provided that no female shall be searched except by a female.

(ii) Every person so arrested shall, together with any article as to which an offence may have been committed or attempted to be committed, be taken to a police station.

(iii) If any person liable to arrest under this Enactment is not arrested at the time of committing the offence for which he is so liable or after arrest makes his escape, he may at any time afterwards be arrested and be dealt with as if he had been arrested at the time of committing such offence.

Power to stop
and search
conveyance, etc.**46.** Any Officer of Excise may

- (a) within any area declared by the Chief Secretary by notification in the *Gazette* to be an area for the purposes of this section, or
- (b) upon reasonable suspicion in any other place stop and examine any conveyance or search any railway carriage or truck or vessel to ascertain whether any intoxicating liquors or other goods liable to seizure are contained therein.

Search warrant
may be issued
by a Magistrate
empowering
Senior Excise
Officers.

47. (i) Whenever it appears to any Magistrate, upon written information upon oath, and after any enquiry which he may think necessary that there is probable cause to believe that in any dwelling-house, shop or other building or place, or on board any vessel, not being or having the status of a ship of war, there is concealed or deposited any intoxicating liquor or other goods liable to forfeiture under this Enactment or under any rules made thereunder, or as to which an offence under this Enactment has been committed, such Magistrate may by his warrant directed to any Senior Excise Officer, empower such officer by day or night—

To search
buildings and
seize goods.

- (a) to enter such dwelling-house, shop or other building or place and there to search for and take possession of any goods reasonably suspected of being liable to forfeiture under this Enactment or any rules made thereunder, or as to which any offence under this Enactment is suspected to have been committed, and of any books or documents which may reasonably be believed to have a bearing on the case;

Arrest persons
concerned.

- (b) to arrest any person or persons being in such dwelling-house, shop or other building, place or vessel in whose possession, such intoxicating liquors or other goods may be found, or whom such officer may reasonably suspect to have concealed or deposited such intoxicating liquor or other goods.

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(ii) Such officer may if it is necessary to do so—

- (a) break open any outer or inner door of such dwelling-house, shop, building or other place or vessel and enter thereinto ;
- (b) forcibly enter such place or vessel and every part thereof ;
- (c) remove by force any obstruction to such entry, search, seizure and removal as he is empowered to effect ;
- (d) detain every person found in such place or vessel until such place or vessel has been searched.

Officer so empowered may use necessary force and detain persons concerned.

48. Whenever it appears to any Senior Excise Officer that there is probable cause to believe that in any dwelling-house, shop or other building or place or vessel there is concealed or deposited any intoxicating liquor or other goods subject to forfeiture under this Enactment or as to which an offence under this Enactment has been committed, and if he has good grounds for believing that by reason of the delay in obtaining a search warrant, the intoxicating liquor or other goods are likely to be removed, the said officer in virtue of his office, may exercise in and upon and in respect of such dwelling-house, shop or other building or place or vessel all the powers in the last preceding section mentioned, in as full and ample a manner as if he were empowered to do so by a warrant issued under the said section.

When search may be made without warrant.

49. (i) Any person who shall refuse any officer access to any place or vessel, or shall refuse or neglect to give any information which may reasonably be required of him, and which he has it in his power to give, shall be guilty of an offence against this Enactment.

Obstruction of inspection or search to be an offence.

(ii) Any person furnishing as true, information which he knows or has reason to believe to be false, shall be guilty of an offence under section 177 of the Penal Code.

50. Every person required by an Excise Officer to give any information on any subject which it is the officer's duty to enquire into under this Enactment and which information it is in his power to give, shall be legally bound to give such information.

Persons legally bound to give information.

PART VII.

PROVISIONS AS TO PROCEEDINGS AND TRIALS.

51. Prosecutions in respect of offences committed under this Enactment may be conducted by any person who is a Senior Officer of Excise within the meaning of this Enactment or any Excise Officer specially authorized thereto in writing by the Commissioner.

