

MINISTRY OF FINANCE THE DEPARTMENT OF INLAND REVENUE

BL GUIDANCE ON LIQUOR LICENCES





Introduction

Liquor licences are no longer issued individually but are applied for and granted as business licences. Taxes on the annual turnovers/returns are payable by Jan 31 each year, but the license expires Dec 31.

While the legal drinking age in The Bahamas is 18, applicants seeking a liquor license *must be 21 and over*. It is illegal to sell intoxicating liquor without a valid business licence, under the Business Licence Act, 2010, at the discretion of the secretary for revenue. This includes alcoholic spirits, wines, ale, beer, porter, stout, cider, perry and other malt liquor and any fermented or distilled liquor.

Types of Liquor Licences

There are presently four (4) categories of liquor licences:

- A) Restaurant & Bar for the sale by retail of all intoxicating liquors for consumption only upon the licensed premises and only if served with food;
- B) General for the sale by wholesale and retail of all intoxicating liquor;
- C) Wholesale for the sale by wholesale only of all intoxicating liquors in sealed containers and not for consumption upon the licensed premises;
- D) Occasional for the sale by retail of all intoxicating liquors at any stated place during such time and between such hours as shall be specified but not exceeding seven days at any one time, for a maximum of four times per year.

Disclaimer: Business Licence Guidance Notes do not supersede the Business Licence Act as amended

The restrictions and operating hours are outlined below:

LICENCE TYPE	EXISTING RESTRICTIONS/OPERATING HOURS
RESTAURANT AND BAR	PREMISES MUST REMAIN CLOSED TO THE SALE AND COMSUMPTION OF LIQUOR BETWEEN THE HOURS OF 2:00 A.M. AND 11:00 A.M. DAILY
GENERAL	PREMISES MUST REMAIN CLOSED TO THE SALE AND COMSUMPTION OF LIQUOR BETWEEN THE HOURS OF 9:00 P.M. AND 9:00 A.M. MONDAY THROUGH SATURDAY. PREMISES MUST REMAIN CLOSED ON SUNDAYS AND PUBLIC HOLIDAYS. VIOLATION OF THESE RESTRICTIONS COULD RESULT IN CANCELLATION OF THE LICENCE
WHOLESALE	PREMISES MUST REMAIN CLOSED TO THE SALE OF LIQUOR BETWEEN THE HOURS OF 9:00 P.M. AND 9:00 P.M. MONDAY TO SATURDAY. PREMISES MUST REMAIN CLOSED ON SUNDAYS AND PUBLIC HOLIDAYS. VIOLATION OF THESE RESTRICTIONS COULD RESULT IN CANCELLATION OF THE LICENCE

Requirements

The current requirements for a liquor licence are:

- Applicants must 21 years or older
- Proof of Bahamian Citizenship (copy of valid passport)
- A copy of the Certificate of Incorporation (with copies of valid passports for beneficial shareholders) and current annual company fee payment receipt
- National Insurance Board (NIB) Registration Number and current Letter of Good Standing (for the business),
- Personal NIB Card (for applicant)
- Lease or rental agreement for the business locations <u>or</u> Proof of Ownership (copy of conveyance) along with approvals from:
 - 1. Department of Physical Planning (zoning)
 - 2. Ministry of Works/Building Control (inspection)
 - 3. Department of Environmental Health Services (sanitation)
 - 4. Royal Bahamas Police Force/Licencing Section (sale of alcoholic beverages and/ or music and dancing)

A licence is not necessary for intoxicating liquor if it is:

- 1. Sold, exposed or offered for sale by virtue of legal process or law that authorizes the sale;
- 2. Part of the estate of a deceased person if the secretary for revenue authorizes sale or is sold by a licensed auctioneer under conditions approved by the secretary;
- 3. Sold on board any ship calling at The Bahamas and lying outside the limits of any port, to be consumed aboard ship; or
- 4. Sold to passengers aboard any ship calling at The Bahamas and lying within the limits of any harbour for a period not exceeding 24 hours, to be consumed aboard ship.

Issuing, cancelling or transferring a liquor licence is at the discretion of the secretary for revenue. No general licence will be granted in districts where a prohibitive order is in force.

Once a liquor licence has been granted the applicant can pay the fee via the Online Tax Administration system at: www.vat.revenue.gov.bs, at any RBC Bank or by wire transfer through their local bank.

Version: July 24, 2017

Contact Us

Further information can be obtained from the Taxpayer Services help desk: 1-242-225-7280

You can also contact us by email: taxinquiries@bahamas.gov.bs

Or you can write to:

Department of Inland Revenue Central Revenue Administration P.O. Box N-13 Nassau, N.P., Bahamas

Or visit our website: http://inlandrevenue.finance.gov.bs

Version: July 24, 2017