

# STATUTORY RULES.

1925. No. 181

## REGULATIONS UNDER THE EXCISE ACT 1901-1923.

I, THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations under the *Excise Act* 1901-1923, to come into operation forthwith.

Dated this 28th day of October, 1925.

SGD. STONEHAVEN

Governor-General.

By His Excellency's Command,

(Sgd.) H. E. PRATTEN

Minister of State for Trade and Customs.

## INTRODUCTORY.

1. These Regulations may be cited as the *Excise Regulations* 1925.
2. In these Regulations, unless the contrary intention appears, "The Act" means the *Excise Act* 1901-1923.

## TOBACCO REGULATIONS.

### LEAF TOBACCO.

#### *Book to be Kept by Producer.*

3. Every producer of tobacco shall keep an account of the number of sec. 33. acres on which he grows tobacco, the quantity of tobacco leaf harvested, the quantity of tobacco leaf cured, and all sales of tobacco leaf.

4. The book to be kept by producers of leaf tobacco shall be according to Form 1.

#### *Entries to be Totalled Yearly.*

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

#### *Producer's Return.*

6. Every producer shall, not later than the fifteenth day of January sec. 33. in each year, furnish to the Collector a return, verified by declaration, in accordance with Form 2, with respect to his operations during the year ended on the 31st December immediately preceding.

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TOBACCO REGULATIONS— *continued.**Book to be Kept by Dealer.*

Sec. 33.

7. Every dealer in leaf tobacco shall keep an account of all tobacco leaf purchased and sold by him, distinguishing between Australian-grown tobacco leaf and imported tobacco leaf.

8. The book to be kept by dealers in leaf tobacco shall be according to Form 3.

*Entries to be Totalled Quarterly.*

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

*Dealer's Return.*

Sec. 33.

10. Every dealer shall not later than the fifteenth day of January, April, July, and October in each year furnish to the Collector a return verified by declaration, in accordance with Form 4, with respect to his operations during the immediately preceding quarter of the year.

## MANUFACTURERS.

*Plan and Particulars to accompany Application for Licence.*Sec. 37 and  
Schedule VI.

11. The drawings and particulars to accompany applications for licences to manufacture tobacco, cigars, cigarettes, and snuff shall be as follows:—

- (1) A plan and sectional elevation of the factory buildings;
- (2) The name and situation of the factory;
- (3) The material of which the factory is constructed;
- (4) The number of flats or stories in the building or buildings;
- (5) The number of rooms in each story, and for what purpose each room or story is intended to be used;
- (6) The number and position, with relation to the principal building of the factory, of any detached buildings used, or proposed to be used, as part of the factory, together with number of rooms in each such detached building; and
- (7) Such other particulars as the Collector may require.

*Factory Fastenings, &c.*

12. Every factory shall be secured in such a manner and by such fastenings as shall be approved by the Collector, and shall be opened and visited at such times and in the presence of such officers as the Collector shall direct.

*Manufacturer to Provide a Special Store-room.*

Sec. 40.

13. Every manufacturer shall provide, when directed by the Collector so to do, a secure store-room in his factory, in which all tobacco, cigars, cigarettes, or snuff manufactured in his factory shall be stored, and every door of such store 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.

TOBACCO REGULATIONS—*continued.**Manufacturers' Books.*

14. Every manufacturer shall keep a book in a form approved by sec. 50. the Collector, in which he shall enter—

- (a) The weight of all tobacco leaf received into the factory, distinguishing Australian-grown leaf from imported leaf.
- (b) The weight in pounds of all tobacco, cigars, cigarettes, or snuff made in the factory.
- (c) The weight in pounds of all tobacco, cigars, cigarettes, or snuff removed from his factory.
- (d) The amount of refuse, waste, and clippings arising from the operations in the factory, distinguishing Australian-grown leaf from imported leaf.
- (e) The amount of duty paid.

*Delivery Book.*

15. Every manufacturer shall keep in his factory in a form sec. 50. approved by the Collector a delivery book in which he shall enter daily the following particulars in relation to all tobacco, cigars, cigarettes, and snuff removed from his factory:—

- (a) The date of removal.
- (b) The weight of tobacco or snuff removed.
- (c) The number of cigars or cigarettes removed.
- (d) The names and addresses of the persons to whom the tobacco, cigars, cigarettes, or snuff are delivered.

*Manufacturers' Returns.*

16. Every manufacturer shall furnish to the Collector a return, sec. 50. verified by declaration in accordance with Form 22, showing—

- (a) The weight in pounds of all leaf tobacco received into his factory, distinguishing Australian-grown leaf from imported leaf.
- (b) The weight of all leaf tobacco used in manufacturing tobacco, cigars, cigarettes, or snuff.
- (c) The weight of all tobacco, cigars, cigarettes, or snuff manufactured in the factory.
- (d) The weight of all tobacco, cigars, cigarettes, and snuff removed from the factory.
- (e) The weight of tobacco, cigars, cigarettes, and snuff in the factory at the close of the day on which the return is made up to.
- (f) The weight of tobacco, cigars, cigarettes, and snuff in course of manufacture at the close of the day on which the return is made up to.

*When Returns to be Made up to.*

17. 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. In the case of other factories, a return containing particulars under the same headings shall be made up to the close of the last day of each month.

TOBACCO REGULATIONS—*continued.**When Returns to be Sent in.*

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

*Stocks to be Checked.*

19. At every factory where a supervising officer is not permanently stationed, the Collector shall cause the stocks to be checked periodically.

*Security on Removal.*

Sec. 60.

20. Before any manufactured tobacco is removed from a factory without payment of duty the manufacturer shall give security in a sum equal to the amount of the Excise duty payable on the tobacco.

GOODS LIABLE TO CUSTOMS OR EXCISE DUTY WHICH MAY BE DELIVERED  
FREE FOR USE IN THE MANUFACTURE OF TOBACCO, CIGARS,  
CIGARETTES, OR SNUFF.

Sec. 24.

21. The Collector may, on the application of a manufacturer, deliver free of duty for use in the manufacture of tobacco, cigars, cigarettes, or snuff, the following articles liable to duties of Excise, viz.:—

Spirits and starch;

and the following articles liable to duties of Customs, viz.:—

Cigarette paper, cork manufactures for tips, lico, liquorice, petroleum jelly, refined petroleum oil, saccharine, spice, and tips, viz., amber (so called), silk, maize, straw, and imitation gold.

*Conveyance.*

22. 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 1901-1925*, or under the immediate supervision or control of an officer.

*Store-room.*

23. The Collector may require that all or any of the goods so conveyed to a factory shall be kept in a secure and safe store-room to be approved by him.

*Fastenings.*

24. The door of the store-room 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.

*Authority to Remove.*

25. No goods shall be removed from the store-room except by the authority and in the presence of an officer.

*Use of Goods.*

26. Goods delivered under Regulation No. 21—

- (a) shall be used only in the factory and in the manufacture of tobacco, cigars, cigarettes, or snuff; and
- (b) shall, if they are capable of being used as a food or beverage, be treated in the presence of an officer in such a way as to be rendered unfit for any purpose other than the manufacture of tobacco, cigars, cigarettes, or snuff;
- (c) may, by permission of the Collector, be removed from one factory to another.

## TOBACCO REGULATIONS—continued.

*Books to be Kept.*

27. The manufacturer shall keep a book showing the quantities of goods received into his store-room, and the quantities taken out for use in his factory.

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

*Different Kinds of Refuse to be Kept Separate.*

28. The stalks, refuse, clippings, and waste from imported leaf tobacco shall be kept separate from the stalks, refuse, clippings, and waste from Australian leaf tobacco. Sec. 75.

