

EXCISE STAMP CONTROL (AMENDMENT) BILL, 2016

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EXCISE STAMP CONTROL (AMENDMENT) BILL, 2016

A BILL FOR AN ACT TO AMEND THE EXCISE STAMP CONTROL ACT TO PROVIDE FOR COMPOUNDING OFFENCES

Enacted by the Parliament of The Bahamas

1. Short title and commencement.

- (1) This Act, which amends the Excise Stamp Control Act¹, may be cited as the Excise Stamp Control (Amendment) Act, 2016.
- (2) This Act shall come into force on the 1st day of July, 2016.

2. Amendment of section 2 of the principal Act.

Section 2 of the principal Act is amended by deleting the definition of “Secretary” and substituting—

““Secretary” means the Financial Secretary or any person authorized by him in writing to perform any of the functions conferred on him by this Act;”.

3. Insertion of new section 29A into the principal Act.

The principal Act is amended by the insertion immediately after section 29 of the following new section —

“29A. Power to enter tobacco manufactory.

- (1) It shall be lawful for an Excise officer to enter any tobacco manufactory for—
 - (a) the purpose of ascertaining whether there is or has been any contravention of this Act; and

¹ No. 8 of 2013

- (b) generally for the purpose of—
 - (i) preventing or detecting any violation of any provisions; and
 - (ii) performing any functions conferred on him, under this Act and he shall remain on the premises for so long as is necessary for the carrying out of his duty.
- (2) The Excise officer shall, if required, produce some authenticated document showing his authority to enter.”.

4. Insertion of new section 34A into the principal Act.

The principal Act is amended by the insertion immediately after section 34 the following new section —

“34A. Compounding of offences.

- (1) Subject to subsection (2), the Secretary may, where he is satisfied that a person has committed an offence under this Act in respect of which a fine is provided or any thing is liable to forfeiture, compound the offence and —
 - (a) order the person to pay such sum of money, not exceeding the amount of the fine to which the person would be liable if he were convicted of the offence, as he may think fit; and
 - (b) order any thing liable to forfeiture in connection with the offence to be condemned or sold.
- (2) The Secretary shall not exercise his powers under section (1) unless the person, in writing, admits that he has committed the offence and requests the Secretary to deal with the offence under this section.
- (3) Where the Secretary makes an order under this section —
 - (a) he shall put the order in writing, specifying the offence and the penalty, and attach to it the written request made to the Secretary to deal with the matter;
 - (b) the order may be enforced in the same manner as an order of the court;
 - (c) the order shall be published in the Gazette or in any other daily newspaper in general circulation in The Bahamas; and
 - (d) the offender shall not be liable to any further prosecution in respect of the offence.”.

OBJECTS AND REASONS

The Bill amends the Excise Stamp Control Bill (*No. 8 of 2013*).

Clause 2 of the Bill substitutes the definition of “Secretary” as meaning the “Financial Secretary”.

Clause 3 of the Bill seeks to give Excise officers the power to enter and inspect tobacco manufacturing facilities while tobacco is being manufactured.

Clause 4 of the Bill seeks to provide for the compounding of offences.