

STATUTORY RULES.

1913. No. 345.

REGULATIONS UNDER THE EXCISE ACT 1901.

I THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations under the *Excise Act* 1901, to come into operation forthwith.

Dated this 19th day of December, One thousand nine hundred and thirteen.

DENMAN,
Governor-General.

By His Excellency's Command,

LITTLETON E. GROOM,

Minister of State for Trade and Customs.

INTRODUCTORY.

1. These Regulations may be cited as the *Excise Regulations, 1913*.
2. In these Regulations, unless the contrary intention appears, "The Act" means the *Excise Act* 1901.

TOBACCO REGULATIONS.

LEAF TOBACCO.

Book to be Kept by Producer.

3. Every producer of tobacco shall keep an account of the number of acres on which he grows tobacco, the quantity of tobacco leaf harvested, the quantity of tobacco leaf cured, and all sales of tobacco leaf.

4. The book to be kept by producers of leaf tobacco shall be according to Form 1.

Entries to be Totalled Yearly.

5. On the 31st December in each year the producer shall total up the entries in his book, and show the balance of leaf tobacco, if any, on hand, which he shall carry forward to the next year.

Producer's Return.

6. Every producer shall, not later than the fifteenth day of January in each year, furnish to the collector a return, verified by declaration, in or to the effect of Form 2, stating all particulars with respect to the matters specified in the several heads of such form, so far as relates to the year ending on the 31st December immediately preceding.

C.14096.—PRICE 1s.

TOBACCO REGULATIONS—*continued.**Book to be Kept by Dealer.*

7. Every dealer in leaf tobacco shall keep an account of all tobacco leaf purchased and sold by him, distinguishing between Australian-grown tobacco leaf and imported tobacco leaf.

8. The book to be kept by dealers in leaf tobacco shall be according to Form 3.

Entries to be Totalled Quarterly.

9. At the end of each quarter the dealer shall total up the entries in his book, and show the balances of leaf tobacco, if any, on hand, which he shall carry forward to the next quarter.

Dealer's Return

10. Every dealer shall not later than the fifteenth day of January, April, July, and October in each year furnish to the collector a return verified by declaration in Form 4, stating all particulars with respect to the matters specified in the several heads of such form as far as relates to the immediately preceding quarter of the year.

MANUFACTURERS.

Plan and Particulars to accompany Application for Licence.

11. The drawings and particulars to accompany applications for licences to manufacture tobacco, cigars, cigarettes, and snuff shall be as follows:—

- (1) A plan and sectional elevation of the factory buildings;
- (2) The name and situation of the factory;
- (3) The material of which the factory is constructed;
- (4) The number of flats or stories in the building or buildings;
- (5) The number of rooms in each story, and for what purpose each room or story is intended to be used;
- (6) The number and position, with relation to the principal building of a factory, of any detached buildings used, or to be used, as part of the factory, together with number of rooms therein; and
- (7) Such other particulars as the collector may require.

Factory Fastenings, &c.

12. Every factory shall be secured in such a manner and by such fastenings as shall be approved by the Collector, and shall be opened and visited at such times and in the presence of such officers as the Collector shall direct.

Manufacturer to Provide a Special Store-room.

13. Every manufacturer shall provide, when directed by the Collector so to do, a secure store-room in his factory, in which all tobacco, cigars, cigarettes, or snuff manufactured in his factory shall be stored, and every door of such store shall be provided by the manufacturer with an approved lock the key of which shall be kept by him, and with a lock supplied by the Collector at the expense of the manufacturer the key of which shall be kept by an officer, so that both the keys will be required to open the door.

TOBACCO REGULATIONS—*continued.**Manufacturers' Books.*

14. Every manufacturer shall keep a book in a form approved by the Collector, in which he shall enter—

- (a) The weight of all tobacco leaf received into the factory, distinguishing Australian-grown leaf from imported leaf.
- (b) The weight in pounds of all tobacco, cigars, cigarettes, or snuff made in the factory.
- (c) The weight in pounds of all tobacco, cigars, cigarettes, or snuff removed from his factory.
- (d) The amount of refuse, waste, and clippings arising from the operations in the factory, distinguishing Australian-grown leaf from imported leaf.
- (e) The amount of duty paid.

Delivery Book.

15. Every manufacturer shall keep in his factory in a form approved by the Collector a delivery book in which he shall enter daily the following particulars in relation to all tobacco, cigars, cigarettes, and snuff removed from his factory :—

- (a) The date of removal.
- (b) The weight of the tobacco or snuff removed.
- (c) The number of cigars or cigarettes removed.
- (d) The names and addresses of the persons to whom the tobacco, cigars, cigarettes, or snuff are delivered.

Manufacturers' Returns.

16. Every manufacturer shall furnish to the Collector a return showing—

- (a) The weight in pounds of all leaf tobacco received into his factory, distinguishing Australian-grown leaf from imported leaf.
- (b) The weight of all leaf tobacco used in manufacturing tobacco, cigars, cigarettes, or snuff.
- (c) The weight of all tobacco, cigars, cigarettes, or snuff manufactured in the factory.
- (d) The weight of all tobacco, cigars, cigarettes, and snuff removed from the factory.
- (e) The weight of tobacco, cigars, cigarettes, and snuff in the factory at the close of the day on which the return is made up to.
- (f) The weight of tobacco, cigars, cigarettes, and snuff in course of manufacture at the close of the day on which the return is made up to.

When Returns to be Made up to.

17. In the case of factories at which a supervising officer is stationed the above return shall be made up to the close of the last days of the months of March, June, September, and December in each year. In the case of other factories, a return containing particulars under the same headings shall be made up to the close of the last day of each month.

When Returns to be Sent in.

18. Manufacturers' returns shall be made up and sent to the Collector forthwith after the close of the day up to which they are made.

TOBACCO REGULATIONS—*continued.**Manufacturer to Give Notice of Removal of Goods.*

19. Every manufacturer at whose factory a supervising officer is not permanently stationed shall give at least twenty-four hours' notice in writing to the Collector when he wishes to remove tobacco, cigars, cigarettes, or snuff.

Security on Removal.

20. Before any manufactured tobacco is removed from a factory without payment of duty the manufacturer shall give security in a sum equal to twice the amount of the Excise duty payable on the tobacco.

GOODS LIABLE TO CUSTOMS OR EXCISE DUTY WHICH MAY BE DELIVERED FREE FOR USE IN THE MANUFACTURE OF TOBACCO, CIGARS, CIGARETTES, OR SNUFF.

21. The Collector may, on the application of a manufacturer, permit the following articles, not being imported, and being liable to duties of Excise, viz.:—

Spirits and Starch,

and the following imported articles liable to duties of Customs, viz.:—

Cigarette Paper, Cork Manufactures for Tips, Imitation Gold Tips, Liquorice, Petroleum Jelly, Saccharine, and Spice, to be delivered free of duty for use in the manufacture of Tobacco, Cigars, Cigarettes, or Snuff.

Conveyance.

22. All goods so delivered shall remain subject to the control of the Customs, and shall forthwith be conveyed to a factory either in a carriage licensed under the *Customs Act 1901-1910*, or under the immediate supervision or control of an officer.

Store-room.

23. The Collector may require that all or any of the goods so conveyed to a factory shall be kept in a secure and safe store-room to be approved by him.

Fastenings.

24. The door of the store-room shall be provided with fastenings to the satisfaction of the Collector, who shall, at the expense of the manufacturer, provide a lock, the key of which shall be kept by an officer.

Authority to Remove.

25. No goods shall be removed from the store-room except by the authority and in the presence of an officer.

Use of Goods.

26. Goods delivered under Regulation No. 21—

- (a) shall be used only in the factory and in the manufacture of tobacco, cigars, cigarettes, or snuff; and
- (b) shall, if they are capable of being used as a food or beverage, be treated in the presence of an officer in such a way as to be rendered unfit for any purpose other than the manufacture of tobacco, cigars, cigarettes, or snuff;
- (c) may, by permission of the Collector, be removed from one factory to another.

TOBACCO REGULATIONS—*continued.**Books to be Kept.*

27. The manufacturer shall keep a book showing the quantities of goods received into his store-room, and the quantities taken out for use in his factory.

STALKS, REFUSE, CLIPPINGS, AND WASTE IN TOBACCO, CIGAR, AND CIGARETTE FACTORIES.

Different Kinds of Refuse to be Kept Separate.

28. The stalks, refuse, clippings, and waste from imported leaf tobacco shall be kept separate from the stalks, refuse, clippings, and waste from Australian leaf tobacco.

Method of Destruction.

29. All stalks, refuse, clippings, and waste arising from the operations in any tobacco, cigar, or cigarette factory shall, in the presence of an officer—

- (a) be weighed; and
- (b) either be destroyed by burning, or be mixed, to the satisfaction of the officer, with manure, kerosene, or other matter approved of by the Comptroller; or
- (c) in the case of stalks, may be destroyed by cutting into short lengths.

Where it is necessary for an officer to attend specially for the purpose of supervising the operations, the owner of the factory shall pay to the Collector the sum of 2s. per hour for the officer's services, and every manufacturer shall give forty-eight hours' notice in writing to the Collector of his intention to destroy any stalks, refuse, clippings, or waste.

Removal of Stalks, &c.

30. All stalks, refuse, clippings, and waste treated in accordance with the preceding regulation, otherwise than by burning, must be immediately removed from the factory. The stems may, after destruction, be removed to other premises, there to be ground for subsequent sale for horticultural and agricultural purposes, provided that records of the quantity sold and the names and addresses of persons to whom sold are kept, and such information be available at all times for the inspection of officers.