*Method of Destruction.*

29. All stalks, refuse, clippings, and waste arising from the operations in any tobacco, cigar, or cigarette factory shall, in the presence of an officer—

- (a) be weighed; and
- (b) either be destroyed by burning, or be mixed, to the satisfaction of the officer, with manure, kerosene, or other matter approved of by the Comptroller; or
- (c) in the case of stalks, may be destroyed by cutting into short lengths.

Where it is necessary for an officer to attend specially for the purpose of supervising the operations, the owner of the factory shall pay to the Collector the sum of 3s. per hour for the officer's services, and every manufacturer shall give 48 hours' notice in writing to the Collector of his intention to destroy, or treat as above, any stalks, refuse, clippings, or waste.

*Removal of Stalks, &c.*

30. All stalks, refuse, clippings, and waste treated in accordance with the preceding regulation, otherwise than by burning, must be immediately removed from the factory. The stems may, after destruction, be removed to other premises, there to be ground for subsequent sale for horticultural and agricultural purposes, provided that records of the quantity sold and the names and addresses of persons to whom sold are kept, and such information be available at all times for the inspection of officers.

*How Stalks, &c., are to be Dealt With.*

31. No person to whom any stalks, refuse, clippings, or waste treated as above have been delivered shall, without the permission of the Collector, use them for any purpose other than in connexion with horticultural or agricultural purposes.

*Refund of Customs Duty on Stalks, Refuse, Clippings, or Waste Arising in a Factory from Imported Leaf Tobacco.*

32. The claim for refund of Customs duty 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 shall be according to Form 5. Sec. 75.

TOBACCO REGULATIONS—*continued.*

DELIVERY OF AUSTRALIAN LEAF OR OF AUSTRALIAN MANUFACTURED TOBACCO, FOR HORTICULTURAL, AGRICULTURAL, OR SHEEP-WASH PURPOSES.

*May be Delivered when Treated.*

33. Australian leaf or Australian manufactured tobacco may on application be delivered for making sheep-wash, or for any agricultural or horticultural purpose, when treated in the manner hereinafter provided.

*Form of Application.*

34. Applications for delivery of Australian leaf or manufactured tobacco, in accordance with the preceding regulation, shall be made according to Form 6.

*Approval or Disapproval.*

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

*Method of Treatment.*

36. If the application is approved, the tobacco shall, before delivery, be crushed or pulverized, and be mixed with manure, kerosene, or other substance approved by the Comptroller, so as to render it unfit for smoking purposes or for snuff-making.

*Payment for Officer's Services.*

37. The operations must be conducted in the presence and to the satisfaction of an officer, and where it is necessary for an officer to attend specially for the purpose the applicant shall pay to the Collector the sum of 3s. per hour for the officer's services.

*Certificate of Officer.*

38. When the operations are complete, the officer shall certify accordingly on the application.

*Remission of Duty.*

39. The Excise duty on the manufactured tobacco in any factory treated in accordance with the preceding regulations shall be remitted.

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WEIGHT OF PACKAGES OF TOBACCO AND SNUFF.

*Uncut Tobacco.*

Sec. 60.

40. Tobacco, other than cut tobacco, manufactured in a factory, shall not be put up in packages containing less than  $2\frac{1}{2}$  lb. net weight each.

*Cut Tobacco or Snuff.*

Sec. 61.

41. Cut tobacco or snuff manufactured in a factory may be packed in small tins or packets, each containing not less than  $\frac{1}{8}$  oz. net weight and may be put up in outer packages each containing not less than  $2\frac{1}{2}$  lb. net weight.

## TOBACCO REGULATIONS—continued.

## CUT TOBACCO IN SMALL TINS—MARKING.

42. (1) Small tins or similar packages containing cut tobacco must <sup>Sec. 70.</sup> be marked with—

- (a) The net weight.
- (b) The name of the manufacturer.
- (c) The town of manufacture.
- (d) The word "Australia".

(2) The net weight must be marked in reasonably large, clear, and distinct print and must appear in conjunction with other prescribed marking. Isolated marking of the net weight in small print at the end of the tins is not allowed.

(3) Outer packages containing any number of smaller packages must comply with the requirements of section 70 of the Act, except with regard to the marking thereon of manufacturer's name and address.

(4) Provided that cardboard boxes or tins, without other covering, containing not less than 1 lb. net weight of cut tobacco packed in small tins or similar packages for home consumption may be marked only with—

- (a) The name and address of manufacturer (including the word "Australia").
- (b) The net weight of contents.

## PACKAGES CONTAINING CIGARS.

*Quantities.*

43. Cigars may be put up in packages containing such number as the Collector may approve, and may be removed from the factory in parcels of not less than twenty-five.

*Marking Factory and State Numbers.*

44. In marking the factory number and the State number on any <sup>Sec. 71.</sup> package containing cigars to be removed from the factory, the factory number must be placed directly above the State number, and within a circle, thus  $\frac{10}{3}$ , or in a diamond, and each figure must be not less than a quarter of an inch in height. Marking shall be on the end of package, or as approved by the Collector.

## MARKING CIGAR WRAPPERS.

45. If cigars before being packed in packages of the prescribed size <sup>Sec. 71.</sup> be put up in small quantities in paper, cardboard, or other wrapper, the factory number and the State number must be marked on each wrapper, and the factory number placed directly above the State number, and within a circle, thus  $\frac{10}{3}$ , or in a diamond, and each figure must be not less than a quarter of an inch in height.

## TOBACCO REGULATIONS--continued.

## PACKAGES CONTAINING CIGARETTES.

*Quantities.*

46. Cigarettes may be put up in packages containing such number as the Collector may approve, and may be removed from the factory in parcels of not less than 250 cigarettes.

*To be Marked.*

Sec. 71. 47. Every packet or small box containing cigarettes shall before removal from a factory be marked with the factory and State number, and the immediate outer package containing the packets or small boxes of cigarettes shall be similarly marked.

*Marking Factory and State Numbers on Packets, &c.*

Sec. 71. 48. In marking the factory number and the State 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  $\begin{pmatrix} 10 \\ 3 \end{pmatrix}$  or in a diamond, and each figure must not be less than one-sixteenth of an inch in height.

*Marking Factory and State Numbers on Outer Packages.*

Sec. 71. 49. In marking the factory number and the State 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  $\begin{pmatrix} 10 \\ 3 \end{pmatrix}$ , or in a diamond, and each figure must be not less than half-an-inch in height.

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

*Transfer Allowed.*

Sec. 55. 50. Leaf tobacco may be transferred from the factory of any manufacturer of tobacco, cigars, or cigarettes to the factory of another such manufacturer.

*Entry in Book.*

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

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

*Issue of Cart Note or Account.*

53. The manufacturer transferring the leaf tobacco 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.

*Return by Manufacturer Transferring.*

54. The manufacturer transferring leaf tobacco shall indorse on his monthly or quarterly return a statement showing the dates of transfer, the quantity of leaf tobacco transferred, and the name of the manufacturer receiving it. The statement shall be made according to Form 7.



## TOBACCO REGULATIONS—continued.

*Return by Manufacturer Receiving.*

55. The manufacturer receiving leaf tobacco transferred from another manufacturer shall indorse on his monthly or quarterly return a statement showing the dates of receipt, the quantity of leaf tobacco received, and the name of the manufacturer by whom it was transferred. The statement shall be according to Form 8.

## RENOVATION, CUTTING, OR REPACKING OF MANUFACTURED TOBACCO.

*Application.*

56. Any person desirous of having manufactured tobacco removed to a factory for the purpose of renovating, cutting (other than for cutting fine suitable for the manufacture of cigarettes) or repacking, shall lodge with the Collector an application according to Form 9. Secs. 73 and 74.

*Collector to Give Orders for Delivery.*

57. The Collector may authorize the delivery of the tobacco, which may then be removed direct to the factory under the supervision of an officer.