Who may prosecute.

52. If in any prosecution in respect of any intoxicating liquors or goods seized for non-payment of excise duties or any other cause of seizure or for the recovery of any penalty or penalties under this Enactment, any dispute shall arise as to whether the duties have been paid in respect of such liquors or goods, or whether the same have been lawfully distilled or manufactured, then and in every such case the proof thereof shall be on the defendant in such prosecution.

Onus of proof of payment of duty to be on defendant in prosecutions.

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Analyst's certificate to be prima facie evidence.

53. (i) In any prosecution for a breach of a provision of this Enactment, or of any rule thereunder a certificate of analysis purporting to be under the hand of an Analyst shall, on production thereof by the prosecutor, be sufficient evidence of the facts stated therein unless the defendant requires that the Analyst be called as a witness, in which case he shall give notice thereof to the prosecutor not less than three clear days before the day on which the summons is returnable.

(ii) In like manner a certificate of analysis purporting to be under the hand of an Analyst shall, on production thereof by the defendant, be sufficient evidence of the facts stated therein unless the prosecutor requires that the Analyst be called as a witness.

(iii) A copy of such last-mentioned certificate shall be sent to the prosecutor at least three clear days before the day fixed for the hearing of the summons and if it is not so sent the Court may adjourn the hearing on such terms as it may think fit.

(iv) Analysts are by this Enactment bound to state the truth in certificates of analysis under their hands.

(v) In this section the word "Analyst" includes only

(a) persons employed for the time being as Chemist or Assistant Chemist at the Government Institute for Medical Research, and

(b) any other Analyst to whom this section may be declared by the Chief Secretary, by notification in the *Gazette*, to apply.

Manner of seizure not to be enquired into on a trial before a Magistrate or on appeal to the Supreme Court.

54. On any trial before any Court of a Magistrate and in any proceeding on appeal in the Supreme Court, relating in any of the above cases to the seizure of articles subject to forfeiture under this Enactment, it shall be lawful for the said Court, and the said Court is hereby required to proceed to such trials, and to the hearing of such appeals, on the merits of the case only without reference to matters of form, and without enquiring into the manner or form of making any seizure except in so far as the manner and form of seizure may be evidence on such merits.

Protection of informers from discovery.

55. (i) Except as hereinafter mentioned, no witness in any civil or criminal proceedings shall be obliged or permitted to disclose the name or address of an informer or the substance of the information received from him or to state any matter which might lead to his discovery.

(ii) If any books, documents or papers which are in evidence or liable to inspection in any civil or criminal proceeding whatsoever, contain any entry in which any informer is named or described or which might lead to his discovery, the Court shall cause all such passages to be concealed from view or to be obliterated so far as may be necessary to protect the informer from discovery but no further.

(iii) If on the trial for any offence under this Enactment, the Court after full enquiry into the case believes that the informer wilfully made in his complaint a material statement which he knew or believed to be false or did not believe to be true, or if in any other proceeding the Court is of opinion that justice cannot be fully done between the parties thereto without the discovery of the informer, it shall be lawful for the Court to require the production of the original complaint (if in writing) and permit inquiry and require full disclosure concerning the informer.

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56. (i) Whenever two or more persons shall be charged with any offence under this Enactment the Court may require one or more of them to give evidence as a witness or witnesses for the prosecution. Any such person who refuses to be sworn or to answer any lawful question shall be dealt with in the same manner as witnesses so refusing may by law be dealt with by a Court of a Magistrate.

Examination of offenders.

(ii) Every person so required to give evidence who shall in the opinion of the Court make true and full discovery of all things as to which he is lawfully examined shall be entitled to receive a certificate of indemnity under the hand of a Judicial Commissioner or Magistrate, stating that he has made a true and full discovery of all things as to which he was examined, and such certificate shall be a bar to all legal proceedings against him in respect of all such things as aforesaid.

