

# BEER EXCISE.

**No. 7 of 1901.**

An Act relating to Excise on Beer.

[Assented to 5th October, 1901.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia as follows :—

## PART I.—INTRODUCTORY.

1. This Act may be cited as "*The Beer Excise Act 1901.*"
2. This Act shall commence on a day to be fixed by proclamation.\*

Short title.

Commencement.

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\* Proclaimed to commence 7th October, 1901. See *Gazette*, 5th October, 1901.

- Application of Act.      3. This Act shall apply to any Excise on Beer imposed by the Parliament.
- Parts.                    4. This Act is divided into Parts as follows :—  
     Part I.—Introductory.  
     Part II.—Licensing of Brewers.  
     Part III.—Excise Supervision, Brewers' Books, and Regulation of Breweries generally.  
     Part IV.—Duty Stamps, Computation and Payment of Duty and Refunds.  
     Part V.—Removal of Beer from Breweries.  
     Part VI.—Powers of Officers.  
     Part VII.—Miscellaneous.
- Definitions.            5. In this Act except where otherwise clearly intended—  
     “ Beer ” means any liquor upon which under the name of beer any excise duty imposed by the Parliament is payable.  
     “ Brewer ” means a person licensed to make beer pursuant to this Act.  
     “ Collector ” means the Collector of Customs for a State.  
     “ Licence ” means a licence under this Act to make beer.  
     “ Licensed Brewery ” means the premises on which a brewer is licensed to make beer, and includes all adjacent premises used in connexion therewith or with the business of the brewer.  
     “ Officer ” means an Officer of Customs.  
     “ Prescribed ” means prescribed by this Act.  
     “ Quarts or Pints ” means quart or pint bottles, and includes bottles reputed to contain quarts or pints.  
     “ Stamp ” means a beer duty stamp.  
     “ This Act ” includes the regulations made under this Act.  
     “ Vessels ” means vessels of the following descriptions and holding capacities :—  
         Hogshead of a capacity of not more than fifty-four gallons nor less than fifty gallons.  
         Barrel of a capacity of not more than thirty-six gallons nor less than thirty-three gallons.  
         Half-hogshead of a capacity of not more than twenty-seven gallons nor less than twenty-five gallons.  
         Kilderkin of a capacity of not more than eighteen gallons nor less than seventeen gallons.  
         Keg of a capacity of fifteen gallons or of ten gallons or of nine gallons or of five gallons.  
         Vessels of a capacity of two gallons.
- Penalty at foot of sections.      6. The penalties referred to at the foot of sections indicate that any contravention of the section by act or omission is an offence against this Act punishable on conviction by a penalty not exceeding the penalty mentioned.
- Act relates to Excise.            7. Parts II., VIII., IX., X., XI., XII., XIII., and XIV. of “ The Excise Act 1901 ” shall except so far as inconsistent with this Act be incorporated and read as one with this Act.

## PART II.—LICENSING OF BREWERS.

8. No person shall make beer except pursuant to this Act, nor unless he is licensed to do so under this Act, or under a licence already granted under some State Act.

Brewers to be licensed.

Penalty : One hundred pounds.

9. Every licence to make beer in force under any State Act at the commencement of this Act shall unless previously cancelled continue in force as a licence under this Act until the expiration of the period for which the last payment of licence fee was made prior to the commencement of this Act and every person at the commencement of this Act not having a licence but lawfully carrying on the business of a brewer shall be allowed one month to obtain a licence.

Saving existing licences.

10. No person who is licensed to retail wine beer or spirits in quantities of less than two gallons shall be licensed under this Act, and if any brewer shall be licensed to retail wine beer or spirits in such quantities his licence under this Act shall thereupon cease.

Persons incapable of holding licences.

11. The annual fee for a licence is Twenty-five pounds computing as from the first of January, and when by reason of the time of the granting of the licence it will not continue for a full year the amount shall be reduced proportionately.

Licence fee.

12. Any person may by application in the form in the First Schedule apply to the Collector for a licence.

Application for licence.

13. The applicant for a licence shall pay to the Collector the proper licence fee and shall give security to the Collector for compliance with this Act in a sum to be fixed by the Collector not exceeding twice the estimated amount of the duty which the applicant will be liable to pay in any one month.

Applicant to pay licence fee and give security.

14. Security may be given by bond guarantee or cash deposit, or all or any of such methods and if given by bond shall apply to each renewal of a licence and in every case the security shall be approved by the Collector.