How Stalks, &c., are to be Dealt With.

31. No person to whom any stalks, refuse, clippings, and waste treated as above have been delivered shall, without the permission of the Collector, use them for any purpose other than in connexion with horticultural or agricultural industries.

Refund of Customs Duty on Stalks, Refuse, Clippings, or Waste Arising in a Factory from Imported Leaf Tobacco.

32. The claim for refund of Customs duty in respect of all stalks, refuse, clippings, or waste arising from operations in any tobacco, cigar, or cigarette factory in connexion with leaf tobacco upon which duty was paid on importation shall be according to Form 5.

TOBACCO REGULATIONS—*continued.***DELIVERY OF AUSTRALIAN LEAF OR OF AUSTRALIAN MANUFACTURED TOBACCO, FOR HORTICULTURAL, AGRICULTURAL, OR SHEEP-WASH PURPOSES.***May be Delivered when Treated.*

33. Australian leaf or Australian manufactured tobacco may on application be delivered for making sheep-wash, or for any agricultural or horticultural purpose, when treated in the manner hereinafter provided.

Form of Application.

34. Applications for delivery of Australian leaf or manufactured tobacco, in accordance with the preceding regulation, shall be made according to Form 6.

Approval or Disapproval.

35. The application may be approved or disapproved by the Collector.

Method of Treatment.

36. If the application is approved, the tobacco shall, before delivery, be crushed or pulverized, and be mixed with manure, kerosene, or other substance approved by the Comptroller, so as to render it unfit for smoking purposes or for snuff-making.

Payment for Officer's Services.

37. The operations must be conducted in the presence and to the satisfaction of an officer, and where it is necessary for an officer to attend specially for the purpose the applicant shall pay to the Collector the sum of 2s. per hour for the officer's services.

Certificate of Officer.

38. When the operations are complete, the officer shall certify accordingly on the application.

Remission of Duty.

39. The Excise duty on the manufactured tobacco in any factory treated in accordance with the preceding regulations shall be remitted.

WEIGHT OF PACKAGES OF TOBACCO AND SNUFF.*Uncut Tobacco.*

40. Tobacco, other than cut, manufactured in a factory, shall be put up in packages, each containing 5 lbs. net weight, or any greater quantity. Provided that in special cases the Comptroller may permit the tobacco to be put up in packages containing less than 5 lbs. net weight.

Cut Tobacco or Snuff.

41. Cut tobacco or snuff manufactured in a factory may be packed in small tins or packets, each containing 1 oz. net weight or any greater quantity, which must be a multiple of 1 oz., and put up in outer

TOBACCO REGULATIONS—*continued.*

packages, each containing 5 lbs. net weight or any greater quantity, provided that in special cases the Comptroller may permit the tobacco or snuff to be put up in outer packages containing less than 5 lbs. net weight.

Cut Tobacco in Small Tins—Marking.

42. (1) Small tins or similar packages containing cut tobacco must be marked with—

- (a) The net weight.
- (b) The name of the manufacturer.
- (c) The town of manufacture.
- (d) The word "Australia."

(2) Consecutive numbers and the gross weight need not be marked.

(3) Outer packages containing any number of smaller packages must comply with the requirements of section 70 of the Act.

(4) Cardboard boxes or tins containing not less than 1 lb. net weight, without any other covering, containing cut tobacco packed in tins or similar packages, for home consumption, need, for the purposes of section 70 of the Excise Act, show only the following particulars:—

- (a) Name and address of manufacturer (including the word "Australia").
- (b) The net weight of the contents.

(5) The weight of cut tobacco manufactured in Australian factories and subject to Excise duty must be clearly and distinctly marked on the small tins in conjunction with the other printed particulars. The marking of the weight in small print at the end of the tins is not allowed.

PACKAGES CONTAINING CIGARS.

Quantities.

43. Cigars may be put up in packages containing such number as the Collector may approve, and may be removed from the factory in parcels of not less than twenty-five.

Marking Factory and State Numbers.

44. In marking the factory number and the State number on any package containing cigars to be removed from the factory, the factory number must be placed directly above the State number, and within a circle, thus $\frac{10}{3}$, or in a diamond, and each figure must be not less than a quarter of an inch in height. Marking to be on the end of package, or as approved by the Comptroller.

MARKING CIGAR WRAPPERS.

45. If cigars before being packed in packages of the prescribed size be put up in small quantities in paper, cardboard, or other wrapper, the factory number and the State number must be marked on each wrapper, and the factory number placed directly above the State number, and within a circle, thus $\frac{10}{3}$, or in a diamond, and each figure must be not less than a quarter of an inch in height.

TOBACCO REGULATIONS—*continued.*

PACKAGES CONTAINING CIGARETTES.

Quantities.

46. Cigarettes may be put up in packages containing such number as the Collector may approve, and may be removed from the factory in parcels of not less than 250 cigarettes.

To be Marked.

47. Every packet or small box containing cigarettes shall before removal from a factory be marked with the factory and State number, and the immediate outer package containing the packets or small boxes of cigarettes shall be similarly marked.

Marking Factory and State Numbers on Packets, &c.

48. In marking the factory number and the State number on any packet or small box of cigarettes, the factory number shall be placed directly above the State number, and within a circle, thus $\frac{10}{3}$ or in a diamond, and each figure must not be less than one-sixteenth of an inch in height.

Marking Factory and State Numbers on Outer Packages.

49. In marking the factory number and the State number on the immediate outer package containing the packets or small boxes of cigarettes, the factory number shall be placed directly above the State number, and within a circle, thus $\frac{10}{3}$, or in a diamond, and each figure must be not less than half-an-inch in height.

TRANSFER OF LEAF TOBACCO FROM ONE FACTORY TO ANOTHER FACTORY.

Transfer Allowed.

50. Leaf tobacco may be transferred from the factory of any manufacturer of tobacco, cigars, or cigarettes to the factory of another such manufacturer.

Entry in Book.

51. The manufacturer transferring the leaf tobacco shall enter in his book the quantity transferred.

52. The manufacturer receiving the transferred leaf tobacco shall enter in his book the quantity received.

Issue of Cart Note or Account.

53. The manufacturer transferring the leaf tobacco shall issue to the manufacturer receiving it a cart note or account showing the quantity transferred, and such cart note or account shall be produced at any time on request of an officer.

Return by Manufacturer Transferring.

54. The manufacturer transferring leaf tobacco shall indorse on his monthly or quarterly return a statement showing the dates of transfer, the quantity of leaf tobacco transferred, and the name of the manufacturer receiving it. The statement shall be according to Form 7.

TOBACCO REGULATIONS—continued.

Return by Manufacturer Receiving.

55. The manufacturer receiving leaf tobacco transferred from another manufacturer shall indorse on his monthly or quarterly return a statement showing the dates of receipt, the quantity of leaf tobacco received, and the name of the manufacturer by whom it was transferred. The statement shall be according to Form 8.

RENOVATION, CUTTING, OR REPACKING OF MANUFACTURED TOBACCO.

Application.

56. Any person desirous of having duty-paid manufactured tobacco removed to a factory for the purpose of renovation, cutting, or repacking, shall lodge with the Collector an application according to Form 9.

Collector to Give Order for Delivery.

57. The Collector may, upon security being given, authorize the delivery of the tobacco, which may then be removed direct to the factory under the supervision of an officer.

Authority to Remove.

58. The approval of the Collector shall be the authority for the manufactured tobacco being received into the factory.

Duty-paid Tobacco.

59. Where duty-paid manufactured tobacco is received into a factory where no officer is permanently in charge, the Collector may, in his discretion, permit any operations, except the weighing into and delivery from the factory, to be conducted without the supervision of an officer.

Tobacco in Bond.

60. Manufactured tobacco removed from a Customs warehouse and received into a factory must be under the control of an officer and under Crown lock whilst it is being renovated, cut, or repacked, and until removed from the factory.

Weighing.

61. All duty-paid manufactured tobacco and all manufactured tobacco removed from a warehouse shall be weighed into a factory in the presence of an officer, who shall mark the weights on the application.

Approval of Collector to Marking. &c.

62. Without the approval of the Collector—

- (a) no fresh labels or tags may be affixed to any manufactured tobacco renovated, cut, or repacked; and
- (b) no tins or packages bearing any description shall be used for the repacking of such tobacco.

Delivery from Factory.

63. The delivery from the factory shall be made immediately after the completion of the renovation, cutting, or repacking, and shall be in the presence of an officer.

TOBACCO REGULATIONS—*continued.**Packages, &c.—Removal.*

64. All tins, boxes, packages, labels, or tags brought into a factory in connexion with the renovation, cutting, or repacking of manufactured tobacco, and remaining unused, must be removed from the factory at the same time as the tobacco renovated, cut, or repacked.

Services of Officer.

65. If duty-paid manufactured tobacco, or tobacco removed from a Customs warehouse, be received into a factory where an officer is permanently in charge, and the quantity is such as to require, in the opinion of the Collector, the services of an extra officer, the applicant shall pay for such services.

Removal of Refuse, Clippings, &c.

66. Refuse, clippings, or waste arising in connexion with the renovation, cutting, or repacking of duty-paid manufactured tobacco must be removed from the factory at the same time as the manufactured tobacco which has been renovated, cut, or repacked.