*Authority to Remove.*

58. The approval of the Collector shall be the authority for the manufactured tobacco being received into the factory.

*Duty-paid Tobacco.*

59. Where duty-paid manufactured tobacco is received into a factory where no officer is permanently stationed, the Collector may, in his discretion, permit any operations, except the weighing into and delivery from the factory, to be conducted without the supervision of an officer.

*Tobacco in Bond.*

60. Manufactured tobacco removed from a Customs warehouse and received into a factory must be under the control of an officer and under Crown lock whilst it is being renovated, cut, or repacked, and until removed from the factory.

*Weighing.*

61. All duty-paid manufactured tobacco and all manufactured tobacco removed from a warehouse shall be weighed into a factory in the presence of an officer, who shall mark the weights on the application.

*Approval of Collector to Marking, &c.*

62. Without the approval of the Collector—

- (a) no fresh labels or tags may be affixed to any manufactured tobacco renovated, cut, or repacked; and
- (b) no tins or packages bearing any description shall be used for the repacking of such tobacco.

*Delivery from Factory.*

63. The delivery from the factory shall be made immediately after the completion of the renovating, cutting, or repacking, and shall take place in the presence of an officer.

TOBACCO REGULATIONS—*continued.**Packages, &c.—Removed.*

64. All tins, boxes, packages, labels, or tags brought into a factory in connexion with the renovating, cutting, or repacking of manufactured tobacco, and remaining unused, must be removed from the factory at the same time as the tobacco which has been renovated, cut, or repacked.

*Services of Officer.*

65. If duty-paid manufactured tobacco, or tobacco removed from a Customs warehouse, be received into a factory where an officer is permanently stationed, and the quantity is such as to require, in the opinion of the Collector, the services of an extra officer, the applicant shall pay for such services.

*Removal of Refuse, Clippings, &c.*

66. Refuse, clippings, or waste arising in connexion with the renovating, cutting, or repacking of duty-paid manufactured tobacco must be removed from the factory at the same time as the manufactured tobacco which has been renovated, cut, or repacked.

*Waste, &c., from Tobacco, not Duty-paid, to be Destroyed.*

67. Refuse, clippings, or waste arising in connexion with the renovating, cutting, or repacking of manufactured tobacco removed from a Customs warehouse, shall be destroyed in the same manner as other refuse, clippings, or waste is destroyed in a factory.

*Book to be Kept.*

68. The manufacturer into whose factory manufactured tobacco is received for the purpose of renovating, cutting, or repacking shall keep a book according to Form 10, and shall enter therein the prescribed particulars.

*Charge for Services of Officer.*

69. The charge, when the services of an officer are required, shall be 3s. per hour or part of an hour.

## RECEIPT OF IMPORTED DUTY-PAID MANUFACTURED TOBACCO IN FACTORIES FOR MAKING CIGARETTES.

*Authority to Receive Tobacco in Factory.*

Sects. 73 and 74.

70. Imported manufactured tobacco on which Customs duty has been paid may, subject to these Regulations, be received into a factory for the purpose of being manufactured into cigarettes.

*Collector's Permit for Receipt of Tobacco.*

71. The Collector may, on application by any manufacturer in writing, grant a permit authorizing the receipt of imported duty paid manufactured tobacco in a factory for the manufacture of cigarettes, and a permit so granted shall be an authority for the receipt of tobacco in the factory, in accordance with its terms. The permit may be in accordance with Form No. 11.

TOBACCO REGULATIONS—*continued*.

## SCALE FOR CALCULATING QUANTITY OF TOBACCO, ETC., MADE IN A FACTORY.

72.(1) The following scale is prescribed for the purpose of calculating the full quantity of plug tobacco, cut tobacco, cigars, or cigarettes produced in a factory:—

*Scale.*

- For every 100 lb. of leaf tobacco, made into plug tobacco, 110 lb. of plug tobacco shall be deemed to have been produced.
- For every 100 lb. of leaf tobacco, made into cut tobacco, for pipe smoking without being first made into plug tobacco, 106 lb. of cut tobacco shall be deemed to have been produced.
- For every 100 lb. of leaf tobacco, made into tobacco cut fine for cigarettes, 103 lb. of tobacco cut fine for cigarettes shall be deemed to have been produced. Sec. 61.
- For every 100 lb. of leaf tobacco, made into cigars, 90 lb. of cigars shall be deemed to have been produced.
- For every 100 lb. of leaf tobacco, made into cigarettes, 104 lb. of cigarettes shall be deemed to have been produced.
- For every 100 lb. of tobacco, cut fine for cigarettes, or cut plug tobacco, received into a factory and made into cigarettes, 101 lb. of cigarettes shall be deemed to have been produced.

(2) The term "100 lb. of leaf tobacco" means 100 lb. net weight, exclusive of stems and refuse.

73. The scale prescribed by regulation 72 shall apply in proportion to greater or lesser quantities.

74. In a factory where plug tobacco, cut tobacco, cigars and cigarettes or any two or more of those articles are made, all leaf tobacco received into the factory shall, unless the contrary is shown by the manufacturer, be deemed to have been made into the article made in the factory which is, at the time, subject to the highest rate of duty.

75. Nothing in these Regulations shall relieve any manufacturer Sec. 54. from the liability to pay the Excise duty on the full quantity of excisable goods produced by him.

## DRAWBACK REGULATIONS.

## GOODS FOR AND AMOUNT OF DRAWBACK.

76. Drawback of the full amount of the Excise duty paid may be Sec. 79. allowed upon the exportation of the following excisable goods, namely:—

Spirits	Cigarettes	Beer
Tobacco	Snuff	Starch
Cigars		

77. Several items of drawback, though each less than £1, may, if Sec. 81. they total £1, be included and allowed in one claim or debenture.

## CUSTOMS REGULATIONS APPLY.

78. The provisions of the Regulations under the *Customs Act 1901-1925* relating to drawbacks shall, with necessary alterations, be applicable to goods exported under drawback, pursuant to these Regulations.

## AUSTRALIAN SPIRITS.

## DELIVERY OF SAMPLES FREE.

*Quantities.*

Sec. 106.

79. Samples of spirits made in Australia may be delivered free in the following quantities:—

- |   |         |  |
|---|---------|--|
| (a) For every 20 gallons, cased..   | 1 gill  | } Provided the sample<br>allowed by clause<br>(d) has not al-<br>ready been given. |
| (b) For every cask containing not<br>more than 20 gallons ..                                  | 1 gill  |  |
| (c) For every cask containing<br>more than 20 gallons ..                                      | 2 gills |  |
| (d) For every 100 gallons spirits<br>contained in vats in the<br>spirit store of a distillery | 1 gill  |  |

provided that for exhibition at Wine, Agricultural, or other similar Shows, samples may be allowed free to the extent of 2 gills per 100 gallons, but not to exceed 1 gallon in the aggregate.

Free samples shall be allowed once only.

*Samples in Excess of Prescribed Quantity.*

80. Samples may be delivered in excess of the prescribed quantities or at times subsequent to the delivery of free samples, on payment of the proper duty.

*Labelling, &c., Free Samples.*

81. Samples of spirit delivered free in a distillery must be put in bottles with labels showing:—

- (a) the date of delivery;
- (b) number of cask to which they relate or of vat from which taken.

*Transfer to Another State—Giving of Samples.*

82. If spirits are transferred from one State to another the Collector, if satisfied that free samples have not previously been given, may deliver free samples up to the prescribed quantities, provided that not more than 4 gallons shall be allowed free on account of any one consignment.

## SAMPLES.

*How to be Dealt With.*

83. (1) A sample taken or obtained by an officer under the provisions of section 106 or section 107 of the Act shall be dealt with in the following manner:—

Secs. 106 and  
107.

- (a) The officer taking or obtaining the sample shall, in the presence of the person or the agent or servant of the person, from whom the sample is taken or obtained, divide the sample into three equal parts and label or mark and securely seal each part; and
- (b) the officer shall hand one part to the owner or his agent or servant, deliver for report another part to an analyst approved by the Collector, and retain the third part for further examination, if necessary.