57. Any person lawfully arrested under this Enactment shall, on demand by a Senior Excise Officer, allow his photograph and impressions of his fingers to be taken, and it shall be lawful for any Court, by whom a person is convicted of an offence under this Enactment, and sentenced to pay a fine, to order that the photograph or the finger impressions of such person or both shall be taken in the presence of such officer of the Court as may be prescribed, and a statement in any certificate purporting to be signed by any officer of the Court, and sealed with the seal of the Court, that a person has been convicted, and that the finger impressions or photograph which appear on such certificate are those of the person so convicted, shall be evidence of the facts so stated.

Finger impressions and photographs of offenders.

58. All prosecutions under this Enactment may be had before the Court of a Magistrate of the First Class and such Court shall have power, notwithstanding anything in "The Courts Enactment, 1918," contained, to impose any penalty provided by this Enactment.

Jurisdiction.

59. Nothing in this Enactment contained shall be deemed to prevent the prosecution, conviction and punishment of any person according to the provisions of any law for the time being in force in the Federated Malay States; but so that no person shall be punished more than once for the same offence.

Prosecution under other law.

PART VIII.

PENALTIES AND FORFEITURES.

60. If any intoxicating liquors or dutiable goods distilled or manufactured within the Federated Malay States shall be found packed in any manner calculated to deceive the Officers of Excise so that a proper account of such liquors or goods might not be taken, the same shall be forfeited together with everything packed therewith.

Forfeiture of liquors or other dutiable goods packed to deceive Excise Officers.

61. (i) All goods or articles in respect of which there may have been, or there is reasonable cause to suspect that there may have been committed any offence against this, or any other written law relating to the Excise or the Customs or any breach of the restrictions or conditions subject to or upon which any licence or permit has been granted, together with any still, utensil or other apparatus, or any receptacle, package or conveyance in which the same may have been found or which may have been used in connection with such offence or breach, may be seized, and all such goods and other articles so seized shall, if an offence has been committed, be liable to forfeiture and if any goods or other articles so seized have no owner or if no claim for such goods or other articles be made within one-month from the date of seizure, the same shall be forfeited.

Forfeiture of liquors, tobacco or other dutiable goods the subject of or used in the commission of an offence.

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(ii) All such goods or articles and all persons liable to be detained for any offence under this or any other written law relating to the Excise or the Customs may be seized or detained in any place whether on land or water by any Officer of Excise, and all goods and other articles so seized shall, as soon as conveniently may be, be delivered into the care of the Proper Officer of Excise appointed to receive the same.

(iii) Whenever any such goods or articles shall be seized, the seizing officer, shall forthwith inform the Proper Officer of Excise who shall forthwith give notice in writing of such seizure and of the grounds thereof to the owner if known either by delivering the same to him personally or by letter addressed to him at his place of abode if known, and transmitted by post; if the seizing officer be a Senior Excise Officer he shall himself give the notice hereinbefore prescribed, provided that such notice shall not be required in any case where the seizure is made in the presence of the offender.

Penalty for evading provisions of this Enactment.

62. Every person who

- (a) shall contrary to the provisions of this Enactment, receive into or have in his possession, custody or control any intoxicating liquors or other goods on which the excise duty leviable by law shall not be proved to have been paid or which have been illegally made or prepared, or
- (b) shall assist or be otherwise concerned in the illegal removal or withdrawal of any dutiable liquors or goods from any distillery, factory or place for distilling or manufacturing liquor or goods or from any licensed warehouse or place of security in which dutiable liquors or goods may have been deposited, or
- (c) shall knowingly harbour, keep or conceal or permit, suffer cause or procure to be harboured, kept or concealed, any intoxicating liquors or other goods on which the excise duty shall not be proved to have been paid, or any liquors or other goods illegally removed or to whose hands or possession any such liquors or goods shall knowingly come, or
- (d) shall be in any way knowingly concerned in conveying, removing, depositing, concealing or in any manner dealing with any such liquors or goods with intent to defraud the Government of the Federated Malay States of any excise duty thereon, or to evade any prohibition or restriction of or applicable to such liquors or goods, or
- (e) shall be in any way knowingly concerned in any fraudulent evasion, or attempt at evasion of any excise duty

