

## THE PARLIAMENT OF THE COMMONWEALTH.

## HOUSE OF REPRESENTATIVES.

Read 1° ~~24~~ July, 1901.

*(Brought in by the Minister of State for Trade and Customs,  
the Right Honorable C. C. Kingston, P.C.)*

## A BILL

## Relating to Excise on Beer.

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

## PART I.—INTRODUCTORY.

- 5 1. This Act may be cited as "*The Beer Excise Act 1901.*" Short title.
2. This Act shall commence on a day to be fixed by proclamation. Commencement.
3. This Act shall apply to any Excise on Beer imposed by the Parliament and to the exclusion after the imposition of such Excise of the operation of all State Acts relating to the Excise on Beer. Application of Act.
- 10 4. This Act is divided into Parts as follows :— Parts.
- PART I.—Introductory.
- PART II.—Licensing of Brewers.
- PART III.—Excise Supervision, Brewers' Books, and Regulation of Breweries generally.
- 15 PART IV.—Duty Stamps, Computation and Payment of Duty and Refunds.
- PART V.—Removal of Beer from Breweries.
- PART VI.—Powers of Officers.
- PART VII.—Miscellaneous.

[C. 23]—100/30.7.1901.(n.a.)—F.6441.

5. In

## Definitions.

5. In this Act except where otherwise clearly intended—

“Beer” means any fermented malt liquor or beverage made in imitation of beer containing not less than two per centum of alcohol in respect of which any excise duty imposed by the Parliament is payable. 5

“Brewer” means a person licensed to make beer pursuant to this Act.

“Collector” means the Collector of Customs for a State.

“Licence” means a licence under this Act to make beer.

“Licensed Brewery” means the premises on which a brewer is licensed to make beer, and includes all adjacent premises used in connexion therewith or with the business of the brewer. 10

“Officer” means an Officer of Customs.

“Prescribed” means prescribed by this Act. 15

“Quarts or Pints” means quart or pint bottles, and includes bottles reputed to contain quarts or pints.

“Stamp” means a beer duty stamp.

“This Act” includes the regulations made under this Act.

“Vessels” means vessels of the following descriptions and holding capacities :— 20

Hogshead of a capacity of not more than fifty-four gallons nor less than fifty gallons.

Barrel of a capacity of not more than thirty-six gallons nor less than thirty-three gallons. 25

Half-hogshead of a capacity of not more than twenty-seven gallons nor less than twenty-five gallons.

Kilderkin of a capacity of not more than eighteen gallons nor less than seventeen gallons.

Keg of a capacity of fifteen gallons or of ten gallons or of five gallons. 30

Vessels of a capacity of two gallons.

## Penalty at foot of sections.

6. The penalties referred to at the foot of sections indicate that any contravention of the section by act or omission is an offence against this Act punishable on conviction by a penalty not exceeding the penalty mentioned. 35

## Act relates to Customs.

7. This Act is an Act relating to the Customs within the meaning of “The Customs Act 1901.”

## PART II.—LICENSING OF BREWERS.

## Brewers to be licensed.

8. No person shall make beer except pursuant to this Act, nor unless he is licensed to do so under this Act, or under a licence already granted under some State Act. 40

Penalty : One hundred pounds.

9. Every

9. Every licence to make beer in force under any State Act at the commencement of this Act shall unless previously cancelled continue in force as a licence under this Act until the expiration of the period for which the last payment of licence fee was made prior to the commencement of this Act. Saving existing licences.
10. No person who is licensed to retail wine beer or spirits shall be licensed under this Act, and if any brewer shall be licensed to retail wine beer or spirits his licence under this Act shall thereupon cease. Persons incapable of holding licences
11. The annual fee for a licence is Twenty-five pounds computing as from the first of January, and when by reason of the time of the granting of the licence it will not continue for a full year the amount shall be reduced proportionately. Licence-fee.
12. Any person may by application in the form in the First Schedule apply to the Collector for a licence. Application for licence.
13. The applicant for a licence shall pay to the Collector the proper licence-fee and shall give security to the Collector for compliance with this Act in a sum to be fixed by the Collector not exceeding twice the amount of the duty upon all beer that the brewery is capable of making in any one month. Applicant to pay licence fee and give security.
14. Security may be given by bond guarantee or cash deposit, or all or any of such methods, so that in each case the security shall be approved by the Collector. How security given.
15. The Collector if satisfied with the security given may grant to the applicant a licence in the form in the Second Schedule, but if the application is refused the licence fee shall be returned to the applicant. Collector to grant licence.
16. Licences shall unless previously cancelled remain in force until the thirty-first day of December next after the granting of the licence. Period of licences.
17. Licences may be renewed by the Collector upon an application for renewal before the expiry of the licence sought to be renewed and on payment of the annual licence fee. Renewal of licences.
18. The Collector may require the applicant for the renewal of a licence to give fresh security, and if fresh security is not given accordingly may refuse to renew the licence. Fresh security may be required.
19. Licences may be transferred with the written permission of the Collector, and may be cancelled by the Collector if the licensee is convicted of any offence against this Act. Transfer or cancellation.

- Duty of brewers. **20.** No brewer shall—  
 (a) Make beer at any place other than his licensed brewery.  
 (b) Make or sell at his licensed brewery any beverage not subject to excise duty.  
 (c) Sell spirits in his brewery or at any place within fifty yards thereof. 5  
 Penalty : One hundred pounds.

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

- Supervision by officers. **21.** The making of beer by brewers shall for the protection of the revenue be subject to the right of supervision by officers. 10
- Office accommodation for officers. **22.** Every brewer shall if required by the Collector provide in connexion with the brewery reasonable office accommodation for the supervising officer.  
 Penalty : Twenty pounds. 15
- Facilities to officers. **23.** Every brewer shall also provide all reasonable facilities for enabling officers to exercise their powers under this Act.  
 Penalty : Twenty pounds.
- Books. **24.** For the information of officers every brewer shall keep books and prepare and render accounts as prescribed and shall also as prescribed verify such books and accounts. 20  
 Penalty : Fifty pounds.

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

- Purchase of stamps. **25.** Brewers may buy stamps from the Collector at their face value. 25
- Computation of duty. **26.** The dutiable contents of hogsheads, barrels, half-hogsheads and kilderkins shall be taken to be as follows :—  
 Hogsheads—fifty gallons.  
 Barrels—thirty-three gallons. 30  
 Half-hogsheads—twenty-five gallons.  
 Kilderkins—seventeen gallons.  
 In all other cases the dutiable contents shall be taken to be the full holding capacity of the vessels or bottles, but reputed contents when more than the actual contents shall be taken to be the dutiable contents, unless a contrary intention clearly appears in the Act imposing the excise. 35
- Time of payment of duty. **27.** The duty payable on any beer shall be paid by the brewer before the beer is removed from the brewery.  
 Penalty : One hundred pounds. 40
- Method of payment. **28.** Duty shall be paid by the affixing and cancellation of stamps. 29. The

29. The stamps shall be affixed as follows :—

How stamps to be affixed.

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

5

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

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

10

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

Method of cancelling stamps.

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

Stamps for particular vessels.

15

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

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

20

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

Penalty for refusal or neglect to cut stamp.

Penalty : Fifty pounds.

25

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

Penalty for withdrawing beer without destroying stamp.

30

Penalty : Fifty pounds.

35

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

Deficiency in stamps.

40

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

Deficiency in duty.

37. Whenever

Refund for bad  
beer.

37. Whenever beer upon which the duty has been paid becomes unfit for human use as a beverage before more than one-twentieth of its quantity has been withdrawn from the vessel in which it is contained, a refund of the duty shall be made in the manner prescribed if it is returned in the original vessel to the brewery within thirty days after removal, or if it is destroyed by permission of the Collector. 5

PART V.—REMOVAL OF BEER FROM BREWERIES.

Hours of removal.

38. Unless otherwise prescribed, or by written permission of an officer, no beer shall be removed from any brewery except between the hours of five o'clock in the morning and seven o'clock in the evening between the months of October and April, both inclusive, and between the hours of six o'clock in the morning and six o'clock in the evening in any other month. 10

Penalty : One hundred pounds. 15

Penalty for  
removing beer in  
unstamped cask or  
package.

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

Penalty : One hundred pounds.

Size of vessels.

40. No beer shall be removed from a brewery unless— 20

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

Nor unless it is—

(b) In vessels ; or

(c) In quarts or pints.

Penalty : Fifty pounds. 25

Marking of vessels.