How security given.

15. The Collector if satisfied with the security given may grant to the applicant a licence in the form in the Second Schedule, but if the application is refused the licence fee shall be returned to the applicant.

Collector to grant licence.

16. Licences shall unless previously cancelled remain in force until the thirty-first day of December next after the granting of the licence.

Period of licences.

17. Licences may be renewed by the Collector upon an application for renewal before the expiry of the licence sought to be renewed and on payment of the annual licence fee.

Renewal of licences.

18. The Collector may require the applicant for the renewal of a licence to give fresh security, and if fresh security is not given accordingly may refuse to renew the licence.

Fresh security may be required.

Fresh security  
may be required.

19. The Collector may at any time require any brewer to give fresh security and fresh security shall be given accordingly and in default the licence may be cancelled by the Minister by *Gazette* notice.

Transfer or  
cancellation.

20. Licences may be transferred with the written permission of the Collector on security being given by the transferee and may be cancelled by the Minister by *Gazette* notice if the licensee is convicted of any offence against this Act.

Duty of brewers.

21. No brewer shall—

- (a) Make beer at any place other than his licensed brewery.
- (b) Sell wine or spirits in his brewery or except by permission of the Collector at any place within fifty yards thereof.

Penalty : One hundred pounds.

#### PART III.—EXCISE SUPERVISION, BREWERS' BOOKS, AND REGULATION OF BREWERIES GENERALLY.

Supervision by  
officer.

22. The making of beer by brewers shall for the protection of the revenue be subject to the right of supervision by officers.

Office  
accommodation  
for officer.

23. Every brewer shall if required by the Collector provide in connexion with the brewery reasonable office accommodation for the supervising officer.

Penalty : Twenty pounds.

Facilities to  
officers.

24. Every brewer shall also provide all reasonable facilities for enabling officers to exercise their powers under this Act.

Penalty : Twenty pounds.

Books.

25. For the information of officers every brewer shall keep books and prepare and render accounts as prescribed and shall also as prescribed verify such books and accounts.

Penalty : Fifty pounds.

#### PART IV.—DUTY STAMPS, COMPUTATION AND PAYMENT OF DUTY AND REFUNDS.

Purchase of  
stamps.

26. Brewers may buy stamps from the Collector at their face value.

Computation of  
duty.

27. The dutiable contents of hogsheads, barrels, half-hogsheads and kilderkins shall be taken to be as follows :—

- Hogsheads—fifty gallons.
- Barrels—thirty-three gallons.
- Half-hogsheads—twenty-five gallons.
- Kilderkins—seventeen gallons.

In all other cases the dutiable contents shall be taken to be the full holding capacity of the vessels or bottles, but reputed contents when more than the actual contents shall be taken to be the dutiable contents, unless a contrary intention clearly appears in the Act imposing the excise.

**28.** The duty payable on any beer shall be paid by the brewer before the beer is removed from the brewery.

Time of payment of duty.

Penalty : One hundred pounds.

**29.** A brewer may, under permit in writing from the Collector, and subject to the prescribed conditions—

Transfer of beer to another brewery or delivery store.

(i.) Transfer beer in vessels from one brewery to another, both breweries being occupied and carried on by him ;

(ii.) Transfer beer in vessels or bottles from his brewery to a delivery store used by him in connexion with his brewery, and approved by the Collector ;

and duty shall be paid on the beer so transferred before it is removed from the brewery or delivery store to which it was transferred, and no transfer of beer under this section shall be deemed a removal, and every delivery store shall be deemed part of the brewery in connexion with which it is used. No brewer shall have more than one delivery store in connexion with any brewery.

**30.** A permit shall be affixed on the head of every vessel containing beer, to be transferred under permit before the vessel leaves the brewery from which it is to be transferred, and shall be cancelled in the same manner as a stamp, and such permit shall not be altered or interfered with until the vessel is received within the brewery or delivery store to which it is transferred when the permit shall forthwith be cut into two or more pieces so as to render it unfit for further use as a permit.

Permit to be affixed on transferred vessels.

Penalty : One hundred pounds.

**31.** All bottled beer transferred under permit from a brewery to a delivery store shall while in course of transit be accompanied by a cart-note to which the permit shall be affixed and on the receipt of the beer within the delivery store the permit shall be cancelled and filed and kept in the delivery store with the cart-note.

Permit to accompany transferred bottled beer.

Penalty : One hundred pounds.

