

# STATUTORY RULES.

1906. No. 120.

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## PROVISIONAL REGULATIONS UNDER THE EXCISE ACT 1901.

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I THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby certify that, on account of urgency, the following Regulations under the *Excise Act 1901* should come into operation on the first day of January, 1907, and make the Regulations to come into operation accordingly as Provisional Regulations.

Dated this 28th day of December, One thousand nine hundred and six.

NORTHCOTE,  
Governor-General.

By His Excellency's Command.  
WILLIAM JOHN LYNE.

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## SUGAR REGULATIONS.

### SHORT TITLE.

1. These regulations may be cited as the Sugar Regulations.

### REPEAL.

2. The unrepealed part of the Sugar Regulations made under the *Excise Act 1901* and the *Sugar Bounty Act 1903*, and published in the *Gazette* of the 10th day of October, 1903, and the whole of Statutory Rules 1904, No. 75, are hereby repealed, save as to anything lawfully done thereunder prior to the coming into operation of these Regulations.

Provided that where any manufacturer or producer is required by any regulations repealed by these regulations to furnish or send to any officer any return, account, or statement, in respect of any period of time within which the repealed regulations were in force, the liability of the manufacturer or producer to furnish or send to that officer that return, account, or statement, shall continue as if the repealed regulations continued in force.

## DEFINITIONS.

3. In these regulations except where otherwise clearly intended—
- “Cane” means sugar cane;  
 “Juice” means the liquid extracted from sugar cane;  
 “Juice Mill” means a factory in which juice is extracted from cane, but is not finally made into sugar;  
 “Grower” means a producer of sugar cane; and  
 “Sugar Refiner” means a manufacturer who refines sugar.

## ACCOUNT TO BE KEPT BY PRODUCER.

4. Every producer shall keep an account of the number of acres on which he grows cane, the number of acres of cane harvested, the weight of cane produced, the weight of cane sold to each person, the names of the persons to whom the cane is sold, and the factories at which the cane is delivered.

## PRODUCER'S RETURN.

5. Every producer shall, not later than the 15th day of April in each year, furnish to the Collector a return verified by declaration, in or to the effect of the form hereto, stating all particulars with respect to the matter specified in the several heads of such form, so far as relates to the year ending on the 31st March immediately preceding.

Provided that a return shall be furnished in the month of April, 1907, and shall contain the prescribed particulars relating only to the period from 1st January, 1907, to 31st March, 1907.

Particulars under the several heads of the Return shall be given separately in respect of cane which, within the meaning of the *Sugar Bounty Act 1905*, is white-grown cane, and of cane which, within the meaning of that Act, is not white-grown cane. The particulars relating to white-grown cane shall be headed “White-grown cane,” and the particulars relating to cane which is not white-grown shall be headed “black-grown cane.”

*Sugar-cane Producer's Return.*

Name of Producer.		Place of Abode.	Place of Cultivation.	Number of Acres of Cane under Cultivation during the Year ended 31st March, 19 .			Weight of Cane Produced.	Sales and Deliveries of Cane.			Factory at which Delivered.
Surname.	Christian Name.			A.	R.	P.		Date.	Weight Sold.	To whom Sold.	
				A.	R.	P.	Tons cwt.	Tons cwt.			

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

Signature of Producer.

Declared before me this

day of

19 .

J.P., or Officer.

NOTE.—Penalty for the non-furnishing of this return is £20. Sec. 13, *Excise Act 1901*.

## APPLICATION FOR A LICENCE.

6. Applications for licences to manufacture sugar shall be made in the form prescribed in Schedule VI. of the *Excise Act 1901*.

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

- (1) The name and situation of the factory.
- (2) A ground plan of the buildings and premises.
- (3) The number of flats or storeys in the buildings.
- (4) The number of rooms in each storey or flat, and for what purpose each room is intended to be used.
- (5) The estimated quantity of sugar to be manufactured in the factory during the year.