**SAMPLES—continued.**

(2) Delivery of the part to the analyst may be effected personally or by sending the part by registered post addressed to the analyst at his usual address, or in such other manner as the Collector approves.

(3) In the event of any dispute as to the identity of the part received by the analyst the burden of proof shall lie upon the person complaining.

(4) The production of a certificate of analysis of the part purporting to be signed by the analyst shall be sufficient evidence of the identity of the part and of the result of the analysis, without proof of the signature of the person purporting to have signed the certificate.

**FORTIFICATION OF AUSTRALIAN WINE.****DELIVERY OF SPIRITS.***Spirits may be Delivered.*

84. 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.

85. The spirit must be approved by the analyst and be pure wine spirit of a strength not less than 30 degrees overproof. It shall contain not more than 4 grammes of higher alcohols (calculated in terms of isobutyl alcohol) nor more than 75 milligrammes of aldehydes (calculated as acetaldehyde) nor more than 5 milligrammes of furfural per litre of absolute alcohol.

The above standard shall not apply to wine spirit which has been matured in wood for a period of not less than two years.

*Application.*

86. Any person desiring to use spirits for fortifying wine may make application to the Collector according to Form 12.

*Entry.*

87. 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 the spirits may be delivered to the applicant.

*Minimum Quantity.*

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

*Security.*

89. Before the entry is passed the applicant shall give security, to the satisfaction of the Collector, for compliance with these Regulations, unless security has already been given by the distiller. The security may cover transactions for twelve months, and shall be in an amount not less than the highest duty which would be chargeable if the spirits were entered for home consumption. Sec. 16.

*Removal.*

90. 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 the Collector directs.

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FORTIFICATION OF AUSTRALIAN WINES—*continued.*

*Deficiency in Transit.*

91. The vessel or vessels containing the spirits shall not be opened or spirits withdrawn therefrom except in the presence and by the authority of an officer, and if any deficiency in the spirits be found to have arisen in transit, or before the spirits are used for fortifying wine, and the deficiency is not accounted for to the satisfaction of the Collector, the person who has given security in connexion with the transaction shall pay duty on the quantity of spirits so found to be deficient at the highest rate which would be chargeable if the spirits were entered for home consumption.

*Manner of Fortifying.*

92. 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, but so that the wine, when the mixing is complete, shall not contain more than 40 per centum of proof spirit, and the officer may take samples of the wine and test the alcoholic strength thereof before and after mixing.

*Certificate of Officer.*

93. 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.

EXEMPTION OF VIGNERONS.

94. The above Regulations as to fortification of Australian wine shall not apply to cases covered by the Regulations under the *Distillation Act* 1901-1925 relating to vignérons.

REBATE OF EXCISE DUTY ON FORTIFIED AUSTRALIAN WINE WHEN DISTILLED.

95. When fortified Australian wine is distilled a rebate of Excise duty may be allowed, at the Excise rate of duty applicable to spirit for fortifying wine, on the spirit produced from such wine in excess of 26 per cent. of proof spirit. The spirit so produced shall be liable to duty on entry for home consumption at the rate of the Excise Tariff applicable.

SPIRITS FOR VINEGAR MAKING.

APPLICATION FOR PERMISSION.

96. (1) Every person who desires to use spirits for making vinegar must make an application in writing to the Collector for permission to do so and furnish the following particulars:—

- (a) Name, in full, of applicant.
- (b) Occupation.
- (c) Place where vinegar factory is situated.
- (d) Description of plant.

(2) The Collector may approve of the application, or may refuse it.

SPIRITS FOR VINEGAR MAKING—*continued.**Security.*

97. If the application be approved by the Collector, the applicant shall give security, to the satisfaction of the Collector, for compliance with these Regulations. Sec. 18.

*Issue of Permission.*

98. When security has been given, the Collector may grant 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.

*Notice to Obtain Spirits.*

99. Every vinegar manufacturer shall give at least forty-eight hours' notice, in writing, that he desires to remove and use spirits for making vinegar, and shall specify the hour and date when the spirits are to be removed from the distillery or warehouse to his vinegar factory. Such notice shall be in accordance with Form 13.

*Spirits to be Dealt With.*

100. No greater quantity of spirits shall be removed to a vinegar factory than is required for one day's operation, and such quantity of spirits shall be treated as hereinafter directed on the same day as it is received into the vinegar factory. Provided that, at his discretion, the Collector may, subject to conditions to be specified, permit the removal of greater quantities.

*Entry of Spirits.*

101. Before the spirits are removed from the distillery or warehouse, an entry, specifying that the spirits are for use in the manufacture of vinegar, must be made by the vinegar manufacturer and passed by an officer, and the duty paid.

*Removal of Spirits.*

102. After the entry has been passed, the spirits specified therein shall forthwith be conveyed by licensed carrier from the distillery or warehouse direct to the vinegar factory.

*Deficiency in Transit.*

103. The vessel or vessels containing the spirits shall not be opened or spirits withdrawn therefrom, after leaving the distillery or warehouse, except in the presence and by the authority of an officer. If any deficiency in the spirits, either in strength or quantity, be found to have arisen in transit or before the spirits are used for vinegar making, and the deficiency is not accounted for to the satisfaction of the Collector, the person who has given security in connexion with the transaction shall pay duty on the quantity of spirits so found to be deficient at the highest rate which would be chargeable if the spirits were entered for home consumption.

SPIRITS FOR VINEGAR MAKING—*continued.**Mixing of Spirits.*

104. The spirits, after being received into the factory, shall be denatured by being mixed as follows:—

- (a) One volume of proof spirit shall be mixed with not less than one volume of beer, three volumes of water, and one volume of vinegar containing not less than 5 per cent. of absolute acetic acid; or
- (b) One volume of proof spirit shall be mixed with not less than four volumes of wine containing not more than 28 per cent. of proof spirit, and one volume of vinegar containing not less than  $2\frac{1}{2}$  per cent. of absolute acetic acid; or
- (c) One volume of proof spirit shall be mixed with 1 per cent. of glacial acetic acid and then diluted so that the mixture shall not contain more than 20 per cent. of proof spirit.

105. Beer or yeast water may be substituted for water, and the proportion of any substance other than spirits may be increased to any extent, and weaker vinegar may be used if the volume is proportionately increased.

106. The Comptroller may grant permission for the use of any mixture, other than those above-mentioned, which will secure the proper denaturing of the spirit.

*Liquor to be Put into Generators.*

107. After dilution, the liquor shall, in the presence of an officer, be put into the generators as soon as practicable.

*Use of Spirits.*

108. Spirits entered for use in the manufacture of vinegar shall be used for that purpose and for no other purpose.

*Oxidation Not to be Stopped.*

109. 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.*

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

*Payment for Officer's Services.*

111. Every vinegar manufacturer shall pay to the Collector the sum of 3s. 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.



SPIRITS FOR VINEGAR MAKING—*continued.**Access to Vinegar Factory.*

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

*Book to be Kept by Vinegar Manufacturer.*

113. Every vinegar manufacturer shall keep a book according to Form 14, and enter the prescribed particulars therein, and, on the first day of every quarter, shall forward to the Collector a copy of the entries for the preceding quarter, verified by a declaration according to Form 22.

*Inspection of Books.*

114. Officers may at any time inspect, examine, and take extracts from the book kept by the vinegar manufacturer, in accordance with these Regulations.

*Samples.*

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

*Withdrawal of Permission.*

116. The Collector may at any time withdraw his written permission to obtain spirits for the making of vinegar, and shall notify in writing its withdrawal to the person to whom the written permission was granted.

## SPIRIT FOR USE IN PUBLIC HOSPITALS.

*Spirit may be Delivered.*

117. Australian rectified spirit and Australian absolute alcohol for use in public hospitals may be delivered under Excise Tariff Item 2(q) in the manner provided by these Regulations.

