



# **Distillation Act 1901**

## **Act No. 8 of 1901 as amended**

This compilation was prepared on 24 May 2001  
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The text of any of those amendments not in force  
on that date is appended in the Notes section

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# **An Act relating to Distillation**

## **Part I—Introductory**

### **1 Short title** [see Note 1]

This Act may be cited as the *Distillation Act 1901*.

### **2 Commencement** [see Note 1]

This Act shall commence on a day to be fixed by Proclamation.

### **3 General administration of Act**

The CEO has the general administration of this Act.

### **4 Act to apply**

This Act shall apply to the distillation of spirits on which any duty of Excise is imposed by the Parliament.

### **5 Ordinary course of distillation**

For convenience in interpreting this Act the present ordinary course of and in connexion with the distillation of spirits is outlined as follows:

- (i) The material is mashed in a mash tun. The liquor product is wort;
- (ii) The wort is fermented in a back. The liquor product is wash;
- (iii) The wash is distilled in a still by heating to evaporation and condensing the vapor. The liquor product is spirits and the residue of the wash is spent wash;
- (iv) The spirits pass into a receiver which may be of three kinds:
  - (a) Low wines receiver for the receipt of low wines. These are spirits of the first extraction requiring further distillation. All spirits received into a low wines receiver are low wines;
  - (b) Feints receiver for the receipt of feints. These may include low wines and are spirits requiring further

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distillation. All spirits received into a feints receiver are feints;

(c) Spirits receiver for the receipt of spirits not requiring further distillation;

(v) When liquor has been previously fermented it can be immediately utilized as wash.

## 6 Interpretation

(1) In this Act except where otherwise clearly intended:

*Alcohol* means ethyl alcohol.

*Australian brandy* means brandy the produce of Australia.

*Australian wine* means wine the produce of Australia.

*Back* means any vessel in which wort is deposited for the purpose of fermentation.

*By authority* means by the authority of an officer doing duty in the matter in relation to which the expression is used.

*CEO* means the Commissioner of Taxation.

*Collector* has the same meaning as in the *Excise Act 1901*.

*Distiller* means a person who holds a spirit maker's licence issued pursuant to this Act.

*Distillery* means the licensed premises of a distiller.

*Experimenter* means a person who holds an experimenter's licence issued pursuant to this Act.

*Feints* means spirits received into the feints receiver.

*Fuel ethanol* means denatured ethanol for use as a fuel in internal combustion engines.

*Gazette Notice* means a notice signed by the CEO and published in the *Gazette*.

*Illicit spirits* means spirits distilled moved altered or interfered with in contravention of this Act.

***Illicit still*** means a still made, removed, set up, erected, sold or otherwise disposed of, purchased or otherwise acquired, imported, or in the possession or custody, or under the control, of a person, in contravention of this Act.

***Lees of wine*** includes grape skins and other residue from wine making.

***Low wines*** means spirits of the first extraction received into the low wines receiver.

***Material store*** means a store in a distillery for the storage of material for distillation.

***Methylate*** means to mix spirits with some substance in such manner as to render the spirits unfit for use as a beverage or in food and incapable of being converted to that use.

***officer*** means a person employed or engaged under the *Public Service Act 1999* who is:

- (a) exercising powers; or
- (b) performing functions;

under, pursuant to or in relation to a taxation law (as defined by the *Taxation Administration Act 1953*).

***Operations*** includes all stages processes or operations in the course of or in connexion with the distillation of spirits.

***Permission*** means the written permission of the Collector.

***Plant*** includes machinery apparatus vessels utensils fittings and plant of all kinds.

***Spent wash*** means the liquor which remains after the spirits have been extracted by distillation.

***Spirit store*** means a store for the storing of spirits.

***Spirit warehouse*** means a warehouse in distillery upon a distiller's premises in which spirits may be warehoused without payment of duty.

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**Spirits** includes any liquor on which, under the name of spirits, any duty of Excise is imposed by the Parliament, whether the liquor is distilled or made or in any stage of distillation or making.

**Still** means any apparatus for or capable of distilling spirits and any part thereof and any apparatus connected or used in connexion therewith.

**Still house** means the house or room in a distillery where distillation is carried on.

**This Act** includes the regulations.

**Vignerons** means a person to whom a vigneron's licence under this Act has been granted.

**Wash** means the liquor from mashed material after it has commenced to ferment and before it has been distilled.

**Wine** means an alcoholic beverage produced by the complete or partial fermentation of:

- (a) grapes;
- (b) products derived solely from grapes; or
- (c) both grapes and such products.

**Wort** means the liquor from mashed material before it has commenced to ferment.

- (2) For the purposes of this Act:
  - (a) the volume of alcohol contained in any liquor or other substance shall be taken to be the volume that would be the volume of that alcohol if the alcohol were measured at a temperature of 20 degrees Celsius; and
  - (b) a calculation made for the purpose of ascertaining the volume of alcohol by reference to the specific gravity of alcohol shall be made on the basis that, at a temperature of 20 degrees Celsius and in vacuum, the specific gravity of alcohol in relation to water is 0.79067.
- (3) For the purposes of this Act, where the Schedule to the *Excise Tariff Act 1921* applies in respect of goods specified in that Schedule under the name of spirits, duty of Excise shall be taken to be imposed by the Parliament on those goods notwithstanding



that the word “Free” is specified in the column headed “Rate of Duty” in that Schedule as the rate of duty chargeable on those goods.

