

## BEER EXCISE.

### No. 31 of 1918.

An Act to amend the *Beer Excise Act 1901-1912*.

[Assented to 11th December, 1918.]

**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:—

- 1.—(1.) This Act may be cited as the *Beer Excise Act 1918*. Short title and citation.
- (2.) The *Beer Excise Act 1901-1912* is in this Act referred to as the Principal Act.
- (3.) The Principal Act, as amended by this Act, may be cited as the *Beer Excise Act 1901-1918*.
2. Section five of the Principal Act is amended— Definitions.
- (a) by omitting therefrom the definition of “Collector” and inserting in its stead the following definition:—
- “‘Collector’ includes the Comptroller and any Collector of Customs for the State and any principal officer of Customs doing duty at the time and place and any officer doing duty in the matter in relation to which the expression is used.”;
- (b) by inserting after the definition of “Collector” the following definition:—
- “‘Comptroller’ means the Comptroller-General of Customs”; and
- (c) by inserting at the end of the definition of “Vessels” the words “and includes any other vessel the use of which is permitted by the Comptroller”.
3. Section eight of the Principal Act is amended— Brewers to be licensed.
- (a) by omitting therefrom the words “or under a licence already granted under some State Act”; and
- (b) by adding at the end thereof the following sub-section:—
- “(2.) The liability under this section attaches to the person who brews or makes beer from any amylaceous substance or any fermentable sugar, which when brewed or made, or at any subsequent period falls within the definition of beer in this Act.”.
4. Section nine of the Principal Act is repealed. Repeal of s. 9.

5. Section eleven of the Principal Act is repealed and the following section inserted in its stead :—

Licence-fees.

“ 11.—(1.) The annual fees for licences shall be as prescribed.

“(2.) Until otherwise prescribed, the amount of the fees for licences shall be according to the scale in the Fourth Schedule to this Act.”.

6. Section twelve of the Principal Act is repealed and the following section inserted in its stead :—

Application for licence.

“ 12. Applications for licences may be made to the Collector, and shall be in accordance with the form in the First Schedule and be accompanied by the prescribed particulars.”.

Applicant to pay licence-fee and give security.

7. Section thirteen of the Principal Act is amended—

(a) by omitting therefrom the words “ 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 ” and inserting in their stead the words “ in such amount as is prescribed ” ; and

(b) by adding at the end thereof the following sub-section :—

“(2.) Until otherwise prescribed, the amount of security shall be according to the scale in the Fifth Schedule to this Act.”.

8. Section fourteen of the Principal Act is repealed and the following section inserted in its stead :—

How security given.

“ 14. Where any security is required to be given it may, at the discretion of the Collector, be by bond or guarantee or cash deposit or all or any of those methods.”.

Renewal of licences.

9. Section seventeen of the Principal Act is amended by adding at the end thereof the following proviso and sub-section :—

“ Provided that the Collector may in exceptional circumstances extend for a period not exceeding seven days the time within which application for renewal of the licence and payment of the licence-fee shall be made.

“(2.) The liability of the subscribers to the security given in respect of the original licence shall, in the absence of any notice of termination on the part of the subscribers, remain in full force for any period for which the licence is renewed.”.

Duty of brewers.

10. Section twenty-one of the Principal Act is amended by inserting at the end of paragraph (a) thereof the words “ or to a greater quantity than that allowed by his licence ”.

11. Section twenty-eight of the Principal Act is repealed and the following section inserted in its stead :—

Beer not to be removed from brewery until payment of duty.

“ 28. Except as provided in the next succeeding section beer shall not be removed from a brewery before payment of the duty.

Penalty : One hundred pounds.”

Transfer of beer to another brewery or delivery store.

12. Section twenty-nine of the Principal Act is amended by adding at the end thereof the following sub-section :—

“(2.) The Comptroller may, at his discretion and subject to such conditions as he deems necessary, allow the transfer, prior to

payment of duty, of beer from the brewery of one licensed brewer to the brewery of another licensed brewer."

13. Section thirty-three of the Principal Act is amended—

- (a) by omitting from paragraph (b) thereof the words "in loose bottles or in bottles in baskets" and inserting in their stead the words "in bottles"; and
- (b) by omitting paragraph (c) thereof.

How stamps to be affixed.

14. Section thirty-five of the Principal Act is repealed and the following section inserted in its stead :—

"35. Except with the written permission of the Collector, the stamp affixed to any vessel shall be of the denomination specially provided for that particular class of vessel."

Stamps for particular vessels.

15. Section thirty-six of the Principal Act is amended—

- (a) by omitting therefrom the words "or case"; and
- (b) by omitting therefrom the words "in loose bottles or in baskets".

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

16. Section thirty-seven of the Principal Act is repealed and the following section inserted in its stead :—

"37.—(1.) Immediately before or after the opening of any vessel containing beer, to which a stamp is affixed, the stamp shall be cut 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 for refusal or neglect to cut stamp.

Penalty : Fifty pounds.

