

SPIRITS AND BEER MANUFACTURE (AMENDMENT) BILL, 2021

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SPIRITS AND BEER MANUFACTURE (AMENDMENT) BILL, 2021

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

Enacted by the Parliament of The Bahamas

1. Short title and commencement.

- (1) This Act, which amends the Spirits and Beer Manufacture Act (*Ch. 373*), may be cited as the Spirits and Beer Manufacture (Amendment) Act, 2021.
- (2) This Act shall come into force on the 1st day of July, 2021.

2. Amendment of section 2 of the principal Act.

Section 2 of the principal Act is amended by the insertion in the appropriate place of the following definition —

“ “**microbrewery**” means a business that brews beer or distills spirits, at a volume of no less than one hundred but not exceeding seven thousand barrels per year, to be consumed or sold on or off its premises.”

3. Amendment of section 7 of the principal Act.

Subsection (4) of section 7 of the principal Act is deleted.

4. Amendment of section 15 of the principal Act.

Section 15 of the principal Act is amended by the insertion immediately after subsection (1), of the following new subsection —

“(1A) Notwithstanding subsection (1)(c), there shall be charged, levied and collected on beer (excluding the by-product known as “malta”) manufactured under the provisions of this Act by a microbrewery, a tax of two dollars per gallon.”.

OBJECTS AND REASONS

Clause 2 seeks to insert the definition of “microbrewery” in section 2 of the Act to mean a business that brews beer or distilled spirits to be consumed or sold on as well as off its premises.

Clause 3 of the Bill seeks to amend section 7 of the Act to delete the definition of microbrewery from the section.

Clause 4 of the Bill seeks to provide for the reduction of taxes for microbreweries.