shall in each and every of the foregoing cases be on conviction punished with a fine which shall not be less than three times the combined value of the liquor and the excise duty or five thousand dollars, whichever is the less, and may extend to twenty times the combined value of the liquor and the excise duty.

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63. Every person who

- (a) shall assault or obstruct any Officer of Excise or other public servant or any person acting in aid of him or them or duly employed for the prevention of evasion of excise duty or of illicit manufacture or sale of dutiable goods in the execution of his or their duty or in the due seizing of any such goods liable to forfeiture under this or any other written law relating to the Excise, or
- (b) shall rescue or endeavour to rescue or cause to be rescued any dutiable goods which have been duly seized, or
- (c) shall before or after seizure stove, break or otherwise destroy any cask, bottle, jar, case or other package or the contents thereof to prevent the seizure thereof or the securing of the same,

Penalty for assaulting or obstructing officers.

shall on conviction of any of the said offences, for the first offence be punished by imprisonment of either description for a term not exceeding nine months, or by fine not exceeding one thousand dollars or by both such imprisonment and fine, and for every subsequent offence be punished by imprisonment of either description for a term not exceeding eighteen months, and be also liable to a fine not exceeding two thousand dollars.

64. If any Officer of Excise or other person duly employed for the safeguarding of the revenue shall make any collusive seizure or deliver up or make any agreement to deliver up or not to seize any vessel or conveyance or any goods liable to seizure, or shall accept, agree to accept or attempt to obtain any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty, every such officer on conviction shall be liable to imprisonment of either description for a term not exceeding three years or to a fine not exceeding two thousand dollars or to both such imprisonment and fine, and every person who shall give or offer or promise to give or procure to be given any bribe, gratuity, recompense or reward to, or shall make any collusive agreement with any such officer or person as aforesaid, to induce him in any way to neglect his duty or to do conceal or connive at any act whereby any of the provisions of any other law relating to imports and exports may be evaded, shall be guilty as an abettor and so punishable under this Enactment.

Penalty for offering or receiving bribes, etc.

65. (i) Every person who shall under the provisions of this Enactment deliver any application or supply any particulars, return, account or other written statement required by this Enactment or by any rule made thereunder, shall if such application, particulars, return, account or written statement be false or incorrect either in whole or in part to the knowledge of the person so making, delivering or supplying the same, whether the same be signed by him or not, be liable for the first offence to imprisonment of either description for any term not exceeding three months or to a fine not exceeding one thousand dollars or to both such imprisonment and fine, and for every subsequent offence to imprisonment of either description for any term not exceeding twelve months, or to a fine not exceeding two thousand dollars or to both such imprisonment and fine.

Penalty for making a false return.

(ii) When any such application, particulars, return, account or written statement, has been proved to be false or incorrect in whole or in part, it shall be presumed until the contrary is proved that such application, particulars, return, account, or written statement, was false or incorrect to the knowledge of the person delivering or supplying the same.

Presumption of knowledge of person making false return.

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Liability of
licensed
employer for
act of servant.

66. Whenever any person licensed under this Enactment would be liable under the provisions of this Enactment, or of any rules made thereunder to any punishment, penalty or forfeiture for any act, omission, neglect or default, he shall be liable to the same punishment, penalty or forfeiture for every similar act, omission, neglect or default of any agent or servant employed by him in the course of his business as such licensed person, and every agent or servant employed by a person licensed under this Enactment, in the course of his business as such licensed person, shall also be liable to every punishment, penalty or forfeiture prescribed for such acts, omissions, neglects or default contrary to the provisions of this Enactment or of any rules made thereunder, as fully and effectually as if such agent or servant had been the person to whom the licence had been granted.