## SCALE OF FEES FOR FACTORY LICENCES.

7. The scale of fees payable by manufacturers for licences in respect of factories shall be as follows, computing as from the first day of January:—

- (1) For every juice mill used for the extraction of juice and not erected at a factory where sugar is manufactured—
  - (a) For the first 1,000 tons of cane, or part thereof, crushed or ground during the year—£1 per annum.
  - (b) For every additional 2,000 tons of cane, or part thereof, crushed or ground during the year—£1 per annum.
  - (c) But not to exceed—£5 per annum.

- (2) For every factory wherein sugar is manufactured, but wherein sugar is not received to be refined—

For the first 500 tons of sugar, or part thereof, manufactured during the year—£3 per annum.

For every additional 100 tons of sugar, or part thereof, manufactured during the year—£1 per annum.

The licence-fees under (1) and (2) are in the first instance to be paid on the estimated quantity of cane to be crushed in the mill, or of sugar to be manufactured in the factory during the year; but if more cane is crushed or more sugar is manufactured than the quantity estimated, the manufacturer shall pay to the Collector the additional amount.

- (3) For every factory wherein sugar is received to be refined—  
£200 per annum.

If a warehouse is licensed under the Customs Act, and an officer is permanently stationed in charge, and can supervise refining operations, the warehouse may be licensed also as a factory wherein sugar may be received to be refined. The annual licence-fee shall be—

- (a) Where the licence-fee paid under the Customs Act is £200 or over—£5.

- (b) Where the licence-fee paid under the Customs Act is less than £200 - Such sum as together with the licence-fee under the Customs Act will amount to £205.

When, by reason of the time of the granting of a licence for a factory wherein sugar is received to be refined, it will not continue for a full year, the amount shall be proportionately reduced.

#### SCALE OF AMOUNTS IN WHICH MANUFACTURERS ARE TO GIVE SECURITY.

8. The sum in which security shall be given by an applicant for a licence to manufacture sugar shall be according to the following scale:—

##### *Scale.*

For every factory wherein sugar may be manufactured in quantities, the weight of which in the whole manufactured in one year shall—

	£
(a) Not exceed 500 tons ... ..	150
(b) Exceed 500 tons, but not exceed 1,000 tons ...	300
(c) Exceed 1,000 tons, but not exceed 2,000 tons...	600
(d) Exceed 2,000 tons, but not exceed 4,000 tons...	1,000
(e) Exceed 4,000 tons ... ..	1,500
(f) For every juice mill ... ..	150

#### CANE DELIVERED TO BE MADE INTO SUGAR.

9. All cane delivered for manufacture shall forthwith be dealt with accordingly at the factory at which it is delivered, and shall not be used for any other purpose.

#### MANUFACTURERS' BOOKS AND ACCOUNTS.

10. Every manufacturer shall keep the following books and accounts:—

- (1) The Material Crushing Book.
- (2) The Sugar Manufacturer's Diary.
- (3) The Sugar Manufacturer's Delivery Book.
- (4) The Sugar Manufacturer's Monthly Account.

#### THE MATERIAL CRUSHING BOOK.

11. The Manufacturer's Material Crushing Book shall be in the following form, and the manufacturer shall enter therein daily or weekly particulars of the cane crushed in the factory, the name of the producer of the cane, the place where the cane was grown, and the factory to which juice is removed.

## MANUFACTURER'S MATERIAL CRUSHING BOOK FOR SUGAR-CANE.

Factory

State of

Date.	Net weight of Cane crushed in the factory to manufacture Sugar.		Name of Producer from whom Cane received.		Place where Cane grown.	Gallons of Juice expressed.	Factory to which Juice is removed.
			Surname.	Christian name.			
	Tons.	cwt.					
Total							

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

Manufacturer.

Declared before me at                      this                      day of                      19 .

J.P. or Officer.

SUGAR MANUFACTURER'S DIARY.

