

Commonwealth of Australia.

Department of Trade and Customs,
Melbourne, 28th July, 1902.

HIS Excellency the Governor-General in and over the Commonwealth of Australia, by and with the advice of the Executive Council thereof, in exercise of the powers conferred by the *Excise Act* 1901 and the *Excise Tariff* 1902, has been pleased to make the following Regulations.

C. C. KINGSTON,
Minister of State for Trade and Customs.

SUGAR REGULATIONS.

DEFINITIONS.

1. 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.

“Producer” means a producer of sugar cane.

“Rebate” means rebate of excise duty pursuant to the *Excise Tariff* 1902.

“Sugar refiner” means a manufacturer who refines sugar.

“White-grown cane” means cane in respect of which white labour only has been employed from and including the preparation of the ground for planting up to and including the delivery at the mill for manufacture.

“White plantation” means the plantation particularized in the notice of intention to claim rebate.

The expression “white labour” in these regulations is used to the exclusion of all forms of coloured labour, whether aborigines of Australia or not, and whether half-caste or of full blood.

REBATE.

2. Rebate shall only be allowed in respect of white-grown cane, and to the grower thereof.

Nothing done before the 1st of March, 1902, shall prevent any cane from being considered white grown cane.

CONDITIONS OF CLAIM FOR REBATE.

3. To sustain a claim for rebate in respect of white-grown cane, the following conditions are essential to be observed :—

- (1) Notice of intention to claim must have been given to the Collector of Customs for the State—

- (a) As to cane planted before the end of February, 1902, before the 7th of March, 1902 ;
(b) As to all cane subsequently planted, before the planting thereof.

- (2) The cane must have been produced on the white plantation, and must have been delivered for manufacture at a mill in the district in which it was produced.

- (3) The claim for rebate must have been made not later than one month from the date of delivery of the cane for manufacture.

If any labour other than white labour is employed on the white plantation before all the cane produced thereon has been duly delivered for manufacture, the claim for rebate shall thereby be immediately forfeited.

The Minister may, in special cases, extend the time limited for the giving of notice of intention to claim rebate in respect of cane planted before the end of February, 1902, to any time not later than the end of March, 1902, and on being satisfied that no labour other than white labour has been employed by the claimant in any manner since the end of February, 1902, to any further time not later than the 30th June, 1902.

NOTICE OF INTENTION TO CLAIM REBATE.

4. The notice of intention to claim rebate may, and after the 1st January, 1903, shall be in the following form :—

SUGAR EXCISE.

Notice of Intention to claim Rebate for White-grown Cane.

State of _____ Sugar District _____
To the Collector of Customs for the State of _____
I hereby give notice that I intend to claim rebate of excise duty in respect of white grown cane.
The following are the particulars of the white plantation :—

Name of County.	Name of Parish.	Area and Description of the White Plantation sufficient to identify it, and especially to distinguish it from any land on which the Claimant may desire to employ Coloured Labour.

I attach a sketch plan showing the white plantation.

Signature of Grower.
Address.
Date.

TRANSFeree MAY CLAIM REBATE.

5. The right of any grower giving notice of intention to claim rebate shall pass with the possession of the white plantation to succeeding growers without any necessity for a fresh notice.

THE CLAIM FOR REBATE.

6. The claim for rebate shall be made, in writing, to the Officer doing duty in reference to the mill where the cane was delivered, and in the following form :—

SUGAR EXCISE.

Claim for rebate.

State of _____ District. _____
To the Officer of Excise doing duty in reference to the _____ Sugar Mill.

Pursuant to notice of intention to claim, I hereby claim rebate of excise duty in respect of white-grown cane, grown by me and delivered at the above mill for manufacture, and I declare that the following particulars relating to the same are correct :—

Particulars.

White Plantation where Cane was grown.	Name of Factory where Cane was delivered.	Weights of Cane delivered.	Dates of Delivery.	Rate of Rebate per ton of Cane Claimed.	Amount of Rebate Claimed.
					£ s. d.

Signature of Grower.
Address.
Date.

ISSUE OF REBATE NOTE.

7. On delivery of the cane at the mill an officer shall verify the weight thereof, and shall according to the verified result in cane fit for purchase by weight for manufacture deliver to the grower a rebate note, and shall advise the officer at the nearest Customs House of the issue of such rebate note, and on making the declaration indorsed on the rebate note, and on delivering and discharging the rebate note at such Customs House, the grower shall be entitled to payment of the rebate at the end of three days after his receipt of the rebate note.

