STATUTORY RULES.

**1904. No. 17.**

THE COMMONWEALTH OF AUSTRALIA.

DRAFT OF NEW REGULATIONS UNDER THE EXCISE ACT 1901 PROPOSED TO BE MADE AS PER NOTICE IN THE *GAZETTE* OF 23rd APRIL, 1904

Sec. 79. DRAWBACK REGULATIONS.

Drawback of the excise duty may be allowed upon the exportation of the following excisable goods, namely :—

|  |  |  |
| --- | --- | --- |
| Spirits. | Cigarettes. | Sugar. |
| Tobacco. | Snuff. | Starch. |
| Cigars. | Beer. |  |

The amount of drawback to be allowed shall be the amount of the duty paid on the goods unless the rate according to which the duty was paid is greater than the rate of duty in force at the time of the exportation of the goods, in which case the amount of drawback allowed shall not exceed the amount of duty according to the latter rate of duty.

Drawback of the excise duty paid on sugar in the manufacture of the following articles may be allowed on the exportation of the articles, but so that such drawback shall not exceed the following rates, namely :—

|  |  |
| --- | --- |
| Confectionery, Comfits, Succades, Sweet-meats, and Sugar Candy | 2s. per cwt. |
| Jams and Jellies | 25s. per ton. |
| Jellies, table, in packet | 45s. ,, |
| Fruits, canned and preserved | 8s. 4d. ,, |

In case any rebate of excise duty is allowed a corresponding reduction shall be made in the amount of drawback.

The provisions of the regulations under the *Customs Act* 1901 relating to drawbacks shall, with necessary alterations, be applicable to goods exported under drawback, pursuant to these Regulations.

Several items of drawback, though each less than £1, may, if they total £1, be included and allowed in one claim or debenture.

In the case of goods exported on or after the 1st day of September, 1902, the drawback allowable pursuant to the Act and Regulations shall be the full amount of duty paid, if such duty shall have been paid under any Tariff of the Commonwealth, notwithstanding it may be more than the excise duty payable at the time of export.

C.7018.—Price 1s.

Sec. 24. DELIVERY OF GOODS LIABLE TO CUSTOMS OR EXCISE DUTY FOR USE IN THE MANUFACTURE OF TOBACCO, CIGARS, CIGARETTES, OR SNUFF

The Collector may, on the application of a manufacturer, permit the following excisable goods and goods liable to duties of Customs, viz.:—Glucose, Spirits, Glycerine, Liquorice, Sugar, Spice, Starch, Starch Flour, Cigarette Paper, Cork Manufactures for Tips, Flavouring Essences, Essential Oils, Tags, Saccharin, and Fruit Juice, to be delivered free of duty for use in the manufacture of Tobacco, Cigars, Cigarettes, and Snuff.

All goods so delivered shall remain subject to the control of the Customs, and shall forthwith be conveyed to a factory either in a carriage licensed under the *Customs Act* 1901, or under the immediate supervision or control of an officer.

All goods so conveyed to a factory shall be kept in a secure and safe storeroom to be approved by the Collector.

The door of the storeroom shall be provided with fastenings to the satisfaction of the Collector, who shall, at the expense of the manufacturer, provide a lock, the key of which shall be kept by an officer.

No goods shall be removed from the storeroom except by the authority and in the presence of an officer.

Goods removed from the storeroom shall—

(*a*)Be used only in the factory and in the manufacture of Tobacco, Cigars, Cigarettes, or Snuff.

(*b*) If they are capable of being used for human use as a food or beverage, be mixed in the presence of an officer with tobacco juice, or otherwise treated so as to be rendered unfit for any purpose other than the manufacture of Tobacco, Cigars, Cigarettes, or Snuff.

The manufactured shall keep a book showing the quantities of goods he receives into his storeroom, and the quantities taken out for use in his factory.

*Excise Act* 1901.

DESTRUCTION OF STALKS, REFUSE, CLIPPINGS AND WASTE IN TOBACCO, CIGAR, AND CIGARETTE FACTORIES.

All stalks, refuse, clippings, and waste accumulated in any tobacco, cigar, or cigarette factory, before being destroyed, must be weighed in the presence of an officer.

All stalks, refuse, clippings, and waste, after being weighed, must be destroyed in the presence of an officer—

(*a*)by burning ; or

(*b*) by mixing with manure, kerosene, or other matter approved by the Collector.