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

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

(b) a distinctive number is marked on each vessel. 30

Penalty : Fifty pounds.

Label to be affixed  
to bottles by  
brewers.

42. No bottled beer shall be removed from a brewery unless a label setting forth the name of the brewer or brewery and the place where the beer was made is affixed on each bottle. 35

Penalty : Fifty pounds.

Defacing marks.

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

Penalty : Fifty pounds. 40

Spoilt beer.

44. Beer unfit for human use as a beverage if sold for manufacturing purposes may with the written permission of the Collector be removed

removed from a brewery without payment of duty, if removed in vessels containing not less than twenty-five gallons each and marked "Spoilt Beer."

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

#### PART VI.—POWERS OF OFFICERS.

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

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

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

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

Penalty: Twenty pounds.

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

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

Penalty: Fifty pounds.

52. Every person receiving beer in loose bottles or in bottles in baskets shall on demand by an officer within fourteen days thereafter produce to him the cart-note in which the beer is specified. Cart-notes to be produced.

Penalty: Ten pounds.

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

Penalty: Five pounds.

#### PART VII.

## PART VII.—MISCELLANEOUS.

- Beer improperly removed to be forfeited.** 54. All beer made by any person not licensed under this Act to make beer, and all beer removed from any brewery contrary to this Act is forfeited to the King together with the vessels or bottles in which it is contained. 5
- Unlawful possession of beer.** 55. No person, other than a brewer, shall have in his possession any beer upon which duty has not been paid.  
Penalty : Fifty pounds.
- Dilution prohibited.** 56. No person shall add any liquid to beer after it has been removed from a brewery with intent to fraudulently increase its bulk. 10  
Penalty : Twenty pounds.
- Bottler's label.** 57. Whoever, except in a brewery, bottles beer for the purpose of sale shall affix to every bottle in which the beer is placed a label on which his name and place of business are distinctly printed.
- Forging stamps or dies a felony.** 58. Whoever without lawful authority (the proof whereof shall lie upon him)— 15  
(a) makes, sells, uses, or has in his possession any counterfeit stamp ; or  
(b) makes, sells, uses, or has in his possession, any die for printing or making stamps ; 20  
shall be guilty of an indictable offence and liable to imprisonment, with or without hard labour, for any term not exceeding five years.
- Aiders and abettors.** 59. Whoever aids, abets, counsels, or procures, or by act or omission is directly or indirectly concerned in the commission of any offence against this Act, shall be deemed to have committed such offence and shall be punishable accordingly. 25
- Attempted offences.** 60. Any attempt to commit an offence against this Act shall be an offence against this Act punishable as if the offence had been committed.
- Penalty in cases not provided for.** 61. Any person by act or omission guilty of any contravention of this Act for which no other penalty is provided shall be liable to a penalty of not more than Ten pounds. 30
- Declarations.** 62. Any declaration prescribed may be made before any Justice of the Peace in any State or before any officer.
- False declarations.** 63. No person shall wilfully make any false statement in any prescribed declaration. 35  
Penalty : One hundred pounds.
- Power to make regulations.** 64. The Minister may make regulations prescribing all matters which by this Act are required or permitted to be prescribed or as may be necessary or convenient to be prescribed for giving effect to this Act. 40
65. All



65. All regulations made by the Minister may afterwards be confirmed by the Governor-General and after such confirmation shall— Regulations to have force of law.

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

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

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

67. The provisions of the Customs Act 1901 relating to Customs prosecutions shall so far as practicable apply to this Act as if repeated herein and made applicable to prosecutions under this Act. Incorporation of Part XIV. of Customs Act.

SCHEDULES.

THE FIRST SCHEDULE.

See section 12.

Notice by Brewers.

To the Collector of Customs, State of

Take notice that of , Date , 19 , in the State of , intend, under the name or style of , to carry on the business of making beer in the building owned by , situated in street, in , in

- Name of every person carrying on the business with place of residence ... }
Name of brewery ... }
Description of all buildings on the brewery 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 ... }

B

Declaration

*Declaration verifying Notice.*

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

Declared before me this \_\_\_\_\_

day of \_\_\_\_\_

Signature of Declarant.

, 19 \_\_\_\_\_

Justice of the Peace or Officer.

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

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THE SECOND SCHEDULE.

The *Beer Excise Act* 1901.

*Brewer's Licence.*

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

Given under my hand, at \_\_\_\_\_

, this \_\_\_\_\_

day of \_\_\_\_\_

19 \_\_\_\_\_

Collector of Customs for the State of \_\_\_\_\_

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THE THIRD SCHEDULE.

The *Beer Excise Act* 1901.

REGULATIONS.

*Brewers' Books.*

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

The Brewer's Diary.

The Brewer's Delivery Book.

The Brewer's Monthly Account.

The Cart-note Book.

*Brewer's Diary.*

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

*Brewer's*



**BREWER'S DELIVERY BOOK.**

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

*Brewer's Delivery Book.*  
Brewery.

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

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

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

J.P.  
or Officer.

*Verification of Entries.*

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

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

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

(Signature of Brewer.)

J.P.  
or Officer.

Brewer's

*Brewer's Monthly Account.*

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

**BREWER'S MONTHLY ACCOUNT.**

*Bulk Beer.*

Particulars.	Gallons.
Balance on hand on last evening of preceding month ...	
Estimated quantity of beer made during the month .....	
Total ... ..	
<b>Deduct</b>	
Bulk Beer removed duty paid .. ..	
"    "    bottled .. ..	
"    "    waste during the month ... ..	
Balance on hand on evening of last day of month	

*Materials and Stamps.*

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

*Details of Beer Removed.*

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

*Details*

*Details of Beer Bottled.*

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

*Details of Stamps on Hand.*

											Total Value.

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

Signature.

*Cart-note Book.*

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

*Form of Cart-note Book.*

From Brewery.

[Butt (duplicate of delivery note.)]	Date.	No. of Vessel.	Description of Vessel and number and kind of Bottles.	Contents in Gallons.	Person to whom Delivered or Sent.	Address.	Remarks.

*Application*

*Application for Refund of Duty.*

8. When a brewer applies for refund of duty on beer he shall produce to the Collector a statement in the following form or to the like effect:—

The *Beer Excise Act* 1901.

*Application for Refund of Duty.*

SUMMARY of Quantities of beer unfit for human consumption as a beverage in respect of which a refund of duty is claimed :—

Vessel sent out from brewery.			Date of delivery from brewery.	Date when returned to the brewery or destroyed.	Name of customer who received beer.	Address of customer.	No. of page in ledger showing customer has been credited with amount of refund.
Kind.	Number.	Contents Gallons.					

I declare that the above details are true in every particular, that an amount equal to the duty on the quantity of returned or destroyed beer set opposite each customer's name has been refunded to such customer or will be refunded upon first settlement or part settlement of account by such customer.

Signature of Declarant

Declared at

before me this

19 .

J.P. or Officer.





THE PARLIAMENT OF THE COMMONWEALTH.

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HOUSE OF REPRESENTATIVES.

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Read 1<sup>o</sup> 24 July, 1901.

(As reported from Committee of the Whole, 30th July, 1901.)

(Brought in by the Minister of State for Trade and Customs,  
the Right Honorable C. C. Kingston, P.C.)

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“Collector” means the Collector of Customs for a State.

“Licence” means a licence under this Act to make beer.

“Licensed Brewery” means the premises on which a brewer is licensed to make beer, and includes all adjacent premises used in connexion therewith or with the business of the brewer. 10

“Officer” means an Officer of Customs.

“Prescribed” means prescribed by this Act. 15

“Quarts or Pints” means quart or pint bottles, and includes bottles reputed to contain quarts or pints.

“Stamp” means a beer duty stamp.

“This Act” includes the regulations made under this Act.

“Vessels” means vessels of the following descriptions and holding capacities :— 20

Hogshead of a capacity of not more than fifty-four gallons nor less than fifty gallons.

Barrel of a capacity of not more than thirty-six gallons nor less than thirty-three gallons. 25

Half-hogshead of a capacity of not more than twenty-seven gallons nor less than twenty-five gallons.

Kilderkin of a capacity of not more than eighteen gallons nor less than seventeen gallons.

Keg of a capacity of fifteen gallons or of ten gallons or of five gallons. 30

Vessels of a capacity of two gallons.

Penalty at foot of sections.

6. The penalties referred to at the foot of sections indicate that any contravention of the section by act or omission is an offence against this Act punishable on conviction by a penalty not exceeding the penalty mentioned. 35

Act relates to Customs.