**32.** Duty shall be paid by the affixing and cancellation of stamps.

Method of payment.

**33.** The stamps shall be affixed as follows :—

How stamps to be affixed.

(a) As to beer in vessels—on the head of the vessel or as may be prescribed.

(b) As to beer in loose bottles or in bottles in baskets—on the face of the cart-note, so that in separating the cart-note from its butt the stamp will be halved as nearly as practicable.

(c) As to bottled beer packed in cases—on the outside of the case.

**34.** The stamps shall be cancelled by writing or imprinting on the stamp in ink the word “ cancelled ” and the name of the brewer or brewery and the date of cancellation.

Method of cancelling stamps.

**35.** No stamp shall be affixed to any vessel other than a stamp of the denomination specially provided for the particular kind of vessel.

Stamps for particular vessels.

Absence of stamps *prima facie* evidence and notice that duty not paid.

36. The absence of the proper stamps from any vessel or case containing beer, or from any cart-note in which bottled beer in loose bottles or in baskets is specified, after the beer has been removed from the brewery where it was made shall be *prima facie* evidence that duty has not been paid upon the beer, and shall be notice to all persons that the duty has not been paid thereon.

Penalty for refusal or neglect to cut stamp.

37. Whoever opens any vessel or case containing beer to which a stamp is affixed shall, immediately before or after he opens the vessel or case, cut the stamp into two or more pieces without removing it, so that without obliterating the number or date thereon it is rendered unfit for further use.

Penalty : Fifty pounds.

Penalty for withdrawing beer without destroying stamp.

38. No person shall withdraw beer from any vessel or case removed from a brewery upon which the stamp has not been cut in the manner prescribed in the preceding section, or upon which the proper stamp has not been affixed, or on which a false or fraudulent stamp or a stamp which has previously been used is affixed.

Penalty : Fifty pounds.

Deficiency in stamps.

39. Whenever in relation to any brewery it appears that the stamps purchased during any month, together with the stamps on hand at the commencement of the month, after deducting the stamps, if any, on hand at the close, are less than ought to have been used on the beer removed from the brewery during the month, the brewer shall forthwith pay the difference to the Collector.

Deficiency in duty.

40. Whenever, in relation to any brewery, on taking stock of beer and materials by an officer, and comparing the quantities of materials used and beer on hand with the quantity of beer on which duty has been paid, it appears that duty has not been paid on the full quantity of beer which ought to have paid duty, the brewer shall forthwith pay the difference to the Collector.

Refund for bad beer.

41. Whenever beer upon which the duty has been paid becomes unfit for human use as a beverage before more than one-eighth of its quantity has been withdrawn from the vessel in which it is contained, a refund of the duty shall be made in the manner prescribed if it is returned in the original vessel to the brewery within ninety days after removal, or if it is destroyed by permission of the Collector. The refund may be made by the issue of stamps.

#### PART V.—REMOVAL OF BEER FROM BREWERIES.

Hours of removal.

42. Unless otherwise prescribed, or by written permission of an officer, no beer shall be removed from any brewery except between the hours of five o'clock in the morning and seven o'clock in the evening between the months of October and April, both inclusive, and between the hours of six o'clock in the morning and six o'clock in the evening in any other month.

Penalty : One hundred pounds.

43. No person shall remove or receive from any brewery except as provided by this Act any beer in respect of which the duty has not been paid as required by this Act.

Penalty for removing beer in unstamped cask or package.

Penalty : One hundred pounds.

44. No beer shall be removed from a brewery unless—

Size of vessels.

(a) It is accompanied by a cart-note in the form prescribed.

Nor unless it is—

(b) In vessels ; or

(c) In quarts or pints.

Penalty : Fifty pounds.

45. No beer shall be removed from any brewery in any vessel or case unless—

Marking of vessels.

(a) The name of the brewer or brewery and the place where the beer was made is marked on each vessel or case ; and

(b) a distinctive number is marked on each vessel.

Penalty : Fifty pounds.

46. Except as provided by this Act no bottled beer shall be removed from a brewery unless a label setting forth the name of the brewer or brewery and the place where the beer was made is affixed on each bottle.

Labels to be affixed to bottles by brewers.

Penalty : Fifty pounds.

47. No person, other than the owner, or some person authorized by him, shall remove or deface any marks on any vessel or case containing beer.

Defacing marks.

Penalty : Fifty pounds.