All stalks, refuse, clippings, and waste destroyed otherwise than by burning must be immediately removed from the factory.

No person to whom any destroyed stalks, refuse, clippings, and waste have been delivered shall use such for any purposes other than in connexion with horticultural or agricultural industries.

Sec. 75. REFUND OF DUTY ON STALKS, REFUSE, CLIPPINGS, OR WASTE ARISING IN A FACTORY FROM IMPORTED LEAF TOBACCO.

A refund of duty may be made in respect of all stalks, refuse, clippings, or waste arising from operations in any tobacco, cigar, or cigarette factory in connexion with leaf tobacco upon which duty was paid on importation.

Such stalks, refuse, clippings, or waste must be weighed in the presence of an officer, and destroyed in the manner prescribed.

The claim for refund of duty must be made by the manufacturer in or to the effect of the form hereto.

The Commonwealth of Australia.

State of

*Excise Act* 1901.

Refund of Duty.

The Commonwealth of Australia,

Dr. to

To refund of duty amounting to pounds

shillings and pence on lbs. of stalks, refuse,

clippings, and waste arising from lbs. imported leaf tobacco

treated by me in my licensed factory at

£I declare the above claim

to be true and correct.

Witness Manufacturer.

I certify that the above quantity of stalks, refuse, clippings, and waste has been weighed, and destroyed in my presence on the day of 19 , by saturating the same with

and it has been

Officer.

I certify that the sum of pounds shillings and

pence is due accordingly.

Examined and found correct.

,

Checking Officer.

Collector of Customs for State

of

Received on the day of 19 , from the Collector of Customs at the sum of pounds shillings and pence.

Witness to payment and signature

DESTRUCTION OF AUSTRALIAN LEAF OR MANUFACTURED TOBACCO FOR HORTICULTURAL, AGRICULTURAL, OR SHEEPWASH PURPOSES,

Australian leaf or manufactured tobacco may be destroyed, in the manner prescribed, for any purpose required in connexion with the horticultural or agricultural industries or the making of sheep-wash.

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All applications to destroy Australian leaf or manufactured tobacco must be made to the State Collector of Customs, and must specify :—

(*a*) The premises where the leaf or manufactured tobacco is stored.

(*b*)The quantity to be destroyed.

(*c*) The kind of matter intended to be used in mixing.

(*d*)The purpose for which the leaf or manufactured tobacco is to be used after mixing with other matter, and place where the mixture is to be used.

The application may be approved or disapproved by the State Collector.

If the application be approved, the leaf or manufactured tobacco shall be crushed or pulverized, and so thoroughly mixed with sulphuric acid, kerosene, or other matter approved by the State Collector, as to render the mixture totally unfit to be used for smoking purposes.

All operations must be under the supervision of an officer, and after they have been carried out to his satisfaction the mixture may then be removed.

After mixing operations have been completed, the officer shall certify upon the application that the leaf or manufactured tobacco has been destroyed according to these Regulations, and to his satisfaction.

The applicant shall pay to the State Collector the fee of two shillings per hour for the time the officer is engaged, and also, if required, the cost of his conveyance from and to his station.

SIZE AND MARKING OF PACKAGES CONTAINING CIGARS ON REMOVAL FROM A FACTORY.

All cigars must be removed from the factory in packages of sizes containing respectively either 10, 25, 50, 100, 200, 250, or 500 cigars each, provided the Collector may at any time grant permission to any manufacturer to remove from the factory any special brand or kind of cigars in packages of a size containing a fixed number of cigars below 500.

In marking the State number and the factory number on any packages containing cigars to be removed from the factory, the factory number must be placed directly above the State number, and within a circle, thus , and each figure must be not less than half-an-inch in size.

If cigars before being packed in the prescribed sized packages be put up in small quantities in paper, cardboard, or other wrapper the factory number and the State number shall be marked on each wrapper, and the factory number shall be placed directly above the State number, and within a circle, thus , and each figure must be not less than a quarter of an inch in size.

MARKING OF PACKAGES CONTAINING CIGARETTES ON REMOVAL FROM A FACTORY.

Every packet or small box containing cigarettes must before removal from a factory be marked with the State and factory number, and the immediate outer package containing the packets or small boxes of cigarettes must be similarly marked.

In marking the State number and factory number on any packet or small box of cigarettes the factory number shall be placed directly above the State number, and within a circle, thus , and each figure must be not less than a quarter of an inch in size.