7. This Act is an Act relating to the Customs within the meaning of “The *Customs Act* 1901.”

#### PART II.—LICENSING OF BREWERS.

Brewers to be licensed.

8. No person shall make beer except pursuant to this Act, nor unless he is licensed to do so under this Act, or under a licence already granted under some State Act. 40

Penalty : One hundred pounds.

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9. Every licence to make beer in force under any State Act at the commencement of this Act shall unless previously cancelled continue in force as a licence under this Act until the expiration of the period for which the last payment of licence fee was made prior to the commencement of this Act. Saving existing licences.
10. No person who is licensed to retail wine beer or spirits in quantities of not less than one gallon shall be licensed under this Act, and if any brewer shall be licensed to retail wine beer or spirits in such quantities his licence under this Act shall thereupon cease. Persons incapable of holding licences
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- 15 12. Any person may by application in the form in the First Schedule apply to the Collector for a licence. Application for licence.
- 20 13. The applicant for a licence shall pay to the Collector the proper licence-fee and shall give security to the Collector for compliance with this Act in a sum to be fixed by the Collector not exceeding twice the amount of the duty upon all beer that the brewery is capable of making in any one month. Applicant to pay licence fee and give security.
14. Security may be given by bond guarantee or cash deposit, or all or any of such methods, so that in each case the security shall be approved by the Collector. How security given.
- 25 15. The Collector if satisfied with the security given may grant to the applicant a licence in the form in the Second Schedule, but if the application is refused the licence fee shall be returned to the applicant. Collector to grant licence.
- 30 16. Licences shall unless previously cancelled remain in force until the thirty-first day of December next after the granting of the licence. Period of licences.
17. Licences may be renewed by the Collector upon an application for renewal before the expiry of the licence sought to be renewed and on payment of the annual licence fee. Renewal of licences
- 35 18. The Collector may require the applicant for the renewal of a licence to give fresh security, and if fresh security is not given accordingly may refuse to renew the licence. Fresh security may be required.
19. Licences may be transferred with the written permission of the Collector, and may be cancelled by the Collector if the licensee is convicted of any offence against this Act. Transfer or cancellation.

Duty of brewers.	20. No brewer shall— (a) Make beer at any place other than his licensed brewery. (b) Sell spirits in his brewery or at any place within fifty yards thereof. Penalty : One hundred pounds.	5
PART III.—EXCISE SUPERVISION, BREWERS' BOOKS, AND REGULATION OF BREWERIES GENERALLY.		
Supervision by officers.	21. The making of beer by brewers shall for the protection of the revenue be subject to the right of supervision by officers.	
Office accommodation for officers.	22. Every brewer shall if required by the Collector provide in connexion with the brewery reasonable office accommodation for the supervising officer. Penalty : Twenty pounds.	10
Facilities to officers.	23. Every brewer shall also provide all reasonable facilities for enabling officers to exercise their powers under this Act. Penalty : Twenty pounds.	15
Books.	24. For the information of officers every brewer shall keep books and prepare and render accounts as prescribed and shall also as prescribed verify such books and accounts. Penalty : Fifty pounds.	20
PART IV.—DUTY STAMPS, COMPUTATION AND PAYMENT OF DUTY AND REFUNDS.		
Purchase of stamps.	25. Brewers may buy stamps from the Collector at their face value.	
Computation of duty.	26. The dutiable contents of hogsheads, barrels, half-hogsheads and kilderkins shall be taken to be as follows :— Hogsheads—fifty gallons. Barrels—thirty-three gallons. Half-hogsheads—twenty-five gallons. Kilderkins—seventeen gallons.  In all other cases the dutiable contents shall be taken to be the full holding capacity of the vessels or bottles, but reputed contents when more than the actual contents shall be taken to be the dutiable contents, unless a contrary intention clearly appears in the Act imposing the excise.	25 30 35
Time of payment of duty.	27. The duty payable on any beer shall be paid by the brewer before the beer is removed from the brewery. Penalty : One hundred pounds.	
Method of payment.	28. Duty shall be paid by the affixing and cancellation of stamps.	
	29. The	40

29. The stamps shall be affixed as follows :—

How stamps to be affixed.

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

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

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

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

Method of cancelling stamps.

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

Stamps for particular vessels.

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

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

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

Penalty for refusal or neglect to cut stamp.

Penalty : Fifty pounds.

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

Penalty for withdrawing beer without destroying stamp.

Penalty : Fifty pounds.

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

Deficiency in stamps.

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

Deficiency in duty.

37. Whenever

Refund for bad  
beer.

37. Whenever beer upon which the duty has been paid becomes unfit for human use as a beverage before more than one-twentieth of its quantity has been withdrawn from the vessel in which it is contained, a refund of the duty shall be made in the manner prescribed if it is returned in the original vessel to the brewery within thirty days after removal, or if it is destroyed by permission of the Collector. 5

PART V.—REMOVAL OF BEER FROM BREWERIES.

Hours of removal.

38. Unless otherwise prescribed, or by written permission of an officer, no beer shall be removed from any brewery except between the hours of five o'clock in the morning and seven o'clock in the evening between the months of October and April, both inclusive, and between the hours of six o'clock in the morning and six o'clock in the evening in any other month. 10

Penalty : One hundred pounds. 15

Penalty for  
removing beer in  
unstamped cask or  
package.

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

Penalty : One hundred pounds.

Size of vessels.

40. No beer shall be removed from a brewery unless— 20

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

Nor unless it is—

(b) In vessels ; or

(c) In quarts or pints.

Penalty : Fifty pounds. 25

Marking of vessels,

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

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

(b) a distinctive number is marked on each vessel. 30

Penalty : Fifty pounds.

Label to be affixed  
to bottles by  
brewers.

42. No bottled beer shall be removed from a brewery unless a label setting forth the name of the brewer or brewery and the place where the beer was made is affixed on each bottle. 35

Penalty : Fifty pounds.

Defacing marks.

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

Penalty : Fifty pounds. 40

Spoilt beer.

44. Beer unfit for human use as a beverage if sold for manufacturing purposes may with the written permission of the Collector be removed

removed from a brewery without payment of duty, if removed in vessels containing not less than twenty-five gallons each and marked "Spoilt Beer."

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

#### PART VI.—POWERS OF OFFICERS.

46. Officers shall have complete access to every part of any brewery at all times; and may examine, take account of, and note all beer and materials in the brewery and the making of the beer, and may examine and take copies of, or extracts from, all books and accounts required to be kept by the brewer for the information of the officers and of all books kept by the brewer in relation to the brewery or the making or sale of beer. Access to brewery and books.
47. Any officer may at any time between sunrise and sunset enter and search the premises of any person licensed to sell beer by retail, or any premises where he has reasonable cause to suspect that any beer is made or any beer upon which duty has not been paid is kept or stored. Power to enter premises.
48. Any officer having with him a writ of assistance or a Customs warrant under the *Customs Act 1901* may at any time in the day or night enter into any house, premises, or place, and may break open the same and any chests, trunks, or packages in which beer not having paid duty is or is supposed to be. Power under writ of assistance.
49. Any officer upon reasonable suspicion may stop and search any vehicle or boat for the purpose of ascertaining whether any beer upon which duty has not been paid is thereon, and the driver of such vehicle or the person in charge of such boat shall stop and permit an officer to search his vehicle or boat when required by an officer so to do. Power to search vehicles.
- Penalty: Twenty pounds.
50. Any officer may at any time seize and secure any beer which he has reasonable cause to believe is forfeited. Power to seize.
51. No person shall obstruct, molest, resist, or hinder any officer in the performance of his duty under this Act. Obstructing officers.
- Penalty: Fifty pounds.
52. Every person receiving beer in loose bottles or in bottles in baskets shall on demand by an officer within fourteen days thereafter produce to him the cart-note in which the beer is specified. Cart-notes to be produced.
- Penalty: Ten pounds.
53. No person being the owner of or in possession of any beer, or of any liquor which an officer has reasonable ground to suspect is beer, shall refuse to deliver to an officer samples of such beer or liquor upon tender of a reasonable price for such samples. Officers may purchase samples.
- Penalty: Five pounds.