"(2.) In case of failure to comply with the provisions of the preceding sub-section the person to whom liability attaches for such failure is—where the opening of the vessel takes place—

- (a) before removal from the brewery—the licensed brewer ;
- (b) after removal from the brewery but before delivery to a person outside the brewery—the licensed brewer ;
- (c) after delivery to or bringing within the control or power of disposition of a licensed publican—the licensed publican ;
- (d) after delivery to or bringing within the control or power of disposition of the officers of any club—the president, the secretary, or other executive officer appearing in the transaction ;
- (e) after delivery to a ship or other craft—the master or agent of the ship or craft ;
- (f) in cases other than those enumerated in the preceding paragraphs—the person who was the last owner of the beer when contained in the vessel, or who has opened the vessel or caused it to be opened.

"(3.) The liability under this section attaches to the persons respectively named whether at the time of discovery by an officer of a breach of the provisions of this section the vessel is in the immediate possession of or within the control or power of disposition of the person, or is in course of return transit to the brewery."

Penalty for withdrawing beer without destroying stamp.

17. Section thirty-eight of the Principal Act is amended by omitting therefrom the words "or case".

Marking of vessels or cases.

18. Section forty-five of the Principal Act is repealed and the following section inserted in its stead :—

" 45. No beer shall be removed from a brewery in any vessel or case unless each vessel or case is marked in the manner prescribed. Penalty : Fifty pounds."

Bottled beer to be labelled.

19. Section forty-six of the Principal Act is repealed and the following section inserted in its stead :—

" 46. Except as provided in this Act no bottled beer shall be removed from a brewery unless labelled in the manner prescribed. Penalty : Fifty pounds."

Cart-notes to be produced.

20. Section fifty-six of the Principal Act is amended by omitting therefrom the words "loose bottles or bottles in baskets" and inserting in their stead the word "bottles".

Repeal of ss. 69, 70.

21. Sections sixty-nine and seventy of the Principal Act are repealed.

First Schedule.

22. The First Schedule to the Principal Act is repealed and the following Schedule inserted in its stead :—

" THE FIRST SCHEDULE.

APPLICATION FOR LICENCE TO MAKE BEER.

To the Collector,  
State of \_\_\_\_\_ of \_\_\_\_\_ in  
the State of \_\_\_\_\_ trading under the name or style  
of \_\_\_\_\_ hereby apply for a licence to make  
beer in quantities not exceeding in any one year \_\_\_\_\_ gallons 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  
premises, and description of wall, fence, or  
other outside boundary of premises ... ..  
Number of wort boilers, backs and other  
permanent 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 APPLICATION.

I \_\_\_\_\_ of \_\_\_\_\_ declare that the  
foregoing application is true in every particular.

Signature of declarant

Declared before me this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

Justice of the Peace or Officer.

N.B.—This is to be accompanied by the prescribed fee. 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."

23. The Third Schedule to the Principal Act is repealed.

Repeal of Third  
Schedule.

24. The Principal Act is amended by adding, at the end thereof, the following Schedules :—

Fourth and  
Fifth Schedules.

“ THE FOURTH SCHEDULE.

SCALE OF FEES FOR BREWERS' LICENCES.

For every brewery wherein beer is brewed in quantities not exceeding in any one year 50,000 gallons ... ..	£25 per annum
Exceeding 50,000 gallons but not exceeding 150,000 gallons ...	£50 per annum
Exceeding 150,000 gallons but not exceeding 375,000 gallons ...	£75 per annum
Exceeding 375,000 gallons but not exceeding 750,000 gallons ...	£100 per annum
Exceeding 750,000 gallons but not exceeding 1,500,000 gallons	£125 per annum
Exceeding 1,500,000 gallons but not exceeding 3,000,000 gallons	£150 per annum
Exceeding 3,000,000 gallons but not exceeding 6,000,000 gallons	£175 per annum
Exceeding 6,000,000 gallons but not exceeding 12,000,000 gallons ... ..	£200 per annum
Exceeding 12,000,000 gallons ... ..	£250 per annum

computing as from the first day of January to the thirty-first day of December and when by reason of the time of the granting of the licence it will not continue for a full year the amount of the fees shall be reduced proportionately.”

“ THE FIFTH SCHEDULE.

Scale of amounts in which Brewers are to give security :—

For every brewer paying a licence-fee of £25 per annum ... ..	£100
For every brewer paying a licence-fee of £50 per annum ... ..	£250
For every brewer paying a licence-fee of £75 per annum ... ..	£500
For every brewer paying a licence-fee of £100 per annum ... ..	£750
For every brewer paying a licence-fee of £125 per annum ... ..	£1,000
For every brewer paying a licence-fee of £150 per annum ... ..	£2,500
For every brewer paying a licence-fee of £175 per annum ... ..	£5,000
For every brewer paying a licence-fee of £200 per annum ... ..	£7,500
For every brewer paying a licence-fee of £250 per annum ... ..	£10,000.”