Penalty for
offences not
otherwise
provided for.

67. Every omission or neglect to comply with, and every act done or attempted to be done contrary to, the provisions of this Enactment, or of any rule duly made thereunder, or in breach of the conditions and restrictions subject to or upon which any licence or permit shall have been issued under this Enactment, shall be deemed to be an offence against this Enactment, and for every such offence not otherwise especially provided for, the offender shall, in addition to the forfeiture of any articles seized, be liable on conviction, for every first offence to a fine not exceeding five hundred dollars, and for every subsequent offence to imprisonment of either description for a term not exceeding twelve months or to a fine not exceeding one thousand dollars or to both such imprisonment and fine.

Attempts and
abatement.

68. Whoever attempts to commit any offence punishable under this Enactment or abets within the meaning of the Penal Code, the commission of such offence, shall be punishable with the punishment provided for such offence.

Imprisonment
for non-
payment of
fine.

69. The period of imprisonment imposed by any Court in respect of the non-payment of any fine under this Enactment or in respect of the default of a sufficient distress to satisfy any such fine, shall be such period of such description, simple or rigorous, as in the opinion of the Court will satisfy the justice of the case, but shall not exceed in any case the maximum fixed by the following scale, viz.:

<i>Where the fine</i>	<i>The period may extend to</i>
does not exceed twenty-five dollars ...	two months
exceeds twenty-five dollars but does not exceed fifty dollars	four months
exceeds fifty dollars but does not exceed one hundred dollars	six months

with two additional months for every one hundred dollars after the first one hundred dollars of the fine until a maximum period of two years is reached. Provided always that

- (a) If before the expiration of such period of imprisonment such a proportion of the fine be paid or levied as is not less than proportional to the unexpired portion of such period the imprisonment shall terminate.
- (b) Where a person is sentenced to both fine and imprisonment and the fine not being paid is commuted into imprisonment, such imprisonment shall be in addition to the imprisonment ordered by the original sentence.

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PART IX.

GENERAL.

- 70.** All duties and penalties incurred under this Enactment may be recovered by action in the name of the Commissioner. Commissioner may sue in Civil Courts.
- 71.** The Resident of a State may order any still, utensil or other apparatus or any receptacle, package or conveyance or any intoxicating liquors or other goods seized under this Enactment, to be delivered to the proprietor thereof upon such terms and conditions as he may see fit. Power of Resident to restore forfeited articles.
- 72.** The Commissioner may pay such rewards as he may deem fit to any officer or other person for services rendered in connection with the detection of evasion of excise duty or other breaches of this Enactment, and may order to be paid in respect of any seizure under this Enactment to the person or persons making the same such reward as he may deem fit, not exceeding the value of the goods seized. Rewards to officers and others detecting evasions of excise duty.
- 73.** (i) Anything in this Enactment notwithstanding it shall be lawful to sell without licence intoxicating liquors legally procured by any person for his private use, and such liquors may be sold by such person, or by a licensed auctioneer on his behalf or on behalf of his representative, in the event of his decease. Sale of liquors procured for private consumption.
- (ii) The proof that such liquors were originally procured for private use shall be on such person, or his representative.
- (iii) The Chief Secretary may from time to time make rules regulating this right of sale.
- 74.** (i) No person shall make or prepare or sell or offer for sale any intoxicating liquors which may be adulterated or compounded in such a way as to be injurious to health, or which may contain more than one-twentieth of one per cent. of fusel oil. Prohibition of making and sale of adulterated liquors,
- (ii) No person shall sell to the prejudice of the purchaser any intoxicating liquor which is not of the nature and quality demanded by such purchaser, provided that an offence shall not be deemed to be committed under this section, and of sale of liquors not of nature and quality demanded.
- (a) if any ingredient not injurious to health has been added to the intoxicating liquor because the same is required for the production or preparation thereof as an article of commerce, in a state fit for carriage or consumption, and not fraudulently to increase the bulk of such liquor, or to conceal the inferior quality thereof ;
- (b) if in the case of spirits not adulterated otherwise than by the admixture of water, it shall be proved that such admixture has not reduced such spirits more than twenty-five degrees under proof in the case of brandy, whisky, or rum or more than thirty degrees under proof in the case of gin.
- (iii) Any person convicted of having committed an offence against the provisions of this section shall be liable to a fine not exceeding five hundred dollars and any stock of intoxicating liquor in respect of which such offence may have been committed, may be seized and by order of a Magistrate destroyed. Penalty.
- (iv) In any prosecution under this section it shall be no defence to allege that the purchaser, having bought only for analysis, was not prejudiced by the sale. Special provision.