#### PART VII.

## PART VII.—MISCELLANEOUS.

- Beer improperly removed to be forfeited.**      **54.** All beer made by any person not licensed under this Act to make beer, and all beer removed from any brewery contrary to this Act is forfeited to the King together with the vessels or bottles in which it is contained. 5
- Unlawful possession of beer.**      **55.** No person, other than a brewer, shall have in his possession any beer upon which duty has not been paid.  
Penalty: Fifty pounds.
- Dilution prohibited.**      **56.** No person shall add any liquid to beer after it has been removed from a brewery with intent to fraudulently increase its bulk. 10  
Penalty: Twenty pounds.
- Bottler's label.**      **57.** Whoever, except in a brewery, bottles beer for the purpose of sale shall affix to every bottle in which the beer is placed a label on which his name and place of business are distinctly printed.
- Forging stamps or dies a felony.**      **58.** Whoever without lawful authority (the proof whereof shall lie upon him)— 15  
(a) makes, sells, uses, or has in his possession any counterfeit stamp; or  
(b) makes, sells, uses, or has in his possession, any die for printing or making stamps; 20  
shall be guilty of an indictable offence and liable to imprisonment, with or without hard labour, for any term not exceeding five years.
- Aiders and abettors.**      **59.** Whoever aids, abets, counsels, or procures, or by act or omission is directly or indirectly concerned in the commission of any offence against this Act, shall be deemed to have committed such offence and shall be punishable accordingly. 25
- Attempted offences.**      **60.** Any attempt to commit an offence against this Act shall be an offence against this Act punishable as if the offence had been committed.
- Penalty in cases not provided for.**      **61.** Any person by act or omission guilty of any contravention of this Act for which no other penalty is provided shall be liable to a penalty of not more than Ten pounds. 30
- Declarations.**      **62.** Any declaration prescribed may be made before any Justice of the Peace in any State or before any officer.
- False declarations.**      **63.** No person shall wilfully make any false statement in any prescribed declaration. 35  
Penalty: One hundred pounds.
- Power to make regulations.**      **64.** The Minister may make regulations prescribing all matters which by this Act are required or permitted to be prescribed or as may be necessary or convenient to be prescribed for giving effect to this Act. 40  
**65.** All



65. All regulations made by the Minister may afterwards be confirmed by the Governor-General and after such confirmation shall--

Regulations to have force of law.

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

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

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

Schedule regulations.

67. The provisions of the *Customs Act* 1901 relating to Customs prosecutions shall so far as practicable apply to this Act as if repeated herein and made applicable to prosecutions under this Act.

Incorporation of Part XIV. of Customs Act.

SCHEDULES.

THE FIRST SCHEDULE.

See section 12.

*Notice by Brewers.*

To the Collector of Customs,  
State of

Date , 19 .

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

Name of every person carrying on the business }  
with place of residence ... }

Name of brewery ... }

Description of all buildings on the brewery pre- }  
mises, and description of wall, fence, or }  
other outside boundary of premises ... }

Number of wort boilers backs and other per- }  
manent vessels, and capacity of each ... }

Manner of boiling wort, whether by direct action }  
of fire or by steam ... }

Estimated number of gallons of beer which }  
brewery is capable of making per month ... }

B

*Declaration*

*Declaration verifying Notice.*

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

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

Signature of Declarant.

Justice of the Peace or Officer.

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

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THE SECOND SCHEDULE.

The *Beer Excise Act* 1901.

*Brewer's Licence.*

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

Given under my hand, at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_

Collector of Customs for the State of \_\_\_\_\_

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THE THIRD SCHEDULE.

The *Beer Excise Act* 1901.

REGULATIONS.

*Brewers' Books.*

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

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

*Brewer's Diary.*

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

*Brewer's*

Daily Entries at *Brewer's Diary.* Section Brewery.

	Date.	Quantities of Material received into the Brewery.				Quantities of Material sold and used.				Estimated quantity in gals. of Beer made.	Beer Bottled.		Quantity of Beer removed in—										Total quantity in gallons of Beer removed in—		Value of Stamps Purchased. £ s. d.	Value of Stamps Used. £ s. d.			
		Sugar. cwt.	Malt. bush.	Hops. lbs.	Other Material.	Sugar. cwt.	Malt. bush.	Hops. lbs.	Other Material.		Gallons.	Dozen Quarts.	Dozen Pints.	Gallons.	Hogsheads.	Barrels.	Half-hogsheads.	Kilderkins.	15-gallon kegs.	10-gallon kegs.	5-gallon kegs.	2-gallon vessels.	Bottles. Dozens.				Vessels.	Bottles.	
																							Quarts.	Pints.					
Balances brought forward ..																													
Total ..																													
Deduct: — From materials the quantities used and sold ..																													
From beer made the quantities bottled and bulk beer removed ..																													
Bottled beer, the quantity removed ..																													
Stamps, the value used ..																													
Deduct: — Bulk beer wasted ..																													
Bottled beer wasted and breakages ..																													
Balance carried forward ..																													

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

(Signature of person who made the entries.)

Declared before me at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ J.P., or Officer.

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

(Signature of Brewer.)

Declared before me at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ J.P., or Officer.

BREWERS

I Edw. VII.]

Beer Excise.

[No.

11

1653

**BREWER'S DELIVERY BOOK.**

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

*Brewer's Delivery Book.*  
Brewery.

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

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

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

J.P.  
or Officer.

*Verification of Entries.*

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

(Signature of Brewer.)  
Declared before me at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19 .

J.P.  
or Officer.

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

*Brewer's Monthly Account.*

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

BREWER'S MONTHLY ACCOUNT.

*Bulk Beer.*

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

*Materials and Stamps.*

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

*Details of Beer Removed.*

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

*Details*

*Details of Beer Bottled.*

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

*Details of Stamps on Hand.*

													Total Value.

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

Signature.

*Cart-note Book.*

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

*Form of Cart-note Book.*

From Brewery.

[Butt (duplicate of delivery note.)]	Date.	No. of Vessel.	Description of Vessel and number and kind of Bottles.	Contents in Gallons.	Person to whom Delivered or Sent.	Address.	Remarks.

*Application*

*Application for Refund of Duty.*

8. When a brewer applies for refund of duty on beer he shall produce to the Collector a statement in the following form or to the like effect:—

*The Beer Excise Act 1901.*

*Application for Refund of Duty.*

SUMMARY of Quantities of beer unfit for human consumption as a beverage in respect of which a refund of duty is claimed:—

Vessel sent out from brewery.			Date of delivery from brewery.	Date when returned to the brewery or destroyed.	Name of customer who received beer.	Address of customer.	No. of page in ledger showing customer has been credited with amount of refund.
Kind.	Number	Contents Gallons.					

I declare that the above details are true in every particular, that an amount equal to the duty on the quantity of returned or destroyed beer set opposite each customer's name has been refunded to such customer or will be refunded upon first settlement or part settlement of account by such customer.

Signature of Declarant

Declared at

before me this

19

J.P. or Officer.





1901.

THE PARLIAMENT OF THE COMMONWEALTH.

## HOUSE OF REPRESENTATIVES.

Read 1° 24 July, 1901.

*(As reported from Committee of the Whole, after recommitment,  
7th August, 1901.)**(Brought in by the Minister of State for Trade and Customs,  
the Right Honorable C. C. Kingston, P.C.)*

## A BILL

## Relating to Excise on Beer.

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

## PART I.—INTRODUCTORY.

- 5     1. This Act may be cited as "*The Beer Excise Act 1901.*"     Short title.
2. This Act shall commence on a day to be fixed by proclamation.     Commencement.
3. This Act shall apply to any Excise on Beer imposed by the Parliament and to the exclusion after the imposition of such Excise of the operation of all State Acts relating to the Excise on Beer.     Application of Act.
- 10    4. This Act is divided into Parts as follows :—     Parts.
- PART I.—Introductory.
- PART II.—Licensing of Brewers.
- PART III.—Excise Supervision, Brewers' Books, and Regulation of Breweries generally.
- 15    PART IV.—Duty Stamps, Computation and Payment of Duty and Refunds.
- PART V.—Removal of Beer from Breweries.
- PART VI.—Powers of Officers.
- PART VII.—Miscellaneous.

## Definitions.

5. In this Act except where otherwise clearly intended—

“Beer” means any liquor upon which under the name of beer any excise duty imposed by the Parliament is payable.

“Brewer” means a person licensed to make beer pursuant to this Act. 5

“Collector” means the Collector of Customs for a State.

“Licence” means a licence under this Act to make beer.

“Licensed Brewery” means the premises on which a brewer is licensed to make beer, and includes all adjacent premises used in connexion therewith or with the business of the brewer. 10

“Officer” means an Officer of Customs.

“Prescribed” means prescribed by this Act.