### **8 Incorporation of provisions of the Excise Act**

- (1) Parts II, V, VI, VIII, IX, X, XI, XII and XIV (other than section 162B) of the *Excise Act 1901*, except so far as they are inconsistent with this Act, are incorporated and shall be read as one with this Act.
- (2) For the purposes of this section:
  - (a) a reference in the *Excise Act 1901* to a manufacturer shall be read as a reference to a distiller and to a vigneron;
  - (b) a reference in that Act to a factory shall be read as a reference to a distillery and to premises in respect of which a vigneron’s licence is in force under this Act; and
  - (c) a reference in that Act to excisable goods shall be read as a reference to spirits.

### **9 Parts IV and V apply to spirit makers only**

Parts IV and V apply only to distillers holding spirit makers’ licences.

## Part II—Stills

### 10 Making, selling or importing stills

No person shall without permission:

- (a) Make or commence to make any still;
- (b) Remove or set up or erect any still;
- (c) Sell or otherwise dispose of, or purchase or otherwise acquire, any still, either by itself or with other property, or as part of any premises;
- (d) Import any still.

Penalty: 50 penalty units.

Note: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

### 11 Use of stills for purposes other than the distillation of spirits

- (1) A person shall not use a still for a purpose other than the distillation of spirits unless the person has given notice to the Collector, in accordance with subsection (2), of his or her intention to use the still for that purpose.
- (2) A notice under subsection (1) shall specify:
  - (a) the size or capacity of the still;
  - (b) the purpose for which the still is intended to be used; and
  - (c) the place where the still is intended to be used.
- (3) A still that is used in contravention of this section shall be deemed to be an illicit still.

#### 11A Stills of a capacity not exceeding 5 litres

The provisions of sections 10 and 11 do not apply to or in relation to a still of a capacity not exceeding 5 litres.

## **Part III—Licences**

### **12 Distillation of spirits**

A person shall not distil spirits unless the person is licensed under this Act so to do or otherwise than in accordance with the licence granted to the person under this Act.

Penalty: 50 penalty units.

Note: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

### **13 Descriptions of licences**

Licences to distil shall be divided into the following classes:

- (a) Spirit makers' licences:
  - (1) General licences authorizing the licensee to distil spirits from any material.
  - (2) Wine distillers' licences authorizing the licensee to distil spirits from wine or lees of wine;
- (b) Vignerons' licences authorizing the licensee to distil spirits from wine or lees of wine for the purpose of fortifying wine;
- (c) Experimenters' licences authorizing the licensee to distil spirits from any material for the purpose of research into the production or use of fuel ethanol, including research relating to the development of technology for such production or use.

### **16 Licence fees**

- (1) The annual fees for licences shall be as prescribed.
- (2) Until otherwise prescribed the amount of the fees for licences shall be in accordance with the scale in Schedule I to this Act.

### **17 Applications**

Applications for licences may be made to the Collector and shall be in the form and be accompanied by the particulars prescribed.

### **18 Applicant to pay licence fee and give security**

- (1) The applicant for a licence shall pay to the Collector the prescribed licence fee and shall give security to the Collector for compliance with this Act in accordance with the scale prescribed.

### **19 Form of security**

A security shall be given in a manner and form approved by the Collector and may, subject to that approval, be by bond, guarantee, cash deposit or any other method, or by two or more different methods.

### **20 Collector to grant licence**

- (1) The Collector if satisfied that the application ought to be granted may grant a licence to the applicant, but if the application is refused the licence fee shall be returned to the applicant.
- (2) The Regulations shall prescribe the number of experimenters' licences that may be in force at any one time, and the Collector shall not grant an experimenter's licence if that number of such licences is in force.

### **21 Period of licences**

Licences shall unless previously cancelled remain in force until 31 December next after the granting of the licence.

### **22 Renewal of licences**

- (1) Licences may be renewed by the Collector upon an application for renewal before the expiry of the licence sought to be renewed and on payment of the annual licence-fee:

Provided that the Collector may in exceptional circumstances extend for a period not exceeding 7 days the time within which application for renewal of the licence and payment of the licence fee shall be made.

- (2) The liability of the subscribers to the security given in respect of the original licence shall, in the absence of any notice of

termination on the part of the subscribers, remain in full force for the period for which the licence is renewed.

### **23 Fresh security**

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

### **24 Transfer and cancellation**

- (1) Licences may be transferred by permission on security being given by the transferee and may be cancelled by the CEO by *Gazette* notice if the licensee is convicted of any offence against this Act.
- (2) Without limiting subsection (1), the Collector may, by notice published in the *Gazette*, cancel an experimenter's licence if:
  - (a) 6 months after the issue of the licence, the licensee has not commenced the distillation authorized by the licence;
  - (b) the licensee has completed that distillation;
  - (c) the licensee has discontinued that distillation;
  - (d) the licensee has suspended that distillation for longer than 6 weeks; or
  - (e) the licensee is convicted of any offence against this Act.