12. The Sugar Manufacturer's Diary shall be in the following form, and the manufacturer 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:—

SUGAR MANUFACTURER'S DIARY.

Daily entries at Sugar Factory, State of

Date.	Cane Crushed.	Sugar and Molasses Manufactured in the Factory.						Quantity of Sugar Removed from the Factory.									Molasses removed.	Remarks.	
		Sugar.			Molasses.			Excise Duty Paid.				Under Bond.							
		Tons cwt.	Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.	Marks and Numbers.	Number of Packages.	Warrant Number.	Sugar.			Amount Duty Paid.		Marks and Numbers.	Number of Packages.	Warrant Number.	Sugar.			
Tons cwt. qrs. lbs.	lb.							s.	d.	Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.								
Balance brought forward ... ..																			
Totals .. ..																			
Deduct Sugar and Molasses Removed .. ..																			
Balance forward ... ..																			

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

(Signature of person who made the entries.)

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

J.P. or Officer

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

(Signature of Manufacturer.)

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

J.P. or Officer.

SUGAR MANUFACTURER'S DELIVERY BOOK.

13. The Sugar Manufacturer's Delivery Book shall be in the following form, and the manufacturer shall enter therein daily particulars of all sugar and molasses delivered from the factory, and the names and addresses of all persons to whom the sugar and molasses are delivered:—

SUGAR MANUFACTURER'S DELIVERY BOOK.

Factory.

State of

Date.	Marks and Numbers.	Sugar.										Warrant Number.	H. C. or Under Bond.	Sugar and Molasses removed from the Factory.			Person to whom Delivered.	Address.	Remarks.
		Number of Packages.												Sugar	Molasses.				
		lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.								
		224	140	112	80	70	56	40	28	14	7								
Totals																			

2

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

(Signature of person who made the entries.)

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

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

(Signature of Manufacturer.)

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

## SUGAR MANUFACTURER'S MONTHLY ACCOUNT.

14. The Sugar Manufacturer's Monthly Account shall be in the form and contain the particulars hereunder set out, and shall be sent by the manufacturer to the Collector on or before the seventh day of each month:—

## SUGAR MANUFACTURER'S MONTHLY ACCOUNT.

Factory		State of								Remarks.
		Sugar and Molasses.								
Particulars.	Sugar.				Molasses.					
	Tons.	cwt.	qrs.	lbs.	Tons.	cwt.	qrs.	lbs.		
Balance on hand on last evening of preceding month										
Manufactured during the month										
<b>Totals</b>										
Deduct	Quantities.				Excise Paid.					
	Tons.	cwt.	qrs.	lbs.	£	s.	d.			
Sugar removed, duty paid										
Waste ... .. under bond										
Molasses sold										
Balance on hand on evening of last day of month										
Sugar-cane crushed during the month of										
Juice expressed during the month of										
					Tons.					
					Gallons.					

I hereby declare that the before-mentioned particulars were taken from the books, kept as required by the provisions of the *Excise Act* 1901 and Sugar Regulations at the \_\_\_\_\_ Sugar Factory, in \_\_\_\_\_ at \_\_\_\_\_ during the month of \_\_\_\_\_ 19\_\_\_\_, and that such particulars are true.

Manufacturer.

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

J.P. or Officer.

## BOOKS AND ACCOUNTS TO BE KEPT BY A SUGAR REFINER.

15. Every sugar refiner shall keep the following books and accounts:—

- (1) The Sugar Refiner's Material Received Book.
- (2) The Sugar Refiner's Delivery Book.
- (3) The Sugar Refiner's Diary.
- (4) The Sugar Refiner's Quarterly Account.



SUGAR REFINER'S MATERIAL RECEIVED BOOK.

16. The Sugar Refiner's Material Received Book shall be in the following form, and the manufacturer shall enter therein daily the particulars required under each heading of all sugar and materials received into the factory to be manufactured into refined sugar, golden syrup, or treacle.