“Quarts or Pints” means quart or pint bottles, and includes bottles reputed to contain quarts or pints. 15

“Stamp” means a beer duty stamp.

“This Act” includes the regulations made under this Act.

“Vessels” means vessels of the following descriptions and holding capacities :—

Hogshead of a capacity of not more than fifty-four gallons nor less than fifty gallons. 20

Barrel of a capacity of not more than thirty-six gallons nor less than thirty-three gallons.

Half-hogshead of a capacity of not more than twenty-seven gallons nor less than twenty-five gallons. 25

Kilderkin of a capacity of not more than eighteen gallons nor less than seventeen gallons.

Keg of a capacity of fifteen gallons or of ten gallons or of five gallons.

Vessels of a capacity of two gallons. 30

## Penalty at foot of sections.

6. The penalties referred to at the foot of sections indicate that any contravention of the section by act or omission is an offence against this Act punishable on conviction by a penalty not exceeding the penalty mentioned.

## Act relates to Customs.

7. This Act is an Act relating to the Customs within the meaning of “The Customs Act 1901.” 35

## PART II.—LICENSING OF BREWERS.

## Brewers to be licensed.

8. No person shall make beer except pursuant to this Act, nor unless he is licensed to do so under this Act, or under a licence already granted under some State Act. 40

Penalty : One hundred pounds.

9. Every

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

Saving existing licences.

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

Persons incapable of holding licences.

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

Licence-fee.

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

Application for licence.

13. The applicant for a licence shall pay to the Collector the proper licence-fee and shall give security to the Collector for compliance with this Act in a sum to be fixed by the Collector not exceeding twice the amount of the duty upon all beer that the brewery is capable of making in any one month.

Applicant to pay licence fee and give security.

14. Security may be given by bond guarantee or cash deposit, or all or any of such methods, so that in each case the security shall be approved by the Collector.

How security given.

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

Collector to grant licence.

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

Period of licences.

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

Renewal of licences.

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

Fresh security may be required.

19. Licences may be transferred with the written permission of the Collector, and may be cancelled by the Minister by *Gazette* notice if the licensee is convicted of any offence against this Act.

Transfer or cancellation.

20. No

Duty of brewers.

20. No brewer shall—

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

Penalty : One hundred pounds.

5

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

Supervision by officer.

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

Office accommodation for officer.

22. Every brewer shall if required by the Collector provide in 10 connexion with the brewery reasonable office accommodation for the supervising officer.

Penalty : Twenty pounds.

Facilities to officers.

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

Penalty : Twenty pounds.

15

Books.

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

Penalty : Fifty pounds.

20

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

Purchase of stamps.

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

Computation of duty.

26. The dutiable contents of hogsheads, barrels, half-hogsheads 25 and kilderkins shall be taken to be as follows :—

Hogsheads—fifty gallons.

Barrels—thirty-three gallons.

Half-hogsheads—twenty-five gallons.

Kilderkins—seventeen gallons.

30

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

35

Time of payment of duty.

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

Penalty : One hundred pounds.

Method of payment.

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

29. The 40

29. The stamps shall be affixed as follows :—

How stamps to be affixed.

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

5

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

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

10

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

Method of cancelling stamps.

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

Stamps for particular vessels.

15

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

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

20

persons that the duty has not been paid thereon.

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

Penalty for refusal or neglect to cut stamp.

25

Penalty : Fifty pounds.

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

Penalty for withdrawing beer without destroying stamp.

30

Penalty : Fifty pounds.

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

Deficiency in stamps.

35

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

Deficiency in duty.

40

37. Whenever

Refund for bad  
beer.

37. Whenever beer upon which the duty has been paid becomes unfit for human use as a beverage before more than one-eighth of its quantity has been withdrawn from the vessel in which it is contained, a refund of the duty shall be made in the manner prescribed if it is returned in the original vessel to the brewery within sixty days after removal, or if it is destroyed by permission of the Collector. The refund may be made by the issue of stamps. 5

PART V.—REMOVAL OF BEER FROM BREWERIES.

Hours of removal.

38. Unless otherwise prescribed, or by written permission of an officer, no beer shall be removed from any brewery except between the hours of five o'clock in the morning and seven o'clock in the evening between the months of October and April, both inclusive, and between the hours of six o'clock in the morning and six o'clock in the evening in any other month. 10

Penalty : One hundred pounds. 15

Penalty for  
removing beer in  
unstamped cask or  
package.

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

Penalty : One hundred pounds.

Size of vessels.

40. No beer shall be removed from a brewery unless— 20

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

Nor unless it is—

(b) In vessels ; or

(c) In quarts or pints.

Penalty : Fifty pounds. 25

Marking of vessels.

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

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

(b) a distinctive number is marked on each vessel. 30

Penalty : Fifty pounds.

Labels to be affixed  
to bottles by  
brewers.

42. No bottled beer shall be removed from a brewery unless a label setting forth the name of the brewer or brewery and the place where the beer was made is affixed on each bottle. 35

Penalty : Fifty pounds.

Defacing marks.

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

Penalty : Fifty pounds. 40

Spoilt beer.

44. Beer unfit for human use as a beverage if sold for manufacturing purposes may with the written permission of the Collector be removed

removed from a brewery without payment of duty, if removed in vessels containing not less than twenty-five gallons each and marked "Spoilt Beer."

- 5 45. All marking and labelling required by this Act shall be plain and clear and in distinct characters, and marking shall be effected by cutting burning or oil paint. Requisites of marking.

#### PART VI.—POWERS OF OFFICERS.

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

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

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

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

30 Penalty: Twenty pounds.

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

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

35 Penalty: Fifty pounds.

52. Every person receiving beer in loose bottles or in bottles in baskets shall on demand by an officer within fourteen days thereafter produce to him the cart-note in which the beer is specified. Cart-notes to be produced.

Penalty: Ten pounds.

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

Penalty: Five pounds.

PART VII.

## PART VII.—MISCELLANEOUS.

- Beer improperly removed to be forfeited.**      **54.** All beer made by any person not licensed under this Act to make beer, and all beer removed from any brewery contrary to this Act is forfeited to the King together with the vessels or bottles in which it is contained. 5
- Unlawful possession of beer.**      **55.** No person, other than a brewer, shall have in his possession any beer upon which duty has not been paid.  
Penalty : Fifty pounds.
- Dilution prohibited.**      **56.** No person shall add any liquid to beer after it has been removed from a brewery with intent to fraudulently increase its bulk. 10  
Penalty : Twenty pounds.
- Bottler's label.**      **57.** Whoever, except in a brewery, bottles beer for the purpose of sale shall affix to every bottle in which the beer is placed a label on which his name and place of business are distinctly printed.
- Forging stamps or dies a felony.**      **58.** Whoever without lawful authority (the proof whereof shall lie upon him)— 15  
(a) makes, sells, uses, or has in his possession any counterfeit stamp ; or  
(b) makes, sells, uses, or has in his possession, any die for printing or making stamps ; 20  
shall be guilty of an indictable offence and liable to imprisonment, with or without hard labour, for any term not exceeding five years.
- Aiders and abettors.**      **59.** Whoever aids, abets, counsels, or procures, or by act or omission is directly or indirectly concerned in the commission of any offence against this Act, shall be deemed to have committed such offence and shall be punishable accordingly. 25
- Attempted offences.**      **60.** Any attempt to commit an offence against this Act shall be an offence against this Act punishable as if the offence had been committed.
- Penalty in cases not provided for.**      **61.** Any person by act or omission guilty of any contravention of this Act for which no other penalty is provided shall be liable to a penalty of not more than Ten pounds. 30
- Declarations.**      **62.** Any declaration prescribed may be made before any Justice of the Peace in any State or before any officer.
- False declarations.**      **63.** No person shall wilfully make any false statement in any prescribed declaration. 35  
Penalty : One hundred pounds.
- Power to make regulations.**      **64.** The Minister may make regulations prescribing all matters which by this Act are required or permitted to be prescribed or as may be necessary or convenient to be prescribed for giving effect to this Act. 40
- 65.** All



65. All regulations made by the Minister may afterwards be confirmed by the Governor-General and after such confirmation shall—

Regulations to have force of law.

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

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

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

Schedule regulations.

67. The provisions of the *Customs Act* 1901 relating to Customs prosecutions shall so far as practicable apply to this Act as if repeated herein and made applicable to prosecutions under this Act.

Incorporation of Part XIV. of Customs Act.

SCHEDULES.

THE FIRST SCHEDULE.

Section 12

Notice by Brewers.