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(v) No prosecution shall be brought under this section except by or with the written consent of the Public Prosecutor.

Power to prohibit removal of liquors.

75. (i) The Chief Secretary may at any time by rule prohibit the removal of any intoxicating liquors on which duty has been paid, from one place to another in quantities of over two gallons except under and in accordance with a permit from a Senior Excise Officer, specifying the places from and to which the liquor may be removed.

(ii) Every such rule shall have effect only within such area as may be defined and stated in such rule.

Power to make rules.

76. (i) The Chief Secretary may make rules for the following purposes:

- (a) To regulate the proceedings of Licensing Boards and the issue of licences by such Boards.
- (b) To prescribe the form in which application for licences issuable under this Enactment shall be made and in which such licences shall be issued.
- (c) To fix the fees which shall be charged for the issue or transfer of such licences, and the periods for which such licences shall be issued and generally to regulate the fees which shall be paid under this Enactment and the amounts thereof.
- (d) To prohibit sales except for cash.
- (e) To prohibit the admixture with any intoxicating liquors of any substance deemed to be noxious or objectionable.
- (f) To prohibit drunkenness or disorderly conduct in or near any licensed premises, and the meeting or remaining of persons of bad character in such premises.
- (g) To prescribe the days and hours during which any licensed premises may or may not be kept open, and to provide for the closing of such premises on special occasions.
- (h) To prescribe the nature of the premises in which any intoxicating liquors may be sold, and the notices to be exposed at such premises.
- (i) To prescribe the books and accounts to be kept and the returns to be submitted by licence holders, and the form thereof, and to provide for the inspection of such books and accounts.
- (j) To secure the cleanliness and freedom from contamination of toddy in the course of its drawing, storage, carriage, exposure for sale or delivery upon sale and to secure the cleanliness of places, receptacles, appliances and vehicles used in such drawing, storage, carriage, exposure for sale or delivery upon sale.
- (k) To prescribe conditions under which certain persons or class of persons may be exempted wholly or partially from the operation of section 31.
- (l) To regulate the use of toddy by bakers.

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- (m) To empower Licensing Boards to fix the price at which toddy may be sold.
- (n) To prescribe the restrictions under, and the conditions on which licences may be issued under this Enactment.
- (o) To prescribe the persons to whom any intoxicating liquors may or may not be sold.
- (p) To prescribe the liquors which may not be sold.
- (q) To prescribe the localities within which licences shall not be issued.
- (r) To prescribe the localities within which licences restricting the sale of certain intoxicating liquors to certain persons may be issued.
- (s) To regulate the organization, classification and discipline of the Excise Officers and the manner of conducting the several duties to be performed by them.
- (t) To prescribe fines, not exceeding five hundred dollars, for the breach of any rule made under this section and to prescribe a minimum penalty, which in no case shall exceed a fine of fifty dollars, for the breach of any such rule.
- (u) To prescribe the forms to be used under this Enactment.
- (v) To prescribe the hours of work for Excise Officers, and the fees to be paid when such officers are required to work overtime, and by whom such fees shall be paid.
- (w) Generally to give effect to the provisions of this Enactment.

