THE PARLIAMENT OF THE COMMONWEALTH.

HOUSE OF REPRESENTATIVES.

Read 1º 94 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.

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.

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1. This Act may be cited as "The Beer Excise Act 1901."

2. This Act shall commence on a day to be fixed by proclamation. Commencement.

3. This Act shall apply to any Excise on Beer imposed by the Application of Act. Parliament and to the exclusion after the imposition of such Excise of the operation of all State Acts relating to the Excise on Beer.

- **4**. This Act is divided into Parts as follows:---
 - PART I.—Introductory.

PART II.—Licensing of Brewers.

- PART III.—Excise Supervision, Brewers' Books, and Regulation of Breweries generally.
- PART IV.—Duty Stamps, Computation and Payment of Duty and Refunds.
 - PART V.—Removal of Beer from Breweries.
- PART VI.—Powers of Officers.
- PART VII.- Miscellaneous.
- [C. 23]-100/30.7.1901.(n.a.)-F.6441.

5. In

Short title,

Parts.

No.

5. In this Act except where otherwise clearly intended— Definitions. "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. $\mathbf{5}$ "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. Recorded and the for "Licensed Brewery" means the premises on which a brewer is 10 licensed to make beer, and includes all adjacent premises used in connexion therewith or with the business of the brewer. "Officer" means an Officer of Customs. "Prescribed" means prescribed by this Act. 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 20 holding capacities :---Hogshead of a capacity of not more than fifty-four gallons nor less than fifty gallons. Barrel of a capacity of not more than thirty-six gallons nor less than thirty-three gallons. 25Half-hogshead of a capacity of not more than twentyseven 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 30 or of five gallons. Vessels of a capacity of two gallons. 6. The penalties referred to at the foot of sections indicate that Penalty at foot of sections. any contravention of the section by act or omission is an offence against this Act punishable on conviction by a penalty not exceeding 35 the penalty mentioned. Act relates to 7. This Act is an Act relating to the Customs within the meaning of "The Customs Act 1901." Customs.

PART II.—LICENSING OF BREWERS.

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unless he is licensed to do so under this Act, or under a licence already granted under some State Act. Penalty : One hundred pounds, and can and a statement of

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licensed.

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1 Edw. VII.	Beer Excise.	[No.	3
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9. Every licence to make beer in force under any State Act at the Saving existing licences. 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 5 commencement of this Act.

10. No person who is licensed to retail wine beer or spirits shall Persons incapable be licensed under this Act, and if any brewer shall be licensed to retail of holding licences wine beer or spirits his licence under this Act shall thereupon cease.

11. The annual fee for a licence is Twenty-five pounds computing Licence-fee. 10 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 Application for Schedule apply to the Collector for a licence.

- 15 13. The applicant for a licence shall pay to the Collector the Applicant to pay 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.
- 20 14. Security may be given by bond guarantee or cash deposit, or How security given. 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 Collector to grant to the applicant a licence in the form in the Second Schedule, but if licence. 25 the application is refused the licence fee shall be returned to the applicant.

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

30 17. Licences may be renewed by the Collector upon an applica- Renewal of licences tion 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 Fresh security may a licence to give fresh security, and if fresh security is not given be required. 35 accordingly may refuse to renew the licence. 1.11.13

19. Licences may be transferred with the written permission of Transfer or cancellation. the Collector, and may be cancelled by the Collector if the licensee is convicted of any offence against this Act.

licence fee and give security.

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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 5 thereof.

Penalty : One hundred pounds.

PART III.—Excise Supervision, Brewers' Books, and Regulation of Breweries generally.

Supervision by officers.

accommodation

for officers.

21. The making of beer by brewers shall for the protection of 10 the revenue be subject to the right of supervision by 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.

Penalty : Twenty pounds.

Facilities to officers.

Books.

Office

24. For the information of officers every brewer shall keep books and prepare and render accounts as prescribed and shall also as pre- 20 scribed verify such books and accounts.

23. Every brewer shall also provide all reasonable facilities for

Penalty : Fifty pounds.

· PART IV.--DUTY STAMPS, COMPUTATION AND PAYMENT OF DUTY AND REFUNDS.

Purchase of stamps.

Computation of duty.

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

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.

enabling officers to exercise their powers under this Act.

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, 35 unless a contrary intention clearly appears in the Act imposing the excise.

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

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- (a) As to beer in vessels—on the head of the vessel or as may be prescribed.
- (b) As to beer in loose bottles or in bottles in baskets—on the face of the cart-note, so that in separating the cart-note from its butt the stamp will be halved as nearly as practicable.
- (c) As to bottled beer packed in cases—on the outside of the case.
- 10 30. The stamps shall be cancelled by writing or imprinting on Method of the stamp in ink the word "cancelled" and the name of the brewer or cancelling stamps. brewery and the date of cancellation.

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

1532. The absence of the proper stamps from any vessel or case Absence of stamps 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 Penalty for refusal 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 Penalty for withremoved 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. Whenever in relation to any brewery it appears that the Deficiency in stamps purchased during any month, together with the stamps on hand 35 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 Deficiency in duty. 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 जन्म विकास quantity of beer which ought to have paid duty, the brewer shall forthwith pay the difference to the Collector. **37.** Whenever

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How stamps to be affixed.

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primâ facieevidence and notice that duty not paid.

or neglect to cut stamp.

drawing beer without destroying stamp,

stamps.

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this Act.

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Refund for bad heer.

Hours of removal.

37. Whenever beer upon which the duty has been paid becomes unfit for human use as a beverage before more than onetwentieth 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 - 5 thirty days after removal, or if it is destroyed by permission of the Collector.

PART V.-REMOVAL OF BEER FROM BREWERIES.

38. Unless otherwise prescribed, or by written permission of an officer, no beer shall be removed from any brewery except between the 10 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. 15

Penalty : One hundred pounds.

Penalty for removing beer in unstamped cask or package.

Penalty : One hundred pounds.

Size of vessels.

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

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

(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.

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.

Penalty: Fifty pounds.

Label to be affixed to be ttles by brewers.

Marking of vessels.

Defacing marks.

a label setting forth the name of the brewer or brewery and the place where the beer was made is affixed on each bottle. 35Penalty: Fifty pounds.

42. No bottled beer shall be removed from a brewery unless

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.

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

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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 Requisites of marking. 5 and clear and in distinct characters, and marking shall be effected by cutting burning or oil paint.

