



*EXTRAORDINARY*  
**OFFICIAL GAZETTE**  
**THE BAHAMAS**  
PUBLISHED BY AUTHORITY

---

NASSAU

1<sup>st</sup> July, 2021

---

# SPIRITS AND BEER MANUFACTURE (AMENDMENT) ACT, 2021

## Arrangement of Sections

---

### Section

1.	Short title and commencement.....	2
2.	Amendment of section 2 of the principal Act.....	2
3.	Amendment of section 7 of the principal Act.....	2
4.	Amendment of section 15 of the principal Act.....	2



No. 18 of 2021

## **SPIRITS AND BEER MANUFACTURE (AMENDMENT) ACT, 2021**

### **AN ACT TO AMEND THE SPIRITS AND BEER MANUFACTURE ACT**

[Date of Assent - 30<sup>th</sup> June, 2021]

**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 1<sup>st</sup> 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.”.