In marking the State number and the factory number on the immediate outer package containing the packets or small boxes of cigarettes, the factory number shall be placed directly above the State number, and within a circle, thus , and each figure must be not less than half-an-inch in size.

DELIVERY OF AUSTRALIAN SPIRITS FOR FORTIFYING AUSTRALIAN WINE.

Australian spirits may be delivered from any Customs warehouse, distillery, or vigneron's spirit store for fortifying Australian wines in manner provided by these Regulations.

The spirits must be pure wine spirits of a strength of at least 30 degrees above proof.

Any person desiring to use spirits for fortifying wine may make application to the Collector in the following form :—

Application for Permission to use Australian Spirits for Fortifying Wine.

*Distillation Act* 1901.

To the Collector of Customs for the State of

I hereby apply for permission to use gallons of Australian

pure wine spirits of a strength of degrees above proof for fortifying

gallons of Australian wine.

The spirits will be removed from to my premises at

where the wine requiring fortification is stored.

I request that an officer may be in attendance at my premises at

o'clock in the noon on the day of

190 , to supervise the mixing of the spirits with the wine.

Signature.

Address.

Date.

Approved

Collector.

*Certificate of Officer.*

I certify that I have supervised the mixing of the above spirits with wine, and that the mixing has been completed to my satisfaction.

Officer.

The Collector may approve or disapprove of the application.

After approval of the application an entry of the spirits, specifying that they are for use for fortifying Australian wines, shall be made, and the duty paid, and upon the passing of the entry by an officer the spirits may be delivered to the applicant.

No application shall be approved and no entry shall be passed in respect of any quantity of spirits of less than 10 gallons.

Before the entry is passed the applicant shall give security to the approval of the Collector for compliance with these Regulations.

The spirits shall, forthwith after the passing of the entry, be removed to the premises where the wine requiring fortification is stored, in such manner as an officer shall direct.

The vessel containing the spirits shall only be opened, and spirits shall only be withdrawn therefrom, in the presence and by the authority of an officer, and if any deficiency in the spirits is found to have arisen in transit, or before the spirits are used for fortifying wine, the applicant shall pay to the Collector duty on the amount of spirits so found to be deficient at the rate of eleven shillings per proof gallon unless the deficiency is accounted for to the satisfaction of the Collector.

The spirits shall be used for fortifying Australian wine only, and shall be mixed with the wine in the presence and by the authority of an officer, tut so that the wine, when the mixing is complete, shall not contain more than 35 per centum of proof spirit, and the officer may take samples of the wine and test the alcoholic strength thereof before and after mixing.

After the mixing is complete the officer shall certify on the application for the spirits that the spirits have been used for fortifying wine, and that the mixing has been completed to his satisfaction, and shall forward the certificate to the Collector.

These Regulations shall not apply to the use, by a vigneron, of spirits distilled by him for fortifying his own wines.

STARCH.

Application for a Licence.

Applications for licences to manufacture starch 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 starch to be manufactured in the factory during the year.

Scale of Fees for Factory Licence.

The fee payable by a manufacturer for a licence shall be £5 for every 100,000 lbs., or part thereof, of starch authorized by the licence to be manufactured in the factory, but shall not in any case exceed £100.

The manufacturer shall, in addition, pay for the services of an officer, when required, the sum of two shillings per hour or portion of an hour, and cost of conveyance of officer to and from factory.

If a factory wherein starch is manufactured is also licensed as a warehouse under the *Customs Act* 1901, and an officer is permanently stationed in charge, and can supervise the manufacture of starch therein, the licence fee shall be £5.

Scale of Amounts in which Manufacturers are to give Security.

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

*Scale.*

|  |  |
| --- | --- |
| Where the licence-fee is £5 | £200 |
| ,, ,, £10 | £350 |
| ,, ,, £15 | £450 |
| ,, ,, exceeds £15 | £450 |

And, in addition, the sum of £50 for each £5 by which the licence-fee exceeds £15.

Where the factory is also licensed as a warehouse under the *Customs Act* 1901 the manufacturer shall give security according to the licence-fee he would have to pay if the factory were not so licensed.

Manufacturer to provide a special Storeroom.

Every manufacturer shall provide, when directed by the Collector so to do, a secure storeroom in his factory, in which all starch manufactured in his factory shall be stored, and every door of such storeroom 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.