*Spirit to be Delivered to State Drug Dépôt or Principal Public Hospital.*

118. The spirit may be delivered either to a State drug dépôt or to the principal public hospital in each State for distribution to public hospitals provided the chief executive official of such dépôt or principal public hospital undertakes in writing the responsibility for the safe custody and distribution of the spirit in accordance with the prescribed conditions and also furnishes security, to the satisfaction of the Collector, in accordance with Form 40 for compliance with these Regulations.

*Application and Security.*

119. Before spirit may be delivered under these Regulations to any public hospital the chief executive official must first make application in writing to the Collector, and also furnish security to the satisfaction of the Collector, in accordance with Form 40 for compliance with these Regulations.

*Spirit to be Delivered in same Condition as Received.*

120. Spirit received under these Regulations by any State drug dépôt or principal public hospital for purposes of distribution must be delivered to public hospitals in the same condition as received.

SPIRITS FOR USE IN PUBLIC HOSPITALS—*continued.**Use of Rectified Spirit.*

121. (1) Rectified spirit delivered under these Regulations to any public hospital (except rectified spirit delivered to a principal public hospital for distribution to other public hospitals) shall be used in such institution only in the preparation of medicines, medicinal extracts, infusions, tinctures, and the like. The rectified spirit must not be used for such purposes as the preparation and preservation of ligatures or the preparation of patients for operations.

(2) Absolute alcohol delivered under these Regulations to any public hospital shall be used only in such hospital and for scientific purposes exclusively.

*Spirit to be Stored in Secure Room.*

122. Spirit delivered under these Regulations to any State drug dépôt, principal public hospital or other public hospital must be stored in a secure room provided with suitable locks and be placed in charge of a responsible employee of such dépôt or hospital.

*Book to be Kept.*

123. A book shall be kept by a responsible official of each institution which receives spirit under these Regulations showing particulars of all spirit received and how such spirit has been used.

*Returns to be Furnished.*

124. Immediately after the 30th June and 31st December of each year a return must be furnished in accordance with Form 41 by each institution which has received spirit under these Regulations showing particulars of all spirit received during the previous half-year, how such spirit has been disposed of and the balance remaining on hand.

*Quantity of Rectified Spirit which may be Delivered.*

125. (1) The total quantity of rectified spirit which may be delivered under these Regulations in any calendar month to a public hospital, other than a principal public hospital, shall not exceed the normal monthly requirements of such hospital: Provided, however, that, in the case of remote hospitals which use small quantities, the Collector may allow the delivery of rectified spirit not exceeding the normal supply for a period of six months.

(2) The total quantity of absolute alcohol which may be delivered under these Regulations for use in any public hospital shall not exceed 25 gallons per annum.

*Access to Premises where Spirit Stored.*

126. An Officer of Customs shall at all times have access to the premises where spirit received in pursuance of these Regulations is stored and may at any time examine or take extracts from any books or documents kept in relation thereto.

# SPIRITS FOR USE IN THE MANUFACTURE OF SCENTS AND TOILET PREPARATIONS.

127. (1) Any manufacturer desiring to use Australian Spirits under Excise Tariff Item 2 (L) in the manufacture of Scents and Toilet Preparations may make written application to the Collector.

(2) Before an application under this regulation is granted, the manufacturer shall give security in accordance with Form 15 in the sum of £200 (with a bank or approved guarantee company as surety) for compliance with these Regulations.

128. (1) Australian Spirits for the manufacture of Scents and Toilet Preparations shall not be delivered unless all formulæ to be used in the manufacture have been approved by the Comptroller.

(2) All formulæ submitted for approval shall disclose:—

- (a) The Excise Tariff item (if any) applicable to each ingredient;
- (b) The proportion and origin of each ingredient; and
- (c) The current wholesale price in Australia of each ingredient.

(3) Before any formulæ are approved the invoices and other documents necessary for the verification of values shall be submitted to the Comptroller.

129. Any manufacturer granted permission to use Australian Spirits in the manufacture of Scents and Toilet Preparations shall give notice to the Collector in accordance with Form 16 in the Schedule and make entry specifying thereon the purpose for which the spirits are to be used.

130. Upon the passing of the entry, the spirits may be delivered to the manufacturer, who shall forthwith remove the spirits to the premises in which they are to be used.

131. The spirits shall be mixed with the ingredients in the proportions specified in the approved formulæ under the supervision of an officer, whose services shall be paid for at the rate of 3s. per hour or part thereof.

132. After the ingredients have been thoroughly mixed with the spirits, samples of the mixture shall be taken by the officer, and the vessel containing the mixture secured to his satisfaction pending analysis of the samples.

133. The spirits, when mixed with the ingredients specified in the approved formulæ, shall be put up in such sized bottles or packages as the Comptroller from time to time requires.

134. Before bottling the scent or toilet preparation, the manufacturer shall give 24 hours' notice (in accordance with Form 17 in the Schedule), whereupon an officer shall attend to release the containing vessel.

135. All the operations mentioned in the notice shall be completed within seven days; and the manufacturer shall notify the Collector as soon as the bottling is finished, when an officer shall attend to obtain further samples for comparison with the previous samples drawn from the containing vessel in pursuance of regulation 132.

SPIRITS FOR USE IN THE MANUFACTURE OF SCENTS, ETC.—*continued.*

136. The quantity of spirits to be received at any one time by a manufacturer must not, without the Collector's written permission, exceed 150 gallons, and any previous supply is to be dealt with before a further quantity may be delivered.

137. (1) The spirits shall not be used for any purpose other than in the manufacture of scents or toilet preparations.

(2) In this regulation "scent or toilet preparation" means a scent or toilet preparation which contains Australian spirits or in the manufacture of which Australian spirits have been used.

(3) No person shall—

- (a) Extract or remove any perfuming substances from a scent or toilet preparation; or
- (b) refine, rectify, or re-distil any scent or toilet preparation, except under official supervision and in accordance with a process approved by the Comptroller; or
- (c) use any scent or toilet preparation in the preparation of any food, drink, essence, tincture or medicine other than liniments prescribed by Departmental By-laws under section 3 of the *Spirits Act* 1906-1923; or
- (d) have in his possession—
  - (i) any scent or toilet preparation from which any perfuming substance has been extracted or removed; or
  - (ii) any scent or toilet preparation which has been refined, rectified, or re-distilled, except as provided for in paragraph 3 (b) of this regulation; or
  - (iii) any food, drink, essence, tincture, or medicine (other than liniments prescribed by Departmental By-laws under section 3 of the *Spirits Act* 1906-1923) containing a scent or toilet preparation.

138. The spirits shall not be received, kept, or used in any premises in which ordinary alcoholic beverages are made or sold.

139. Every manufacturer shall keep, in Form 18, a book, in which he shall enter from day to day the quantity of spirits received and used, the nature and quantity of other products used in conjunction with such spirits, and the quantity of scents or toilet preparations manufactured and removed, and the names and addresses of the persons to whom delivered.

140. Officers of Customs shall at all times have complete access to any premises in which scents or toilet preparations are manufactured, and may take samples of spirits or other products, or scents or toilet preparations manufactured or in process of manufacture, and may examine and take copies of or extracts from all books kept in relation to the making or sale of scents or toilet preparations.

141. An officer may, for the purpose of testing, take samples of the spirits, scents, or toilet preparations, or of the liquids during the process of manufacture.

## SPIRITS FOR INDUSTRIAL OR SCIENTIFIC PURPOSES.

### PURPOSES FOR WHICH SPIRITS MAY BE DELIVERED.

142. Approval may be granted by the Collector for the delivery of spirits from a Customs or a distillery warehouse for industrial or manufacturing purposes approved by the Comptroller.