PART VI.—POWERS OF OFFICERS.

46. Officers shall have complete access to every part of any Access to brewery brewery at all times, and may examine, take account of, and note all 10 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.
- 15 47. Any officer may at any time between sunrise and sunset Power to enter enter and search the premises of any person licensed to sell beer by premises. 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.
- 48. Any officer having with him a writ of assistance or a Power under writ 20Customs 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.
- 25 **49**. Any officer upon reasonable suspicion may stop and search Power to 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.
- 30 Penalty: Twenty pounds.

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

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

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

Penalty: Ten pounds.

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

Penalty: Five pounds.

PART VII.

and books.

of assistance.

vehicles.

purchase samples.

bottles in which it is contained.

Penalty: Fifty pounds.

any beer upon which duty has not been paid.

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PART VII.—MISCELLANEOUS.

to make beer, and all beer removed from any brewery contrary

to this Act is forfeited to the King together with the vessels or

54. All beer made by any person not licensed under this Act

55. No person, other than a brewer, shall have in his possession

Beer improperly removed to be forfeited.

Unlawful possession of beer.

Dilution prohibited.

Bottler's label.

Forging stamps or dies a felony. 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.

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.

58. Whoever without lawful authority (the proof whereof shall 15 lie upon him)---

- (a) makes, sells, uses, or has in his possession any counterfeit stamp; or
- (b) makes, sells, uses, or has in his possession, any die for printing or making stamps; 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.

Attempted offences.

Penalty in cases not provided for.

Declarations.

False declarations.

Power to make regulations.

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 25 offence and shall be punishable accordingly.

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.

61. Any person by act or omission guilty of any contravention of 30 this Act for which no other penalty is provided shall be liable to a penalty of not more than Ten pounds.

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

63. No person shall wilfully make any false statement in any 35 prescribed declaration.

Penalty : One hundred pounds.

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 40 this Act. 65. All 1 Edw. VII.]

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

(I.) Be published in the Gazette;

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

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 regulations. Schedule hereto shall have force as the regulations under this Act.

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

SCHEDULES.

THE FIRST SCHEDULE.

Notice by Browers.

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 c	arry on the business of	making beer in
the building owned by in	, situated i	n street,	in ,
Name of every person carrying of with place of residence			
Name of brewery	•••		
Description of all buildings on th mises, and description of w other outside boundary of pr	vall, fence, or	•	
Number of wort boilers backs a manent vessels, and capacity			
Manner of boiling wort, whether h of fire or by steam			
Estimated number of gallons o brewery is capable of making			
	В		Decl aration

Part XIV. of Customs Act.

See section 12.

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Declaration verifying Notice.

I, very particul	of	, declare that t	he foregoing notice is true in
very particul			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 $\pounds 25$. And, if required, by the Collector, plans of brewery and sectional elevation drawings showing every vessel and the position and capacity in gallons of every vessel used in the brewery must be supplied.

THE SECOND SCHEDULE.

The Beer Excise Act 1901.

Brewer's Licence.

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

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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

				Da	nily :	Entri	os at				Se	etio	n	• • • •							B	rewe	ery.		1					
	Date.		ntities eccived Brev			Qua	ntities sold an	of Mate d used.	erial	Estimated quantity in gals. of Beer made.	}	Beer ottle				Qu	antit	y of l	Be er	remo	oved in	1		quan gallo Bee	otal tity in ons of r re- ed in—	St 1	lue of amps Pur- ased.	8	alue of tamps Used.	
		§ •			terial.				terial.		arts.	nts.		.9	ŀ	heads.	wi.	kege.	kega	cegs.	ressels.		tles. zens.							
		Sugar.	Malt.	Hope.	Other Material	Şugar.	Malt.	Hope.	Other Material	Gallons.	Dozen Quarts.	Dozen Pints.	Gallons.	Hogsheads.	Barrels.	Half-hogsheads	Kilderkins.	15-gallon kega	10-gallon kega	6-gallon kegs.	2-gallon vessels.	Quarts.	Pints.	Vessels.	Bottles.	2	s. đ.		s. d.	
	-	cwt.	bùsh.	104.		dwt.	bush.	Ros.								[• • • • • • •	
alances brought forward																			۱.						ļ				·	
																								_				_	: •	
Total .																													-	
educt: - rom materials the quantities used and sold. rom beer made: the quantities bottled and bulk beer removed. ottled beer, the quantity re- moved tamps, the value			-														an a													
used educt :						·[·										·				-	. <u>.</u>	
ulk beer wasted ottled beer wasted and breakages																														
alance carried forward	-										-		-															-		
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Declared befo	re n	ne at		(6)	ignati thi		•	n wno Ny of	mage	e the entr 19	169")		D	ecla	rød	befo	re n	ne at	i			tl	nis		day of				19	
Deciarea Delo	ie n				ell.		u.	-y 01	J.P.	, or Office	г.						•									J.	P., o	r Off	icer.	

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	1			1	d the	n a m	es an	d ad			sons to whom Delivery Book Bre		delivered	·	j ř.		
المرسقين المراجع						Bul	k Beei	•				a i	1		d Beer		
Date.	No. of Vessel.			De	scriptic	on of V	essel.			Contents	Person to whom delivered.	▲d dre m .	Date.	deli	vered.	Person to whom delivered.	▲ ddress.
a k, 2 k, 1	· · · · · · · · · · · · · · · · · · ·	Hhd.	Brl.	Half- Hhd.	Kil.	gal. 15.	gal. 10.	gal. 5.	gal. 2.	in gallons.				doz. Quarts.	doz. Pints.		
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of	by me er that	, and I ha law t	One that ve no to be	thou they okn	sand are t owled	nine rue i lge c	hund n eve of an	lred a ry pa v ma	und on rticuls tter o	month ae, were ar; and r thing as been	forego law, a	ing entries	fully set : same is ti	forth a	ll the r every	adge and bel matters requi particular the ature of Brew this	red by proof.
furth requi	ed the					on w	ho m	ade ti this		ries.) day of			19.			1	J.P.

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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.

