

Do compute  
in volume  
weight or  
other measurement

182. Where goods liable to a specific duty are imported in a package and the goods are intended for sale, or are normally sold retail, in that package, then if the package-

- (a) is marked or labelled as containing a specific quantity of the goods; or
- (b) is commonly sold as containing, or as reputed to contain, a specific quantity of the goods, the package shall be deemed to contain not less than the specific quantity.

Commissioner  
General may fix  
the equivalent  
of other liquid  
measurement

183. Where goods liable to duty according to liquid measurement are imported in a package and-

- (a) the goods are intended for sale, or are normally sold, in that package; and
- (b) the package is of a standard capacity according to a liquid-measurement other than a liquid measurement based on fractions or multiples of a litre,

then the Commissioner General may, by notice in the Gazette, declare that the package, having a capacity within such limits as may be specified in the notice, shall be deemed to contain such fractions or multiples of a litre as may be specified in the notice.

Allowance for  
tare

184. For the purpose of the computation of the duty to which goods are liable, the Commissioner General may fix the allowance for tare which may be granted and the conditions under which any such allowance may be granted.

Duty on  
spirits  
attenuation  
charge

185. Where goods are imported or exported in a package which, in the opinion of the Commissioner General-

- (a) is not the normal or proper package for those goods; or

- (b) is designed for use, subsequently to importation or exportation, other than as a package for any goods of the same or a similar nature, then, subject to any provision to the contrary in this Act, the package shall be liable to duty as if it were a separate article and shall, for all the purposes of this Act, be deemed to be a separate article.

Time of delivery  
determines rate  
of excise duty

186. (1) The excise duty on spirits shall become due and shall be charged at the rate in force when the spirits liable to duty are delivered from the distillery or the distiller's warehouse; and the duty shall, subject to any remission or rebate thereof which may be granted in accordance with the provisions of this Act, be paid by the distiller, or secured to the satisfaction of the proper officer, on its becoming due.

(2) Notwithstanding Subsection (1), where spirits are removed from a distillery or distiller's warehouse to a rectifier's warehouse, the duty shall become due and shall be charged at the rate in force when the spirits liable to the duty are delivered from the rectifier's warehouse, and the duty shall be paid by the rectifier, or secured to the satisfaction of the proper officer, on its becoming due.

(3) The Commissioner General may permit the payment of duty under Subsections (1) and (2) to be deferred, to a date not later than the twentieth day of the month following that on which it became due.

Duty on spirits  
attenuation  
charge

187. (1) In the case of a distillery where spirits are manufactured by distillation of a fermented liquor, the excise duty on spirits shall, in addition to being charged on the spirits distilled, be chargeable in respect of each distillation period in accordance with the following provisions of this Section.

(2) There shall be calculated the quantity of spirits at proof capable of being produced from any wort and wash made at the distillery on the assumption that from every one hundred litres of wort and wash one litre of spirits at proof will be produced for every five degrees of attenuation, that is to say for every five degrees of