48. Beer unfit for human use as a beverage if sold for manufacturing purposes may with the written permission of the Collector be removed from a brewery without payment of duty, if removed in vessels containing not less than twenty-five gallons each and marked "Spoilt Beer."

Spoilt beer.

49. All marking and labelling required by this Act shall be plain and clear and in distinct characters, and marking shall be effected by cutting burning or oil paint.

Requisites of marking.

#### PART VI.—POWERS OF OFFICERS.

50. Officers shall have complete access to every part of any brewery at all times, and may examine, take account of, and note all beer and materials in the brewery, and may examine and take copies of, or extracts from, all books and accounts required to be kept by the brewer for the information of the officers and of all books kept by the brewer in relation to the purchase of materials and the delivery and the returns of beer.

Access to brewery and books.

Power to enter premises.

51. Any officer may at any time between sunrise and sunset enter and search the premises of any person licensed to sell beer by retail, or any premises where he has reasonable cause to suspect that any beer is made or any beer upon which duty has not been paid is kept or stored.

Power under writ of assistance.

52. Any officer having with him a writ of assistance or a Customs warrant under the *Customs Act* 1901 may at any time in the day or night enter into any house, premises, or place, and may break open and search the same and any depository, chests, trunks, or packages in which beer not having paid duty is or is supposed to be.

Power to search vehicles.

53. Any officer upon reasonable suspicion may stop and search any vehicle or boat for the purpose of ascertaining whether any beer upon which duty has not been paid is thereon, and the driver of such vehicle or the person in charge of such boat shall stop and permit an officer to search his vehicle or boat when required by an officer so to do.

Penalty : Twenty pounds.

Power to seize.

54. Any officer may at any time seize and secure any beer which he has reasonable cause to believe is forfeited.

Obstructing officers.

55. No person shall obstruct, molest, resist, or hinder any officer in the performance of his duty under this Act.

Penalty : Fifty pounds.

Cart-notes to be produced.

56. Every person who sells beer shall on demand by an officer produce to him all cart-notes relating to all beer received by him from a brewery in loose bottles or bottles in baskets.

Penalty : Ten pounds.

Officers may purchase samples.

57. No person being the owner of or in possession of any beer, or of any liquor which an officer has reasonable ground to suspect is beer, shall refuse to deliver to an officer samples of such beer or liquor upon tender of a reasonable price for such samples.

Penalty : Five pounds.

#### PART VII.—MISCELLANEOUS.

Beer improperly removed to be forfeited.

58. All beer made by any person not licensed under this Act to make beer, and all beer transferred or removed from any brewery contrary to this Act is forfeited to the King together with the vessels or bottles in which it is contained.

Unlawful possession of beer.

59. No person, other than a brewer, shall have in his possession any beer upon which duty has not been paid.

Penalty : Fifty pounds.

Dilution prohibited.

60. No person shall add any liquid to beer after it has been removed from a brewery with intent to fraudulently increase its bulk.

Penalty : Twenty pounds.



**61.** Whoever, except in a brewery, bottles beer for the purpose of sale shall affix to every bottle in which the beer is placed a label on which his name and place of business are distinctly printed.

Penalty : Twenty pounds.

Bottler's label.

**62.** Whoever without lawful authority (the proof whereof shall lie upon him)—

(a) makes, sells, uses, or has in his possession any counterfeit stamp ; or

(b) makes, sells, uses, or has in his possession, any die for printing or making stamps ;

shall be guilty of an indictable offence and liable to imprisonment, with or without hard labour, for any term not exceeding five years.

Forging stamps or dies a felony.

**63.** Whoever aids, abets, counsels, or procures, or by act or omission is directly or indirectly concerned in the commission of any offence against this Act, shall be deemed to have committed such offence and shall be punishable accordingly.

Aiders and abettors.

**64.** Any attempt to commit an offence against this Act shall be an offence against this Act punishable as if the offence had been committed.

Attempted offences.

**65.** Any person by act or omission guilty of any contravention of this Act for which no other penalty is provided shall be liable to a penalty of not more than Ten pounds.

Penalty in cases not provided for.

**66.** Any declaration prescribed may be made before any Justice of the Peace in any State or before any officer.

Declarations.

**67.** No person shall wilfully make any false statement in any prescribed declaration.

False declarations.

Penalty : One hundred pounds.

**68.** The Governor-General may make regulations prescribing all matters which by this Act are required or permitted to be prescribed or as may be necessary or convenient to be prescribed for giving effect to this Act.

Power to make regulations.