Bulk Beer removed duty paid ,, ,, bottled			Bulk Be	er.	:		
Estimated quantity of beer made during the month Total uct Bulk Beer removed duty paid , , bottled	• 	Particulars.	<u>-</u>			Gall	lons.
uct Bulk Beer removed duty paid ,, ,, bottled	Balance on	hand on last evenin	g of preced	ling mont	th		
Bulk Beer removed duty paid ,, ,, bottled	Estimated	quantity of beer ma			· · · · · · · · · · · · · · · · · · ·	, ,	
<i>""""</i>	Tot	-				;	
", ", waste during the month	Tot	al	de during t	he month		, 	

Materials and Stamps.

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





TNo.

Details of Beer Bottled.

	: ~	Doz. Quarts.	Doz. Pints,
Boon bottled during the month	of 		
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.

Remarks.	Address.	Person to whom Delivered or Sent.	Contents in Gallons,	Description of Vessel and number and kine of Bottles.	No. of Vessel.	Date.

1 Edw. VII.]

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 s	ent out fron	n b re wery.	Date of	Date when returned to the	Name of customer who	Address of	No. of page in ledger showing customer has
Kind.	Number.	Contents Gallons.	delivery from brewery.	brewery or destroyed.	received beer.	customer.	been credited with amount of refund.
							• · · · · · · · · ·

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

64300 6 4

A Galdeline . A

before me this

J.P. or Officer.

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Printed and Published for the GOVERNMENT of the COMMONWEALTH of AUSTRALIA by ROBT. S. BRAIN, Government Printer for the State of Victoria.

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Short title.

THE PARLIAMENT OF THE COMMONWEALTH.

HOUSE OF REPRESENTATIVES.

Read 1º 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.)

A BILL

Relating to Excise on Beer.

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	[C. 23]-150/30.7.1901F.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.
- "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 10 licensed to make beer, and includes all adjacent premises used in connexion therewith or with the business of the brewer.
- "Officer" means an Officer of Customs.
- "Prescribed" means prescribed by this Act.
- "Quarts or Pints" means quart or pint bottles, and includes bottles reputed to contain quarts or pints.
- "Stamp" means a beer duty stamp.
- "This Act" includes the regulations made under this Act.
- "Vessels" means vessels of the following descriptions and 20 holding capacities :---
 - Hogshead of a capacity of not more than fifty-four gallons nor less than fifty gallons.
 - Barrel of a capacity of not more than thirty-six gallons nor less than thirty-three gallons. 25
 - Half-hogshead of a capacity of not more than twentyseven 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 30 or of five gallons.

Vessels of a capacity of two gallons.

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 35 the penalty mentioned.

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

PART II.-LICENSING OF BREWERS.

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

Penalty : One hundred pounds.

Penalty at foot of sections.

Act relates to Customs.

Brewers to be licensed. 15

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	1 Edw.	VII.]	Beer Excise.	[No.	8
5	commen in force for whice	acement of this Act as a licence under thi	shall unless previous s Act_until_the_ex	er any State Act at the usly cancelled continue piration of the period as made prior to the	Saving existing licences.
	quantiti and if a	ies of not less than or	ne gallon shall be l ensed to retail wind	wine beer or spirits in icensed under this Act, e beer or spirits in such upon cease.	Persons incapable of holding licences
10	as from granting	the first of January	v, and when by re ll not continue for	r-five pounds computing ason of the time of the a full year the amount	Licence-fee.
15	12 Schedul	2. Any person may le apply to the Collect	by application in tor for a licence.	the form in the First	Application for licence.
	10		1. 1.11		

security.

20. No

13. The applicant for a licence shall pay to the Collector the Applicant to pay licence fee and give 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 20 of making in any one month.

10

14. Security may be given by bond guarantee or cash deposit, or How security given. 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 Collector to grant 25 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 Period of licences. until the thirty-first day of December next after the granting of the 30 licence.

17. Licences may be renewed by the Collector upon an applica- Renewal of licences tion 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 Fresh security may be required. 35 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 Transfer or cancellation. the Collector, and may be cancelled by the Collector if the licensee is convicted of any offence against this Act.

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[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 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 pre- scribed verify such books and accounts. Penalty : Fifty pounds.	20
٢	PART IV.—DUTY STAMPS, COMPUTATION AND PAYMENT OF DUTY AND REFUNDS.	
, Purchase of stamps.		
, Purchase of stamps. Computation of duty.	REFUNDS. 25. Brewers may buy stamps from the Collector at their face	25
Computation of	REFUNDS. 25. Brewers may buy stamps from the Collector at their face value. 26. The dutiable contents of hogsheads, barrels, half-hogsheads	25 30
Computation of	REFUNDS. 25. Brewers may buy stamps from the Collector at their face value. 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.	
Computation of	REFUNDS. 25. Brewers may buy stamps from the Collector at their face value. 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. Kilderkinsseventeen 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	30

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Beer Excise.

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.
- (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 Method of the stamp in ink the word "cancelled" and the name of the brewer or cancelling stamps. brewery and the date of cancellation.

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

- 1532. The absence of the proper stamps from any vessel or case Absence of stamps 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 Penalty for refusal 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 Penalty for withremoved 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. Whenever in relation to any brewery it appears that the Deficiency in stamps purchased during any month, together with the stamps on hand 35 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 Deficiency in duty. 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

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How stamps to be affixed.

[No.

particular vessels.

primâ facie evidence and notice that duty not paid.

or neglect to cut stamp.

drawing beer without destroying stamp,

stamps.

Beer Excise.

No.

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37. Whenever beer upon which the duty has been paid Refund for had beer. becomes unfit for human use as a beverage before more than onetwentieth 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. PART V.-REMOVAL OF BEER FROM BREWERIES. **38**. Unless otherwise prescribed, or by written permission of an Hours of removal. officer, no beer shall be removed from any brewerv except between the 10 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. 15Penalty : One hundred pounds. **39.** No person shall remove or receive from any brewery any Penalty for removing beer in beer in respect of which the duty has not been paid as required by unstamped cask or package. this Act. Penalty : One hundred pounds. 20**40**. No beer shall be removed from a brewery unless— Size of vessels. (a) It is accompanied by a cart-note in the form prescribed. Nor unless it is ----(b) In vessels ; or (c) In quarts or pints. Penalty: Fifty pounds. 25Marking 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. Penalty: Fifty pounds. Label to be affixed 42. No bottled beer shall be removed from a brewery unless to bettles by a label setting forth the name of the brewer or brewerv and the place brewers. where the beer was made is affixed on each bottle. **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. 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

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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 Requisites of marking. 5 and clear and in distinct characters, and marking shall be effected by cutting burning or oil paint.

