

BEER EXCISE.

No. 40 of 1951.

An Act to amend the *Beer Excise Act* 1901-1950.

[Assented to 5th December, 1951.]

[Date of commencement, 2nd January, 1952.]

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

Short title
and citation.

- 1.—(1.) This Act may be cited as the *Beer Excise Act* 1951.
- (2.) The *Beer Excise Act* 1901-1950* is in this Act referred to as the Principal Act.
- (3.) The Principal Act, as amended by this Act, may be cited as the *Beer Excise Act* 1901-1951.

Purchase of
stamps.

2. Section twenty-six of the Principal Act is amended by omitting sub-section (2.) and inserting in its stead the following sub-section :—

“(2.) Whenever the rate of duty is altered—

- (a) after the purchase of a stamp and before the stamp has been used for payment of duty ; or
- (b) after the purchase of a stamp and, where the stamp has been used for payment of duty, before the beer in respect of which that duty has been paid has been delivered to a person outside the brewery,

the brewer shall—

- (c) if the rate of duty has been increased—before using the stamp or before delivering the beer, as the case may be, pay to the Collector the amount of the increase in duty on the number of gallons shown on the stamp ; or
- (d) if the rate of duty has been reduced—be entitled to a refund of the amount of the decrease in duty on the number of gallons shown on the stamp.”

* Act No. 7, 1901, as amended by No. 23, 1912 ; No. 31, 1918 ; No. 7, 1923 ; No. 33, 1928 ; No. 20, 1947 ; No. 85, 1947 ; and No. 80, 1950.

3. Section thirty-seven of the Principal Act is amended—

(a) by adding at the end of sub-section (3.) the words “ or has been returned to the brewery ” ; and

(b) by adding at the end thereof the following sub-sections :—

“ (4.) Notwithstanding the preceding provisions of this section, where a licensed publican sells beer in a vessel, being a vessel to which a stamp is affixed, to a person not licensed to sell beer by retail, the licensed publican may, immediately before the vessel is removed from his premises, cut the stamp in the manner specified in sub-section (1.) of this section.

“ (5.) Where, in pursuance of the last preceding sub-section, a licensed publican cuts a stamp affixed to a vessel, he shall keep a written record of—

(a) the name and address of the person to whom the beer has been sold ;

(b) the date on which the vessel is removed from his premises ; and

(c) the registered number of the vessel, and shall make that written record available for inspection by a Collector at any time.”.

Penalty for refusal or neglect to cut stamp.

4. Section sixty-one of the Principal Act is amended by omitting the words “ for the purpose of sale ”.

Bottler's label.