To the Collector of Customs,  
State of

Take notice that of , Date , 19 .  
in the State of intend,  
under the name or style of , to carry on the business of making beer in  
the building owned by , situated in street, in  
in

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

B

Declaration

*Declaration verifying Notice.*

I, \_\_\_\_\_ of \_\_\_\_\_, declare that the foregoing notice 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 with the annual fee of £25. And, if required, by the Collector, plans of brewery and sectional elevation drawings showing every vessel and the position and capacity in gallons of every vessel used in the brewery must be supplied.

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THE SECOND SCHEDULE.

The Beer Excise Act 1901.

*Brewer's Licence.*

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

Given under my hand, at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_.

Collector of Customs for the State of \_\_\_\_\_.

---

THE THIRD SCHEDULE.

The Beer Excise Act 1901.

REGULATIONS.

*Brewers' Books.*

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

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

*Brewer's Diary.*

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

*Brewer's*

Daily Entries at *Brewer's Diary.* Section Brewery.

	Date.	Quantities of Material received into the Brewery.				Quantities of Material sold and used.				Estimated quantity in gals. of Beer made.	Beer Bottled.		Quantity of Beer removed in—								Total quantity in gallons of Beer removed in—		Value of Stamps Purchased. £ s. d.	Value of Stamps Used. £ s. d.					
		Sugar. cwt.	Malt. bush.	Hops. lbs.	Other Material.	Sugar. cwt.	Malt. bush.	Hops. lbs.	Other Material.		Gallons.	Dozen Quarts.	Dozen Pints.	Gallons.	Hogsheads.	Barrels.	Half-hogsheads.	Kilderkins.	15-gallon kegs.	10-gallon kegs.	5-gallon kegs.	2-gallon vessels.			Bottles. Dozens.		Vessels.	Bottles.	
																									Quarts.	Pints.			
Balances brought forward ..																													
Total ..																													
Deduct: — From material the quantities used and sold. . . . .																													
From beer made the quantities bottled and bulk beer removed . . . . .																													
Bottled beer, the quantity removed . . . . .																													
Stamps, the value used . . . . .																													
Deduct: — Bulk beer wasted Bottled beer wasted and breakages . . . . .																													
Balance carried forward ..																													

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

(Signature of person who made the entries.)

Declared before me at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ J.P., or Officer.

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

(Signature of Brewer.)

Declared before me at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ J.P., or Officer.

BREWERS'

I Edw. VII.]

Beer Excise.

[No.

**BREWER'S DELIVERY BOOK.**

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

*Brewer's Delivery Book.*

Brewery.

Date.	No. of Vessel.	Bulk Beer.								Contents in gallons.	Person to whom delivered.	Address.	Date.	Bottled Beer delivered.		Person to whom delivered.	Address.
		Description of Vessel.												doz. Quarts.	doz. Pints.		
		Hhd.	Brl.	Half-Hhd.	Kil.	gal. 15.	gal. 10.	gal. 6.	gal. 2.								

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

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

J.P.  
 or Officer.

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

(Signature of Brewer.)  
 Declared before me at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_.

J.P.  
 or Officer.

*Verification of Entries.*

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

Brewer's

*Brewer's Monthly Account.*

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

**BREWER'S MONTHLY ACCOUNT.**

*Bulk Beer.*

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

*Materials and Stamps.*

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

*Details of Beer Removed.*

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

*Details*

*Details of Beer Bottled.*

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

*Details of Stamps on Hand.*

												Total Value.

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

*Cart-note Book.*

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

*Form of Cart-note Book.*

From Brewery.

[Part (Duplicate of delivery note.)]	Date.	No. of Vessel.	Description of Vessel and number and kind of Bottles.	Contents in Gallons.	Person to whom Delivered or Sent.	Address.	Remarks.

*Application*

*Application for Refund of Duty.*

7. When a brewer applies for refund of duty on beer he shall produce to the Collector a statement in the following form or to the like effect:—

The *Beer Excise Act* 1901.

*Application for Refund of Duty.*

**SUMMARY** of Quantities of beer unfit for human consumption as a beverage in respect of which a refund of duty is claimed :—

Vessel sent out from brewery.			Date of delivery from brewery.	Date when returned to the brewery or destroyed.	Name of customer who received beer.	Address of customer.	No. of page in ledger showing customer has been credited with amount of refund.
Kind.	Number.	Contents Gallons.					

I declare that the above details are true in every particular, that an amount equal to the duty on the quantity of returned or destroyed beer set opposite each customer's name has been refunded to such customer or will be refunded upon first settlement or part settlement of account by such customer.

Signature of Declarant

Declared at

before me this

19

J.P. or Officer.





THIS Bill originated in the House of Representatives; and having this day passed, is now ready for presentation to the Senate for its concurrence.

C. GAVAN DUFFY,  
*Clerk of the House of Representatives.*

House of Representatives,  
Melbourne, 13th August, 1901.

# A BILL

INTITULED

# AN ACT

Relating to Excise on Beer.

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

## PART I.—INTRODUCTORY.

- 5      1. This Act may be cited as "*The Beer Excise Act 1901.*"      Short title.
2. This Act shall commence on a day to be fixed by proclamation.      Commencement.
3. This Act shall apply to any Excise on Beer imposed by the Parliament and to the exclusion after the imposition of such Excise of the operation of all State Acts relating to the Excise on Beer.      Application of Act.
- 10     4. This Act is divided into Parts as follows :—      Parts.
- PART I.—Introductory.
- PART II.—Licensing of Brewers.
- PART III.—Excise Supervision, Brewers' Books, and Regulation of Breweries generally.
- 15     PART IV.—Duty Stamps, Computation and Payment of Duty and Refunds.
- PART V.—Removal of Beer from Breweries.
- PART VI.—Powers of Officers.
- PART VII.—Miscellaneous.

## Definitions.

5. In this Act except where otherwise clearly intended—

“Beer” means any liquor upon which under the name of beer any excise duty imposed by the Parliament is payable.

“Brewer” means a person licensed to make beer pursuant to this Act. 5

“Collector” means the Collector of Customs for a State.

“Licence” means a licence under this Act to make beer.

“Licensed Brewery” means the premises on which a brewer is licensed to make beer, and includes all adjacent premises used in connexion therewith or with the business of the brewer. 10

“Officer” means an Officer of Customs.

“Prescribed” means prescribed by this Act.

“Quarts or Pints” means quart or pint bottles, and includes bottles reputed to contain quarts or pints. 15

“Stamp” means a beer duty stamp.

“This Act” includes the regulations made under this Act.

“Vessels” means vessels of the following descriptions and holding capacities :—

Hogshead of a capacity of not more than fifty-four gallons nor less than fifty gallons. 20

Barrel of a capacity of not more than thirty-six gallons nor less than thirty-three gallons.

Half-hogshead of a capacity of not more than twenty-seven gallons nor less than twenty-five gallons. 25

Kilderkin of a capacity of not more than eighteen gallons nor less than seventeen gallons.

Keg of a capacity of fifteen gallons or of ten gallons or of five gallons.

Vessels of a capacity of two gallons. 30

## Penalty at foot of sections.

6. The penalties referred to at the foot of sections indicate that any contravention of the section by act or omission is an offence against this Act punishable on conviction by a penalty not exceeding the penalty mentioned.

## Act relates to Customs.

7. This Act is an Act relating to the Customs within the meaning of “The Customs Act 1901.” 35

## PART II.—LICENSING OF BREWERS.

## Brewers to be licensed.

8. No person shall make beer except pursuant to this Act, nor unless he is licensed to do so under this Act, or under a licence already granted under some State Act. 40

Penalty : One hundred pounds.

