

Namibia

Brewers and Distillers Licences Duty Proclamation, 1924

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Republic of Namibia
Annotated Statutes

Brewers and Distillers Licences Duty Proclamation, 1924

Proclamation 3 of 1924

Published in [Official Gazette no. 127](#) on 1 February 1924

Assented to on 31 January 1924

Commenced on 1 January 1924

[Up to date as at 17 September 2021]

[Amended by [Rehoboth Gebiet \(Extension of Laws\) Proclamation, 1930 \(Proclamation 12 of 1930\)](#) on 1 May 1930]

[Amended by [Brewers and Distillers Licences Duty Amendment Ordinance, 1935 \(Ordinance 9 of 1935\)](#) on 24 April 1935]

[Amended by [Brewers and Distillers Duty Amendment Ordinance, 1937 \(Ordinance 14 of 1937\)](#) on 1 April 1937]

[Amended by [Brewers and Distillers Licences Duty Amendment Ordinance, 1938 \(Ordinance 1 of 1938\)](#) on 31 March 1938]

[Amended by [Liquor Licensing Amendment Ordinance, 1952 \(Ordinance 47 of 1952\)](#) on 5 December 1952]

[Amended by [Liquor Act, 1998 \(Act 6 of 1998\)](#) on 22 December 2001]

PROCLAMATION

BY HIS HONOUR GIJSBERT REITZ HOFMEYR, A COMPANION OF THE MOST DISTINGUISHED ORDER OF SAINT MICHAEL AND SAINT GEORGE, ADMINISTRATOR OF SOUTH WEST AFRICA

[This Proclamation has no long title. The date of signature appears at the bottom of the Proclamation.]

[The provisions in this Proclamation have no headings.]

WHEREAS it is desirable to make provision for the payment of licence duty by brewers of beer, distillers of wine brandy and distillers of spirits other than wine brandy;

NOW THEREFORE, under and by virtue of the powers me vested, I do hereby proclaim, declare and make known as follows:-

1.

- (1) Every brewer of beer shall take out a licence which shall be obtainable from the Permanent Secretary: Trade and Industry, and shall be valid until 31 December of the year during which such licence was so taken out, subject thereto that such licence may upon application in the prescribed form and manner -
 - (a) be renewed by that Permanent Secretary on or before 31 December of any year, for a period of one year commencing on the day following the day upon which such licence would have expired; or
 - (b) be transferred to another brewer of beer during the currency of such licence.
- (2) The licence fees payable in respect of a licence referred to in subsection (1) shall be calculated as follows -
 - (a) an amount of N\$16 for each month in respect of which such licence is valid during the first year of its currency ending on 31 December of such year;
 - (b) an amount of N\$100 for every period of one year for which such licence is renewed in terms of subsection (1), following the first period of its currency referred to in paragraph (a); and
 - (c) on the transfer of such licence, in addition to any amount payable in terms of this subsection, an amount of N\$6 for each month in respect of which such licence is valid from the date of such transfer until 31 December of the year during which such licence was so transferred.
- (3) Every distiller of wine brandy and every distiller of spirits other than wine brandy shall take out a licence which may be obtained from the Permanent Secretary: Trade and Industry, which licence shall be valid until 31 December of the year during which it was so taken out, but which licence may upon application in the prescribed form and manner -
 - (a) be renewed by that Permanent Secretary on or before the date of expiry of such licence, for a period of one year commencing on the day following the day upon which such licence would have so expired; or
 - (b) be transferred to another distiller of wine brandy or a distiller of spirits other than wine brandy.
- (4) The licence fees payable in respect of a licence referred to in subsection (3) shall be calculated as follows -
 - (a) an amount of N\$16 for each month in respect of which such licence is valid during the first year of its currency ending on 31 December of such year;
 - (b) an amount of N\$100 for every period of one year such licence is renewed in terms of subsection (1), following the first period of its currency referred to in paragraph (a); and
 - (c) on the transfer of such licence, in addition to any amount payable in terms of this subsection, an amount of N\$6 for each month in respect of which such licence is valid from the date of such transfer until 31 December of the year during which such licence was so transferred.
- (5) For the purposes of this section a portion of a month shall be deemed to be a month.

[section 1 amended by Ord. 14 of 1937, Ord. 1 of 1938 and Ord. 47 of 1952, and substituted by Act 6 of 1998]

2.

- (1) Any person who shall brew beer or distil wine brandy or other spirits for sale without being in possession of a licence as in the last preceding Section is provided or who shall contravene any other provision contained in the said section shall be guilty of an offence and upon conviction shall be liable to a fine not exceeding £100 or in default of payment to imprisonment for any period not exceeding 12 months.
[A fine not exceeding £100 is equivalent to a fine not exceeding N\$200.]
- (2) A court which convicts an accused of an offence in terms of subsection (1) shall, without notice to any person, but subject to section 35 of the Criminal Procedure Act, 1977 (Act 51 of 1977), declare any equipment used to commit an offence under that subsection and which was seized under the provisions of

that Act, forfeited to the State.

[section 2 amended by Ord. 14 of 1937 and by Act 6 of 1998.]

3.

The authorised revenue official for any magisterial district, or his or her deputy, may demand from the holder of any brewer's licence or distiller's licence under the provisions of this Proclamation who is carrying on business as a brewer or distiller in the aforesaid district, a return of sales made by such licence-holder during any period to any holder of a licence under the Liquor Act, 1998, and every such holder of a brewer's or distiller's licence who fails forthwith to comply with any such demand shall be guilty of an offence and liable on conviction to a fine not exceeding N\$1 000 or in default of payment to imprisonment for any period not exceeding three months or to both such fine and such imprisonment.

[section 3 inserted by Ord. 9 of 1935, with a direction to re-number the remaining sections accordingly, and amended by Act 6 of 1998]

3bis.

The Minister of Trade and Industry may make, alter and revoke regulations, not being contrary to the provisions of this Proclamation, prescribing the forms of licences, notices, applications and other documents to be used, providing for returns to be made of the quantity of liquor sold, and generally for carrying out more efficiently the administration of this Proclamation, and may furthermore impose penalties for the breach of any regulation.

[section 3bis inserted by Ord. 14 of 1937 and amended by Act 6 of 1998]

4.

Proclamation No. 18 of 1915 of the Military Governor of the Protectorate of South West Africa dated the 20th October, 1915, shall be and is hereby repealed.

5.

This Proclamation may be cited for all purposes as the "BREWERS AND DISTILLERS LICENCES DUTY PROCLAMATION 1924", and shall be of retrospective force and effect as from the 1st day of January 1924.

GOD SAVE THE KING.

Given under my hand and seal at Cape Town this 31st day of January 1924.

GIJS. R. HOFMEYR,

Administrator.