SUGAR REFINER'S MATERIAL RECEIVED BOOK.

Sugar Refinery at

State of

Date Material Received.	Warehousing Warrant.		Conveyance, Ship, Rail.	Country or State and Mill Whence Received.	Number and Description of Packages.	Marks.	Australian.				Imported.				Quantity of Juice.	Percentage of Sugar in Juice.	Quantity of Sugar-cane Syrup and Malted Sugar.	Percentage of Sugar in Sugar Cane Syrup and Malted Sugar.								
	No.						Sugar.		Molasses.		Sugar.		Molasses Syrup.													
							Tons	cwt.	qrs.	lbs.	Tons	cwt.	qrs.	lbs.	Tons	cwt.	qrs.	lbs.	Tons	cwt.	qrs.	lbs.				
Monthly Totals to Agree with Diary .. .. .																										

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

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

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

(Signature of manufacturer.)  
 Declared before me at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_  
 J.P. or Officer.

SUGAR REFINER'S DELIVERY BOOK.

17. The Sugar Refiner's Delivery Book shall be in the following form and the manufacturer shall enter therein daily particulars of all sugar, golden syrup, treacle, and molasses delivered from the factory.

SUGAR REFINER'S DELIVERY BOOK.

Sugar Refinery at

State of

Date of Delivery.	Marks and Numbers.	Warrant Number.	Sugar.												Sugar, Golden Syrup, Treacle, and Molasses Delivered.															Remarks.									
			Number of Packages.												Entered as Australian.					Entered as Imported.																			
			lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	Raw Sugar.			Refined Sugar.			Golden Syrup, Treacle, and Molasses.			Raw Sugar.			Refined Sugar.				Golden Syrup, Treacle, and Molasses.								
224	140	112	80	70	56	40	28	14	7	Tons	cwt.	qrs.	lbs.	Tons	cwt.	qrs.	lbs.	Tons	cwt.	qrs.	lbs.	Tons	cwt.	qrs.	lbs.	Tons	cwt.	qrs.	lbs.	Tons	cwt.	qrs.	lbs.						
Totals																																							

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

Signature of person who made the entries.

Declared before me at , this  
day of 19

J.P. or Officer.

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

Signature of Manufacturer.

Declared before me at , this  
day of 19

J.P. or Officer.

SUGAR REFINER'S DIARY.

19. The Sugar Refiner's Diary shall be in the following form, and the manufacturer 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:—

THE SUGAR REFINER'S DIARY.

Daily Entries at Sugar Refinery, at \_\_\_\_\_, State of \_\_\_\_\_

Date.	Juice and Melted Sugar received.				Sugar received.								Weight of Refined Sugar Manufactured.				Date.	Removals from Refinery.						Removals from Refinery.						Remarks.				
	Juice.		Melted Sugar.		Australian.				Imported.				Australian.		Imported.			Entered as Imported.																
	Received.	Made into Sugar.	Received.	Made into Sugar.	Raw Sugar Received.		Raw Sugar Melted.		Raw Sugar Received.		Raw Sugar Melted.		Australian.	Imported.	Australian.	Imported.		No. of Warrant.	H.C. Export or under Bond.	Raw Sugar.		Refined Sugar.	Golden Syrup, Treacle, and Molasses.		Excise Duty Paid.	No. of Warrant.	H.C. Export or under Bond.	Raw Sugar.			Refined Sugar.	Golden Syrup, Treacle, and Molasses.		Customs Duty Paid.
Gallons.	Gallons.	Gallons.	Gallons.	Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.			Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.	£ s. d.			Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.	£ s. d.					
Balance brought forward ..																																		
Totals ..																																		
Balances ..																																		

Deduct from—  
 1. Juice and Melted Sugar—quantity made into sugar  
 2. From Raw Sugar—quantity melted and removed  
 From Refined Sugar—quantity removed  
 From Molasses, Treacle, Golden Syrup—quantity removed

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 are true in every particular thereof.