9. Every

9. Every licence to make beer in force under any State Act at the commencement of this Act shall unless previously cancelled continue in force as a licence under this Act until the expiration of the period for which the last payment of licence fee was made prior to the commencement of this Act and every person at the commencement of this Act not having a licence but lawfully carrying on the business of a brewer shall be allowed one month to obtain a licence.
10. No person who is licensed to retail wine beer or spirits in quantities of less than two gallons shall be licensed under this Act, and if any brewer shall be licensed to retail wine beer or spirits in such quantities his licence under this Act shall thereupon cease.
11. The annual fee for a licence is Twenty-five pounds computing as from the first of January, and when by reason of the time of the granting of the licence it will not continue for a full year the amount shall be reduced proportionately.
12. Any person may by application in the form in the First Schedule apply to the Collector for a licence.
13. The applicant for a licence shall pay to the Collector the proper licence fee and shall give security to the Collector for compliance with this Act in a sum to be fixed by the Collector not exceeding twice the amount of the duty upon all beer that the brewery is capable of making in any one month.
14. Security may be given by bond guarantee or cash deposit, or all or any of such methods, so that in each case the security shall be approved by the Collector.
15. The Collector if satisfied with the security given may grant to the applicant a licence in the form in the Second Schedule, but if the application is refused the licence fee shall be returned to the applicant.
16. Licences shall unless previously cancelled remain in force until the thirty-first day of December next after the granting of the licence.
17. Licences may be renewed by the Collector upon an application for renewal before the expiry of the licence sought to be renewed and on payment of the annual licence fee.
18. The Collector may require the applicant for the renewal of a licence to give fresh security, and if fresh security is not given accordingly may refuse to renew the licence.
19. Licences may be transferred with the written permission of the Collector, and may be cancelled by the Minister by *Gazette* notice if the licensee is convicted of any offence against this Act.

Saving existing licences.

Persons incapable of holding licences.

Licence fee.

Application for licence.

Applicant to pay licence fee and give security.

How security given.

Collector to grant licence.

Period of licences.

Renewal of licences.

Fresh security may be required.

Transfer or cancellation.

Duty of brewers.

20. No brewer shall—

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

Penalty : One hundred pounds.

5

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

Supervision by officer.

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

Office accommodation for officer.

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

Penalty : Twenty pounds.

10

Facilities to officers.

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

Penalty : Twenty pounds.

15

Books.

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

Penalty : Fifty pounds.

20

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

Purchase of stamps.

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

Computation of duty.

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

Hogsheads—fifty gallons.

Barrels—thirty-three gallons.

Half-hogsheads—twenty-five gallons.

Kilderkins—seventeen gallons.

30

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

35

Time of payment of duty.

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

Penalty : One hundred pounds.

Method of payment.

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

29. The 40

29. The stamps shall be affixed as follows :—
- (a) As to beer in vessels—on the head of the vessel or as may be prescribed.
- 5 (b) As to beer in loose bottles or in bottles in baskets—on the face of the cart-note, so that in separating the cart-note from its butt the stamp will be halved as nearly as practicable.
- (c) As to bottled beer packed in cases—on the outside of the case.
- 10 30. The stamps shall be cancelled by writing or imprinting on the stamp in ink the word “cancelled” and the name of the brewer or brewery and the date of cancellation.
31. No stamp shall be affixed to any vessel other than a stamp of the denomination specially provided for the particular kind of vessel.
- 15 32. The absence of the proper stamps from any vessel or case containing beer, or from any cart-note in which bottled beer in loose bottles or in baskets is specified, after the beer has been removed from the brewery where it was made shall be *primâ facie* evidence that duty has not been paid upon the beer, and shall be notice to all
- 20 persons that the duty has not been paid thereon.
33. Whoever opens any vessel or case containing beer to which a stamp is affixed shall, immediately before or after he opens the vessel or case, cut the stamp into two or more pieces without removing it, so that without obliterating the number or date thereon it is rendered
- 25 unfit for further use.
- Penalty : Fifty pounds.
34. No person shall withdraw beer from any vessel or case removed from a brewery upon which the stamp has not been cut in the manner prescribed in the preceding section, or upon which the proper
- 30 stamp has not been affixed, or on which a false or fraudulent stamp or a stamp which has previously been used is affixed.
- Penalty : Fifty pounds.
- 35 35. Whenever in relation to any brewery it appears that the stamps purchased during any month, together with the stamps on hand at the commencement of the month, after deducting the stamps, if any, on hand at the close, are less than ought to have been used on the beer removed from the brewery during the month, the brewer shall forthwith pay the difference to the Collector.
36. Whenever, in relation to any brewery, on taking stock of
- 40 beer and materials by an officer, and comparing the quantities of materials used and beer on hand with the quantity of beer on which duty has been paid, it appears that duty has not been paid on the full quantity of beer which ought to have paid duty, the brewer shall forthwith pay the difference to the Collector.
37. Whenever

How stamps to be affixed.

Method of cancelling stamps.

Stamps for particular vessels.

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

Penalty for refusal or neglect to cut stamp.

Penalty for withdrawing beer without destroying stamp.

Deficiency in stamps.

Deficiency in duty.

Refund for bad  
beer.

37. Whenever beer upon which the duty has been paid becomes unfit for human use as a beverage before more than one-eighth of its quantity has been withdrawn from the vessel in which it is contained, a refund of the duty shall be made in the manner prescribed if it is returned in the original vessel to the brewery within sixty days after removal, or if it is destroyed by permission of the Collector. The refund may be made by the issue of stamps. 5

PART V.—REMOVAL OF BEER FROM BREWERIES.

Hours of removal.

38. Unless otherwise prescribed, or by written permission of an officer, no beer shall be removed from any brewery except between the hours of five o'clock in the morning and seven o'clock in the evening between the months of October and April, both inclusive, and between the hours of six o'clock in the morning and six o'clock in the evening in any other month. 10

Penalty : One hundred pounds. 15

Penalty for  
removing beer in  
unstamped cask or  
package.

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

Penalty : One hundred pounds.

Size of vessels.

40. No beer shall be removed from a brewery unless— 20

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

Nor unless it is—

(b) In vessels ; or

(c) In quarts or pints.

Penalty : Fifty pounds. 25

Marking of vessels.

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

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

(b) a distinctive number is marked on each vessel. 30

Penalty : Fifty pounds.

Labels to be affixed  
to bottles by  
brewers.

42. No bottled beer shall be removed from a brewery unless a label setting forth the name of the brewer or brewery and the place where the beer was made is affixed on each bottle. 35

Penalty : Fifty pounds.

Defacing marks.

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

Penalty : Fifty pounds. 40

Spoilt beer.

44. Beer unfit for human use as a beverage if sold for manufacturing purposes may with the written permission of the Collector be removed

removed from a brewery without payment of duty, if removed in vessels containing not less than twenty-five gallons each and marked "Spoilt Beer."

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

#### PART VI.—POWERS OF OFFICERS.

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

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

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

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

Penalty: Twenty pounds.

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

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

Penalty: Fifty pounds.

52. Every person receiving beer in loose bottles or in bottles in baskets shall on demand by an officer within fourteen days thereafter produce to him the cart-note in which the beer is specified. Cart-notes to be produced.

Penalty: Ten pounds.

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

Penalty: Five pounds.

#### PART VII.

## PART VII.—MISCELLANEOUS.

- Beer improperly removed to be forfeited.** 54. All beer made by any person not licensed under this Act to make beer, and all beer removed from any brewery contrary to this Act is forfeited to the King together with the vessels or bottles in which it is contained. 5
- Unlawful possession of beer.** 55. No person, other than a brewer, shall have in his possession any beer upon which duty has not been paid.  
Penalty: Fifty pounds.
- Dilution prohibited.** 56. No person shall add any liquid to beer after it has been removed from a brewery with intent to fraudulently increase its bulk. 10  
Penalty: Twenty pounds.
- Bottler's label.** 57. Whoever, except in a brewery, bottles beer for the purpose of sale shall affix to every bottle in which the beer is placed a label on which his name and place of business are distinctly printed.
- Forging stamps or dies a felony.** 58. Whoever without lawful authority (the proof whereof shall lie upon him)— 15  
(a) makes, sells, uses, or has in his possession any counterfeit stamp; or  
(b) makes, sells, uses, or has in his possession, any die for printing or making stamps; 20  
shall be guilty of an indictable offence and liable to imprisonment, with or without hard labour, for any term not exceeding five years.
- Aiders and abettors.** 59. Whoever aids, abets, counsels, or procures, or by act or omission is directly or indirectly concerned in the commission of any offence against this Act, shall be deemed to have committed such offence and shall be punishable accordingly. 25
- Attempted offences.** 60. Any attempt to commit an offence against this Act shall be an offence against this Act punishable as if the offence had been committed.
- Penalty in cases not provided for.** 61. Any person by act or omission guilty of any contravention of this Act for which no other penalty is provided shall be liable to a penalty of not more than Ten pounds. 30
- Declarations.** 62. Any declaration prescribed may be made before any Justice of the Peace in any State or before any officer.
- False declarations.** 63. No person shall wilfully make any false statement in any prescribed declaration. 35  
Penalty: One hundred pounds.
- Power to make regulations.** 64. The Minister may make regulations prescribing all matters which by this Act are required or permitted to be prescribed or as may be necessary or convenient to be prescribed for giving effect to this Act. 40
65. All



65. All regulations made by the Minister may afterwards be confirmed by the Governor-General and after such confirmation shall-- Regulations to have force of law.