Waste, &c., from Tobacco, not Duty-paid, to be Destroyed.

67. Refuse, clippings, or waste arising in connexion with the renovation, cutting, or repacking of manufactured tobacco removed from a Customs warehouse, shall be destroyed in the same manner as other refuse, clippings, or waste are destroyed in a factory.

Book to be Kept.

68. The manufacturer into whose factory manufactured tobacco is received for the purpose of renovation, cutting, or repacking shall keep a book according to Form 10.

Charge for Services of Officer.

69. The charge, when the services of an officer are required, shall be 2s. per hour or part of an hour.

RECEIPT OF IMPORTED DUTY-PAID MANUFACTURED TOBACCO IN FACTORIES
FOR MAKING CIGARETTES.

Authority to Receive Tobacco in Factory.

70. Imported manufactured tobacco on which Customs duty has been paid may, subject to these Regulations, be received into a factory for the purpose of being manufactured into cigarettes.

Collector's Permit for Receipt of Tobacco.

71. The Collector may, on application by any manufacturer in writing, grant a permit authorizing the receipt of imported duty paid manufactured tobacco in a factory for the manufacture of cigarettes, and a permit so granted shall be an authority for the receipt of tobacco in the factory, in accordance with its terms. The permit may be in accordance with Form No. 11.

TOBACCO REGULATIONS—*continued.**Scale for Calculating Quantity of Tobacco, &c., Made in a Factory.,*

72. The following scale is prescribed for the purpose of calculating the full quantity of plug tobacco, cut tobacco, cigars or cigarettes produced in a factory:—

Scale.

For every 100 lbs. of leaf tobacco, made into plug tobacco, 110 lbs. of plug tobacco shall be deemed to have been produced.

For every 100 lbs. of leaf tobacco, made into cut tobacco without being first made into plug tobacco, 106 lbs. of cut tobacco shall be deemed to have been produced.

For every 100 lbs. of leaf tobacco, made into cigars, 90 lbs. of cigars shall be deemed to have been produced.

For every 100 lbs. of leaf tobacco, made into cigarettes, 104 lbs. of cigarettes shall be deemed to have been produced.

73. In a factory where plug tobacco, cut tobacco, cigars and cigarettes or any two or more of these articles are made, all leaf tobacco received into the factory shall, unless the contrary is shown by the manufacturer, be deemed to have been made into the article made in the factory which is, at the time, subject to the highest rate of duty.

74. The scale prescribed by Regulation 72 shall apply in proportion to greater or lesser quantities.

75. Nothing in these Regulations shall relieve any manufacturer from the liability to pay the Excise duty on the full quantity of excisable goods produced by him.

DRAWBACK REGULATIONS.

GOODS FOR AND AMOUNT OF DRAWBACK.

76. Drawback of the full amount of the Excise duty paid may be allowed upon the exportation of the following excisable goods, namely:—

Spirits	Cigarettes	Beer
Tobacco	Snuff	Starch.
Cigars		

77. Several items of drawback, though each less than £1, may, if they total £1, be included and allowed in one claim or debenture.

CUSTOMS REGULATIONS APPLY.

78. The provisions of the Regulations under the *Customs Act 1901-1910* relating to drawbacks shall, with necessary alterations, be applicable to goods exported under drawback, pursuant to these Regulations.

AUSTRALIAN SPIRITS.

DELIVERY OF SAMPLES FREE.

Quantities.

79. Samples of spirits made in Australia may be delivered free in the following quantities:—

- | | |
|---|---------|
| (a) For every 20 gallons, cased | 1 gill |
| (b) For every cask containing not more than 20 gallons ... | 1 gill |
| (c) For every cask containing more than 20 gallons ... | 2 gills |
| (d) For every 100 gallons spirits contained in vats in
the spirit store of a distillery | 1 gill |

provided that for exhibition at Wine, Agricultural, or other similar Shows, samples may be allowed free to the extent of 2 gills per 100 gallons, but not to exceed 1 gallon in the aggregate.

Free samples shall be allowed once only.

Samples in Excess of Prescribed Quantity.

80. Samples may be delivered in excess of the prescribed quantities or at times subsequent to the delivery of free samples, on payment of the proper duty.

Labelling, &c., Free Samples.

81. Samples of spirit delivered free in a distillery must be put in bottles with labels showing—

- (a) the date of delivery;
- (b) number of cask to which they relate or of vat from which taken.

Transfer to Another State—Giving of Samples.

82. If spirits are transferred from one State to another the Collector, if satisfied that free samples have not previously been given, may deliver free samples up to the prescribed quantities, provided that not more than 4 gallons shall be allowed free on account of any one consignment.

FORTIFICATION OF AUSTRALIAN WINE.

DELIVERY OF SPIRITS.

Spirits may be Delivered.

FORTIFICATION OF AUSTRALIAN WINE—*continued.**Entry.*

86. After approval of the application, an entry of the spirits, specifying that they are for use for fortifying Australian wines, shall be made, and the duty paid, and upon the passing of the entry the spirits may be delivered to the applicant.

Minimum Quantity.

87. No application shall be approved and no entry shall be passed in respect of any quantity of spirits of less than 10 liquid gallons.

Security.

88. Before the entry is passed, the applicant shall give approved security (which may cover one year's transactions) for compliance with these Regulations to an amount not less than the highest duty which would be chargeable if the spirits were entered for home consumption, provided that security has not already been given by the distiller clearing the spirits.

Removal.

89. The spirits shall, forthwith after the passing of the entry, be removed to the premises where the wine requiring fortification is stored, in such manner as the Collector directs.

Deficiency in Transit.

90. The vessel containing the spirits shall only be opened, and spirits shall only be withdrawn therefrom, in the presence and by the authority of an officer, and if any deficiency in the spirits is found to have arisen in transit, or before the spirits are used for fortifying wine, the person who has given security in connexion with the transaction shall, unless the deficiency is accounted for to the satisfaction of the Collector, pay duty on the amount of spirits so found to be deficient at the highest rate which would be chargeable if the spirit were entered for home consumption.

Manner of Fortifying.

91. The spirits shall be used for fortifying Australian wine only, and shall be mixed with the wine in the presence and by the authority of an officer, but so that the wine, when the mixing is complete, shall not contain more than 40 per centum of proof spirit, and the officer may take samples of the wine and test the alcoholic strength thereof before and after mixing.

Certificate of Officer.

92. After the mixing is complete, the officer shall certify on the application for the spirits that the spirits have been used for fortifying wine, and that the mixing has been completed to his satisfaction, and shall forward the certificate to the Collector.

EXEMPTION OF VIGNERONS.

93. The above Regulations as to fortification of Australian wine shall not apply to cases covered by the Regulations under the *Distillation Act* 1901 relating to vigneron.

SPIRITS FOR VINEGAR MAKING.

APPLICATION FOR PERMISSION.

94. Every person who desires to use spirits for making vinegar must make an application in writing to the Collector for permission to do so and furnish the following particulars:—

- (a) Name, in full, of applicant.
- (b) Occupation.
- (c) Place where vinegar factory is situated.
- (d) Description of plant.

95. The Collector may approve of the application, or may refuse it.

Security.

96. If the application is approved by the Collector, the applicant shall give security (with two approved sureties, or an approved guarantee company), to such amount as is determined by the Collector, for compliance with these Regulations.

Issue of Permission.

97. When security has been given, the Collector may grant to the applicant his written permission to obtain spirits for use in making vinegar in his factory, and the applicant shall then be deemed a vinegar manufacturer.

Notice to Obtain Spirits.

98. Every vinegar manufacturer shall give at least forty-eight hours' notice, in writing, that he desires to remove and use spirits for making vinegar, and shall specify the hour and date when the spirits are to be removed from the distillery or warehouse to his vinegar factory.

Spirits to be Dealt With.

99. No greater quantity of spirits shall be removed to a vinegar factory than is required for one day's operation, and such quantity of spirits shall be treated as hereinafter directed on the same day as it is received into the vinegar factory. Provided that, at his discretion, the Collector may, subject to conditions to be specified, permit the removal of greater quantities.

Entry of Spirits.

100. Before the spirits are removed from the distillery or warehouse, an entry, specifying that the spirits are for use in the manufacture of vinegar, must be made by the vinegar manufacturer and passed by an officer, and the duty paid.

Removal of Spirits.

101. After the entry has been passed, the spirits specified therein shall forthwith be conveyed from the distillery or warehouse direct to the vinegar factory in such manner as may be determined by the Collector

Deficiency in Transit.

102. The vessel containing the spirits shall, after leaving the distillery or warehouse, only be opened, and spirits shall only be withdrawn therefrom, in the vinegar factory, and in the presence and by the authority of

SPIRITS FOR VINEGAR-MAKING—*continued.*

an officer, and if any deficiency in the spirits, either in strength or quantity, is found, the vinegar manufacturer shall, unless the deficiency is accounted for to the satisfaction of the Collector, pay duty on the quantity of spirits deficient at the rate payable on spirits of the like kind when entered for home consumption.

Mixing of Spirits.

103. The spirits, after being received into the factory, shall be denatured by being mixed as follows:—

- (a) One volume of proof spirit shall be mixed with not less than one volume of beer, 3 volumes of water, and one volume of vinegar containing not less than 5 per cent. of absolute acetic acid; or
- (b) One volume of proof spirit shall be mixed with not less than 4 volumes of wine containing not more than 28 per cent. of proof spirit, and one volume of vinegar containing not less than $2\frac{1}{2}$ per cent. of absolute acetic acid; or at the discretion of the Collector.
- (c) One volume of proof spirit shall be mixed with 1 per cent. of glacial acetic acid and then diluted so that the mixture shall not contain more than 20 per cent. of proof spirit.