Manufacturers' Books.

Every manufacturer shall keep a book in a form approved by the Collector, in which he shall enter daily—

(*a*) The weight in pounds of each kind of material from which starch can be made received into the factory.

(*b*)The weight in pounds of each kind of such material put into solution for the manufacture of starch.

(*c*) The weight in pounds of all starch made in the factory.

(*d*)The weight in pounds of the residue and waste.

(*e*)The weight in pounds of all starch removed from the factory.

(*f*) The amount of duty paid.

Manufacturers' Returns.

Every manufacturer shall furnish to the Collector a return showing, n regard to the period covered by the return—

(*a*)The weight in pounds of each kind of material from which starch can be made received into the factory.

(*b*)The weight in pounds of each kind of such material used in manufacturing starch.

(*c*)The weight in pounds of all starch manufactured in the factory.

(*d*)The weight in pounds of all starch removed from the factory.

(*e*) The weight in pounds of starch in the factory at the close of the day up to which the return is made.

(*f*)The estimated weight in pounds of each kind of material in course of manufacture into starch at the close of the day up to which the return is made.

(*g*)The average percentage of starch produced from each kind of material operated upon during the period covered by the return.

(*h*) The quantity of residue and waste which has resulted from the process of manufacture.

And such return shall be verified by a declaration made by the manufacturer in a form approved by the Collector.

When Returns to be made up to.

In the case of factories at which a supervising officer is stationed, the above return shall be made up to the close of the last days of the months of March, June, September, and December in each year, and in the case of other factories up to the close of the last day of each month.

When Returns to be sent in.

Manufacturers' returns shall be made up and sent to the Collector forthwith after the close of the day up to which they are made.

Sizes and Weights of Packages removed from a Factory.

Starch may be removed from a factory in package of any size or weight approved by the Collector.

Marking of Packages.

The manufacturer shall mark upon every case containing starch manufactured by him before it is removed from his factory his name, or the distinctive brand of the article, and the net weight of the starch contained in the case.

Labels subject to Approval.

No label or brand shall be fixed on any package containing starch manufactured in Australia which shall misrepresent its nature, origin, or place of manufacture.

Manufacturer to give Notice of Removal of Starch.

Every manufacturer at whose factory a supervising officer is not permanently stationed shall, before removing starch from his factory, give at least twenty-four hours' notice, in writing, to the Collector, of the time when he intends to remove the starch. But such removal may be earlier permitted.

Rice to be placed in Solution.

All rice received into a factory for manufacture into starch under Departmental By-laws shall, in the presence of an officer, be placed in a solution for the purpose of being steeped or soaked, and the officer shall keep a record of the quantity of rice so dealt with.

Residue.

All residue and waste arising from the manufacture of starch shall be dealt with in such manner as the Comptroller directs.

Scale for Checking Quantity of Starch Manufactured from Rice.

The following scale is prescribed for the purpose of calculating the full quantity of starch produced in a factory from a given quantity of rice, namely :—

65 lbs. weight of starch at the least shall be deemed to have been produced from every 100 lbs. weight of rice received into the factory. This scale shall apply in proportion for any greater or less quantity.

Deficiencies.

If in any factory a deficiency of starch appears on the production being checked by an officer according to the above scale, the manufacturer shall pay the duty on the deficiency unless it is accounted for to the satisfaction of the Collector.

Retreatment of Duty-paid Starch.

Starch on which excise duty has been paid may, by permission of the Collector, be returned to a factory for renovation or retreatment, and the starch so returned may be mixed with other material in process of manufacture, and an equivalent quantity of starch, less such deduction for loss as the Collector directs, may be delivered as the duty-paid starch so returned.

THE USE OF SPIRITS IN THE MAKING OF VINEGAR.

Application for Permission.

Every person desirous of obtaining permission to use spirits for making vinegar must make an application in writing to the Collector of Customs, and furnish the following particulars :—

(*a*)Name, in full, of applicant.

(*b*) Occupation.

(*c*) Place where vinegar factory is situated.

(*d*)Description of plant.

(*e*)Details of process of making the vinegar.

Application may be allowed or refused.

The Collector may approve of the application, or may refuse it without assigning any cause.

Security.

If the application is approved by the Collector, the applicant shall give security with two approved sureties, or an approved guarantee company, in the sum of five hundred pounds for the true and faithful, observance of and compliance with these Regulations.