## Part IV—Regulation of distilleries

### 30 Facilities to officers

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

Penalty: 10 penalty units.

Note: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

### 33 No other trade to be carried on upon the premises

No business, trade, or work other than that of a distiller shall be carried on in a distillery without the permission in writing of the Collector.

Penalty: 50 penalty units.

Note: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

### 34 Distillation only on licensed premises

No distiller shall distil spirits on any premises other than the distiller's distillery.

Penalty: 50 penalty units.

Note: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

### 36 No alteration to be made in premises without permission

No person shall:

- (i) Without permission use any place or plant in a distillery for any purpose other than that set out in the application for the licence or the plans models or description accompanying the application;

- (ii) Alter the size or position of any place or plant in a distillery without first submitting a plan or description of the proposed alteration, nor without permission to make such alteration;
- (iii) Bring into, or have in a distillery any plant which is not specified in the application for a licence or in the permission;
- (iv) Without the written permission of the CEO first obtained place any pipe or tube used in a distillery below the surface of the ground unless it is enclosed in a wooden case, capable of being easily opened, so that the pipe or tube may be readily exposed to view;
- (v) Place, affix, or make any cock, plug, pipe, or opening in, on, to, into, or from any vessel or utensil in a distillery in contravention of this Act;
- (vi) Make or use any cover, fastening, cock, plug, or pipe so that any vessel or utensil in a distillery can be employed, opened, removed, filled, or emptied in contravention of this Act.

Penalty: 10 penalty units.

Note: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

### **37 Methylation**

A distiller may in the manner and subject to the conditions prescribed methylate spirits in the distiller's distillery.

### **38 Responsibility of distillers**

Every distiller is responsible for the safe custody of all material, wort, wash, low wines, feints, and spirits in the distiller's distillery and for the observance of this Act within the distiller's distillery.

## **Part V—Removal of spirits, and computation and payment of duty**

### **46 Strength of spirits**

The strength of spirits may be ascertained for the purposes of duty by means of a hydrometer approved by the CEO.

### **47 Obscuration**

If in the opinion of the Collector the strength of any spirits cannot immediately be accurately ascertained by hydrometer the strength may be ascertained after distillation or in any prescribed manner.

### **50 Deficiencies**

- (1) If a Collector is satisfied that, having regard to the quantity and alcoholic strength of the materials from which spirits have been distilled, the quantity of spirits produced in a distillery is less than the quantity which should have been produced, the Collector shall serve upon the distiller an account showing the amount of the deficiency.
- (2) The distiller shall, unless he or she accounts for the deficiency to the satisfaction of the Collector, forthwith pay to the Commonwealth an amount equal to the amount of the Excise duty which, in the opinion of the Collector, would have been payable in respect of a quantity of spirits, equal to the amount of the deficiency, if those spirits had been entered for home consumption by the distiller on the day on which the account was served.
- (3) Where an account is served upon a distiller under subsection (1), the distiller shall not, without the consent of the Collector, carry on any operations in, or make a removal of spirits from, the distillery until the distiller has complied with subsection (2).



**51 Loss during distillation**

If whilst any operation is being carried on any loss of vapour or spirits takes place by unavoidable accident before the spirit reaches the spirit receiver, and notice of such accident is immediately on its discovery given to an officer, the officer shall inquire into the circumstances of the accident and report to the Collector, who may remit the duty on the quantity of spirit lost, but in default of such immediate notice no allowance for loss shall be made.

## Part VI—Vignerons

### 54 Distilling from and fortifying

No vigneron's still shall be used for distilling spirits from any material other than wine, or lees of wine, and spirits made by vignerons shall be used only for the purpose of fortifying Australian wine or as may be prescribed.

Penalty: 10 penalty units.

Note: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

### 57 Control of spirits

All spirits distilled by vignerons until used for fortifying wine or until delivered in manner prescribed shall be subject to the CEO's control, and shall not be moved altered or interfered with except by authority and in accordance with this Act.

Penalty: 200 penalty units.

Note: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

## **Part VIA—Fortification of Australian wines**

### **57A Application of Part**

This Part applies to and in relation to the fortification of Australian wine with spirit:

- (a) which is subject to the CEO's control; or
- (b) in respect of which an entry, specifying that the spirit is for use for fortifying Australian wine, has been made.

### **57B Interpretation**

In this Part, *fortifying spirit* means:

- (a) a spirit distilled from wine or other products of wine making, being a spirit that contains not less than 74% by volume of alcohol; or
- (b) Australian brandy that has been matured by storage in wood for a period of not less than 2 years, being brandy that contains not less than 57% by volume of alcohol and the flavouring and colouring matter (if any) in which are of kinds approved by the Collector for the purposes of this definition and do not cause obscuration of the strength of the brandy exceeding 1.7%.

### **58 Strength of spirits for fortifying**

Unless otherwise prescribed no spirits shall be used for fortifying wine unless they are approved by an officer.

Penalty: 10 penalty units.

Note: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

### **59 Maximum strength of wine**

- (1) Subject to this section, Australian wine shall not be fortified:
  - (a) so as to contain more than 23% by volume of alcohol; or
  - (b) with any spirit other than fortifying spirit.