104. Beer or yeast water may be substituted for water, and the proportion of any substance other than spirits may be increased to any extent, and weaker vinegar may be used if the volume is proportionally increased.

105. The Comptroller may grant permission for the use of any mixture (other than those above-mentioned) which will secure the proper denaturing of the spirit.

Liquor to be Put into Generators.

106. After dilution, the liquor shall, in the presence of an officer, be put into the generators as soon as practicable.

Use of Spirits.

107. Spirits entered for use in the manufacture of vinegar shall be used for that purpose and for no other purpose.

Oxidation Not to be Stopped.

108. No matter which will hinder or stop the spirits from becoming oxidized shall at any time be put into any liquid used in the making of vinegar.

No Still Allowed Except by Permission.

109. No still shall be allowed upon the premises of any vinegar manufacturer unless by the permission of the Collector.

Payment of Officer's Services.

110. Every vinegar manufacturer shall pay to the Collector the sum of two shillings per hour or part of an hour for the time the services of an officer are required, and also the cost of the conveyance of the officer to and from the factory.

SPIRITS FOR VINEGAR-MAKING - *continued.**Access to Vinegar Factory.*

111. Officers shall at any time have complete access to every part of the vinegar factory.

Book to be Kept by Vinegar Manufacturer

112. Every vinegar manufacturer shall keep a book according to Form 13, and, on the first day of every quarter, shall forward to the Collector a copy of the entries for the preceding quarter, verified by a declaration according to Form 16.

Inspection of Books.

113. Officers may at any time inspect, examine, and take extracts from the book kept by the vinegar manufacturer, as required by these regulations.

Samples.

114. An officer may, for the purpose of testing, take samples of the spirits, acetic acid, wine, or vinegar, or any other diluent, or of the liquid during the process of making the vinegar.

Withdrawal of Permission.

115. The Collector may at any time withdraw his written permission to obtain spirits for the making of vinegar, and shall notify in writing its withdrawal to the person to whom the written permission was granted.

SPIRITS FOR USE IN THE MANUFACTURE OF SCENTS AND TOILET PREPARATIONS.

116. Any manufacturer desiring to use Australian Spirits for the manufacture, from Australian products exclusively, of Scents or Toilet Preparations may make application to the Collector in Form 14.

117. Upon approval of the application, entry shall be made specifying thereon the purpose for which the Spirits are to be used.

118. The manufacturer shall give security in the sum of £200 (with two approved sureties, or approved guarantee company or bank) for compliance with these regulations.

119. Upon the passing of the entry, the Spirits may be delivered to the manufacturer, who shall forthwith by licensed carrier remove such Spirits to the premises in which they are to be used. The Spirits shall be mixed with the ingredients, and in the proportions approved by the Collector, under the supervision of a Customs Officer whose services shall be paid for at the rate of 2s. per hour or part thereof. The Spirits when mixed with the approved ingredients shall be put in such sized bottles or packages as the Comptroller may from time to time require.

SPIRITS FOR USE IN THE MANUFACTURE OF SCENTS AND TOILET
PREPARATIONS—*continued.*

120. The quantity of Spirits to be received at any one time by a manufacturer must not, without the Collector's written permission, exceed 150 gallons, and any previous supply is to be dealt with before a further quantity can be delivered.

121. The Spirits shall not be used for any purpose other than in the manufacture, from Australian products exclusively, of Scents or Toilet Preparations.

122. The Spirits shall not be received, kept, or used in any premises in which ordinary alcoholic beverages are made or sold.

123. Every manufacturer shall keep, in Form 15, a book, in which he shall enter from day to day the quantity of Spirits received and used, the nature and quantity of other Australian products used in conjunction with such Spirits, and the quantity of Scents or Toilet Preparations manufactured and removed, and the names and addresses of the persons to whom delivered.

124. Officers of Customs shall at all times have complete access to any premises in which Scents or Toilet Preparations are manufactured, and may take samples of Spirits or other Australian products, or Scents or Toilet Preparations manufactured or in process of manufacture, and may examine and take copies of or extracts from all books kept in relation to the making or sale of Scents or Toilet Preparations.

125. An officer may, for the purpose of testing, take samples of the Spirits, Scents, or Toilet Preparations, or of the liquids during the process of manufacture.

STARCH REGULATIONS

LICENCES.

Applications.

126. Applications for licences to manufacture starch shall be made in the form prescribed in Schedule VI, of the Act.

The drawings and particulars to accompany applications for licences shall be as follows:—

- (1) The name and situation of the factory.
- (2) A ground plan of the buildings and premises.
- (3) The number of flats or stories in the building.
- (4) The number of rooms in each story or flat, and for what purpose each room is intended to be used.
- (5) The estimated quantity of starch to be manufactured in the factory during the next succeeding twelve months.

STARCH REGULATIONS—*continued.**Scale of Fees for Factory Licence.*

127. The fee payable by a manufacturer for a licence shall be £5 per annum.

128. The manufacturer shall, in addition, pay for the services of an officer, when required, the sum of 2s. per hour or portion of an hour, and the cost of the conveyance of the officer to and from the factory.

Security to be Given.

129. Before a licence for the manufacture of starch is issued, approved security in the sum of £500 for compliance with the Act and with these regulations must be furnished by the applicant, who must, in addition, furnish security for a manufacturing warehouse, under the *Customs Act 1901-1910*.

Manufacturer to Provide a Special Store-room.

130. Every manufacturer shall provide, when directed by the Comptroller so to do, a secure store-room in his factory, in which shall be stored all starch manufactured in his factory upon which duty has not been paid, and every door of such store-room shall be provided by the manufacturer with an approved lock, the key of which shall be kept by him, and with a lock supplied by the Collector at the expense of the manufacturer, the key of which shall be kept by an officer, so that both keys will be required to open the door.

Manufacturers' Books.

131. Every manufacturer shall keep a book in a form approved by the Collector, in which he shall enter daily—

- (a) The weight in pounds of each kind of material from which starch can be made received into the factory.
- (b) The weight in pounds of each kind of such material put into solution for the manufacture of starch.
- (c) The weight in pounds of all starch made in the factory.
- (d) The weight in pounds of the residue and waste.
- (e) The weight in pounds of all starch removed from the factory.
- (f) The amount of duty paid.

Manufacturers' Returns.

132. Every manufacturer shall furnish to the Collector a quarterly return showing, in regard to the period covered by the return—

- (a) The weight in pounds of each kind of material from which starch can be made received into the factory.
- (b) The weight in pounds of each kind of such material used in manufacturing starch.
- (c) The weight in pounds of all starch manufactured in the factory.
- (d) The weight in pounds of all starch removed from the factory.
- (e) The weight in pounds of all starch in the factory at the close of the day up to which the return is made.
- (f) The estimated weight in pounds of each kind of material in course of manufacture into starch at the close of the day up to which the return is made.

STARCH REGULATIONS—*continued.*

- (g) The average percentage of starch produced from each kind of material operated upon during the period covered by the return.
- (h) The quantity of residue and waste which has resulted from the process of manufacture.
- (i) The amount of duty paid.

And such return shall be verified by a declaration made by the manufacturer according to Form 16.

When Returns to be Made up to.

133. In the case of factories at which a supervising officer is stationed the above return shall be made up to the close of the last days of the months of March, June, September, and December, in each year. In the case of other factories, a return containing particulars under the same headings shall be made up to the close of the last day of each month.

When Returns to be Sent In.

134. Manufacturers' returns shall be made up and sent to the Collector forthwith after the close of the day up to which they are made.

Sizes and Weights of Packages Removed from a Factory.

135. Starch may be removed from a factory in packages of any size or weight approved by the Collector.

Marking of Packages.

136. The manufacturer shall mark upon every outside package containing starch manufactured by him before it is removed from his factory his name, or the distinctive brand of the article, and the town and State where manufactured.

Manufacturer to Give Notice of Removal of Starch.

137. Every manufacturer at whose factory a supervising officer is not permanently stationed shall, before removing starch from his factory, give at least twenty-four hours' notice, in writing, to the Collector of the time when he intends to remove the starch. But the Collector may permit such removal to be made prior to the expiration of the period stated in such notice.

Rice to be Placed in Solution.

138. Subject to the discretion of the Collector, all rice received into a factory for manufacture into starch shall, in the presence of an officer, be placed in a solution for the purpose of being steeped or soaked, and the officer shall keep a record of the quantity of rice so dealt with.

Scale for Checking Quantity of Starch Manufactured from Rice.

139. The following scale is prescribed for the purpose of calculating the full quantity of starch produced in a factory from a given quantity of rice, namely:—

68 lbs. weight of starch shall be deemed to have been produced from every 100 lbs. weight of rice received into the factory. This scale shall apply in proportion for any greater or less quantity.

Nothing in this regulation shall relieve any person from the liability to pay the duty on the full quantity of starch manufactured.

STARCH REGULATIONS—*continued.**Deficiencies.*

140. If in any factory a deficiency of starch appears on the production being checked by an officer according to the above scale, the manufacturer shall pay the duty on the deficiency unless it is accounted for to the satisfaction of the Collector.

Residue.

141. The Collector may require all residue and waste arising from the manufacture of starch to be weighed in the presence of an officer and delivered only by authority.