### APPLICATION FOR SPIRITS.

143. Subject to Regulation 146 any person desiring to obtain delivery of spirits for industrial or manufacturing purposes may make application to the Collector in accordance with Form 19.

### ENTRY TO BE MADE BY APPLICANT.

144. Upon approval of the application, an entry specifying thereon the purpose for which the spirits are to be used, shall be made by the applicant and shall be passed by an officer, and on payment of the duty, and the giving of the security required by the next succeeding regulation, the spirits shall be delivered to the applicant.

### SECURITY.

145. Any person desiring to obtain delivery of spirits for industrial or manufacturing purposes, shall give security, in accordance with Form 20—

- (a) in the sum of £100, if the quantity to be used does not exceed 10 liquid gallons per month; and
- (b) in the sum of £250, if the quantity to be used exceeds 10 liquid gallons per month.

### SALE OF SPIRITS TO CHEMISTS OR MANUFACTURERS.

146. Spirits delivered in pursuance of Regulation 144 may, with the permission of the Collector, be sold, in quantities not exceeding, in respect of any one purchaser, 5 liquid gallons in any one month, to chemists or manufacturers for use in the manufacture of articles approved by the Comptroller.

### CHEMISTS OR MANUFACTURERS NOT TO GIVE SECURITY.

147. Chemists and manufacturers obtaining spirits in pursuance of the last preceding Regulation shall not be required to give security in accordance with Regulation 145, provided the vendor has given the required security.

### RECORDS TO BE KEPT.

148. (1) Every person receiving spirits in pursuance of Regulations 142, 143, and 144, in quantities exceeding 2 liquid gallons per month, shall keep records, in accordance with Form 21 of the receipt and disposal of the spirits.

(2) Each transaction shall be recorded immediately on completion and the account shall be balanced monthly.

### SPIRITS TO BE SUBJECT TO CONTROL OF CUSTOMS.

149. All spirits delivered in pursuance of Regulations 142, 143, and 144 shall remain subject to the control of the Customs, and until used shall be kept separate and apart from other goods on the premises, or, if so required by the Collector, they shall be kept in a secure and safe room approved by him.

SPIRITS FOR INDUSTRIAL OR SCIENTIFIC PURPOSES—*continued*.

## POWERS OF OFFICERS.

150. An officer shall at all times have full access to the premises where spirits received in pursuance of Regulations 142, 143, 144, and 146 are stored or used, and may at all times inspect, examine, and take extracts from the records kept by the person receiving spirits in pursuance of Regulations 142, 143, and 144.

## WITHDRAWAL OF PERMISSION.

151. The Collector may, at any time, withdraw his approval granted under Regulation 142, and shall notify the withdrawal, in writing, to the person to whom the approval was granted.

## ABSOLUTE ALCOHOL FOR USE IN UNIVERSITIES FOR SCIENTIFIC PURPOSES.

152. Undenatured absolute alcohol for use in Universities for scientific purposes may be delivered under Excise Tariff Item 2 (P) subject to the provisions of these Regulations.

153. For the purpose of these Regulations "absolute alcohol" means commercial absolute alcohol of a strength not less than 99 per cent. by weight of ethyl alcohol.

154. The quantity of absolute alcohol to be delivered to any one University shall not exceed 50 liquid gallons per annum except by permission of the Comptroller.

155. Before delivery of absolute alcohol is permitted, the Registrar or other Principal Officer of the University shall make application in writing to the Collector and furnish a personal bond, with one surety, to the satisfaction of the Collector, for compliance with these Regulations.

156. Upon approval of the application an entry shall be made, and upon the passing of the entry the absolute alcohol shall forthwith be delivered to the University.

157. Upon receipt of the absolute alcohol the Registrar or other Principal Officer of the University shall forward to the Collector a receipt stating the quantity received.

158. The absolute alcohol shall be in charge of a responsible officer of the University, who shall keep a book, in which shall be entered particulars of all absolute alcohol received in pursuance of these Regulations and the manner in which such alcohol has been dealt with.

159. The responsible officer shall furnish a return immediately after the 30th June and 31st December, in each year, setting forth the quantities of absolute alcohol received during the preceding six months, the quantity used, the purposes for which it has been used, and the stock on hand.

160. An officer shall at all times have access to the premises where absolute alcohol received in pursuance of these Regulations is stored or used, and may at any time inspect, examine, or take extracts from any books or documents kept in relation thereto.

## STARCH REGULATIONS.

## LICENCES.

*Applications.*

161. Applications for licences to manufacture starch shall be made in the form prescribed in Schedule VI. of the Act. Sec. 37 and Schedule VI.

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 stories in the building.
- (4) The number of rooms in each story 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 next succeeding twelve months.

*Scale of Fees for Factory Licence.*

162. The fee payable by a manufacturer for a licence shall be £5 Sec. 39. per annum.

163. The manufacturer shall, in addition, pay for the services of an officer, when required, the sum of 3s. per hour or portion of an hour, and the cost of the conveyance of the officer to and from the factory.

*Security to be Given.*

164. Before a licence for the manufacture of starch is issued, Sec. 39. approved security in the sum of £500 for compliance with the Act and with these Regulations must be furnished by the applicant, who must, in addition, furnish security for a manufacturing warehouse, under the *Customs Act 1901-1925*.

*Manufacturer to Provide a Special Store-room.*

165. Every manufacturer shall provide, when directed by the Comptroller so to do, a secure store-room in his factory, in which shall be stored all starch manufactured in his factory upon which duty has not been paid, and every door of such store-room 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 keys will be required to open the door. Sec. 40.

*Manufacturers' Books.*

166. Every manufacturer shall keep a book in a form approved by Sec. 50. 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.

STARCH REGULATIONS—*continued.**Manufacturers' Returns.*

Sec. 50.

167. Every manufacturer shall furnish to the Collector a quarterly return showing, in 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 all 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.
- (i) The amount of duty paid.

And such return shall be verified by a declaration made by the manufacturer according to Form 22.

*When Returns to be Made up to.*

168. 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. In the case of other factories, a return containing particulars under the same headings shall be made up to the close of the last day of each month.

*When Returns to be Sent In.*

169. 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.*

Sec. 57.

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

*Marking of Packages.*

Sec. 57.

171. The manufacturer shall mark upon every outside package containing starch manufactured by him before it is removed from his factory his name, or the distinctive brand of the article, and the town and State where manufactured.



STARCH REGULATIONS—continued.

*Manufacturer to Give Notice of Removal of Starch.*

172. Every manufacturer at whose factory a supervising officer is Sec. 61. 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 the Collector may permit such removal to be made prior to the expiration of the period stated in such notice.

*Rice to be Placed in Solution.*

173. Subject to the discretion of the Collector, all rice received into a factory for manufacture into starch 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.

*Scale for Checking Quantity of Starch Manufactured from Rice.*

174. The following scale is prescribed for the purpose of calculating Sec. 62. the full quantity of starch produced in a factory from a given quantity of rice, namely:—

68 lbs. weight of starch 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.

Nothing in this Regulation shall relieve any person from the liability to pay the duty on the full quantity of starch manufactured.

*Deficiencies.*

175. 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. Sec. 62.

*Residue.*

176. The Collector may require all residue and waste arising from the manufacture of starch to be weighed in the presence of an officer and delivered only by authority.

RE-TREATMENT OF DUTY-PAID STARCH.

177. Starch on which Excise duty has been paid may, by permission of the Collector, be returned to a factory for renovation or re-treatment, 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 in lieu of the duty-paid starch so returned.

## RETURNS OF EXCISABLE GOODS IN THE POSSESSION OF A BREWER, DISTILLER, OR MANUFACTURER.

### RETURN OF EXCISABLE GOODS.

178. Every brewer, distiller, or manufacturer of any goods dutiable under the Excise Tariff (whether licensed under any Excise Act or not), shall, on demand in writing by the Collector, furnish a return setting out the quantity of each kind of those goods on which the Excise duty has not been paid which was in his custody or possession or belonged to him on any day specified in the demand, and the place where the goods then were, and shall verify the return by signing a declaration at the foot thereof, in accordance with Form 23.