PART VI.-POWERS OF OFFICERS.

46. Officers shall have complete access to every part of any Access to brewery brewery at all times; and may examine, take account of, and note all and books. 10 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.

47. Any officer may at any time between sunrise and sunset Power to enter 15 premises. 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 whileh duty has not been paid is kept or stored.

48. Any officer having with him a writ of assistance or a Power under writ 20 Customs warrant under the Customs Act 1901 may at any time in the day of night enter into any house, premises, of 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.

2549. Any officer upon reasoliable suspicion may stop and search power to search any vehicle or boat for the purpose of ascertaining whether any liver upon which duty has not been ball is thereoil, and the driver of such vehicle or the person in charge of such boat shall stop and permit an officer to search his vehicle or boat when required by an officer so to do. Penalty: Twenty pounds.

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

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

35 Penalty: Fifty pounds.

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

Penalty: Ten pounds.

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

Penalty: Five pounds.

PART VII.

TNo.

of assistance.

vehicles.

purchase samples:

Part	VII.—MISCELLANEOUS.
FART	V 11 MIISCELLANEOUS.

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 15 lie upon him)— (a) makes, sells, uses, or has in his possession any counterfeit stamp; or (b) makes, sells, uses, or has in his possession, any die for printing or making stamps; 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 25 offence and shall be punishable accordingly.
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 30 this Act for which no other penalty is provided shall be liable to a penalty of not more than Ten pounds.
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 35 prescribed declaration. 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 40 this Act. 65. All

1 Edw. VII.]

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

(I.) Be published in the Gazette ;

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

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 regulations. Schedule hereto shall have force as the regulations under this Act.

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

Part XIV. of Customs Act.

SCHEDULES.

THE FIRST SCHEDULE.

Notice by Brewers.

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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 e	arry on the business of	making beer in
the building owned by	, situated i	n street, i	n ,
in			
Name of every person carrying on with place of residence	the business		
	-		
Name of brewery	•••		
Description of all buildings on the mises, and description of wa other outside boundary of pre	all, fence, or	`	
Number of wort boilers backs a manent vessels, and capacity			
Manner of boiling wort, whether by of fire or by steam			
Estimated number of gallons of brewery is capable of making			
	в		Declar ation

۲No.

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See section 12.

Declaration verifying Notice.

Ι, every particular.

Declared before me this

of

Signature of Declarant. , 19

, declare that the foregoing notice is true in

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.

day of

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 , and will continue in force until the thirty-first day 19

December next ensuing, unless previously cancelled. 19

day of Given under my hand, at , this

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 :---

orward Total Total Total matricialstic manufities used dd sold motore carried ward Intet:					D	aily	Entri	es at			Br		r's ctio		iry.							E	Brew	ery.						
ances brought orward cwt. bush. lbs. ibs. ibs. Total Total Intet : manatis used mometing used motifies for an and reakages motifies full used for an and the the average and belief the foregoing entries fully set forth all the matters required by law, and that the same is the in the several particular; shereof. I declare that the forgoing entries relating to the month of the thousand nine hundred and were made by me, and that they are thing required by law to be stated in such entries which has been omitted refrom. (Signature of person who made the 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 the several particular; shereof. (Signature of person who made the entries.) Declared before me at this the full set forth all the matters required by law of the several the several particular is the several particulars ther		Date.		eceived	l into t		Qua	ntities sold ar	of Mat nd used	erial	quantity in gals. of Beer						Qu	ianti	ty of	Beer	remo	oved	in—		quan galle Bee	tity in ons of er re-	Sta P	mps ur-	Stam	08
ances brought orward cwt. bush. lbs. ibs. ibs. Total Total Intet : manatis used mometing used motifies for an and reakages motifies full used for an and the the average and belief the foregoing entries fully set forth all the matters required by law, and that the same is the in the several particular; shereof. I declare that the forgoing entries relating to the month of the thousand nine hundred and were made by me, and that they are thing required by law to be stated in such entries which has been omitted refrom. (Signature of person who made the 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 the several particular; shereof. (Signature of person who made the entries.) Declared before me at this the full set forth all the matters required by law of the several the several particular is the several particulars ther						aterial.				aterial.	Callers	uarts.	ints.		ds.		sheads.	18.	kegs.	kegs.	kegs.	vessels.							6	a
ances brough marce shough Total			Sugar.	Malt.	Hops.	Other Ma	Sugar.	Malt.	Hops.	Other M	Ganons.	Dozen Q	Dozen P	Gallons.	Hogshea	Barrels.	Half-hog	Kilderkin	15-gallon	10-gallon	5-gallon	2-gallon	Quarts.	Pints.	Vessels.	Bottles.	£ 3	s. u.	£ 5.	u.
Interiminaterial stermanaterial stermanateris stermanaastermanaasterial stermanaterial stermanaterial stermana	alances brought forward		cwt.	bush.	lbs.		cwt.	bush.	lbs.																					
mmmetrialsthe duantities ottledand bulk eer removed Immetrialsthe duantities ottledand bulk eer removed Immetrialsthe duantities ottledand bulk eer removed Immetrialsthe duantities ottledand bulk eer removed Inter := word := reakages e housand ine hundred and reakages e in every particular ; and further that I have no knowledge of any matter thing required by law to be stated in such entries which has been omitted reform. 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 construction the several particulars thereof.	Total																								-					
k beer wasted tiled beer rasted and reakages	moved amps, the value																													
I declare that the forgoing entries relating to the month of e thousand nine hundred and were made by me, and that they are e in every particular; and further that I have no knowledge of any matter thing required by law to be stated in such entries which has been omitted (Signature of person who made the entries.) Declared before me at this day of 19	educt:— ilk beer wasted ottled beer wasted and breakages	_																												
e thousand nine hundred and were made by me, and that they are e in every particular; and further that I have no knowledge of any matter thing required by law to be stated in such entries which has been omitted refrom. (Signature of person who made the entries.) (Signature of person who made the entries.)	alance carried forward																													
refrom. (Signature of person who made the entries.)	ne thousand ni ue in every pa thing require	ine h rtici	undro ular ;	ed and and f	l urthe	r that	were n I hav	nade k 'e no k	oy me knowl	, and edge (of any ma	tter	•] •	entr	ies :	fully	y set	t foi	rth a	all t	he 1	natt	ers r	know] equire	ledge ed by	law, a	nd th	at th	e same	is
Declared before me at this day of 19	erefrom.		•																							(Sign	ature	of B	rewer.))
	Declared befor	re m	ie at		() -	•		-	ay of		19	,		D	ecla	red	befo	re n	ne at	•			tl	nis		day of			19	

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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.