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- (2) Notwithstanding subsection (1), Australian wine which is intended for export may, with the written approval of the Collector given before the wine is fortified, be fortified so as to contain more than 23% by volume of alcohol.

Penalty: 10 penalty units.

Note: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

## **Part VII—Powers of officers**

### **Division 1—Preliminary**

#### **59A Law relating to legal professional privilege not affected**

This Part does not affect the law relating to legal professional privilege.

## **Division 2—General regulatory powers**

### **60 Access to distilleries and books**

Officers shall at all times have complete access to every part of all distilleries or premises on which a still is kept, and may examine, gauge, re-test, take account of, and note any plant, materials, and spirits in the distillery or premises, and may examine and take copies of, or extracts from, all books and accounts required to be kept by the distiller for the information of the officers and of all books kept by the distiller in relation to the distillery or the making or sale of spirits.

### **62 Vessels to be emptied and cleaned**

For the purpose of testing the quantity of alcohol in any wash by distillation an officer may require any charger or receiver to be emptied and cleaned and any quantity of the wash to be distilled and the produce to be conveyed into the charger or receiver.

For this purpose the distiller shall on request and on reasonable notice provide the officer with assistance.

All low wines feints or spirits so distilled and conveyed into a charger or receiver shall be kept therein unmixed and unaltered until the officer has taken an account of the quantity and strength thereof.

Penalty: 10 penalty units.

Note: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

### **63 Samples**

Any officer may take a sample of wort wash low wines feints or spirits from any vessel and the strength of any sample so taken shall be deemed the strength of the whole of the contents of the vessel from which it is taken.

A distiller may before any such sample is taken stir up and mix together all the liquor contained in the vessel from which the sample is to be taken.

### **69 Power to lock**

Any officer may lock up seal mark fasten or otherwise secure any plant in or on any distillery or premises on which a still is kept and any seized goods; and no such lock, seal, mark, or fastening shall be opened, altered, broken, or erased except by authority.

Penalty: 50 penalty units.

Note: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

## **Division 3—Miscellaneous**

### **70 Official stills**

Nothing in this Act shall prevent the use of stills by officers for official purposes, or with permission by any public department of a State, or for any official educational or testing purposes.

### **71 Power to purchase samples**

No person being the owner of or in possession of any wine or spirits or of any liquor which an officer has reasonable ground to suspect is wine or spirits shall refuse to deliver to an officer samples of such wine, spirits or liquor on tender of a reasonable price for such samples.

Penalty: 10 penalty units.

Note: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.



## **Part VIII—Penal provisions**

### **73 Forfeiture**

The following are forfeited to the Crown:

- (i) All illicit stills, and other stills in which spirits have been distilled in contravention of this Act;
- (ii) All illicit spirits, and the vessels in which they are contained;
- (iii) All material capable of being used in the course of or in connexion with the distillation of spirits found on any premises on which there is an illicit still;
- (iv) All vehicles, boats and animals conveying or having on board, or having packed therein or thereon, any illicit still or illicit spirits, and all animals and harness used in drawing any such vehicle;
- (v) All wort and all wash removed from a distillery except by authority;
- (vi) All low wines, feints, or spirits in any receiver or charger with which or to which any substance has been mixed or added except by authority which increases their specific gravity or prevents their true strength from being ascertained;
- (vii) All wort or wash in a distillery the gravity of which cannot be correctly ascertained by the prescribed saccharometer;
- (viii) All wort, wash, or fermented liquor unlawfully in a distillery;
- (ix) All spirits found in any distillery elsewhere than in the proper charger, receiver, spirit store, or spirit warehouse;
- (x) All spirits to which wine has been added for the purpose of breaking down or reducing the strength of the spirits.

### **73A Unlawful possession of still**

- (1) A person, not being a distiller or a vigneron, shall not, without permission, have any still in his or her possession or custody or under his or her control.

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Penalty: 50 penalty units.

Note: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

- (2) A distiller or a vigneron must not, without permission, possess, or have the custody or control of, any still except at the distillery, or at the premises to which the vigneron's licence relates, as the case may be.

Penalty: 50 penalty units.

Note: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

- (3) This section does not apply to or in relation to a still of a capacity not exceeding 5 litres.

**74 Offences as to illicit stills**

No person shall:

- (1) Use an illicit still;
- (2) Make any illicit spirits;
- (3) Supply the means or materials for establishing, maintaining, or working any illicit still;
- (4) Receive, carry, convey, or conceal, or have on the person's premises, or in the custody, or under the control, of the person, any illicit spirits;
- (5) Be found without lawful excuse in any place where distillation is being illegally carried on;
- (6) Sell or dispose of any illicit spirits;
- (7) Purchase any illicit spirits knowing them to be illicit spirits;
- (8) Make, sell, or have in his or her possession or custody or control any wash or wort intended for distillation by an illicit still.

Penalty: 50 penalty units.

Note: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

**77A Removal of spirits when licence ceases to be in force**

Where a licence has been cancelled, or a licence has expired and has not been renewed, a person shall not, except by authority, remove, or cause to be removed, spirits on which duty has not been paid from the premises that were, under the licence, the licensed premises of the holder of the licence.

Penalty: 50 penalty units.