**69.** All regulations so made shall—

- (i.) Be published in the *Gazette* ;
- (ii.) Take effect from the date of publication or from a later date to be specified in such regulations ; and
- (iii.) Be laid before both Houses of the Parliament within thirty days after publication if Parliament is in session and if not then within thirty days after the commencement of the next session ;

Regulations to have force of law.

but if either House of the Parliament passes a resolution at any time within fifteen sitting days after such regulations have been laid before Parliament disallowing any regulation such regulation shall thereupon cease to have effect.

**70.** Until otherwise prescribed the regulations in the Third Schedule hereto shall have force as the regulations under this Act.

Schedule regulations.

## SCHEDULES.

## THE FIRST SCHEDULE.

*Notice by Brewers.*

To the Collector of Customs,  
State of

Date , 19 .

Take notice that of , in the State of intend,  
under the name or style of , to carry on the business of making beer in  
the building owned by , situated in street, in ,  
in

Name of every person carrying on the business }  
with place of residence ... .. }  
Name of brewery ... .. }  
Description of all buildings on the brewery pre- }  
mises, and description of wall, fence, or }  
other outside boundary of premises ... }  
Number of wort boilers backs and other per- }  
manent vessels, and capacity of each ... }  
Manner of boiling wort, whether by direct action }  
of fire or by steam ... .. }  
Estimated number of gallons of beer which }  
brewery is capable of making per month ... }

*Declaration verifying Notice.*

I, of , declare that the foregoing notice is true in  
every particular.

Declared before me this day of Signature of Declarant.  
, 19 .

Justice of the Peace or Officer.

N.B.—This is to be accompanied with the annual fee of £25. And, if required by  
the Collector, plans of brewery and sectional elevation drawings showing every vessel  
and the position and capacity in gallons of every vessel used in the brewery must  
be supplied.

## THE SECOND SCHEDULE.

*The Beer Excise Act 1901.**Brewer's Licence.*

A B. of [here state place of residence], is hereby licensed to make Beer pursuant to  
the Beer Excise Act 1901, in the brewery described in application dated  
and which brewery is situated [here describe the locality, giving name of town, and  
street if any]: This licence commences on the day of  
19 , and will continue in force until the thirty-first day  
of December next ensuing, unless previously cancelled.

Given under my hand, at , this day of 19

Collector of Customs for the State of

## THE THIRD SCHEDULE.

*The Beer Excise Act 1901.*

## REGULATIONS.

*Brewers' Books.*

1. The following books and accounts shall be kept by brewers :—

- The Brewer's Diary.
- The Brewer's Delivery Book.
- The Brewer's Monthly Account.
- The Cart-note Book.

*Brewer's Diary.*

2. The Brewer's Diary shall be in the following form, and the brewer shall enter  
therein daily the particulars required under each heading, and at the end of each  
month the daily entries shall be totalled up and the balances, after making the  
deductions shown on the said form, shall be carried forward to the next month's  
account :—



**BREWER'S DELIVERY BOOK.**  
 3. The Brewer's Delivery Book shall be in the following form, and the brewer shall enter therein daily particulars of all beer delivered from the brewery, and the names and addresses of all persons to whom the beer is delivered:—  
*Brewer's Delivery Book.*  
 Brewery.

| Date. | No. of Vessel. | Bulk Beer.             |           |      |          |          |         | Contents in gallons. | Person to whom delivered. | Address. | Date. | Bottled Beer delivered. |             | Person to whom delivered. | Address. |
|-------|----------------|------------------------|-----------|------|----------|----------|---------|----------------------|---------------------------|----------|-------|-------------------------|-------------|---------------------------|----------|
|       |                | Description of Vessel. |           |      |          |          |         |                      |                           |          |       | doz. Quarts.            | doz. Pints. |                           |          |
|       |                | Hhd.                   | Half-Hhd. | Kil. | gal. 15. | gal. 10. | gal. 5. |                      |                           |          |       | gal. 2.                 |             |                           |          |
|       |                |                        |           |      |          |          |         |                      |                           |          |       |                         |             |                           |          |

I declare that the foregoing entries relating to the month of \_\_\_\_\_, One thousand nine hundred and \_\_\_\_\_, were made by me, and that they are true in every particular; and further that I have no knowledge of any matter or thing required by law to be stated in such entries which has been omitted therefrom.

(Signature of the person who made the entries.) \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_  
 Declared before me at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_  
 J. P. \_\_\_\_\_  
 or Officer.