Brewer's set out at the foot of the prescribed forms of such books.

13

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.
	nce on hand on last eveni nated quantity of beer ma				
Deduct	Total	•••		·••	
	Beer removed duty paid ,, bottled ,, waste during the n		•••	•••	
	Balance on hand on ev	ening of la	st day of	month	

Materials and Stamps.

	Suj	yar.	Ма	alt.	Но	ops.	Otl Mate		Star	nps.
Balance on hand on last evening of preceding month Received during the month		cwts. qrs. 1bs.	bus.	bus.	lbs.	lbs.		£	s, d.	£ e. d.
Used during the month Sold during the month Balance on hand on evening of last day of month								 		

Details of Beer Removed.

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

Details

Details of Beer Bottled.

		1
	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		
		1

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.

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

Application

15

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	Date when returned to the	Name of customer who	Address of	No. of page in ledger showing customer has
Kind.	Number	Contents Gallons.	delivery from brewery.	b rewery or destroyed.	re seiv e d beer.	customer.	been credited with amount of refund.

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.

Printed and Published for the GOVERNMENT of the COMMONWEALTH of AUSTRALIA by ROET. S. BRAIN, Government Printer for the State of Victoria.

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1901.

THE PARLIAMENT OF THE COMMONWEALTH.

REPRESENTATIVES. HOUSE OF

Read 1° 24 July, 1901.

(As reported from Committee of the Whole, after recommittal, 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.

QE 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 Application of Act. Parliament and to the exclusion after the imposition of such Excise of the operation of all State Acts relating to the Excise on Beer.

4. This Act is divided into Parts as follows:-10 PART I.—Introductory. PART II.—Licensing of Brewers. PART III.-Excise Supervision, Brewers' Books, and Regulation of Breweries generally. PART IV.—Duty Stamps, Computation and Payment of Duty 15

and Refunds.

PART V.—Removal of Beer from Breweries.

PART VI.—Powers of Officers. PART VII.- Miscellaneous.

[C. 23]-150/8.8.1901.-F.6441.

Parts.

Definitions.

5. In this Act except where otherwise clearly intended—

- "Beer" means any liquor upon which under the name of beer any excise duty imposed by the Parliament is payable.
- "Brewer" means a person licensed to make beer pursuant to this Act.
- "Collector" means the Collector of Customs for a State.
- "Licence" means a licence under this Act to make beer.
- "Licensed Brewery" means the premises on which a brewer is licensed to make beer, and includes all adjacent premises used in connexion therewith or with the business of the 10 brewer.
- "Officer" means an Officer of Customs.
- "Prescribed" means prescribed by this Act.
- "Quarts or Pints" means quart or pint bottles, and includes bottles reputed to contain quarts or pints. 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 20 gallons nor less than fifty gallons.
 - Barrel of a capacity of not more than thirty-six gallons nor less than thirty-three gallons.
 - Half-hogshead of a capacity of not more than twentyseven gallons nor less than twenty-five gallons.
 - 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.

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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.

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

PART II.-LICENSING OF BREWERS.

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

Penalty : One hundred pounds.

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9. Every

Brewers to be

Act relates to

Customs.

1 Edw. VII.]

9. Every licence to make beer in force under any State Act at the Saving existing 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 Persons incapable quantities of less than two gallons shall be licensed under this Act, 10 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 Licence-fee. 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 15 shall be reduced proportionately.

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

13. The applicant for a licence shall pay to the Collector the Applicant to pay proper licence-fee and shall give security to the Collector for compliance 20 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 How security given. all or any of such methods, so that in each case the security shall be 25 approved by the Collector.

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

16. Licences shall unless previously cancelled remain in force Period of licences. 30 until the thirty-first day of December next after the granting of the licence.

17. Licences may be renewed by the Collector upon an applica- Renewal of licences. tion for renewal before the expiry of the licence sought to be renewed 35 and on payment of the annual licence fee.

18. The Collector may require the applicant for the renewal of Fresh security may be required. 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 Transfer or 40 the Collector, and may be cancelled by the Minister by Gazette notice cancellation. if the licensee is convicted of any offence against this Act.

20. No

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licences,

of holding licences.

licence.

licence fee and give security.

No.

Duty of brewers.

20. No brewer a	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.

PART III.—Excise Supervision, Brewers' Books, and Regulation of Breweries generally.

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

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.

Books.

23. Every brewer shall also provide all reasonable facilities for enabling officers to exercise their powers under this Act. 1 Penalty : Twenty pounds.

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.

and kilderkins shall be taken to be as follows :---Hogsheads—fifty gallons. Barrels—thirty-three gallons.

Half-hogsheads-twenty-five gallons.

Kilderkins—seventeen gallons.

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

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

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

26. The dutiable contents of hogsheads, barrels, half-hogsheads 25

Purchase of stamps.

value.

excise.

Computation of duty.

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

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accommodation for officer.

Supervision by officer.

Office

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۲No.

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.
- (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 Method of the stamp in ink the word "cancelled" and the name of the brewer or cancelling stamps. brewery and the date of cancellation.

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

- 15 32. The absence of the proper stamps from any vessel or case Absence of stamps 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 Penalty for refusal 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 Penalty for withremoved 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. Whenever in relation to any brewery it appears that the Deficiency in stamps purchased during any month, together with the stamps on hand 35 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 Deficiency in duty. 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

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How stamps to be affi red.

particular vessels.

primâ facie evidence and notice that duty not paid.

or neglect to cut stamp.

drawing beer without destroying stamp.

stamps.

۲No.

Refund for bad beer.

Hours of removal,

37. Whenever beer upon which the duty has been paid becomes unfit for human use as a beverage before more than oneeighth 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.

PART V.--REMOVAL OF BEER FROM BREWERIES.

38. Unless otherwise prescribed, or by written permission of an officer, no beer shall be removed from any brewery except between the 10 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. 15

Penalty : One hundred pounds.

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.

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

(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.

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

Penalty: Fifty pounds.

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.

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.

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

Labels to be affixed to bottles by brewers.

Defacing marks.

Spoilt beer.

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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 Requisites of marking. 5 and clear and in distinct characters, and marking shall be effected by cutting burning or oil paint.