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

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

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

67. The provisions of the *Customs Act* 1901 relating to Customs prosecutions shall so far as practicable apply to this Act as if repeated herein and made applicable to prosecutions under this Act. Incorporation of Part XIV. of Customs Act.

**SCHEDULES.**

**THE FIRST SCHEDULE.**

Section 12.

*Notice by Brewers.*

To the Collector of Customs,  
State of

Date , 19 .

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

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

B

*Declaration*

*Declaration verifying Notice.*

I, \_\_\_\_\_ of \_\_\_\_\_, declare that the foregoing notice 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 with the annual fee of £25. And, if required by the Collector, plans of brewery and sectional elevation drawings showing every vessel and the position and capacity in gallons of every vessel used in the brewery must be supplied.

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THE SECOND SCHEDULE.

The *Beer Excise Act* 1901.

*Brewer's Licence.*

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

Given under my hand, at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Collector of Customs for the State of \_\_\_\_\_.

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THE THIRD SCHEDULE.

The *Beer Excise Act* 1901.

## REGULATIONS.

*Brewers' Books.*

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

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

*Brewer's Diary.*

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

*Brewer's*



**BREWER'S DELIVERY BOOK.**

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

*Brewer's Delivery Book.*

**Brewery.**

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

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

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

J.P.  
 or Officer.

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

(Signature of Brewer.)  
 Declared before me at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19 .

J.P.  
 or Officer.

*Verification of Entries.*

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

Brewer's

*Brewer's Monthly Account.*

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

BREWER'S MONTHLY ACCOUNT.

*Bulk Beer.*

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

*Materials and Stamps.*

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

*Details of Beer Removed.*

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

*Details*

*Details of Beer Bottled.*

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

*Details of Stamps on Hand.*

													Total Value.

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

Signature.

*Cart-note Book.*

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

*Form of Cart-note Book.*

From Brewery.

[Butt (duplicate of delivery note.)]	Date.	No. of Vessel.	Description of Vessel and number and kind of Bottles.	Contents in Gallons.	Person to whom Delivered or Sent.	Address.	Remarks.

*Application*

*Application for Refund of Duty.*

7. When a brewer applies for refund of duty on beer he shall produce to the Collector a statement in the following form or to the like effect:—

The *Beer Excise Act* 1901.

*Application for Refund of Duty.*

SUMMARY of Quantities of beer unfit for human consumption as a beverage in respect of which a refund of duty is claimed :—

Vessel sent out from brewery.			Date of delivery from brewery.	Date when returned to the brewery or destroyed.	Name of customer who received beer.	Address of customer.	No. of page in ledger showing customer has been credited with amount of refund.
Kind.	Number	Contents Gallons.					

I declare that the above details are true in every particular, that an amount equal to the duty on the quantity of returned or destroyed beer set opposite each customer's name has been refunded to such customer or will be refunded upon first settlement or part settlement of account by such customer.

Signature of Declarant

Declared at

before me this

19 .

J.P. or Officer.





1901.

## THE PARLIAMENT OF THE COMMONWEALTH.

## HOUSE OF REPRESENTATIVES.

## BEER EXCISE BILL.

## SCHEDULE SHOWING THE AMENDMENTS MADE BY THE SENATE.

- No. 1.—Page 1, clause 3, line 8, after “Parliament,” omit the remainder of the clause.
- No. 2.—Page 2, clause 5, line 29, before “or” insert “or of nine gallons.”
- No. 3.—Page 2, clause 7, lines 35 and 36, omit “This Act is an Act relating to the Customs within the meaning of ‘The Customs,’” insert “Parts II., VIII., IX., X., XI., XII., XIII., and XIV. of ‘The Excise.’”
- No. 4.—Page 2, clause 7, at end of clause add “shall except so far as inconsistent with this Act be incorporated and read as one with this Act.”
- No. 5.—Page 3, clause 13, line 21, before “amount” insert “estimated.”
- No. 6.—Page 3, clause 13, lines 22 and 23, omit “upon all beer that the brewery is capable of making,” insert “which the applicant will be liable to pay.”
- No. 7.—Page 3, clause 14, line 24, omit “so that in each,” insert “and if given by bond shall apply to each renewal of a licence and in every.”
- No. 8.—Page 3, after clause 18 insert the following new clause :—
- 18A. The Collector may at any time require any brewer to give fresh security and fresh security shall be given accordingly and in default the licence may be cancelled by the Minister by *Gazette* notice. Fresh security may be required.
- No. 9.—Page 3, clause 19, line 40, after “collector” insert “on security being given by the transferee.”
- No. 10.—Page 4, clause 20, line 3, after “Sell” insert “wine or.”
- No. 11.—Page 4, after clause 27 insert the following new clauses :—
- “27A. A brewer may, under permit in writing from the Collector, and subject to the prescribed conditions—
- (i) Transfer beer in vessels from one brewery to another, both breweries being occupied and carried on by him ;
- (ii) Transfer beer in vessels or bottles from his brewery to a delivery store used by him in connexion with his brewery, and approved by the Collector ;
- and duty shall be paid on the beer so transferred before it is removed from the brewery or delivery store to which it was transferred, and no transfer of beer under this section shall be deemed a removal, and every delivery store shall be deemed part of the brewery in connexion with which it is used. No brewer shall have more than one delivery store in connexion with any brewery.

27B. A permit shall be affixed on the head of every vessel containing beer, to be transferred under permit before the vessel leaves the brewery from which it is to be transferred, and shall be cancelled in the same manner as a stamp, and such permit shall not be altered or interfered with until the vessel is received within the brewery or delivery store to which it is transferred when the permit shall forthwith be cut into two or more pieces so as to render it unfit for further use as a permit.

Penalty: One hundred pounds.

27c. All bottled beer transferred under permit from a brewery to a delivery store shall while in course of transit be accompanied by a cart-note to which the permit shall be affixed and on the receipt of the beer within the delivery store the permit shall be cancelled and filed and kept in the delivery store with the cart-note.

Penalty: One hundred pounds."

- No. 12.—Page 6, clause 37, line 6, omit "sixty," insert "ninety."  
 No. 13.—Page 6, clause 39, line 16, after "brewery" insert "except as provided by this Act."  
 No. 14.—Page 6, clause 42, line 33, before "No" insert "Except as provided by this Act."  
 No. 15.—Page 7, clause 46, line 10, omit "and the making of the beer."  
 No. 16.—Page 7, clause 48, line 23, after "open" insert "and search."  
 No. 17.—Page 7, clause 48, line 23, after "any" insert "depository."  
 No. 18.—Page 7, clause 52, lines 36, 37, and 38, omit "receiving beer in loose bottles or in bottles in baskets shall on demand by an officer within fourteen days thereafter produce to him the cart-note in which the beer is specified," insert "who sells beer shall on demand by an officer produce to him all cart-notes relating to all beer received by him from a brewery in loose bottles or bottles in baskets."  
 No. 19.—Page 8, clause 54, line 3, after "beer" (*second occurring*) insert "transferred or."  
 No. 20.—Page 8, clause 57, at end of clause add "Penalty: Twenty pounds."  
 No. 21.—Page 8, clause 64, line 38, omit "Minister," insert "Governor-General."  
 No. 22.—Page 9, clause 65, line 1, after "regulations" insert "so."  
 No. 23.—Page 9, clause 65, lines 1 and 2, omit "by the Minister may afterwards be confirmed by the Governor-General and after such confirmation."  
 No. 24.—Page 9, clause 67, omit clause 67.  
 No. 25.—Page 11, Third Schedule, under "*Brewer's Diary*," head "Quantity of beer removed in" insert new column "9-gallon kegs."  
 No. 26.—Page 12, Third Schedule, under "BREWER'S DELIVERY BOOK," head "Bulk Beer," insert new column "gal. 9."  
 No. 27.—Page 13, Third Schedule, under "BREWER'S MONTHLY ACCOUNT," head "*Details of Beer Removed*," insert new column "9-gal. keg."  
 No. 28.—Page 14, Third Schedule, after regulation 6, insert the following new regulation:—

*"The Delivery Store Book."*

"6A. Every brewer who has a delivery store shall keep therein a book in which he shall enter daily particulars of all beer transferred into the delivery store and of all beer removed therefrom."

C. B. BOYDELL,  
For Clerk of the Parliaments.