FORMS.

8. The forms of rebate note, advice of issue of rebate note, declaration and discharge shall be as follows :—

REBATE NOTE.

No. _____ District. _____

This is to certify that _____ of _____ has heretofore delivered at the _____ mill _____ tons _____ cwt. and _____ grs. of cane for manufacture, which he claims to be white-grown cane, and in respect of which he is entitled three days after this date to receive the sum of _____ pounds _____ shillings and _____ pence for rebate of Excise duty on making the declaration in the form indorsed hereon and on delivering and discharging this note at the Customs House at _____

Dated the _____ day of _____ 19 _____ Officer.

ADVICE OF ISSUE OF REBATE NOTE TO BE INDORSED ON CLAIM FOR REBATE.

To the Officer at the (fill in nearest) Customs House.

I hereby certify that in satisfaction of this claim I have issued to the grower a rebate note for the sum of _____ pounds _____ shillings and _____ pence in respect of _____ tons _____ cwt. _____ grs. of cane delivered at the _____ mill for manufacture.

Dated the _____ day of _____ 19 _____ Signature of Officer.

DECLARATION TO BE INDORSED ON REBATE NOTE.

of _____

do hereby declare as follows, that is to say :—

1. I am the grower of the cane specified in this rebate note.
2. The cane was grown by me on the white plantation described in the notice of intention to claim rebate, given by _____ and no labour other than white labour has been employed on the same land between the time of the giving notice of intention to claim rebate and the time of the delivery of the cane for manufacture.
3. All this cane was white-grown cane, in that it was cane in respect of which white labour only has been employed after the 1st of March, 1902, from and including the preparation of the ground for planting, up to and including the delivery at the mill for manufacture.

Signature of Grower.

Declared before me this _____

day of _____

19 _____

J.P. or Officer.

FORM OF DISCHARGE TO BE INDORSED ON REBATE NOTE.

Received the sum of _____ pounds _____ shillings and _____ pence in discharge of the within rebate note and my claim for rebate of the _____ day of _____ 19 _____

Dated the _____ day of _____ 19 _____ Signature of Grower.

Witness— _____

DISTRICTS.

9. The rebate is intended to be at the rate of Two pounds for every ton of the sugar-giving contents of the cane, and the average sugar-giving contents of cane in the following districts shall be taken to be the sugar-giving contents of each lot of cane in such districts respectively, namely :—

- "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.
- "No. 4 District," comprising all that part of Australia south of the 26th degree of south latitude.

AVERAGE SUGAR-GIVING CONTENTS OF CANE.

10. The average sugar-giving contents of cane produced in each district and the consequent rates of rebate per ton of cane shall be deemed to be according to the scale below for the year commencing on the 1st of June, 1902, and for every subsequent year until altered by the Governor-General.

The Scale.

Name of District.	Average Number of tons of Cane to make one ton of Sugar.	Average Sugar-giving Contents of Cane.	Rate of Rebate per ton of Cane.
No. 1 District	8	12.5 per cent.	5s. 0d.
No. 2 District	8.57	11.66 „	4s. 8d.
No. 3 District	9.22	10.84 „	4s. 4d.
No. 4 District	10	10 „	4s. 0d.

The Governor-General, by proclamation published in the *Commonwealth of Australia Gazette*, may before the 1st of June, in the year 1903, or in any succeeding year, alter the scale.

ACCOUNT TO BE KEPT BY PRODUCER.

11. 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.

12. Every producer shall, not later than the 15th day of January 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 December immediately preceding.

Producer's Return.

Name of Producer.		Place of Abode.	Place of Cultivation.	Number of Acres of Cane under Cultivation, Year ended 31st December, 19	Number of Acres of Cane harvested during the year 19	Weight of Cane Produced.	Sales of Cane.			Factory at which Delivered.
Surname.	Christian Name.						Date.	Weight Sold.	To whom Sold.	
				A. R. P.	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 December last past.

Declared before me this

day of

Signature of Producer.

19

J.P., or Officer.

APPLICATION FOR A LICENCE.

13. 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.