PART VI.—POWERS OF OFFICERS.

46. Officers shall have complete access to every part of any Access to brewery brewery at all times, and may examine, take account of, and note all 10 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.

47. Any officer may at any time between sunrise and sunset Power to enter 15 premis**es**. 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.

20 48. Any officer having with him a writ of assistance or a Power under writ Customs warrant under the Customs Act 1901 may at any time in the of assistance. 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.

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

30

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

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

Penalty: Fifty pounds. 35

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

Penalty: Ten pounds.

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

Penalty: Five pounds.

PART VII.

and books.

vehicles.

purchase samples

PART VII.—MISCELLANEOUS.

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.

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

Penalty: Fifty pounds.

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.

Beer improperly

removed to be

Unlawful possession of beer.

Dilution prohibited.

forfeited.

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 15 lie upon him)----

- (a) makes, sells, uses, or has in his possession any counterfeit stamp; or
- (b) makes, sells, uses, or has in his possession, any die for printing or making stamps; 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 25 offence and shall be punishable accordingly.

60. Any attempt to commit an offence against this Act shall be Attempted offences. an offence against this Act punishable as if the offence had been committed.

61. Any person by act or omission guilty of any contravention of 30 Penalty in cases not provided for. this Act for which no other penalty is provided shall be liable to a penalty of not more than Ten pounds.

Declarations.

of the Peace in any State or before any officer. 63. No person shall wilfully make any false statement in any 35

prescribed declaration.

Penalty : One hundred pounds.

False declarations.

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 40 this Act. 65. All

62. Any declaration prescribed may be made before any Justice

1 Edw. VII.]

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

(I.) Be published in the Gazette ;

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

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 Schedule hereto shall have force as the regulations under this Act.

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

SCHEDULES.

THE FIRST SCHEDULE.

Notice by Brewers.

To the Collector of Customs. State of

		Date	, 19 .
Take notice that	of	, in the State of	intend,
under the name or style of	, t	to carry on the business of	f making beer in
the building owned by in	, situat	ed in street,	in ,
Name of every person carrying or with place of residence	n the busine	88	
Name of brewery		· · · · ·	
Description of all buildings on th mises, and description of w other outside boundary of pr	all, fence,		
Number of wort boilers backs a manent vessels, and capacity		9r- }	
Manner of boiling wort, whether b of fire or by steam		on [
Estimated number of gallons of browery is capable of making			
	B	·	Declaration

regulations.

Part XIV. of Customs Act.

Section 12

10

Declaration verifying Notice.

I,	of	, declare that the	e foregoing notice is true in
every particula	r.		Signature of Declarant.
Declared b	efore 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.

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	· 1	9	

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

[No.

				D	aily	Entri	es at			Br	ewe Se	r's etio		ıry.							F	Brew	ery.						
;	Date.		ntities eccived Brev			Qua	ntities sold an			Estimated quantity in gals. of Beer made.	[Been				Qı	ianti	ty of	y of Beer removed in		n		otal tity in ons of er re- ed in—	Stamps Stam		Value of Stamps Used.	L		
					sterial.				aterial.	Gallons.	aarts.	ints.		ds.		sheada.	18.	kegs.	kega.	kega.	vessels.		ttles. zens.			£	, s. d.	£s.d.	
-		Bugar.	Malt.	Hops.	Other Material.	Sugar.	Malt.	Hope.	Other Material	Gallons.	Dozen Quarta	Dozen Pints.	Gallons.	Hogsheads.	Barrels.	Half-hogsheads	Kilderkins.	15-gallon kega.	10-gallon kegs	5-gallon kegu.	2-gallon	Quarts.	Pints.	Vessels.	Bottles.		s. u.		
Balances brought forward		ewt.	bush.	lbs.		cwt.	bush.	108.																					
Total																		-	-										
Deduct: - From materials the quantities used and sold. From beer made the quantities bottled and bulk beer removed Bottled beer, the quantity re- moved Stamps, the value used																-		and the second											
Deduct:- Bulk beer wasted Bottled beer wasted and breakages																													ſ
Balance carried forward	-										-			-															
I declare th One thousand ni true in every pa or thing require therefrom.	ne l rtic	undr ular :	ed and and f	d furthe state	r that ed in s	were n I hav such e	nade l ve no l ntries	oy me knowl whic	, and edge h has	that they of any ma been omi e the entr	tter. tted		true	ries e in	full the	y se seve	t fo eral	rth	all f	the	t of mat there	ters 1 eof.	know requir	ed b y	law, 8	and t	hat th	foregoing e same is Frewer.) 19 .	

1 -

BREWER'S

Declared before me at

с 7

J.P., or Officer.

19

day of

this

day of 19

J.P., or Officer.

1669

	1					D	lk Been	-			1			1		1	1
	No. of										-			Bottled Beer delivered.			d. Address.
eto.	Vessel.	·		De	scriptio	on of V	essel.			Contents	Person to whom delivered.	Address.	Date.		Person to whom delivered.		
		Hhd.	Brl.	Half- Hhd.	Kil.	gal. 15.	gal. 10.	gal. 5.	gal. 2.	in gallons.				doz. Quarts.	doz. Pinte.		
of mad furt	e by m her that	, e, and t I ha	One that ve n	thous they o kn	and : are i iowle	nine true i dge	hund in eve of an	red an ery pa iv ma	nd Irticul Itter	e month , were lar; and or thing	forego	oing entries	fully set	forth al	ll the r	edge and be matters requ particular th	ired by
	ired by ted the			stat						nas been tries.)	Decla	red before r	ne at 19		(Signa	ature of Brev this	wer.) day of

BREWER'S DELIVERY BOOK.

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.

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[No.

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.

Partioulars.	Gallons.				
Balance on hand on last eveni Estimated quantity of beer ms					s
Total Deduct	•••	•••			
Bulk Beer removed duty paid		•••			
" " bottled …	•••	•••	•••		
", ", waste during the n	lonth	•••	•••		
Balance on hand on ev	ening of la	ast day of	month		

Materials and Stamps.

	Sugar.	Malt.	Норв.	Other Material.	Stamps.		
Balance on hand on last evening of preceding month		bus. bus.	lbs. lbs.		£ 8. d. £ 8. d.		
Used during the month Sold during the month Balance on hand on evening of last day of month							

Details of Beer Removed.