I declare that to the best of my knowledge and belief the foregoing entries fully set forth all the matters required by law, and that the same is true in every particular thereof.

Declared before me at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_  
 (Signature of Brewer.) \_\_\_\_\_  
 J. P. \_\_\_\_\_  
 or Officer.

4. At the end of each month the entries in the Brewer's Diary and the Brewer's Delivery Book shall be verified by the declarations set out at the foot of the prescribed forms of such books.

*Verification of Entries.*

*Brewer's Monthly Account.*

5. The Brewer's Monthly Account shall be in the form and contain the particulars hereunder set out and shall be sent by the Brewer to the Collector on or before the seventh day of each month.

BREWER'S MONTHLY ACCOUNT.

*Bulk Beer.*

| Particulars.                                         |                                    | Gallons. |  |
|------------------------------------------------------|------------------------------------|----------|--|
| Balance on hand on last evening of preceding month   |                                    |          |  |
| Estimated quantity of beer made during the month ... |                                    |          |  |
| Total ... ..                                         |                                    |          |  |
| Deduct                                               |                                    |          |  |
|                                                      | Bulk Beer removed duty paid ... .. |          |  |
|                                                      | „ „ bottled ... ..                 |          |  |
|                                                      | „ „ waste during the month ... ..  |          |  |
| Balance on hand on evening of last day of month      |                                    |          |  |

*Materials and Stamps.*

| —                                                      | Sugar. |      |      | Malt. |      | Hops. |      | Other Material. | Stamps. |         |
|--------------------------------------------------------|--------|------|------|-------|------|-------|------|-----------------|---------|---------|
|                                                        | cwts.  | qrs. | lbs. | bus.  | bus. | lbs.  | lbs. |                 | £ s. d. | £ s. d. |
| Balance on hand on last evening of preceding month ... |        |      |      |       |      |       |      |                 |         |         |
| Received during the month                              |        |      |      |       |      |       |      |                 |         |         |
| Used during the month                                  |        |      |      |       |      |       |      |                 |         |         |
| Sold during the month                                  |        |      |      |       |      |       |      |                 |         |         |
| Balance on hand on evening of last day of month ... .. |        |      |      |       |      |       |      |                 |         |         |

*Details of Beer Removed.*

| Bottled (Dozens). |        | In Stamped Vessels. |       |            |      |              |              |             |             |                |
|-------------------|--------|---------------------|-------|------------|------|--------------|--------------|-------------|-------------|----------------|
| Quarts.           | Pints. | Hhds.               | Brls. | Hlf. Hhds. | Kil. | 15 gal. keg. | 10 gal. keg. | 9 gal. keg. | 5 gal. keg. | 2 gal. vessel. |
|                   |        |                     |       |            |      |              |              |             |             |                |

*Details of Beer Bottled.*

|                                                                           | Doz. Quarts. | Doz. Pints. |
|---------------------------------------------------------------------------|--------------|-------------|
| Balance of bottled beer on hand on last evening of preceding month ... .. |              |             |
| Beer bottled during the month ... ..                                      |              |             |
| Deduct bottled beer removed during the month ...                          |              |             |
| Deduct waste and breakage during the month ...                            |              |             |
| Stock on hand ... ..                                                      |              |             |

*Details of Stamps on Hand.*

|  |  |  |  |  |  |  |  |  |  |  | Total Value. |
|--|--|--|--|--|--|--|--|--|--|--|--------------|
|  |  |  |  |  |  |  |  |  |  |  |              |

I hereby declare that the beforementioned particulars were taken from the books kept as required by the provisions of the *Beer Excise Act 1901* at the Brewery in street at during the month of , 19 , and that such particulars are true.

Signature

*Cart-note Book.*

6. The cart-note book shall be in the following form, or to the like effect :—

*Form of Cart-note Book.*

From Brewery.

| [ <i>Part (duplicate of delivery note.)</i> ] | Date. | No. of Vessel. | Description of Vessel and number and kind of Bottles. | Contents in Gallons. | Person to whom Delivered or Sent. | Address. | Remarks. |
|-----------------------------------------------|-------|----------------|-------------------------------------------------------|----------------------|-----------------------------------|----------|----------|
|                                               |       |                |                                                       |                      |                                   |          |          |

*The Delivery Store Book.*

7. Every brewer who has a delivery store shall keep therein a book in which he shall enter daily particulars of all beer transferred into the delivery store and of all beer removed therefrom.