Note: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

## Part IX—Miscellaneous

### 82 Removal of spirits on cancellation etc. of licence

- (1) Where a licence has been cancelled, or a licence has expired and has not been renewed, the Collector may cause any spirits, being spirits on which duty has not been paid, on the premises that were, under the licence, the licensed premises of the holder of the licence, and, if the Collector thinks fit, the vessels and packages in which those spirits are contained, to be removed to a warehouse or such other place of security as the Collector thinks fit.
- (2) Unless, within 6 months after the removal of spirits, vessels and packages under subsection (1):
  - (a) they are claimed, in writing, by the person entitled to them; and
  - (b) the duty, expenses of removal, warehouse rent and charges and other storage charges (if any) on or in respect of them are paid;they may be sold by the Collector.
- (3) The duty to be paid on spirits claimed under subsection (2) shall be calculated at the rate in force at the time when the duty is paid.

### 82A Sale by Collector of removed spirits etc.

- (1) Spirits, vessels and packages which the Collector is authorized to sell by section 82 (in this section referred to as *removed goods*) shall not be sold except by auction or by tender and after such public notice as is prescribed or, if no such notice is prescribed, after reasonable public notice.
- (2) Removed goods may be sold either free of duty or subject to duty.
- (3) The conditions on which removed goods are offered for sale shall include conditions that no bid or tender shall necessarily be accepted and that upon the acceptance of a bid or tender the successful bidder or tenderer shall pay the price in cash forthwith.

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- (4) If no bid or tender satisfactory to the Collector is made or received, removed goods may be re-offered for sale until such a bid or tender is made or received.
- (5) The proceeds of a sale of removed goods by the Collector shall be applied:
  - (a) in payment of the expenses of the sale;
  - (b) unless the goods are sold subject to duty, in payment of the duty on the goods;
  - (c) in payment of the expenses of the removal of the goods in pursuance of section 82; and
  - (d) in payment of the warehouse rent and charges and other storage charges (if any) in respect of the goods;in that order, and the balance, if any, shall be paid to the Minister for Finance on account of the person entitled to it.
- (6) The rate of duty applicable to removed goods sold by the Collector is the rate in force at the time of the sale.

**82B Review of decisions**

- (1) A person who is dissatisfied with a decision that applies to the person may object against the decision, in the manner set out in Part IVC of the *Taxation Administration Act 1953*, if the decision is one of the following:
  - (a) a decision of the Collector under section 20, 22, or 23; or
  - (b) a cancellation of a licence by the CEO under section 24.
- (2) In subsection (1), **decision** has the same meaning as in the *Administrative Appeals Tribunal Act 1975*.

**83 Regulations**

The Governor-General may make regulations not inconsistent with this Act for prescribing all matters which by this Act are required or permitted to be prescribed or which may be necessary or convenient to be prescribed for giving effect to this Act.

## Schedules

### Schedule 1 —Table of fees for licences to distil

For every spirit maker's general licence.....	\$100
For every spirit maker's wine distilling licence .....	\$50
For every vigneron's licence. ....	\$10
For every experimenter's licence .....	\$10

computing as from 1 January to 31 December and when by reason of the time of the granting of the licence it will not continue for a full year the amount of fee shall be reduced proportionately.

**Table of Acts****Notes to the *Distillation Act 1901*****Note 1**

The *Distillation Act 1901* as shown in this compilation comprises Act No. 8, 1901 amended as indicated in the Tables below.

All relevant information pertaining to application, saving or transitional provisions prior to 24 November 2000 is not included in this compilation. For subsequent information *see* Table A.

**Table of Acts**

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Distillation Act 1901</i>	8, 1901	5 Oct 1901	7 Oct 1901 ( <i>see Gazette</i> 1901, p. 167)	
<i>Spirits Act 1906</i>	21, 1906	12 Oct 1906	1 Jan 1907 ( <i>see Gazette</i> 1907, No. 1)	—
<i>Distillation Act 1918</i>	34, 1918	12 Dec 1918	12 Dec 1918	—
<i>Distillation Act 1923</i>	9, 1923	11 Aug 1923	11 Aug 1923	—
<i>Distillation Act 1925</i>	13, 1925	7 Sept 1925	7 Sept 1925	—
<i>Distillation Act 1931</i>	3, 1931	18 Apr 1931	18 Apr 1931	—
<i>Distillation Act 1934</i>	8, 1934	27 July 1934	27 July 1934	—
<i>Distillation Act 1947</i>	86, 1947	11 Dec 1947	8 Jan 1948	—
<i>Statute Law Revision Act 1950</i>	80, 1950	16 Dec 1950	31 Dec 1950	Ss. 16 and 17
<i>Distillation Act 1952</i>	54, 1952	30 Sept 1952	28 Oct 1952	—
<i>Distillation Act 1954</i>	55, 1954	6 Nov 1954	6 Nov 1954	—
<i>Distillation Act 1956</i>	74, 1956	29 Oct 1956	29 Oct 1956	—
<i>Statute Law Revision (Decimal Currency) Act 1966</i>	93, 1966	29 Oct 1966	1 Dec 1966	—
<i>Distillation Act 1968</i>	16, 1968	16 May 1968	13 June 1968	—
<i>Distillation Act (No. 2) 1968</i>	106, 1968	2 Dec 1968	Ss. 1, 2, 8 and 24: Royal Assent Remainder: 1 Oct 1969 ( <i>see</i> s. 2(2) and <i>Gazette</i> 1969, p. 5771)	Ss. 8(2) and 24
<i>Distillation Act 1972</i>	24, 1972	17 May 1972	1 July 1972	—