Signature of Manufacturer.

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

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

Signature of person who made the entries.

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

C.531. NOTE.—On the last day of the last month of each quarter deduct from Raw Sugar the quantity wasted during the quarter. The sugar made from juice, and melted sugar, is to be entered in column "Raw Sugar Received."

SUGAR REFINER'S QUARTERLY ACCOUNT.

19. The Sugar Refiner's Quarterly Account shall be in the form and contain the particulars hereunder set out, and shall be sent by the manufacturer to the Collector on or before the seventh day of each month following the quarter ending 31st March, 30th June, 30th September, and 31st December:—

SUGAR REFINER'S QUARTERLY ACCOUNT.  
Cane Juice and Melted Sugar Received.

Particulars.	Cane Juice.		Melted Sugar.	
	Gallons.	Gallons.	Gallons.	Gallons.
Balance on hand on last evening of preceding quarter ... ..				
Quantity received during the quarter ...				
Totals ... ..				
Deduct—				
Made into sugar ... ..				
Waste ... ..				
Balance on hand evening of last day of quarter .. ..				

Tons of Sugar manufactured from cane juice and melted sugar.

NOTE.—Sugar manufactured from cane juice and melted sugar received into a refinery from other factories is to be also shown separately in raw sugar columns as sugar received, and the quantity manufactured into refined sugar included in refined sugar manufactured.

Australian Manufactured Sugar.

Particulars.	Raw Sugar.			Refined Sugar.			Golden Syrup, Treacle, Molasses.		
	Tons cwt.	qrs.	lbs.	Tons cwt.	qrs.	lbs.	Tons cwt.	qrs.	lbs.
Balance on hand on last evening of preceding quarter ...									
Manufactured during the quarter ...									
Received during the quarter									
Deduct from raw sugar—									
Sugar used to make refined sugar, and raw sugar removed, duty paid or under bond, during the quarter									
Waste ... ..									
Deduct from refined sugar—									
Sugar removed during the quarter for H. C. ...									
Sugar removed under bond									
Deduct from golden syrup, treacle, molasses—									
Removed during the quarter ... ..									
Balance on hand on last evening of the quarter ...									

Sugar in process of manufacture on last evening of preceding quarter ... Tons. Cwt. Qrs. Lbs.  
 Sugar in process of manufacture on last evening of the quarter .. .. .

*Imported Sugar.*

Particulars.	Raw Sugar.			Refined Sugar.				Golden Syrup, Treacle, Molasses.				
	Tons	cwt.	qrs. lbs.	Tons	cwt.	qrs. lbs.	Tons	cwt.	qrs. lbs.	Tons	cwt.	qrs. lbs.
Balance on hand last evening of preceding quarter												
Manufactured during the quarter												
Received during the quarter												
<i>Deduct from Raw Sugar—</i>												
Sugar used to make refined sugar												
Raw sugar removed, duty paid or under bond												
Waste												
<i>Deduct from Refined Sugar—</i>												
Sugar removed, duty paid												
Sugar removed under bond												
<i>Deduct from Golden Syrup, &amp;c.—</i>												
Removed during the quarter for H.C.												
Removed under bond												
Balance on hand last evening of the quarter												

	Tons.	Cwts.	Qrs.	Lbs.
Sugar in process of manufacture on last evening of preceding quarter	...	...	...	...
Sugar in process of manufacture on last evening of the quarter	...	...	...	...

I declare that the before-mentioned particulars were taken from the books, kept as required by the provisions of the *Excise Act 1901* and the Sugar Regulations, at the \_\_\_\_\_ Street, \_\_\_\_\_, during the quarter ended \_\_\_\_\_, 19\_\_\_\_, and that such particulars are true.