### MANUFACTURERS TO ANSWER QUESTIONS.

179. Every brewer, distiller, or manufacturer of any goods dutiable under the Excise Tariff (whether licensed under any Excise Act or not), and the manager or person in charge of any factory or premises where any of those goods were manufactured shall, when required by the Collector or any officer authorized by the Collector, truly answer to the best of his knowledge, information, and belief, all questions that the Collector or officer shall ask relating to any of those goods brewed, distilled, or manufactured by such brewer, distiller, or manufacturer.

### MANUFACTURER TO PRODUCE BOOKS.

180. Every brewer, distiller, or manufacturer of any goods dutiable under the Excise Tariff (whether licensed under any Excise Act or not), shall, when required by the Collector, produce to the Collector or some officer nominated by the Collector, all books and accounts in his possession, custody, or control, containing entries relating to those goods brewed, distilled, or manufactured by him, and the Collector or officer nominated by him may inspect and take copies of or extracts from any such books or accounts.

## MANUFACTURER'S, BREWER'S, DISTILLER'S, DEALER'S, OR PRODUCER'S DECLARATIONS.

### PERSONS AUTHORIZED TO MAKE DECLARATIONS.

181. Any declaration required by any Regulations under any Excise Act to be made by a manufacturer, brewer, distiller, dealer, or producer may be made by the manufacturer, brewer, distiller, dealer, or producer himself, or by some person appointed by him in writing to make the declaration on his behalf.

### FORM OF APPOINTMENT.

182. An appointment under the preceding Regulation may be according to Form 24.

### APPOINTMENT TO BE FILED.

183. The appointment shall be filed with the Collector, and the Collector may refuse to accept any declaration made by the appointee until the appointment has been so filed.

MANUFACTURER'S, BREWER'S, DISTILLER'S, DEALER'S, OR PRODUCER'S  
DECLARATIONS—*continued*.

EFFECT OF DECLARATION.

184. Any declaration made by a person appointed to make it on behalf of a manufacturer, brewer, distiller, dealer, or producer shall be held to have been made with the knowledge and consent of the manufacturer, brewer, distiller, dealer, or producer, who shall be liable to all pecuniary penalties in respect of the declaration to the same extent as if he had made the declaration himself. But nothing herein contained shall relieve the person who made the declaration from liability.

DECLARATIONS BY AGENTS.

185. (1) Forms containing declarations may be signed by a duly authorized agent in cases where the principal is legally incapable of making a declaration.

(2) Any officer may require from any agent the production of his written authority from the principal for whom he claims to act, and in default of the production of such authority may refuse to recognize the agency.

(3) Any declaration made by an agent in pursuance of this Regulation shall be held to have been made with the knowledge and consent of the principal, so that in any prosecution in respect of any declaration made by any such agent the principal shall be liable only to the pecuniary punishment provided by the Act or these Regulations as if such declaration had been made by the principal.

(4) An authority under this Regulation may be according to Form 39.

LABELS ON EXCISABLE GOODS.

186. (1) No label shall be placed upon excisable goods unless it *Sec. 57.* has been approved by the Collector.

(2) No label bearing the word "old" shall be applied to spirit of less than five years maturity.

(3) No label bearing the words "very old" shall be applied to spirit of less than ten years maturity.

CARRIAGE OF EXCISABLE GOODS.

187. All excisable goods subject to the control of the Customs, other *Sec. 61.* than those carried by Railway Authorities, shall be conveyed only in carriages, boats, or lighters licensed under the *Customs Act 1901-1925*, provided that spirit subject to Customs control and intended for use in fortifying wine may be conveyed in unlicensed carriages.

EXCISABLE GOODS IN COURSE OF REMOVAL.

*Responsibility for Safe Keeping.*

188. (1) Every person who has the control or custody of excisable goods, while such goods are in course of removal, or are in transit coast-wise, or are in or at an approved place, or until delivery for home consumption or exportation to parts beyond the seas, shall be responsible for the safe keeping of such goods while they are in his control or custody, and shall account for such goods to the satisfaction of the Collector.

CARRIAGE OF EXCISABLE GOODS—*continued*.

(2) If any person fails to comply with his obligations under this Regulation, he shall be liable to pay to the Collector an amount equal to the duty on the excisable goods not safely kept or not accounted for to the satisfaction of the Collector.

(3) This Regulation shall not affect the liability of any person arising under the *Excise Act* 1901-1923, or any security purporting to have been given in pursuance thereof, or of the *Excise Act* 1901.

(4) Any sum payable to the Collector under this Regulation may be sued for by action in any civil Court having jurisdiction to entertain suits for debts to the amount claimed, as if it were a debt due by the defendant to the Collector.

(5) In any action under this Regulation, the statements or averments of the Collector in his claim or declaration shall be prima facie evidence of the matter or matters stated or averred.

## SECURITY—RAILWAY AUTHORITIES.

**Sec. 18.** 189. Railway authorities shall give security in accordance with Form 38 for the carriage of excisable goods.

## AUTHORITY TO PROSECUTE.

**Sec. 184.** 190. The authority by the Collector to prosecute under the Act shall be in accordance with Form 37.

## SEIZURE OF GOODS.

**Sec. 98.** 191. The notice of seizure shall be in accordance with Form 25.

## DISPOSAL OF FORFEITED GOODS.

**Sec. 90.** 192. (1) Forfeited goods which, in the opinion of the Collector, have no commercial value shall be destroyed as the Collector directs.

(2) Forfeited goods possessing commercial value shall be sold by auction or by public tender as the Comptroller directs.

## RIGHT OF TRIAL IN HIGH OR STATE SUPREME COURT.

## ELECTION TO TRY IN HIGHER COURT.

**Sec. 186.** 193. A defendant in an Excise prosecution, where the penalty exceeds One hundred pounds, and the excess is not abandoned, may exercise his election to have the case tried in the High Court of Australia, or the Supreme Court of the State in which the prosecution was instituted, by serving on the prosecutor and filing in the Court in which the prosecution was instituted a notice in accordance with Form 26.

## SERVICE OF NOTICE.

194. The prosecutor, within seven days after the notice of election has been served upon him, shall exercise his option under section 134 of the Act by serving on the defendant and filing in the Court in which the prosecution was instituted a notice specifying the Court in which the case is to be tried.

RIGHT OF TRIAL IN HIGH OR STATE SUPREME COURT—*continued*.

## PROSECUTION WHEN DEEMED ABANDONED.

195. If the prosecutor fails to comply with the last preceding Regulation, the prosecution shall be deemed to be abandoned, but the Court in which it was instituted may, on the application of the defendant, award him such costs as it deems just.

## TRANSMISSION OF DOCUMENTS.

196. The proper officer of the Court in which the prosecution was instituted shall forthwith, after the prosecutor has exercised his option in accordance with these Regulations, forward to the Court in which the prosecution is to be tried all documents relating to the prosecution in the possession of the first mentioned Court.

CONDUCT OF INQUIRIES.—PART XIII., EXCISE ACT  
1901-1923.

## FORM OF CONSENT.

197. The written consent of any person to the settlement of a dispute by the Minister shall be according to Form 27. Sec. 155.

