

STATUTORY RULES.

1911. No. 156.

REGULATIONS UNDER THE EXCISE ACT 1901.

I, THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, do hereby make the following Regulations under the *Excise Act 1901*, to come into operation forthwith; such Regulations to supersede the Provisional Regulations made under the said Act on 22nd December, 1910 (*Statutory Rules 1910*, No. 138).

Dated this 27th day of September, One thousand nine hundred and eleven.

DENMAN,
Governor-General.

By His Excellency's Command,
FRANK G. TUDOR,
Minister of State for Trade and Customs.

BEET SUGAR REGULATIONS.

SHORT TITLE.

1. These regulations may be cited as the Beet Sugar Regulations, 1910.

DEFINITION.

2. In these regulations except where otherwise clearly intended—
"Grower" means a producer of beet.

PRODUCER'S RETURN.

3. (1) Every producer shall, not later than the 15th day of August 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 July immediately preceding.

(2) Particulars under the several heads of the Return shall be given separately in respect of beet which, within the meaning of the *Sugar Bounty Act 1905*, is white-grown beet, and of beet which, within the meaning of that Act, is not white-grown beet. The particulars relating to white-grown beet shall be headed "White-grown beet," and the particulars relating to beet which is not white-grown shall be headed "Black-grown beet."

(3) Provided that where a producer, in accordance with the provisions of the Beet Sugar Bounty Regulations 1910, duly lodges a notice of intention to claim bounty and makes a claim for bounty on white-grown beet, such giving of notice and making of a claim shall be deemed to be a full compliance by him with the requirements of Part III. of the *Excise Act 1901*, and of these Regulations, in regard to registration as a producer and the furnishing of returns of materials produced by him.

C.13885.—PRICE 3d.

BEET PRODUCER'S RETURN.

Name of Producer.		Place of Abode.	Place of Cultivation.	Number of Acres of Beet under Cultivation during the Year ended 31st July, 19 .	Weight Produced	Sales and Deliveries of Beet.		Factory at which delivered.
Surname.	Christian Name.					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 July 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. 33, *Excise Act 1901*.

APPLICATION FOR A LICENCE.

4. Applications for licences to manufacture beet 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 beet sugar to be manufactured in the factory during the year.

SCALE OF FEES FOR FACTORY LICENCES.

5. (1) 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 :—

For every factory wherein beet 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.

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

SCALE OF AMOUNTS IN WHICH MANUFACTURERS ARE TO GIVE SECURITY.

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

Scale.

For every factory wherein beet 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

BEET DELIVERED TO BE MADE INTO SUGAR.

7. All beet 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.

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

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

THE MATERIAL BOOK.

9. The Manufacturer's Material Book shall be in the following form, and the manufacturer shall enter therein daily particulars of the beet received in the factory.

MANUFACTURER'S MATERIAL BOOK FOR BEET.

Factory.				State of		
Date of Receipt.	Consecutive Number of Load.	Name of Producer.	Where Grown.	Gross Weight of Load.	Percentage Allowed for Dirt, &c.	Net Weight of Beet to be Paid for and Treated at Factory.
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.

BEET SUGAR MANUFACTURER'S DIARY.

10. 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 deduction shown on the said form, shall be carried forward to the next month's account:—

BEET SUGAR MANUFACTURER'S DIARY.

Daily entries at				Sugar Factory.				State of						
Date.	Beet Treated.	Sugar and Molasses Manufactured in the Factory.		Quantity of Sugar Removed from the Factory.								Remarks.		
				Excise Duty Paid.			Under Bond.			Molasses Removed.				
		Sugar.	Molasses.	Marks and Numbers.	Number of Packages.	Warrant Number.	Sugar.	Amount Duty Paid.	Marks and Numbers.		Number of Packages.		Warrant Number.	Sugar.
	Tons cwt.	Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.				Tons cwt. qrs. lbs.	£ 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 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.

BEET SUGAR MANUFACTURER'S DELIVERY BOOK.

11. The Beet 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 :—

BEET 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.	lbs.			Sugar.		Molasses.								
		200	160	140	112	80	70	56	40	28	14	7													
															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.

BEET SUGAR MANUFACTURER'S MONTHLY ACCOUNT.

12. The Beet 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 :—

BEET SUGAR MANUFACTURER'S MONTHLY ACCOUNT.

Factory.				State of				
Particulars.				Sugar and Molasses.				Remarks.
				Sugar.		Molasses.		
				Tons cwt. qrs. lbs.	Tons cwt. qrs. lbs.			
Balance on hand on last evening of preceding month								
Manufactured during the month								
Totals								
Deduct	Quantities.			Excise Paid.				
	Tons cwt. qrs. lbs.			£ s. d.				
Sugar removed, duty paid								
" " under bond								
Waste								
Molasses sold								
Balance on hand on evening of last day of month								
Beet treated during the month of				Tons				

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 Beet Sugar Regulations, 1910, 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.

MARKING OF PACKAGES.

13. 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 :—

- The name of the factory.
- The place where the sugar was manufactured.
- The net weight of the sugar.

SIZES AND WEIGHTS OF PACKAGES REMOVED FROM A FACTORY.

14. (1) 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., 160 lbs., or 200 lbs.

Sugar may, however, be removed from a factory for *export only* in bags containing the following net weights:—6 lbs., 12 lbs., or 25 lbs.; provided that the provisions of Regulation 13 be observed with regard to the bags containing 25 lbs.

(2) 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.

15. 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.

SUGAR TO BE RENOVATED.

16. The Comptroller-General may, on the application, in writing, of a manufacturer, permit beet sugar on which duty has been paid to be taken into a beet sugar 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.

SCALE FOR CALCULATING QUANTITY OF EXCISABLE SUGAR PRODUCED FROM BEET.

17. (1) The quantity of excisable goods produced from a given quantity of material, as far as relates to the manufacture of sugar from beet grown in No. 1 Beet District, shall be calculated as follows:—

From every 10 tons of beet delivered at the factory—1 ton of 2,240 lbs. of sugar.

(2) The No. 1 Beet District referred to in this Regulation shall mean all that part of Australia between the 36th and 39th degrees of south latitude.

DEFICIENCIES.

18. 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.

19. At the end of each month the entries in the books to be kept by manufacturers 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 to the Collector shall be verified by the declarations set out at the foot of the prescribed form of the account.