RE-TREATMENT OF DUTY-PAID STARCH.

142. Starch on which Excise duty has been paid may, by permission of the Collector, be returned to a factory for renovation or re-treatment, and the starch so returned may be mixed with other material in process of manufacture, and an equivalent quantity of starch, less such deduction for loss as the Collector directs, may be delivered in lieu of the duty-paid starch so returned.

GLUCOSE REGULATIONS.

APPLICATIONS FOR LICENCES.

143. (1) Applications for licences to manufacture glucose shall be made in the form prescribed in Schedule VI of the Act.

(2) The drawings and particulars to accompany applications for licences shall be as follows:—

- (a) The name and situation of the factory;
- (b) A ground plan of the building and premises;
- (c) The number of flats or stories in the buildings;
- (d) The number of rooms in each flat or story, and the purpose for which each room is intended to be used; and
- (e) The estimated quantity of glucose to be manufactured in the factory during the next succeeding twelve months.

LICENCE FEE.

144. The fee payable for a licence shall be £5 per annum, computing as from the first day of January, but when, by reason of the time of the granting of the licence it will not continue for the full year the amount shall be proportionately reduced.

FEE FOR SERVICES OF OFFICER.

145. The manufacturer shall, in addition to payment of the licence fee, pay for the services of an officer, when required, the sum of Two shillings per hour or portion of an hour, and the cost of the conveyance of the officer to and from the factory.

SECURITY TO BE GIVEN.

146. Before a licence for the manufacture of glucose is issued approved security for compliance with the Act, and with these Regulations must be furnished by the applicant to an amount equivalent to the duty on the estimated output of glucose for the next succeeding twelve months.

GLUCOSE REGULATIONS—*continued*.

MANUFACTURER'S BOOK.

147. Every manufacturer shall keep a book, in a form approved by the Collector, in which he shall enter daily:—

- (a) The weight in pounds of each kind of material received into the factory and capable of being manufactured into glucose;
- (b) The weight in pounds of each kind of material put into operation;
- (c) The weight in pounds of glucose produced;
- (d) The weight in pounds of residue and waste;
- (e) The weight in pounds of glucose removed from the factory, and
- (f) The amount of duty paid.

MANUFACTURER'S RETURN.

148. (1) Every manufacturer shall furnish to the Collector not later than the 5th day of each month a return showing with respect to the immediately preceding month:—

- (a) The weight in pounds of each kind of material received into the factory and capable of being manufactured into glucose;
- (b) The weight in pounds of each kind of material put into operation;
- (c) The weight in pounds of glucose made;
- (d) The weight in pounds of glucose removed from the factory;
- (e) The weight in pounds of glucose on hand at the end of the month;
- (f) The estimated weight in pounds of each kind of material in course of manufacture into glucose at the end of the month;
- (g) The average percentage of glucose produced from each kind of material during the month;
- (h) The weight in pounds of residue and waste in process of manufacture; and
- (i) The amount of duty paid.

(2) Such return shall be verified by a declaration in the following form, to be made by the manufacturer before a Justice of the Peace or Officer of Customs:—

DECLARATION VERIFYING RETURN BY GLUCOSE MANUFACTURER.

I declare that the foregoing entries relating to the month of 19 are true and correct in every particular, and that no matter of thing required to be stated has been omitted therefrom.

Declared before me this day of 19

J.P., or Officer of Customs.

MARKING OF PACKAGES.

149. Every package containing glucose shall before delivery from the factory have branded thereon the name and address of the manufacturer.

NOTICE OF INTENTION TO REMOVE GLUCOSE.

150. Every manufacturer shall give to the Collector at least 24 hours' notice in writing of his intention to remove glucose from the factory.

GLUCOSE REGULATIONS—*continued*.

RE-TREATMENT OF DUTY-PAID GLUCOSE.

151. Glucose upon which Excise duty has been paid may, by permission of the Collector, be received into a factory for renovation or re-treatment. Such glucose may be mixed with other material in process of manufacture, and an equivalent quantity of glucose, less such deduction for loss as the Collector directs, may be delivered in lieu of the glucose so received for renovation or re-treatment.

RETURNS OF EXCISABLE GOODS IN THE POSSESSION OF A BREWER, DISTILLER, OR MANUFACTURER.

RETURN OF EXCISABLE GOODS.

152. Every brewer, distiller, or manufacturer of any goods dutiable under the *Excise Tariff* 1902-1908 (whether licensed under any Excise Act or not), shall, on demand in writing by the Collector, furnish a return, in writing, setting out the quantity of each kind of those goods on which the Excise duty has not been paid which was in his custody or possession or belonged to him on any day specified in the demand, and the place where the goods then were, and shall verify the return by signing a declaration at the foot thereof, in accordance with Form 17.

MANUFACTURERS TO ANSWER QUESTIONS.

153. Every brewer, distiller, or manufacturer of any goods dutiable under the *Excise Tariff* 1902-1908 (whether licensed under any Excise Act or not), and the manager or person in charge of any factory or premises where any of those goods were manufactured shall, when required by the Collector or any officer authorized by the Collector, truly answer to the best of his knowledge, information, and belief, all questions that the Collector or officer shall ask relating to any of those goods brewed, distilled, or manufactured by such brewer, distiller, or manufacturer.

MANUFACTURER TO PRODUCE BOOKS.

154. Every brewer, distiller, or manufacturer of any goods dutiable under the *Excise Tariff* 1902-1908 (whether licensed under any Excise Act or not), shall, when required by the Collector, produce to the Collector or some officer nominated by the Collector, all books and accounts in his possession, custody, or control, containing entries relating to those goods brewed, distilled, or manufactured by him, and the Collector or officer nominated by him may inspect and take copies of or extracts from any such books or accounts.

MANUFACTURER'S, BREWER'S, DISTILLER'S, DEALER'S, OR PRODUCER'S DECLARATIONS.

PERSONS AUTHORIZED TO MAKE DECLARATIONS.

155. Any declaration required by any Regulations under any Excise Act to be made by a manufacturer, brewer, distiller, dealer, or producer may be made by the manufacturer, brewer, distiller, dealer, or producer himself, or by some person appointed by him in writing to make the declaration on his behalf.

FORM OF APPOINTMENT.

156. An appointment under the preceding Regulation may be according to Form 18.

APPOINTMENT TO BE FILED.

157. The appointment shall be filed with the Collector, and the Collector may refuse to accept any declaration made by the appointee until the appointment has been so filed.

EFFECT OF DECLARATION.

158. Any declaration made by a person appointed to make it on behalf of a manufacturer, brewer, distiller, dealer, or producer shall be held to have been made with the knowledge and consent of the manufacturer, brewer, distiller, dealer, or producer, who shall be liable to all pecuniary penalties in respect of the declaration to the same extent as if he had made the declaration himself. But nothing herein contained shall relieve the person who made the declaration from liability.

LABELS ON EXCISABLE GOODS.

159. No label shall be placed upon excisable goods unless it has been approved by the Collector.

CARRIAGE OF EXCISABLE GOODS.

160. All excisable goods subject to the control of the Customs shall be conveyed only in carriages, boats, or lighters licensed under the *Customs Act 1901-1910*, provided that spirit subject to Customs control and intended for use in fortifying wine may be conveyed in unlicensed carriages if accompanied by an officer.

SEIZURE OF GOODS.

161. The notice of seizure under Section 96 of the Act shall be according to Form 19.

DISPOSAL OF FORFEITED GOODS.

162. Forfeited goods which, in the opinion of the Collector, have no commercial value, shall be destroyed as the Collector directs.

163. Forfeited goods possessing commercial value shall be sold by auction or by public tender as the Comptroller directs.

RIGHT OF TRIAL IN HIGH OR STATE SUPREME COURT.

ELECTION TO TRY IN HIGHER COURT.

164. A defendant in an Excise prosecution, where the penalty exceeds One hundred pounds, and the excess is not abandoned, may exercise his election to have the case tried in the High Court of Australia, or the Supreme Court of the State in which the prosecution was instituted, by serving on the prosecutor and filing in the Court in which the prosecution was instituted a notice in accordance with Form 20.

SERVICE OF NOTICE.

165. The prosecutor, within seven days after the notice of election has been served upon him, shall exercise his option under Section 134 of the Act by serving on the defendant and filing in the Court in which the prosecution was instituted a notice specifying the Court in which the case is to be tried.

PROSECUTION WHEN DEEMED ABANDONED.

166. If the prosecutor fails to comply with the last preceding Regulation, the prosecution shall be deemed to be abandoned, but the Court in which it was instituted may, on the application of the defendant, award him such costs as it deems just.

TRANSMISSION OF DOCUMENTS.

167. The proper officer of the Court in which the prosecution was instituted shall forthwith, after the prosecutor has exercised his option in accordance with these Regulations, forward to the Court in which the prosecution is to be tried all documents relating to the prosecution in the possession of the first-mentioned Court.

CONDUCT OF INQUIRIES.—PART XIII., EXCISE ACT 1901.

FORM OF CONSENT

168. The written consent of any person to the settlement of a dispute by the Minister shall be according to Form 21.

SUMMONS TO WITNESSES.

169. The summons to witnesses shall be according to Form 22.

RULES.

170. The following shall be the rules for the conduct of inquiries under Part XIII. of the Act:—

- (a) The person who occupies the position of defendant in the case shall have full opportunity of bringing forward his evidence and of defending himself.
- (b) The person who occupies the position of prosecutor shall make a short statement of his case.
- (c) The evidence of the witnesses supporting the charge shall be taken.
- (d) Such witnesses may be cross-examined by the defendant, and re-examined by the prosecutor.
- (e) The defendant's witnesses shall then give their evidence, and the defendant may himself give evidence.