**Table of Acts**

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Statute Law Revision Act 1973</i>	216, 1973	19 Dec 1973	31 Dec 1973	Ss. 9(1) and 10
<i>Administrative Changes (Consequential Provisions) Act 1978</i>	36, 1978	12 June 1978	12 June 1978	S. 8
<i>Distillation Amendment Act 1980</i>	56, 1980	23 May 1980	23 May 1980	S. 3(2)
<i>Statute Law Revision Act 1981</i>	61, 1981	12 June 1981	Part XI (ss. 52, 53): Royal Assent (a)	S. 53(2)
<i>Statute Law (Miscellaneous Provisions) Act (No. 1) 1984</i>	72, 1984	25 June 1984	S. 3: 17 June 1985 (see <i>Gazette</i> 1985, No. S207) (b)	S. 5(1)
<i>Customs Administration (Transitional Provisions and Consequential Amendments) Act 1985</i>	39, 1985	29 May 1985	10 June 1985 (see s. 2 and <i>Gazette</i> 1985, No. S194)	S. 4(1)-(4)
<i>Customs and Excise Legislation Amendment Act 1985</i>	40, 1985	30 May 1985	Ss. 51 and 52: 27 June 1985 (c)	S. 52(2)
<i>Customs Administration (Transitional Provisions and Consequential Amendments) Act 1986</i>	10, 1986	13 May 1986	13 May 1986	Ss. 2(2) and 4
<i>Customs, Excise and Bounty Legislation Amendment Act 1995</i>	85, 1995	1 July 1995	S. 8 (items 1-4): 1 July 1995 (d) Ss. 11 (items 65-68), 18 and 20: Royal Assent (d)	Ss. 18 and 20
<i>Criminal Code Amendment (Theft, Fraud, Bribery and Related Offences) Act 2000</i>	137, 2000	24 Nov 2000	Ss. 1-3 and Schedule 1 (items 1, 4, 6, 7, 9-11, 32): Royal Assent Remainder: 24 May 2001	Sch. 2 (items 418, 419) [see Table A]
<i>Taxation Laws Amendment (Excise Arrangements) Act 2001</i>	25, 2001	6 Apr 2001	Schedule 4 (items 1-52): 4 May 2001 Schedule 4 (item 53): [see (e) and Note 2]	Sch. 4 (items 5, 52) [see Table A]



**Act Notes**

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- (a) The *Distillation Act 1901* was amended by Part XI (sections 52 and 53) only of the *Statute Law Revision Act 1981*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act shall come into operation on the day on which it receives the Royal Assent.
- (b) The *Distillation Act 1901* was amended by section 3 only of the *Statute Law (Miscellaneous Provisions) Act (No. 1) 1984*, subsection 2(11) of which provides as follows:
- (11) The amendments of the *Distillation Act 1901* made by this Act shall come into operation on a day to be fixed by Proclamation.
- (c) The *Distillation Act 1901* was amended by sections 51 and 52 only of the *Customs and Excise Legislation Amendment Act 1985*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act shall come into operation on the twenty-eighth day after the day on which it receives the Royal Assent.
- (d) The *Distillation Act 1901* was amended by the *Customs, Excise and Bounty Legislation Amendment Act 1995*, subsections 2(1) and (5) of which provide as follows:
- (1) Subject to subsections (2), (3), (4), (5) and (6), this Act commences on the day on which it receives the Royal Assent.
  - (5) Schedules 2 and 3, items 1, 26 to 45, 49 to 53 and 56 and 67 of Schedule 4, Schedule 6, items 6 to 11 of Schedule 7 and Schedules 8 and 10 commence on 1 July 1995.
- (e) The *Distillation Act 1901* was amended by Schedule 4 only of the *Taxation Laws Amendment (Excise Arrangements) Act 2001*, subsections 2(1) and (2) of which provide as follows:
- (1) Subject to this section, this Act commences on the earlier of:
    - (a) 1 July 2001; and
    - (b) 28 days after the day on which this Act receives the Royal Assent.
  - (2) Items 69, 106 and 109 of Schedule 2, items 83 and 103 of Schedule 3, item 53 of Schedule 4, item 26 of Schedule 5 and item 22 of Schedule 6 commence:
    - (a) if Parts 4 to 10 of the *Administrative Review Tribunal Act 2001* have not commenced when the other provisions of this Act commence under subsection (1)—immediately after the commencement of those Parts; or
    - (b) otherwise—immediately after the commencement under subsection (1).  
[see Note 2]