Bottled ((Do ze ns).		In Stamped Vessels.								
Quarts.	Pints.	Hhds.	Bris.	Hlf. Hhds.	Kil.	15 gal. keg.	10 gal keg.	5 gal. keg.	2 gal. vessel.		
						·					

Details

1 EDW. VII.]

Details of Beer Bottled.

	Doz. Quarts.	Doz. Pints.
Balance of bottled beer on hand on last evening of preceding monthBeer 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.
ļ				

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

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

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

J.P. or Officer.

19

Printed and Published for the GOVERNMENT of the COMMONWEALTH of AUSTRALIA by ROET. S. BRAIN, Government Printer for the State of Victoria.

ν. • •

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 Application of Act. Parliament and to the exclusion after the imposition of such Excise of the operation of all State Acts relating to the Excise on Beer.

 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.
 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]-150/14.8.1901.-F.6441.

5. In

Definitions.

5. In this Act except where otherwise clearly intended—

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

- "Brewer" means a person licensed to make beer pursuant to this Act.
- "Collector" means the Collector of Customs for a State.
- "Licence" means a licence under this Act to make beer.
- "Licensed Brewery" means the premises on which a brewer is licensed to make beer, and includes all adjacent premises used in connexion therewith or with the business of the 10 brewer.
- "Officer" means an Officer of Customs.
- "Prescribed" means prescribed by this Act.
- "Quarts or Pints" means quart or pint bottles, and includes bottles reputed to contain quarts or pints. 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 20 gallons nor less than fifty gallons.
- Barrel of a capacity of not more than thirty-six gallons nor less than thirty-three gallons.

Half-hogshead of a capacity of not more than twenty-

- seven gallons nor less than twenty-five gallons. 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

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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.

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

PART II.—LICENSING OF BREWERS.

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

Penalty : One hundred pounds.

9. Every

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Brewers to be licensed.

Act relates to Customs.

1 Edw. VII.]

9. Every licence to make beer in force under any State Act at the Saving existing licences. 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 5 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 Persons incapable quantities of less than two gallons shall be licensed under this Act, 10 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 Licence fee. 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 15 shall be reduced proportionately.

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

13. The applicant for a licence shall pay to the Collector the Applicant to pay proper licence fee and shall give security to the Collector for compliance 20 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 How security given. all or any of such methods, so that in each case the security shall be 25 approved by the Collector.

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

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

17. Licences may be renewed by the Collector upon an applica- Renewal of licences. tion for renewal before the expiry of the licence sought to be renewed 35 and on payment of the annual licence fee.

18. The Collector may require the applicant for the renewal of Fresh security may 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 Transfer or cancellation. 40 the Collector, and may be cancelled by the Minister by Gazette notice if the licensee is convicted of any offence against this Act.

of holding licences.

licence fee and give security.

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1 Edw. VII.]

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.

PART III.-Excise Supervision, Brewers' Books, and Regulation OF BREWERIES GENERALLY.

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

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.

Books.

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

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.

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

Purchase of stamps.

Computation of duty.

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

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.

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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.

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 **29**. The 40 stamps.

Supervision by officer.

Office accommodation for officer.

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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.
- (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 Method of 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 stamps for of the denomination specially provided for the particular kind of vessel.

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

33. Whoever opens any vessel or case containing beer to which Penalty for refusal 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 Penalty for withremoved 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. Whenever in relation to any brewery it appears that the Deficiency in stamps purchased during any month, together with the stamps on hand 35 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 Deficiency in duty. 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

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How stamps to be affixed.

[No.

cancelling stamps.

particular vessels.

primâ facie evidence and notice that duty not paid.

or neglect to cut stamp.

drawing beer without destroying stamp.

stamps.

²⁰ persons that the duty has not been paid thereon.

1 Edw. VII.]

Beer Excise.

Refund for bad beer.

Hours of removal,

37. Whenever beer upon which the duty has been paid becomes unfit for human use as a beverage before more than oneeighth 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 5 sixty days after removal, or if it is destroyed by permission of the Collector. The refund may be made by the issue of stamps.

PART V.-REMOVAL OF BEER FROM BREWERIES.

38. Unless otherwise prescribed, or by written permission of an officer, no beer shall be removed from any brewery except between the 10 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. 15

Penalty : One hundred pounds.

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.

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

where the beer was made is affixed on each bottle.

Penalty: Fifty pounds.

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

42. No bottled beer shall be removed from a brewery unless

Penalty: Fifty pounds.

Penalty: Fifty pounds.

Labels to be affixed to bottles by brewers.

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.

a label setting forth the name of the brewer or brewery and the place

Penalty : Fifty pounds.

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

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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 Requisites of 5 and clear and in distinct characters, and marking shall be effected by cutting burning or oil paint.

PART VI.—POWERS OF OFFICERS.

46. Officers shall have complete access to every part of any Access to brewery brewery at all times, and may examine, take account of, and note all .and books. 10 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.

- 15 47. Any officer may at any time between sunrise and sunset Power to enter enter and search the premises of any person licensed to sell beer by premises. 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.
- 20 48. Any officer having with him a writ of assistance or a Power under writ 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.
- $\mathbf{25}$ 49. Any officer upon reasonable suspicion may stop and search Power to search any vehicle or boat for the purpose of ascertaining whether any beer upon which duty has not been paid is thereon, and the driver of such vehicle or the person in charge of such boat shall stop and permit an officer to search his vehicle or boat when required by an officer so to do. Penalty: Twenty pounds.
- 30

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

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

35 Penalty: Fifty pounds.

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

Penalty: Ten pounds.

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

Penalty: Five pounds.

PART VII.

marking.

of assistance.

vehicles.

purchase samples.

[No.

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 probibited,	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 15 lie upon him)-
	 (a) makes, sells, uses, or has in his possession any counterfeit stamp; or (b) makes, sells, uses, or has in his possession, any die for
	printing or making stamps; 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 25 offence and shall be punishable accordingly.
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 30 this Act for which no other penalty is provided shall be liable to a penalty of not more than Ten pounds.
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 35 prescribed declaration. 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 40 this Act. 65. All

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1 Edw. VII.]

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

(I.) Be published in the Gazette;

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

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 regulations. Schedule hereto shall have force as the regulations under this Act.

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

SCHEDULES.

THE FIRST SCHEDULE.

Notice by Brewers.