CONDUCT OF INQUIRIES—*continued.*

- (f) Such witnesses may be cross-examined by prosecutor, and re-examined by the defendant.
- (g) The defendant, or person appearing for him, may then address the conductor of the inquiry, and the prosecutor shall have the right of reply.
- (h) The conductor of the inquiry shall then give his decision, or reserve his decision until some future day and time which he shall announce, or if the inquiry is conducted by any person acting under powers delegated to him by the Minister, and such powers extend only to the holding of an inquiry and no further, he shall announce that the matter will be reported to the Minister, who will give his decision in writing.
- (i) The defendant may be represented by counsel, or (with the approval of the conductor of the inquiry) by some other person.
- (j) The conductor of the inquiry—
 - Shall not regard legal forms or solemnities;
 - Shall direct himself by the best evidence procurable or laid before him, whether it be such evidence as the law would require or admit in other cases or not;
 - May reject any evidence which he considers irrelevant.
- (k) All examinations shall be on oath.
- (l) The conductor of the inquiry may call for, or require the production of, any evidence or witness that he thinks necessary.

ENFORCEMENT OF PENALTIES AND FORFEITURES UNDER PART XIII. OF THE ACT.

MINISTER'S ORDER MAY BE FILED IN COURT OF SUMMARY JURISDICTION.

171. (1) Any Order made by the Minister under Part XIII. of the Act for the enforcement of any penalty or forfeiture which he has determined has been incurred may be filed in any Court of Summary Jurisdiction, and thereupon the Order shall have effect as if it were an Order of that Court.

(2) Subject to these Regulations, all laws of the State relating to the enforcement of Orders of Courts of Summary Jurisdiction in force in the place where the Court in which the Order is filed is situated shall, to the extent to which they are applicable, apply to all matters relating or incidental to, or in connexion with, the enforcement of the penalty or forfeiture specified in the Order so filed, and to any process for such enforcement.

(3) On the application of any officer of Customs, any justice of the peace having jurisdiction in the place may issue a warrant of execution or warrant of commitment, or other process applicable for the purpose of the enforcement of the Order so filed.

FORM OF WARRANT OF EXECUTION.

172. A warrant of execution may be in accordance with Form 23 or in accordance with any form of warrant of execution or distress (applicable to the circumstances) under any law in force in the State where the warrant is issued.

ENFORCEMENT OF PENALTIES, ETC.—*continued.*

FORM OF WARRANT OF COMMITMENT.

173. A warrant of commitment may be in accordance with Form 24, or in accordance with any form of warrant of commitment (applicable to the circumstances) under any law in force in the State where the warrant is issued.

FORMS OF WARRANTS MAY BE VARIED.

174. Any form of warrant of execution, warrant of commitment, or other process, whether provided by these Regulations or by the law of the State, may be varied according to the circumstances of the case, and no warrant of execution, warrant of commitment, or other process shall be held to be invalid by reason of want of form.

ENTRIES, ETC.—EXCISABLE GOODS.

FORMS OF ENTRIES AND DELIVERY ORDERS.

175. Entries and Delivery Orders for Excisable Goods shall be according to the forms hereunder specified.

Purpose of Entry.	Character of Goods.	No. of Form.
Home consumption ...	Tobacco, Cigars, Cigarettes and Snuff	25
” ...	Starch and Glucose ...	26
Removal to a Customs warehouse or to a factory	All excisable goods except beer	28
Removal to a Customs warehouse or to a factory in another State	All excisable goods ...	27
Exportation ...	” ” ...	27
Despatch note ...	” ” ...	31
<i>Delivery Orders,</i>		
Export or removal ...	All excisable goods ...	29

ADVICE NOTE.

176. When excisable goods are forwarded from a factory under bond, an advice note according to Form 30 may be used.

WORKING DAYS AND HOURS.

177. Except by the permission of the Minister, work shall only be carried on in a factory on the working days and during the working hours prescribed by Regulations 178, 179, and 180 of these Regulations.

WORKING DAYS AND HOURS—*continued.*

178. The working days and hours of the Excise Branch of the Customs shall be as follows:—

DAYS.

All days *except* Sundays and public holidays.

By special permission of the Collector, work may be allowed on any public holiday for such time, and under such conditions, as are approved in each case, provided that work shall not be allowed on Sunday, Christmas Day, Good Friday, or Eight Hours Day, without the Minister's permission.

HOURS.

179. Officers supervising receipt, delivery, or manufacture of goods at any factory or distillery, or supervising any operation carried on under the Excise Acts and Regulations—8 a.m. to 5 p.m. Provided that with the sanction of the Collector any period of eight hours (out of the 24 constituting a day) may be deemed to be the official hours of working.

Indoor Officers 9 a.m. to 4.30 p.m.

On Saturday, work shall cease at noon.

OVERTIME.

180. The Collector may authorize working outside the official hours, and, in case the services of any officer engaged in supervision at any factory or distillery are required on Sundays, public holidays, or before or after official hours, such services shall be charged for at the rate of 2s. 6d. per hour or part thereof, including (in instances where the service is not continuous) the time reasonably occupied by the officer in proceeding to and returning from the factory or distillery. Provided that for attendance between the hours of 11 p.m. and 8 a.m. the charge shall be 3s. per hour or part thereof; and provided that if with the sanction of the Collector work is carried on in the factory or distillery regularly for sixteen hours per day, or continuously night and day, no overtime charge shall be made, except for hours worked on public holidays or between noon on Saturday and 6 a.m. on Monday; and provided further that if at the request of the licensee the Collector permits work outside official hours, and not within any regular period of working sanctioned by the Collector, overtime charge will be made at the rates above mentioned.

The money received for overtime shall be held by the Department, and may be paid to officers who have earned the same, at the rates mentioned above.

FORMS—SCHEDULE.

FORMS IN SCHEDULE TO BE USED.

181. The Forms prescribed in these Regulations are those in the accompanying schedule.

All Regulations under the Act in force at the commencement of these Regulations are hereby repealed save as to anything lawfully done, or as to any right, privilege, obligation, liability, or forfeiture, acquired, accrued, or incurred thereunder.

SCHEDULE.

FORM I.

AUSTRALIAN EXCISE.

Reg. No. 4.

Tobacco Leaf Producer's Book.

Name of Producer.

Place.

Date	No. of Acres on which Leaf is Grown.	Quantity of Tobacco Leaf Harvested.	Quantity of Tobacco Leaf Cured.	Date.	Quantity of Tobacco Leaf Sold.	To whom Sold.	
						Name.	Address.
	acres.	lbs.	lbs.		lbs.		

FORM 2.

AUSTRALIAN EXCISE.

Reg. No. 6.

Tobacco Producer's Return.

Name of Tobacco Producer.		Place of Abode.	Place of Cultivation.	Number of Acres under Cultivation.	Quantity of Tobacco Leaf Cured.	Number of Acres proposed to be Cultivated.	Where Crop of Tobacco Leaf is Stored.	Sales of Leaf.			Remarks.
Sur-name.	Christian Name.							Date.	Quantity.	To whom.	
				A. R. P.	lbs.	A. R. P.		pkgs.	lbs.		

I, _____, hereby declare that the above return contains a true statement of the particulars mentioned therein for the year ending the 31st December last past.

(Signed)

Declared before me this

day of

19

(Signed)

J.P., or Officer, or other approved person.

FORM 3.

AUSTRALIAN EXCISE.

Reg. No. 8.

Tobacco Leaf Dealer's Book.

Name of Dealer.

Place.

Date.	Tobacco Leaf Bought.			Date.	Tobacco Leaf Sold.			
	Australian.	Imported.	From whom Bought.		Australian.	Imported.	To whom Sold.	Address of Buyer.
	lbs.	lbs.			lbs.	lbs.		

FORM 4.

AUSTRALIAN EXCISE.

Reg. No. 10.

Tobacco Leaf Dealer's Return.

Quantity of Leaf Tobacco Bought.		From whom.	Quantity of Leaf Tobacco Sold.				To whom.	Quantity of Leaf Tobacco in hand.	
Australian.	Imported.		Australian.		Imported.			Australian.	Imported.
			pkgs.	lbs.	pkgs.	lbs.			

I, _____, hereby declare that the above return contains a true statement of the particulars mentioned therein for the quarter ended _____ day of _____ last past.

(Signed)

Declared before me this _____ day of _____ 19____

(Signed)

J.P., or Officer.

FORM 5.

AUSTRALIAN EXCISE.

Reg. No. 32.

Refund of Duty.

The Commonwealth of Australia,

Dr. to

To refund of duty amounting to
shillings and pence on
clippings, and waste arising from
treated by me in my licensed factory at
£

pounds
lbs. of stalks, refuse,
lbs. imported leaf tobacco

to be true and correct.

I declare the above claim

Manufacturer.

Declared before me this

day of

J.P. or Officer.

I certify that on the day of 191 , the
above quantity of stalks, refuse, clippings, and waste was, in my
presence, and it has been

Officer.

I certify that the sum of pounds shillings and
pence is due accordingly.

Examined and found correct.

Checking Officer.

Approved—

Collector of Customs for State

of

Received on the day of 19 , from
the sum of pounds shillings

and pence.

Witness to payment and signature

FORM 6.