**Table of Amendments****Table of Amendments**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

Provision affected	How affected
S. 3.....	am. No. 55, 1954 rs. No. 106, 1968 am. No. 24, 1972 rep. No. 216, 1973 ad. No. 39, 1985 am. No. 85, 1995; No. 25, 2001
S. 6.....	am. No. 34, 1918; Nos. 16 and 106, 1968; No. 24, 1972; No. 216, 1973; No. 56, 1980; No. 72, 1984; No. 39, 1985; No. 10, 1986; No. 85, 1995; No. 25, 2001
S. 7.....	rep. No. 80, 1950
S. 8.....	rs. No. 106, 1968 am. No. 56, 1980; No. 25, 2001
S. 10.....	am. No. 93, 1966; No. 106, 1968; No. 56, 1980; No. 40, 1985; No. 25, 2001
S. 11.....	am. No. 80, 1950 rs. No. 55, 1954 am. No. 56, 1980; No. 25, 2001
S. 11A .....	ad. No. 34, 1918 am. No. 3, 1931 rs. No. 55, 1954 am. No. 24, 1972; No. 56, 1980
S. 12.....	am. No. 9, 1923 rs. No. 86, 1947 am. No. 93, 1966; No. 56, 1980; No. 40, 1985; No. 25, 2001
S. 13.....	am. No. 34, 1918; No. 56, 1980
S. 14.....	rep. No. 34, 1918
S. 15.....	rep. No. 106, 1968
S. 16.....	rs. No. 34, 1918
S. 18.....	rs. No. 34, 1918 am. No. 55, 1954
S. 19.....	rs. No. 34, 1918; No. 106, 1968
Ss. 20, 21 .....	am. No. 56, 1980
S. 22.....	am. No. 34, 1918; No. 56, 1980
S. 24.....	am. No. 56, 1980; No. 10, 1986; No. 85, 1995
Ss. 25-27 .....	rep. No. 106, 1968
Heading to Part IV .....	rs. No. 106, 1968
S. 28.....	rep. No. 106, 1968
S. 29.....	am. No. 93, 1966 rep. No. 106, 1968
S. 30.....	am. No. 93, 1966; No. 56, 1980; No. 40, 1985; No. 25, 2001
S. 31.....	am. No. 93, 1966; No. 106, 1968; No. 56, 1980; No. 40, 1985 rep. No. 25, 2001
S. 32.....	am. No. 93, 1966 rep. No. 106, 1968

**Table of Amendments**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

Provision affected	How affected
Ss. 33, 34 .....	am. No. 93, 1966; No. 56, 1980; No. 40, 1985; No. 25, 2001
S. 35.....	am. No. 93, 1966; No. 56, 1980; No. 40, 1985 rep. No. 25, 2001
S. 36.....	am. No. 34, 1918; No. 93, 1966; No. 56, 1980; No. 40, 1985; No. 85, 1995; No. 25, 2001
Ss. 37, 38.....	am. No. 25, 2001
S. 39.....	am. No. 93, 1966 rep. No. 106, 1968
S. 40.....	am. No. 13, 1925; No. 55, 1954; No. 24, 1972; No. 56, 1980 rep. No. 25, 2001
S. 41.....	am. No. 93, 1966 rep. No. 106, 1968
S. 42.....	am. No. 34, 1918; No. 86, 1947 rep. No. 106, 1968
S. 43.....	am. No. 34, 1918 rep. No. 54, 1952
S. 44.....	am. No. 34, 1918 rep. No. 25, 2001
S. 45.....	am. No. 93, 1966 rep. No. 106, 1968
S. 46.....	am. No. 85, 1995
Ss. 48, 49.....	rs. No. 54, 1952 rep. No. 106, 1968
S. 50.....	rs. No. 54, 1952 am. No. 56, 1980; No. 25, 2001
S. 50A .....	ad. No. 54, 1952 am. No. 106, 1968; No. 216, 1973; No. 56, 1980 rep. No. 25, 2001
S. 51.....	am. No. 106, 1968; No. 25, 2001
S. 52.....	am. No. 56, 1980 rep. No. 25, 2001
S. 53.....	rep. No. 24, 1972
S. 54.....	am. No. 93, 1966; No. 56, 1980; No. 40, 1985; No. 25, 2001
S. 55.....	rs. No. 34, 1918 rep. No. 25, 2001
S. 56.....	am. No. 93, 1966; No. 56, 1980; No. 40, 1985 rep. No. 25, 2001
Heading to s. 57 .....	rs. No. 25, 2001
S. 57.....	am. No. 93, 1966; No. 106, 1968; No. 56, 1980; No. 40, 1985; No. 25, 2001
Heading to Part VIA.....	ad. No. 55, 1954
S. 57A .....	ad. No. 74, 1956 am. No. 25, 2001
S. 57B .....	ad. No. 74, 1956 am. No. 24, 1972; No. 56, 1980 rs. No. 72, 1984