To the Collector of Customs, State of

,		Date	,19.
Take notice that	of	, in the State of	intend,
under the name or style of	, to car	rry on the business of	making beer in
the building owned by	, situated in	street, i	n,
in			
Name of every person carrying on	the business)	1	
with place of residence	··· ··· }		
Name of brewery	••••		
Description of all buildings on the mises, and description of wa other outside boundary of pres	II, fence, or \rangle		
Number of wort boilers backs an manent vessels, and capacity of			
Manner of boiling wort, whether by of fire or by steam			
Estimated number of gallons of brewery is capable of making			
· · · · · · · · · · · · · · · · · · ·	в		Declaration

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No.

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Part XIV. of Customs Act.

Section 12.

Declaration verifying Notice.

I,	of	,	declare	that	the	foregoing	notice	is	true	in
every particular.						Signatu	re of L)ecl	arant	•

Declared before me this

day of

Justice of the Peace or Officer.

, 19

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

THE SECOND SCHEDULE.

The Beer Excise Act 1901.

Brewer's Licence.

A.B. of [here state place of residence], is hereby licensed to make Beer pursuant to the Beer Excise Act 1901, in the brewery described in application dated

and which brewery is situated [here describe the locality, giving name of town, and street if any]: This licence commences on the day of 19, and will continue in force until the thirty-first day of December next ensuing, unless previously cancelled.

Given under my hand, at , this day of 19

Collector of Customs for the State of

THE THIRD SCHEDULE.

The Beer Excise Act 1901.

REGULATIONS.

Brewers' Books.

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

The Brewer's Diary.

The Brewer's Delivery Book.

The Brewer's Monthly Account.

The Cart-note Book.

Brewer's Diary.

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

is is is is is is is is	~	Dozen Pints. Dozen Pints. Gallons. Half-hogsheads. Barrels. Half-hogsheads. Barrels. IJ5-gallon kegs. 10-gallon kegs. 2-gallon kegs. Pints. Pints. Points.	£ s. d.
Balances brought forward	Mait. Hops. Other Dozen	Dozen Pi Dozen Pi Hogsheak Hait-hog Barrels. Barrels. Isatilon 15-gallon 10-gallon 2-gallon Pints. Pottles. Bottles.	£ s. a.
Balances brought forward Total	. bush. lbs.		
	-		
Deduct : -			
From materials the quantities used and sold From beer made the quantities bottled and bulk beer removed Bottled beer, the quantity re- moved Stamps, the value used			
Deduct:			
Balance carried forward			· · · · · · · · · · · · · · · · · · ·
I declare that the foregoing entries relating One thousand nine hundred and were m	g to the month of made by me, and that they are we no knowledge of any matter entries which has been omitted	I declare that to the best of my knowledge and belief the for entries fully set forth all the matters required by law, and that the true in the several particulars thereof.	oregoing same is

11

·										Brewer's	Delivery Book Bre	ewery.					
						Bul	k Beei	•							d Beer		
Date.	No. of Vessel.			De	scriptio	on of V	essel.			Contents	Person to whom delivered.	Address.	Dat e .	deliv	ered.	Person to whom delivered	Address.
		Hhd.	Brl.	Half- Hhd.	Kil.	gal. 15.	gal. 10.	gal. 5.	gal. 2.	in gallons.			-	doz. Quarts.	d o z. Pints.		
I de	clare th	at the	e for	egoin	g en	tries	relati	ing t	o the	month , were	I decla forego	are that to	the best	of my l	cnowle	adge and be	lief the
furti r equ	ner that ired by ted the	, and I hav law t refron	that ve n lo be n.	they o kn state	are t owled ed in	rue in dgo c such	n e ve of an entri	ry pa y ma es wi	rticul tter c lich h	ar; and or thing as been	law, a	red before n	same is t	rue in	every	particular th ature of Brev this	ereof.
Dec	ared be	fore 1	ne at 19	ţ.	Pers	01 WI		this		day of J.P.			19.				J.P. or Officer.

BREWER'S DELIVERY BOOK.

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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.				Gall	0n s.
nat	Tota	al		•••				
	Beer		duty paid	•••				
,,	"	bottled	•••	•••	•••			
,,	,,	waste du	the mo	nth	•;•			
1	Estin uct Bulk "	Estimated Tota uct Bulk Beer ""	Estimated quantity Total uct Bulk Beer removed ,, ,, bottled weate du	Balance on hand on last evening Estimated quantity of beer mad Total uet Bulk Beer removed duty paid ,, ,, bottled	Balance on hand on last evening of prec Estimated quantity of beer made during Total uct Bulk Beer removed duty paid ,, " bottled	Balance on hand on last evening of preceding mon Estimated quantity of beer made during the mont Total uct Bulk Beer removed duty paid , , , bottled	Balance on hand on last evening of preceding month Estimated quantity of beer made during the month Total Bulk Beer removed duty paid , , , bottled	Balance on hand on last evening of preceding month Estimated quantity of beer made during the month Total Bulk Beer removed duty paid , , , bottled

Materials and Stamps.

	Sugar.	Malt.	Hops.	Other Material.	Stamps.
Balance on hand on last evening of preceding month Received during the month	cwts. qrs. lbs. cwts. qrs. lbs.	bus. bus.	lbs. lbs.		£ s. d. £ s. d.
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 Sta	mped 1	Vessels.	•		
Quarts.	Pints.	Hhds.	Brls.	Hlf. Hhds.	Kil.	15 gal. keg.	10 gal. keg.	5 gal. keg.	2 gal. vessel.	

Details

[No.

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Details of Beer Bottled.

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

D

Tran

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

14

Application

No.

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

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.

Printed and Published for the GOVERNMENT of the COMMONWEALTH of AUSTRALIA by ROBT. S. BRAIN, Government Printer for the State of Victoria.

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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., 1X., 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 Actbe 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 security and fresh security shall be given accordingly and in default the licence required. may be cancelled by the Minister by *Gazette* notice.

- 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 Transfer of beer subject to the prescribed conditions—

- Transfer beer in vessels from one brewery to another, both breweries delivery store.
 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.

[C. 23]-650/2.10.1901-F.6441.

27B. A permit shall be affixed on the head of every vessel containing Permit to be beer, to be transferred under permit before the vessel leaves the brewery from transferred 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 Permit to 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 bottled beer. 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.

Printed and Published for the GOVERNMENT of the COMMONWEALTH of AUSTRALIA by ROET. S. BRAIN, Government Printer for the State of V ctoria.