
BEER EXCISE.

No. 23 of 1912.

An Act to amend the *Beer Excise Act 1901*.

[Assented to 24th December, 1912.]

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

- 1.—(1.) This Act may be cited as the *Beer Excise Act 1912*.
(2.) The *Beer Excise Act 1901*, as amended by this Act, may be cited as the *Beer Excise Act 1901-1912*.
Short title and citation.
2. Section five of the *Beer Excise Act 1901* is amended—
Amendment of s. 5 of Principal Act.
 - (a) by omitting the definition of Quarts and Pints and inserting in its stead the following definition—
“Quarts, pints, or half-pints’ means quart, pint, or half-pint bottles, and includes bottles reputed to contain quarts, pints, or half-pints”; and
 - (b) by adding to the definition of the word “vessels” the words “vessels of prescribed sizes, but having a capacity greater than that of hogshead.”

3. Section twenty-seven of the *Beer Excise Act* 1901 is repealed, and the following section inserted in its stead :—

Dutiable
contents of
vessels.

“ 27.—(1.) The dutiable contents of the following vessels shall be taken to be as follows :—

Hogsheads—Fifty-two gallons.

Barrels—Thirty-five gallons.

Half-hogsheads—Twenty-six gallons.

Kilderkins—Seventeen gallons.

“(2.) In the case of other vessels and of bottles, the dutiable contents shall be taken to be the full holding capacity of the vessels or bottles, but where the reputed contents of any vessel or bottle are more than the actual contents the reputed contents shall be taken to be the dutiable contents unless some other intention appears from the Act imposing the duty.”

Amendment
of s. 44.

4. Section forty-four of the *Beer Excise Act* 1901 is amended by omitting the words “quarts or pints” and inserting in their stead the words “quarts, pints, or half-pints”.