Issue of Permission.

When security has been given, the Collector may issue to the applicant his written permission to obtain spirits for use in making vinegar in his factory, and the applicant shall then be deemed a vinegar manufacturer.

Spirits Removed.

Australian-made spirits may, upon passing entries and payment of the proper duty, then be removed from any distillery or warehouse to the factory of the vinegar manufacturer, for the purpose of making vinegar.

Notice to obtain Spirits.

Every vinegar manufacturer shall give at least 48 hours' notice, in writing, that he intends to remove and use spirits for making vinegar, and shall specify the hour and date when the spirits shall be removed from the distillery of warehouse to his vinegar factory.

Removal of Spirits.

Spirits are to be conveyed direct from the distillery or warehouse to the vinegar factory, and if on arrival of the spirit at the vinegar factory there is found a deficiency either in strength or quantity as compared with the strength or quantity on removal from the distillery or warehouse, the vinegar manufacturer shall pay full excise duty on the deficiency unless such deficiency is accounted for to the satisfaction of the State collector.

Spirits to be dealt with.

No greater quantity of spirits shall be removed to a vinegar factory than is required for one day's operation, except in the case of vinegar being made from wine as hereinafter described, and such quantity of spirits shall be treated as hereinafter directed on the same day as it is received into the vinegar factory.

Spirits to be mixed with Acetic Acid or Vinegar.

The quantity of spirits received into a vinegar factory, and computed at proof gallons, shall be mixed, in the presence of an officer, with not less than 3 per cent. of glacial acetic acid of full strength, or a quantity of good vinegar equivalent in strength to not less than 3 per cent. of glacial acetic acid of full strength, and such spirit so mixed shall immediately be so diluted that the liquor produced shall not contain more than 10 per cent. of proof spirits.

Liquor to be put into Generators.

After dilution, the liquor shall be put into the generators in the presence of and to the satisfaction of the supervising officer.

Vinegar made from Wine.

When the vinegar is to be made from wine, every 100 gallons of wine shall be mixed in the presence of an officer with not more than 12 gallons of proof spirit, and not less than 3 per cent. of glacial acetic acid of full strength or a quantity of good vinegar equivalent in strength to not less than 3 per cent. of glacial acetic acid of full strength. The wine so mixed may then be treated by the vinegar manufacturer without further supervision of an officer.

Liquor to be used for Vinegar-making only.

No liquid into which spirits have been put for the making of vinegar shall be used for any purpose other than the making of vinegar.

Oxidization not to be stopped.

No matter which will hinder or stop the spirits from becoming oxidized shall at any time be put into any liquid used in the making of vinegar.

No Still allowed except by Permission.

No still shall be allowed upon the premises of any vinegar manufacturer unless by the permission of the Collector.

Payment of Officer's Services.

Every vinegar manufacture shall pay to the Collector the sum of two shillings per hour or part of an hour for the time the services of an officer are required, and also the cost of the conveyance of the officer to and from the factory.

Access to Vinegar Factory.

Officers shall at any time have complete access to every part of the vinegar factory.

Books to be kept.

Every vinegar manufacturer shall keep a book, and shall enter daily therein the quantity of spirits received into the factory, the quantity of vinegar made, the quantity of vinegar delivered, and name and address of the person to whom delivered.

Book to be kept by Vinegar Manufacturer.

The vinegar manufacturer shall keep a book in the following form, or to the following effect :—

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Date. | Spirits received. | | Quantity of Vinegar made. | Quantity of Vinegar delivered. | Person to whom delivered. | Address of Person. |
| Liq. Gals. | Strength Pf. Gals. |
|  |  |  |  |  |  |  |

And on the last day of every quarter, after the quantities have been totalled up, and balance of vinegar on hand shown, this vinegar manufacturer shall insert the following declaration :—

I declare that the foregoing entries relating to the quarter ending

are true and correct in every particular, and that no matter or thing required to be stated has been omitted therefrom.

Inspection of Books.

Officers may at any time inspect, examine, and take extracts from air books kept by the vinegar manufacturer.

Returns to be furnished.

On the last day of each quarter ending 31st March, 30th June, 30th September, and 31st December, the vinegar manufacturer shall furnish to the Collector a return showing the total, quantity of spirits received and used, the balance of vinegar on hand at end of last quarter, the total quantity of vinegar made, the total quantity of vinegar delivered during the quarter, and the stock on hand on the last day of the quarter.