(ii) All rules made by the Chief Secretary under this section shall be published in the *Gazette* and shall thereupon have the same force and effect as if enacted in this Enactment.

77. (i) No action shall be brought against any person for anything done or *bona fide* intended to be done in the exercise or supposed exercise of the powers given by this Enactment or by any rules thereunder—

- (a) without giving to such person one month's previous notice in writing of the intended action and of the cause thereof;
- (b) after the expiration of three months from the date of the accrual of the cause of action;
- (c) after tender of sufficient amends.

(ii) In every action so brought it shall be expressly alleged that the defendant acted either maliciously or negligently and without reasonable or probable cause, and if at the trial the plaintiff shall fail to prove such allegation, judgment shall be given for the defendant.

(iii) Though judgment shall be given for the plaintiff in any such action such plaintiff shall not have costs against the defendant unless the Court before which the action is tried shall certify its approbation of the action.

Provisions as to actions.

Malice to be alleged.

Costs.

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THE SCHEDULE.
ENACTMENTS REPEALED.

No. and year.	Short title.
6 of 1915...	The Excise Enactment, 1915
22 of 1915...	The Excise Enactment, 1915, Amendment Enactment, 1915
23 of 1916...	The Excise Enactment, 1915, Amendment Enactment, 1916
3 of 1917...	The Excise Enactment, 1915, Amendment Enactment, 1917
24 of 1917...	The Excise Enactment, 1915, Amendment Enactment, 1917 (No. 2)
38 of 1918...	The Excise Enactment, 1915, Amendment Enactment, 1918
11 of 1920...	The Excise Enactment, 1915, Amendment Enactment, 1920

OBJECTS AND REASONS.

This Bill consolidates and amends the law relating to excise which is now contained in the Excise Enactment and its six amending Enactments. The new material has been taken for the most part from the Colonial Revenue laws, and in particular from the Liquors Revenue Ordinance 1909.

The Bill follows, where that is possible, the lines of the draft Customs Bill.

KUALA LUMPUR,
16th October, 1922.

W. S. GIBSON,
Acting Legal Adviser, F.M.S.

"THE EXPORT OF RUBBER (RESTRICTION) ENACTMENT, 1922."

No. 6974.—By virtue of the powers conferred on him by rule 6 of "The Export of Rubber (Restriction) Rules, 1922," the Resident of Selangor has appointed the following gentlemen to be the local Committee for the State:

Mr. S. H. Langston (*Chairman*)
Mr. G. C. Bailey
Mr. Loh Kong Imm
Mr. Alan Loke
Mr. C. R. Harrison

Mr. H. O. Kennedy
Mr. C. D. Mathewson
Mr. J. Bligh Orr
Mr. D. F. Topham

[Sel. R.R. 4508/22.]

"THE EXPORT OF RUBBER (RESTRICTION) RULES, 1922."

No. 6975.—The Resident of Perak has appointed the following gentlemen to be the local Committees for Perak North and Perak South under rule 6 of "The Export of Rubber (Restriction) Rules, 1922," with effect from the 1st November, 1922:

PERAK NORTH.
Mr. P. T. Allen (*Chairman*)
The Raja di Hilir, M.S.C., J.P.
Mr. J. W. Kennedy
Mr. C. H. Jenkins
Mr. P. J. R. Waugh
Dr. Saw Ah Choy, J.P.

PERAK SOUTH.
Mr. A. J. Sturrock (*Chairman*)
The Orang Kaya Kaya Panglima Kinta, M.S.C., J.P.
The Capitan China, M.S.C., J.P.
Mr. K. Cox
Mr. R. H. Phillips
Mr. C. B. Graburn
Mr. W. Paterson

[Pk. 4261/22.]