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

To be forwarded to the Collector of Customs not later than the 7th day of each month following the quarter ending 31st March, 30th June, 30th September, and 31st December

## MARKING OF PACKAGES.

20. Every manufacturer shall mark in plain, clear, and distinct characters, on every package containing sugar, before it is removed from a factory, the following particulars:—

- (a) The name of the factory.
- (b) The place where the sugar was manufactured.
- (c) The net weight of the sugar.

## SIZES AND WEIGHTS OF PACKAGES REMOVED FROM A FACTORY.

21. The sizes and net weights of packages in which sugar may be removed from a factory are:—

In bags or cases containing 7 lbs., 14 lbs., 28 lbs., 40 lbs., 56 lbs., 70 lbs., 80 lbs., 112 lbs., 140 lbs., or 224 lbs.

In special cases the Comptroller-General of Customs may permit the removal of sugar in other sizes and net weights, subject to such conditions and restrictions as he may think fit to impose.

## MANUFACTURER TO PROVIDE A SPECIAL STORE-ROOM.

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

## REMOVAL OF RAW SUGAR TO A REFINERY.

23. Raw sugar, juice, and syrup in a factory may be removed to a refinery to be manufactured into refined sugar if entered for removal as in the case of goods warehoused under the *Customs Act* 1901.

## MIXED MELTINGS.

24. To avoid the stoppage of operations in refining when transferring operations from imported sugar to Australian sugar, or *vice versa*, the two sugars may, by permission of the Collector, be mixed so far as necessary to avoid the stoppage, but the refined mixture and by-products shall forthwith be apportioned subject to the approval of the Collector in the proportions of the quantities of the two sugars so used, and shall be dealt with accordingly.

## SUGAR TO BE RENOVATED.

25. The Comptroller-General may, on the application, in writing, of a manufacturer, permit sugar on which duty has been paid to be taken into a factory for the purpose of being renovated or put into clean bags; and may permit such sugar or an equivalent quantity less such deduction for loss or difference in value as he may fix to be delivered free of duty.

SCALES FOR CALCULATING QUANTITY OF EXCISABLE GOODS PRODUCED FROM MATERIAL.

26. (1) The quantities of excisable goods produced from a given quantity of material shall be calculated, as far as relates to the manufacture of sugar from cane, according to the following scale:—

From each of the following quantities of cane ground, crushed, or treated in his factory, a manufacturer shall be deemed to have produced 1 ton of 2,240 lbs. of raw sugar, namely:—

In No. 1 District ...	9.50 tons of cane
In No. 2 District ...	10 tons of cane
In No. 3 District ...	11 tons of cane
In No. 4 District ...	12 tons of cane.

For each 2,050 gallons of clarified cane-juice calculated to a standard density of 7 deg. Baumè Saccharometer and at a temperature of 80 deg. F., the manufacturer shall be deemed to have manufactured 1 ton of 2,240 lbs. of raw sugar.

For each 100 tons of raw sugar manufactured into refined sugar, the manufacturer shall be deemed to have manufactured 94 tons of refined sugar.

(2) The Districts referred to in this Regulation are—

- “No. 1 District,” comprising all that part of Australia north of the 19th degree of south latitude;
- “No. 2 District,” comprising all that part of Australia between the 19th and 23rd degrees of south latitude;
- “No. 3 District,” comprising all that part of Australia between the 23rd and 26th degrees of south latitude; and
- “No. 4 District,” comprising all that part of Australia south of the 26th degree of south latitude.

**DEFICIENCIES.**

27. If in any factory any deficiency of sugar has arisen on the production being checked by an officer according to the above scale, the manufacturer shall pay the duty on such deficiency unless it is accounted for to the satisfaction of the Collector.

**DECLARATIONS.**

28. At the end of each month the entries in the books to be kept by manufacturers and sugar refiners shall be verified by the declarations set out at the foot of the prescribed forms of such books; and every account furnished by a manufacturer or sugar-refiner to the Collector shall be verified by the declarations set out at the foot of the prescribed form of the account.