**Table of Amendments**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

Provision affected	How affected
S. 58.....	am. No. 21, 1906; No. 93, 1966; No. 106, 1968; No. 56, 1980; No. 40, 1985; No. 25, 2001
S. 59.....	am. No. 21, 1906 rs. No. 3, 1931 am. No. 8, 1934; No. 74, 1956; No. 93, 1966; No. 24, 1972; No. 56, 1980; No. 72, 1984; No. 40, 1985; No. 25, 2001
Div. 1 of Part VII ..... (ss. 59A, 59B)	ad. No. 85, 1995
S. 59A .....	ad. No. 85, 1995
S. 59B .....	ad. No. 85, 1995 rep. No. 25, 2001
Heading to Div. 2 of Part VII .....	ad. No. 85, 1995
S. 61.....	rep. No. 85, 1995
S. 62.....	am. No. 93, 1966; No. 106, 1968; No. 24, 1972; No. 56, 1980; No. 40, 1985; No. 25, 2001
Ss. 64-66.....	rep. No. 85, 1995
S. 67.....	am. No. 93, 1966; No. 56, 1980; No. 40, 1985 rep. No. 85, 1995
S. 68.....	am. No. 56, 1980 rep. No. 85, 1995
S. 69.....	am. No. 93, 1966; No. 56, 1980; No. 40, 1985; No. 25, 2001
Heading to Div. 3 of Part VII .....	ad. No. 85, 1995
S. 71.....	am. No. 93, 1966; No. 56, 1980; No. 40, 1985; No. 25, 2001
S. 72.....	am. No. 93, 1966; No. 56, 1980 rep. No. 137, 2000
S. 73.....	am. No. 86, 1947; No. 106, 1968; No. 216, 1973
S. 73A .....	ad. No. 106, 1968 am. No. 24, 1972; No. 56, 1980; No. 40, 1985; No. 25, 2001
S. 74.....	am. No. 93, 1966; No. 106, 1968; No. 56, 1980; No. 40, 1985; No. 25, 2001
S. 75.....	rep. No. 3, 1931
S. 76.....	am. No. 21, 1906; No. 34, 1918; No. 93, 1966; No. 24, 1972; No. 56, 1980; No. 40, 1985 rep. No. 25, 2001
S. 77.....	am. No. 55, 1954; No. 93, 1966; No. 24, 1972; No. 56, 1980; No. 40, 1985 rep. No. 25, 2001
S. 77A .....	ad. No. 74, 1956 am. No. 93, 1966; No. 106, 1968; No. 56, 1980; No. 40, 1985; No. 25, 2001
S. 78.....	am. No. 93, 1966; No. 56, 1980 rep. No. 40, 1985
Ss. 79, 80.....	rep. No. 216, 1973
S. 81.....	rep. No. 25, 2001
S. 82.....	rep. No. 34, 1918 ad. No. 74, 1956 am. No. 106, 1968; No. 56, 1980; No. 25, 2001

## Table of Amendments

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ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

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Provision affected	How affected
S. 82A .....	ad. No. 74, 1956 am. No. 36, 1978; No. 56, 1980
S. 82B .....	ad. No. 61, 1981 am. No. 10, 1986; No. 85, 1995; No. 25, 2001
S. 84.....	rep. No. 34, 1918
Schedule I .....	rs. No. 34, 1918 am. No. 93, 1966; No. 56, 1980
Schedule II .....	rs. No. 34, 1918 rep. No. 55, 1954
Schedule III .....	rep. No. 34, 1918

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**Note 2**

**Note 2**

*Taxation Laws Amendment (Excise Arrangements) Act 2001* (No. 25, 2001)

The following amendment commences immediately after the commencement of Parts 4-10 of the *Administrative Review Tribunal Act 2001*:

**Schedule 4**

**53 Subsection 82B(1A)**

Repeal the subsection.

As at 24 May 2001 the amendment is not incorporated in this compilation.

## **Table A**

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### **Table A**

#### **Application, saving or transitional provisions**

*Criminal Code Amendment (Theft, Fraud, Bribery and Related Offences)*  
*Act 2000 (No. 137, 2000)*

### **Schedule 2**

#### **418 Transitional—pre-commencement offences**

- (1) Despite the amendment or repeal of a provision by this Schedule, that provision continues to apply, after the commencement of this item, in relation to:
- (a) an offence committed before the commencement of this item; or
  - (b) proceedings for an offence alleged to have been committed before the commencement of this item; or
  - (c) any matter connected with, or arising out of, such proceedings;
- as if the amendment or repeal had not been made.
- (2) Subitem (1) does not limit the operation of section 8 of the *Acts Interpretation Act 1901*.

#### **419 Transitional—pre-commencement notices**

If:

- (a) a provision in force immediately before the commencement of this item required that a notice set out the effect of one or more other provisions; and
  - (b) any or all of those other provisions are repealed by this Schedule; and
  - (c) the first-mentioned provision is amended by this Schedule;
- the amendment of the first-mentioned provision by this Schedule does not affect the validity of such a notice that was given before the commencement of this item.



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**Table A**

*Taxation Laws Amendment (Excise Arrangements) Act 2001* (No. 25, 2001)

**Schedule 4**

**5 Transitional provision—officers of Customs**

A person who, immediately before the commencement of this item:

- (a) was an officer of Customs within the meaning of the *Distillation Act 1901*; and
- (b) held a position under which he or she exercised powers or performed functions under that Act;

is taken, immediately after that commencement, to be an officer for the purposes of that Act.

**52 Transitional provision—existing applications**

The amendment of section 82B of the *Distillation Act 1901* made by item 49 of this Schedule does not apply to a decision in relation to which an application was made under section 82B of that Act before the commencement of this item.