

BEER EXCISE.

No. 23 of 1958.

An Act to amend the *Beer Excise Act* 1901-1957,
and for other purposes.

[Assented to 21st May, 1958.]

BE it enacted by the Queen'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* 1958.
- (2.) The *Beer Excise Act* 1901-1957* 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* 1901-1958.

Commence-
ment.

2. Sections one, two and twenty of this Act shall come into operation on the day on which this Act receives the Royal Assent and the other sections of this Act shall come into operation on a date to be fixed by Proclamation.

3. Section four of the Principal Act is repealed and the following section inserted in its stead:—

Parts.

- “4. This Act is divided into Parts, as follows:—

- Part I.—Introductory (Sections 1-7).
- Part II.—Licensing of Brewers (Sections 8-21).
- Part III.—Excise Supervision, Brewers' Books, and Regulation of Breweries generally (Sections 22-25A).
- Part IV.—Duty on Beer (Sections 27-41).
- Part V.—Removal of Beer from Breweries (Sections 42-49).
- Part VI.—Powers of Officers (Sections 50-57).
- Part VII.—Miscellaneous (Sections 58-68).”

Definitions.

4. Section five of the Principal Act is amended—
 - (a) by inserting before the definition of “Beer” the following definition:—

“ ‘Authorized cart-note form’ means a printed form—

(a) that is in accordance with the prescribed form of cart-note; and

* Act No. 7, 1901, as amended by No. 23, 1912; No. 31, 1918; No. 7, 1923; No. 38, 1928; Nos. 20 and 85, 1947; No. 80, 1950; No. 40, 1951; and No. 11, 1957.

(b) the printing of which for use as a cart-note for the purposes of this Act has been approved by a Collector."; and

(b) by omitting the definition of "Stamp".

5. Section seven of the Principal Act is repealed and the following section inserted in its stead:—

" 7.—(1.) Part II., Part VI. (other than sections fifty-seven, sixty-two and sixty-three), Part VIII., Part IX., Part X., Part XI., Part XII., Part XIII. and Part XIV. (other than sections one hundred and sixty-two A and one hundred and sixty-two B) of the *Excise Act* 1901–1957, except so far as inconsistent with this Act, are incorporated and shall be read as one with this Act. Incorporation of Excise Act.

" (2.) For the purposes of this section—

- (a) a reference in the *Excise Act* 1901–1957 to a manufacturer shall be read as a reference to a brewer;
- (b) a reference in that Act to a factory shall be read as a reference to a brewery; and
- (c) a reference in that Act to excisable goods shall be read as a reference to beer."

6. After section twenty-five of the Principal Act the following section is inserted in Part III.:—

" 25A. A brewer is responsible for the safe custody of all materials and beer in his brewery and for the observance of this Act within his brewery." Responsibility of brewer.

7. The heading to Part IV. of the Principal Act is repealed and the following heading inserted in its stead:— Heading to Part IV.

" PART IV.—DUTY ON BEER."

8. Section twenty-six of the Principal Act is repealed. Repeal of section 26.

9. Sections twenty-eight, twenty-nine and twenty-nine A of the Principal Act are repealed and the following section is inserted in their stead:—

" 29.—(1.) A brewer may, subject to such conditions, if any, as are prescribed, transfer beer in vessels or bottles from a brewery occupied and carried on by him to a delivery store that is used by him in connexion with the brewery and approved by the Collector for the purposes of this section. Transfer of beer to approved delivery store without entry.

" (2.) For the purposes of this Act—

- (a) a transfer of beer from a brewery to a delivery store under the last preceding sub-section shall be deemed not to be a removal of the beer from the brewery; and
- (b) the delivery store shall, in relation to the beer, be deemed to be part of the brewery."

Cart-note to
accompany
transferred beer.

10. Section thirty of the Principal Act is amended by omitting the words "in accordance with the prescribed form" (wherever occurring) and inserting in their stead the words "prepared on an authorized cart-note form and showing correct particulars in respect of the beer".

Repeal of
sections 32 to 39.

11. Sections thirty-two to thirty-nine (inclusive) of the Principal Act are repealed.

Repeal of
section 40A.

12. Section forty A of the Principal Act is repealed.

Refund for bad
beer.

13. Section forty-one of the Principal Act is amended by omitting the words "The refund may be made by the issue of stamps."

Repeal of
section 43.

14. Section forty-three of the Principal Act is repealed.

Removal of
beer from
brewery.

15. Section forty-four of the Principal Act is amended by omitting from paragraph (a) the words "in the form prescribed" and inserting in their stead the words "prepared on an authorized cart-note form and showing correct particulars in respect of the beer".

Cart-notes to
be produced.

16. Section fifty-six of the Principal Act is amended by omitting the words "in bottles".

17. Section sixty-two of the Principal Act is repealed and the following section inserted in its stead:—

Cart-notes.

" 62.—(1.) A person shall not, except with the approval of a Collector, have in his possession an authorized cart-note form.

" (2.) A person shall not print or have in his possession a form, not being an authorized cart-note form, that is in accordance with, or substantially in accordance with, the prescribed form of cart-note.

Penalty: One hundred pounds or imprisonment for six months."

Refunds of
value of beer
duty stamps.

18.—(1.) Upon the surrender by a brewer to a Collector of a beer duty stamp purchased, or issued as a refund of duty, under the Principal Act, being a stamp not used for payment of duty, the Collector shall either pay to the brewer, or allow as a credit against excise duty payable by the brewer, an amount equal to the amount paid for the stamp or to the amount of the refund, as the case may be.

(2.) Payments under this section shall be made out of the Consolidated Revenue Fund, which is appropriated accordingly.

19.—(1.) Where, immediately before the commencement of this section, a person had in his possession cart-note forms in the form prescribed for the purposes of the Principal Act, a Collector may approve the use of those forms in lieu of authorized cart-note forms for the purposes of the Principal Act as amended by this Act.

Cart-note forms
printed before
commencement
of this section.

(2.) Section sixty-two of the Principal Act as amended by this Act does not apply to the possession of a form in respect of which a Collector has granted his approval under the last preceding sub-section.

20. Regulations for the purposes of the Principal Act as amended by this Act may be made before the date fixed by Proclamation under section two of this Act, but regulations so made shall not have any force or effect before that date.

Regulations.