AUSTRALIAN EXCISE.

Reg. No. 34.

*Application for Delivery of Australian Leaf or Australian Manufactured
Tobacco for Agricultural, Horticultural, or Sheep-wash Purposes.*

To the Collector,

State of

I (or we) request permission to
mix with lbs. weight of Australian
leaf (or Australian manufactured) tobacco, now stored in
to be afterwards used at for the purpose
of

Dated the day of

191 .

Applicant.

Approved—

Collector.

191 .

I certify that the above quantity of Australian leaf (or manufactured)
tobacco has been weighed and pulverized, and in my presence mixed
with and has been
delivered to

Officer.

191 .

FORM 7.

AUSTRALIAN EXCISE.

Reg. No. 54.

Transfer of Tobacco Leaf.

Date of Transfer.	Quantity of Tobacco Leaf Transferred.		Name of Manufacturer who received Tobacco Leaf.
	Australian.	Imported.	
	lbs.	lbs.	

Signature of Manufacturer.

191

FORM 8.

AUSTRALIAN EXCISE.

Reg. No. 55.

Transferred Tobacco Leaf.

Date when Received.	Quantity of Tobacco Leaf Received.		Name of Manufacturer by whom it was Transferred.
	Australian.	Imported.	
	lbs.	lbs.	

Signature of Manufacturer.

191 .

FORM 9.

AUSTRALIAN EXCISE.

Reg. No. 56.

*Renovating
Application for Cutting Tobacco.
or Repacking*

Place.
191

I beg to request that I may be allowed to remove from the undermentioned quantities of tobacco for the purpose of being at tobacco factory situate at

(Signature of Applicant.)

The Collector of Customs.

Approved—

Collector.
191

Quantity of Tobacco to be Treated.					Quantity delivered after Treatment.				
Mark.	No.	Gross Weight.	Tare.	Net Weight.	Mark.	No.	Gross Weight.	Tare.	Net Weight.
Total									
					Refuse	
					Loss in operations			..	
					Total	

I certify that the above quantities of tobacco were weighed in my presence upon receipt into and delivery from the factory; the refuse after being weighed was removed or destroyed, and the loss in operations is reasonable.

Officer.
191

FORM 10

AUSTRALIAN EXCISE.

Reg. No. 68.

Manufacturer's Book of Tobacco Renovated, Cut, or Repacked.

Received.				Delivered.				
Date.	Name of Applicant.	Net Weight of Manufactured Tobacco.	State whether to be Renovated, Cut, or Re-packed.	Date.	Quantity delivered.	Loss in operation.	Refuse.	Total.

FORM 11.

AUSTRALIAN EXCISE.

Reg. No. 71.

Permit authorizing the Receipt of Imported Duty-paid Manufactured Tobacco in a Factory for the Manufacture of Cigarettes.

of _____ is hereby authorized to take from the premises of _____ situated at _____ lbs. of imported duty paid manufactured tobacco marked _____ and to receive such quantity into his factory, situate at _____ for the manufacture of cigarettes, subject to the following conditions:—

- (1) The manufactured tobacco shall be used only for the manufacture of cigarettes and in accordance with the *Excise Act* 1901 and the Regulations thereunder.
- (2) Excise duty shall be paid on the cigarettes manufactured from the duty-paid tobacco.
- (3) Any waste arising from the manufacture of such imported duty-paid tobacco into cigarettes shall be kept separate and distinct from all other leaf or manufactured tobacco in the factory.

Dated the _____ day of _____ 191 _____
Collector of Customs.

FORM 12.

AUSTRALIAN EXCISE.

Reg. No. 85.

Application for Permission to use Australian Spirits for fortifying Wine.

To the Collector of Customs for the State of _____

I hereby apply for permission to use _____ gallons of Australian pure wine spirits of a strength of _____ degrees above proof for fortifying _____ gallons of Australian wine.

The spirits will be removed from _____ to my premises at _____ where the wine requiring fortification is stored.

I request that an officer may be in attendance at my premises at _____ o'clock in the _____ noon on the _____ day of _____ 191 _____, to supervise the mixing of the spirits

with the wine.

Signature.

Address

191

Approved—

Collector.

191

Certificate of Officer.

I certify that I have this day supervised the mixing of _____ proof gallons of spirits with _____ gallons of wine, and that the mixing has been completed to my satisfaction.

Officer.

191

FORM 13.

AUSTRALIAN EXCISE.

Reg. No. 112.

Book to be kept by Vinegar Manufacturer.

Date.	Spirits Received.			Dilutents Added.						Quantity of Vinegar Made		
	Liq. Gals.	Strength.	Pt. Gals.	Name.	Quantity.	Name.	Quantity.	Name.	Quantity.		Name.	Quantity.
Totals ..												

FORM 14.

AUSTRALIAN EXCISE.

Reg. No. 116.

*Application for Permission to Use Australian Spirits for the Manufacture of Scents or Toilet Preparations.*To the Collector of Customs
for the State..... 19...I hereby apply for permission to use.....gallons
Australian Spirits contained in.....bond mark.....
in the manufacture, from the Australian products specified hereunder
exclusively, of Scents or Toilet Preparations, in my premises, situate
at.....The Spirits, upon payment of duty, are required to be removed from
the.....(Distillery or Customs Warehouse).....

Australian products to be used.....

Name in full of manufacturer.....

Occupation

Address.....

Signature of Manufacturer.

Approved—

.....Collector.

.....191

FORM 15.

AUSTRALIAN EXCISE.

Reg. No. 123.

Manufacturer's Book—Scents and Toilet Preparations.

Date.	Spirits.			Australian Products used with Spirits.		Scents and Toilet Preparations.						
	Received.	Used.	Loss to Operation.	Manufactured.		Deliveries.				To whom delivered.		
	Quantity.	Quantity.		Nature.	Quantity.	Nature.	Quantity.	Nature.	Quantity.		Name.	Address.
	Galls.	Galls.	Galls.									

I declare that the foregoing entries relating to the Month of 19...., fully set forth all the matters required by law, and that the same are true in every particular.

(Signature of Manufacturer.)

Declared before me this day of 19....

J.P. or Officer.

FORM 16.

AUSTRALIAN EXCISE.

Reg. No. 112, 132.

Declaration verifying Return by Starch or Vinegar Manufacturer.

I declare that the foregoing entries relating to the quarter ending are true and correct in every particular, and that no matter or thing required to be stated has been omitted therefrom.

Declared before me this day of 191

J.P. or Officer.

FORM 17.

AUSTRALIAN EXCISE.

Reg. No. 152.

Declaration of Manufacturer to Return of Excisable Goods.

I declare that the particulars set out in this return are true, and that nothing has been omitted therefrom which ought to have been set out therein.

Declared before me this day of 191

J.P. or Officer.

FORM 18.

AUSTRALIAN EXCISE.

Reg. No. 156.

Appointment of person by Manufacturer, Brewer, Distiller, Dealer, or Producer to make Declaration on his behalf.

(a) I or we, (a) do hereby appoint to
 (b) My or our, make, on (b) behalf, all declarations required by the regula-
 (c) Me or us, to be made by (c) and (a) declare that all declarations made
 by the said pursuant to this appointment, shall be
 taken to have been made with (b) knowledge and consent, and
 that (a) shall be liable to all pecuniary penalties in respect
 of those declarations to the same extent as if (a) had made those
 (d) Myself or declarations (d)
 ourselves.

Dated the _____ day of _____ 191 .

(Signature of Manufacturer, or Brewer, or Distiller, or Dealer, or Producer.)

Signature of Appointee.

To the Collector of Customs at

FORM 19.

AUSTRALIAN EXCISE.

Reg. No. 161.

Notice of Seizure.

To (a)
 (a) Insert name of owner of the goods seized. Take notice that (b)
 (b) Insert particulars as to the goods seized. ha this day been seized as forfeited to His Majesty on account of a
 contravention of the *Excise Act 1901*, namely, that (c)
 Dated at _____ the _____ day of _____ 191 .

(c) Insert particulars of offence, e.g., the said goods have been unlawfully removed from a factory without payment of excise duty]

Customs Officer.

Extract from Section 96, Excise Act 1901.

... all the goods seized shall be deemed to be condemned and may be sold by the Collector, unless the person from whom the goods were seized or the owner shall, within one month from the date of seizure, give notice in writing to the Collector that he claims them; but if any goods so seized are of a perishable nature, or are live animals, they may be forthwith sold by the Collector.

FORM 20.

AUSTRALIAN EXCISE

Reg. No. 164.

*Notice of Election by the Defendant to have an Excise Prosecution tried
in a Higher Court.*

In the matter of an Excise prosecution in the Court
at wherein is prosecutor, and is
defendant, and wherein the defendant is charged with a contravention of
section of the Act 1901.

Notice is hereby given that the defendant in the above-named prosecution elects, pursuant to section 135 of the *Excise Act 1901*, to have the case tried either in the High Court of Australia or in the Supreme Court of the State of at the option of the prosecutor.

Dated the day of 191

(Signature of defendant or his solicitor or counsel.)

To the above-named prosecutor
and to the Court.

FORM 21.

AUSTRALIAN EXCISE.

Reg. No. 168.

*Consent to Settlement of Dispute under Part XIII. of the Excise Act
1901.*

To the Collector of Customs,
State of

As a dispute has arisen between me (or our firm), (or our company), and the officers of the Department of Trade and Customs at with reference to an alleged contravention of the Act 1901, namely:—(a)

I (or we) hereby consent to the Minister inquiring into and determining the dispute under the provisions of Part XIII. of the *Excise Act 1901*.