14. The scale of fees payable by a manufacturer for every licence granted or to be granted to him in respect of a factory shall be as follows, computing as from 1st of January :—

- (1) For every juice mill used for the extraction of juice, and not erected at a factory where sugar is manufactured £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-fee in the first instance is to be paid on the estimated quantity of 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.

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

If a factory wherein sugar is received to be refined is also licensed as a warehouse under the *Customs Act* 1901, and an officer is permanently stationed in charge and can supervise refining operations, the licence-fee shall be £5.

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 reduced proportionally.

SCALE OF AMOUNTS IN WHICH MANUFACTURERS ARE TO GIVE SECURITY.

15. 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.

16. 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

17. 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.

18. The Manufacturer's Material Crushing Book shall be in the following form, and the manufacturer shall enter therein daily particulars of the cane crushed in the factory, the name of the producer of the cane, the place where the cane was grown, the weight of the sugar manufactured, and the percentage of sugar to cane crushed.

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.	Percentage of Sugar to Cane crushed.	Gallons of Juice expressed.	Weight of Sugar manufactured.				Factory to which Juice is removed.
			Surname.	Christian name.				Tons.	cwt.	qrs.	lbs.	
	Tons.	cwt.						Tons.	cwt.	qrs.	lbs.	
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.

19. 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.		and Molasses Manufactured in the Factory.		Quantity of Sugar Removed from the Factory.								Molasses removed.	Remarks.
					Excise Duty Paid.				Under Bond.					
					Marks and Numbers.	Number of Packages.	Warrant Number.	Sugar.	Amount Duty Paid.	Marks and Numbers.	Number of Packages.	Warrant Number.		
	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.

2487

No. 87.—1st August, 1902.

SUGAR MANUFACTURER'S DELIVERY BOOK.

20. 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			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 MANUFACTURER'S MONTHLY ACCOUNT.

21. 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.		
Particulars.	Sugar and Molasses.											
	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 ..												
Sugar-cane crushed 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 the 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.

22. 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.

23. 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 Molled Sugar.	Percentage of Sugar in Juice-cane Syrup and Molled Sugar.
	No.	Date.					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.

24. 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						Remarks.		
Date of Delivery.	Marks and Numbers.	Warrant Number.	H.C. Export or Reimoval.	Sugar.									Sugar, Golden Syrup, Treacle, and Molasses Delivered.						
				Number of Packages.									Entered as Australian.			Entered as Imported.			
													Raw Sugar.	Refined Sugar.	Golden Syrup, Treacle, and Molasses.	Raw Sugar.		Refined Sugar.	Golden Syrup, Treacle, and Molasses.
				Lbs. 224	Lbs. 140	Lbs. 112	Lbs. 80	Lbs. 70	Lbs. 56	Lbs. 40	Lbs. 31	Lbs. 14							
											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.

15 The Sagaw 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 information shall be totaled on and sent the balance, after making the deductions shown on the said form, shall be carried forward to the next month's account.

THE SOGAN REVEREND'S DIARY.

Defect tree—

1. Joint and Milled Super—quantity made increased
2. From New Super—quantity milled and returned
3. " Milled Super—quantity removed
4. " Milled Super, Golden Spring—quantity removed

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

Signature of Manufacturer

Disclosed before me at

Signature of person who made the entries.

1990

10

79
J. P. ...

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 molasses sugar, is to be entered in column "Raw Sugar Destroyed."

SUGAR REFINER'S QUARTERLY ACCOUNT.

26. 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.

Australian Manufactured Sugar.

Particulars.	Raw Sugar.		Refined Sugar.		Golden Syrup, Treacle, Molasses.	
	Tns cwt. qrs. lbs.	Tns cwt. qrs. lbs.	Tns cwt. qrs. lbs.	Tns cwt. qrs. lbs.	Tns cwt. qrs. lbs.	Tns 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 ...						

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, &c.—</i>																
Removed during the quarter for H.C.	...															
Removed under bond	...															
Balance on hand 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 Sugar Refinery, in
street, at , during the quarter ended , 19 , and that such
particulars are true.

Manufacturer.

Declared before me at this day of , 19

J.P. or Officer.

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

MARKING OF PACKAGES.

27. 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.

28. 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.

MANUFACTURER TO PROVIDE A SPECIAL STORE-ROOM.

29. 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.

30. 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.

31. 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.

32. 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.

33. 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° Baumé Saccharometer and at a temperature of 80° 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.

DEFICIENCIES.

34. 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.

35. 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.