Quarterly Return.

The quarterly return shall be in the following form :—

Commonwealth of Australia.

State of

VINEGAR MANUFACTURER'S RETURN.

*Spirit*

Received and used during the quarter ended

proof gallons

Gallons.

*Vinegar.*

Balance on hand at end of last quarter

Made during the quarter ended

Delivered during the quarter ended

Balance on hand on evening of the last day of

the quarter ended

I declare the above to be true and correct in every particular.

Vinegar Manufacturer.

Address

Declared before me this day of October, 19 .

J.P.

or

Officer.

Samples.

An officer may, for the purpose of testing, take samples of the spirits, acetic acid, wine, or vinegar, or the liquid during the process of making the vinegar.

Withdrawal of Permission.

The Collector may at any time, and without assigning any cause, withdraw his written permission to obtain spirits for the making of vinegar, and shall notify in writing its withdrawal to the firm to whom the written permission was granted.

THE TRANSFER OF TOBACCO LEAF FROM ONE FACTORY TO ANOTHER FACTORY.

Tobacco leaf may be transferred from the factory of any manufacturer of tobacco, cigars, or cigarettes to the factory of another manufacturer.

The manufacturer transferring the tobacco leaf shall enter in his book the quantity transferred.

The manufacturer receiving the transferred tobacco leaf shall enter in his book the quantity received.

The manufacturer transferring the tobacco leaf shall issue to the manufacturer receiving it a cart note or account showing the quantity transferred, and such cart note or account shall be produced at any time on request of an officer.

The manufacturer transferring tobacco leaf shall indorse on his monthly or quarterly return a statement showing the dates of transfer, the quantity of tobacco leaf transferred, and the name of the manufacturer receiving it. The statement shall be in the following form :—

Transfer of Tobacco Leaf.

|  |  |  |  |
| --- | --- | --- | --- |
| Date of Transfer. | Quantity of Tobacco Leaf transferred. | | Name of Manufacturer who received Tobacco Leaf. |
| Australian. | Imported. |
|  | lbs. | lbs. |  |

Signature of Manufacturer.

The manufacturer receiving tobacco leaf transferred from another manufacturer shall indorse on his monthly or quarterly return a statement showing the dates of receipt, the quantity of tobacco leaf received, and the name of the manufacturer by whom it was transferred. The statement shall be in the following form :—

Transferred Tobacco Leaf.

|  |  |  |  |
| --- | --- | --- | --- |
| Date when received. | Quantity of Tobacco Leaf received. | | Name of Manufacturer by whom it was transferred. |
| Australian. | Imported. |
|  | lbs. | lbs. |  |

Signature of Manufacturer.

BOOKS OF PRODUCERS AND DEALERS IN TOBACCO LEAF.

The book to be kept by producers of tobacco leaf shall be in or to the effect of the form hereto :—

Tobacco Leaf Producer's Book.

Name of Producer.

Place.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Date. | No. of Acres on which Leaf is grown. | Quantity of Tobacco Leaf harvested. | Quantity of Tobacco Leaf cured. | Date. | Quantity of Tobacco Leaf sold. | To whom sold. | |
| Name. | Address. |
|  | acres. | lbs. | lbs. |  | lbs. |  |  |

On the 31st December in each year the producer shall total up the entries in his book and show the balance of tobacco leaf, if any, which he may have on hand, and which he shall carry forward to the next year.

The book to be kept by dealers in tobacco leaf shall be in or to the effect of the form hereto :—

Tobacco Leaf Dealer's Book.

Name of Dealer Place.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Date. | Tobacco Leaf bought. | | | Date. | Tobacco Leaf sold. | | | |
| Australian. | Imported. | From whom bought. | Australian. | Imported. | To whom sold. | Address of Buyer. |
|  | lbs. | lbs. |  |  |  | lbs. |  |  |

At the end of each quarter the dealer shall total up the entries in his book and show the balances of tobacco leaf, if any, which he may have on hand and which he shall carry forward to the next quarter.

Any dealer in tobacco leaf whose stock of imported tobacco leaf is stored in a Customs warehouse will require to enter in his book and quarterly return under the headings " Quantity of Tobacco Leaf Bought," " Imported," the quantity of tobacco leaf only upon which he pays duty.

By Authority Robt. S. Brain, Government Printer, Melbourne.