(a) Here shortly set out matter of dispute.

Dated this day of 191

Signature.

FORM 22.

AUSTRALIAN EXCISE.

Reg. No. 169.

Summons to Witness.

In the matter of a dispute between
an Officer of Excise, and

Part XIII., *Excise Act 1901.*

Pursuant to the authority delegated to me by the Minister of State administering the *Excise Act 1901*, I hereby require you to attend at the Customs House, on the day of 191 at the hour of noon to give evidence in the matter of the above dispute on behalf of the said and then and there to have and produce and all other books, papers, writings, and other documents relating to the said dispute which may be in your custody, possession, or power. In default of your attendance, you will be liable to a penalty of Twenty pounds under the *Excise Act 1901*.

Dated this day of 191
Collector of Customs for the
State of

No.

FORM 23.

AUSTRALIAN EXCISE.

Reg. No. 172.

Warrant of Execution.

To
WHEREAS an Order dated the day of 191 by the Minister of State for the Commonwealth of Australia, administering the Customs for the enforcement of a penalty of imposed upon of by an Order of the said Minister made under Part XIII. of the *Excise Act 1901*, and dated the day of 191 has been filed in the Court of Summary Jurisdiction at in the State of ;
AND WHEREAS by the said first-mentioned Order it was ordered that the said penalty be enforced by the levy of execution against the goods and chattels of the said
AND WHEREAS the said penalty has not been paid: Now THEREFORE these are to command you in His Majesty's name forthwith to take the goods and chattels of the said
and if within the space of days next after taking them the said penalty together with the reasonable charges of taking and keeping the said goods and chattels is not paid that you then sell the said goods and chattels and pay the money arising by such sale to at in the said State and if no goods and chattels can be found that you certify the same to me or some other Justice of the Peace.

Given under my hand at in the State of
in the Commonwealth of Australia the day of
191

FORM 24.

AUSTRALIAN EXCISE.

Reg. No. 173.

Warrant of Commitment.

To _____ and to the
 Keeper of His Majesty's Gaol at _____

WHEREAS an Order dated the _____ day of _____ 191
 by the Minister of State for the Commonwealth of Australia administer-
 ing the Customs for the enforcement of a penalty of _____ imposed
 upon _____ of _____ by an
 Order of the said Minister made under Part XIII. of the *Excise Act* 1901,
 and dated the _____ day of _____ 191 ; has been
 filed in the Court of Summary Jurisdiction at _____
 in the State of _____ : AND WHEREAS by the
 said first-mentioned Order it was ordered that the said penalty be
 enforced by the levy of execution against the goods and chattels of the
 said _____ and in default of sufficient goods and
 chattels by imprisonment of the said _____ for a
 period of _____ unless the said penalty is sooner
 paid: AND WHEREAS the said _____ has
 not paid the said penalty: AND WHEREAS a warrant of execution has
 been issued against the goods and chattels of the said _____
 and it appears by the return to the said warrant that no sufficient goods
 and chattels of the said _____ have
 been found. Now these are therefore to command you in His Majesty's
 name to apprehend the said _____ and
 unless the said penalty is sooner paid deliver him into the keeping of the
 Keeper of the Gaol at _____ together with this warrant.
 AND to command you the said keeper to receive the said _____
 into your custody in the said gaol there to im-
 prison him for the period of _____ unless
 the said penalty and all costs and charges of the said execution and of
 the commitment and conveying of the said _____
 to the said gaol amounting to the further sum of _____
 be sooner paid to you or unless you sooner receive a certificate from
 the Clerk of the Court at _____ or the Collector of Customs
 at _____ that the said penalty and costs and charges
 have been paid: AND for so doing this shall be your sufficient warrant.

Given under my hand at _____ in the State of _____
 in the Commonwealth of Australia this _____ day of _____
 191 .

J.P.

FORM 25.

AUSTRALIAN EXCISE.

Reg. No. 175.
State of*Home Consumption Entry.*

In

Factory No.

(Place).

191

Licensee.

Requisition No.	Marks.	Description of Goods.	Weight.	Value.	Rate of Duty.	Amount of Duty.
			lbs.	£ s. d.	£ s. d.	£ s. d.
		Tobacco ..				
		Cigars, number ..				
		Cigarettes, number ..				
		Snuff ..				
Total ..						£

Collector.

FORM 26.

AUSTRALIAN EXCISE.

Reg. No. 175.
State of*Home Consumption Entry.*

In

Factory,

191

District.

Marks.	Nos.	Number of Packages.	Description of Goods.	Weight.				Value.	Rate of Duty.	Duty.
				tons	cwt.	qrs.	lbs.	£ s. d.	£ s. d.	£ s. d.
Totals ..										

Required in triplicate.

Name of Person paying Duty.

Collector.

FORM 27.

Reg. No. 175.

(In quadruplicate)

AUSTRALIAN EXCISE.

Entry for Exportation for Removal Coastwise or Inland from a Warehouse.

19

State of

From Warehouse Port of
Owner railway per ship for
per Agent.

Bond Marks.	Nos.	Description of Goods.	Quantity. or Weight.	Value. including 10%

for Collector.

NOTE.—The information hereunder indicated (to be shown on back of Form) is to be inserted by the Customs Officer, and receipts and certificates of shipping and forwarding signed by the proper persons.

Re-gauged or re-weighed and delivered the undermentioned goods to the at o'clock this 19

Bond Mark.	No.	Bung.	Wet.	Full.	Cllage.	Tem- perature.	Indi- cation.	Strength.				
								O.P.	U.P.	Obs.	Loss in Liquid Gallons.	

Re-weigh.

Bond Mark.	No.	Number of Packages.	Weight per Package.			Total Net Weight.	Loss.
			Gross.	Tare.	Net.		

Locker

19

Received the above-mentioned goods—

Chief Officer of Ship (or) Railway Officer.

19

The above-mentioned goods shipped (or) forwarded by rail—

Examining Officer.
Railway Officer.

FORM 28.

AUSTRALIAN EXCISE.

Reg. No. 175.

Entry—Removal to a Warehouse or Factory.

State of _____ No.
 Dated this _____ day of _____ 191
 From _____ to _____
 Per _____

Marks.	Nos.	Description of Goods.	Quantity.	Value.

Security to the amount of £ _____ given by _____

Collector.

(NOTE.—The following to be printed on the back of above Removal Entry):—

LOCAL REMOVAL.

Re-gauged or re-weighed and forwarded the undermentioned goods to the Locker at _____ warehouse, this
 day of _____ 19 _____

Marks.	Nos.	Bung.	Wet.	Full.	Chgs.	Temperature.	Indication.	Strength.	
								O.P.	U.P.

Locker.

Received the above mentioned goods—Total Quantity _____

Locker.

FORM 29.

AUSTRALIAN EXCISE.

Reg. No. 175.

Delivery Order—Export or Removal.

State of

Port of

No.

Date,

191

To the Locker at

Deliver the undermentioned Goods.

Marks.	Nos.	Description of Packages and Goods.	Quantity or Value.	By whom Removed, and to what Warehouse.
		Total packages ...		

Forwarded at _____ o'clock this _____ day of _____ 191
 per _____ Locker. _____ Warehouse Keeper.

Received the above goods for delivery to the Locker at
 Warehouse.

Driver Licensed Carriage No. _____
 Railway Officer _____
 Ship's Officer _____

FORM 30.

AUSTRALIAN EXCISE.

Reg. No. 176.

State of

Advice Note.

the _____ Factory,
 day of _____ 19

Delivered the within-mentioned Goods for conveyance under Bond
 from _____ Factory, to

Marks and Numbers.	Number of Packages.	Net Weight of Packages.	Description of Goods.	Weight.			
				tons.	cwt.	qrs.	lbs.

 Officer in Charge, or Manager.

FORM 31.

No.

(In Duplicate.)

Reg. No. 175.

AUSTRALIAN EXCISE.

*Despatch Note for Goods ex Warehouse, including Excisable Goods
Transferred under Customs Control.*

UNDER CUSTOMS CONTROL.

State of

Port of

Ex

Warehouse, to the

for

Bond Mark and No.	No. and Nature of Packages.	Description of Goods.	Quantities, Weights, Values, &c.	Rate of Duty Payable.	How accounted for at Destination.

Owner

Per

Agent.

To Examining Officer at

Station,

Collector.

Port of Departure.	Port of Destination.†
Delivered to Licensed Carriage No.	Goods received and accounted for as above.
Shipped as above. 19 Locker.	
19	
Customs Officer.	
Received.	
Chief Officer	
or	
Railway Officer.	Customs Officer.
Date 19	19

This Form must be presented to the Examining Officer before the goods are placed on board.

† To be completed by Officer at destination, and one copy returned without delay to Collector at port of despatch.

NOTE.—Where goods are the subject of re-gauge or re-weigh the information indicated on back of Form is to be inserted by the Customs Officer:—

Re-gauged or re-weighed and forwarded the undermentioned goods—

Re-gauge.

Bond Mark.	No.	Bung.	Wet.	Full.	Cllage.	Tem-perature	Indi-cation.	Strength.				
								O.P.	U.P.	Obs.	Rate of Duty.	

Total Quantity.

Re-weigh.

Bond Mark.	No.	No. of Package.	Weight per Package.	Net Weight.	Rate of Duty Payable.

Locker.