## SUMMONS TO WITNESSES.

198. The summons to witnesses shall be according to Form 28.

## RULES.

199. The following shall be the rules for the conduct of inquiries under Part XIII. of the Act:—

- (a) The person who occupies the position of defendant in the case shall have full opportunity of bringing forward his evidence and of defending himself.
- (b) The person who occupies the position of prosecutor shall make a short statement of his case.
- (c) The evidence of the witnesses supporting the charge shall be taken.
- (d) Such witnesses may be cross-examined by the defendant, and re-examined by the prosecutor.
- (e) The defendant's witnesses shall then give their evidence, and defendant may himself give evidence.
- (f) Such witnesses may be cross-examined by prosecutor and re-examined by the defendant.
- (g) The defendant, or person appearing for him, may then address the conductor of the inquiry, and the prosecutor shall have the right of reply.
- (h) The conductor of the inquiry shall then give his decision, or reserve his decision until some future day and time which he shall announce, or if the inquiry is conducted by any person acting under powers delegated to him by the Minister, and such powers extend only to the holding of an inquiry and no further, he shall announce that the matter will be reported to the Minister, who will give his decision in writing.
- (i) The defendant may be represented by counsel or (with the approval of the conductor of the inquiry) by some other person.

CONDUCT OF INQUIRIES—*continued*.

- (j) The conductor of the inquiry —
  - shall not regard legal forms or solemnities;
  - shall direct himself by the best evidence procurable or laid before him, whether it be such evidence as the law would require or admit in other cases or not;
  - may reject any evidence which he considers irrelevant.
- (k) All examinations shall be on oath.
- (l) The conductor of the inquiry may call for, or require the production of, any evidence or witness that he thinks necessary.

ENFORCEMENT OF PENALTIES AND FORFEITURES  
UNDER PART XIII. OF THE ACT.

MINISTER'S ORDER MAY BE FILED IN COURT OF SUMMARY JURISDICTION.

200. (1) Any order made by the Minister under Part XIII. of the Act for the enforcement of any penalty or forfeiture which he has determined has been incurred may be filed in any Court of Summary Jurisdiction, and thereupon the Order shall have effect as if it were an order of that Court.

(2) Subject to these Regulations, all laws of the State relating to the enforcement of orders of Courts of Summary Jurisdiction in force in the place where the Court in which the order is filed is situated shall, to the extent to which they are applicable, apply to all matters relating or incidental to, or in connexion with, the enforcement of the penalty or forfeiture specified in the order so filed, and to any process for such enforcement.

(3) On the application of any officer of Customs, any justice of the peace having jurisdiction in the place may issue a warrant of execution or warrant of commitment, or other process applicable for the purpose of the enforcement of the order so filed.

FORM OF WARRANT OF EXECUTION.

201. A warrant of execution may be in accordance with Form 29 or in accordance with any form of warrant of execution or distress (applicable to the circumstances) under any law in force in the State where the warrant is issued.

FORM OF WARRANT OF COMMITMENT.

202. A warrant of commitment may be in accordance with Form 30, or in accordance with any form of warrant of commitment (applicable to the circumstances) under any law in force in the State where the warrant is issued.

FORMS OF WARRANTS MAY BE VARIED.

203. Any form of warrant of execution, warrant of commitment, or other process, whether provided by these Regulations or by the law of the State, may be varied according to the circumstances of the case, and no warrant of execution, warrant of commitment, or other process shall be held to be invalid by reason of want of form.

ENTRIES, ETC.--EXCISABLE GOODS.

FORMS OF ENTRIES AND DESPATCH NOTE.

204. Entries and Despatch Note for Excisable Goods shall be according to the forms hereunder specified.

Purpose of Form.	Character of Goods.	No. of Form.
Home Consumption .. ..	Tobacco, Cigars, Cigarettes, and Snuff	31
" .. ..	Starch .. ..	32
Removal under approved security .. ..	All excisable goods except beer .. ..	34
Removal under approved security to another State .. ..	All excisable goods .. ..	33
Exportation .. ..	" .. ..	33
Despatch note .. ..	" .. ..	35

ADVICE NOTE.

205. When excisable goods are forwarded from a factory under bond, an advice note according to Form 36 may be used.

WORKING DAYS AND HOURS.

206. Except by the permission of the Minister, work shall only be carried on in a factory on the working days and during the working hours prescribed by Regulations 207, 208, and 209 of these Regulations.

207. The working days and hours of the Excise Branch of the Customs shall be as follows:—

Days.

All days *except* Sundays and public holidays.

By special permission of the Collector, work may be allowed on any public holiday for such time, and under such conditions, as are approved in each case, provided that work shall not be allowed on Sunday, Christmas Day, Good Friday, or Eight Hours Day, without the Minister's permission.

Hours.

208. Officers supervising receipt, delivery, or manufacture of goods at any factory or distillery, or supervising any operation carried on under the Excise Acts and Regulations: 8 a.m. to 5 p.m. Provided that with the sanction of the Collector any period of eight hours (out of the 24 constituting a day) may be deemed to be the official hours of working.

Indoor Officers .. .. 9 a.m. to 4.45 p.m.  
On Saturday, work shall cease at noon.

WORKING DAYS AND HOURS--*continued.*

## OVERTIME.

209. The Collector may authorize working outside the official hours, and, in case the services of any officer engaged in supervision at any factory or distillery are required on Sundays, public holidays, or before or after official hours, such services shall be charged for at the rate of 1s. 6d. per hour or part thereof, including (in instances where the service is not continuous) the time reasonably occupied by the officer in proceeding to and returning from the factory or distillery. Provided that if with the sanction of the Collector work is carried on in the factory or distillery regularly for sixteen hours per day, or continuously night and day, no overtime charge shall be made, except for hours worked on public holidays or between noon on Saturday and 6 a.m. on Monday; and provided further that if at the request of the licensee the Collector permits work outside official hours, and not within any regular period of working sanctioned by the Collector, overtime charge will be made at the rates above mentioned.

The money received for overtime shall be held by the Department, and payment shall be made to the officers who have earned the overtime, at the rates provided for by law.

## DEPOSITS BY SUBSCRIBERS TO CUSTOMS SECURITIES.

Sec. 17.

210. (1) Any subscriber to a Customs Security may deposit with the Collector—

Cash; and/or  
Commonwealth War Loan Bonds; and/or  
Negotiable instruments approved by the Collector

of a value equal to the full amount of the liability stated in the security.

(2) If the Collector obtains judgment against the subscriber in a suit upon the Customs Security the Collector may appropriate so much of the deposit as is sufficient to satisfy the judgment and costs. If the deposit is not sufficient to satisfy fully the judgment and costs the Collector may exercise all powers of enforcing the judgment by execution or otherwise to obtain payment of the balance remaining due under the judgment.

(3) Whenever the right to appropriate a deposit arises under this regulation the Collector may (if the deposit or any part thereof is not cash) dispose of the deposited War Loan Bonds or negotiable instruments or any of them by auction or private sale or otherwise in such manner as in his opinion is most favorable to the subscriber, and the net proceeds of such disposition shall for all the purposes of this Regulation be deemed to have been a deposit of cash by the subscriber, and may be appropriated wholly or partly accordingly.

(4) A certificate signed by the Collector stating the War Loan Bonds or negotiable instruments disposed of and the net proceeds of such disposition shall be proof of the matter stated.



DEPOSITS BY SUBSCRIBERS TO CUSTOMS SECURITIES—*continued*.

(5) Any portion of the deposit appropriated as aforesaid shall become the property of the Commonwealth absolutely.

(6) When the Customs Security expires or is cancelled, discharged, released or satisfied, the subscriber shall be entitled to a return of so much (if any) of the deposit as shall not have been appropriated under this Regulation.

(7) When War Loan Bonds or negotiable instruments bearing interest are deposited under this Regulation the subscriber shall be entitled to collect as it falls due and retain any interest payable thereon before the bonds or instruments are disposed of by the Collector under this Regulation.

(8) If any deposited War Loan Bonds or negotiable instruments are not payable to bearer the subscriber shall at the time of the deposit lodge with the Collector duly executed transfers or assignments thereof in such form as will enable the Collector to effectually dispose thereof and shall at the request of the Collector execute any transfers or assignments the Collector may from time to time deem necessary or convenient to enable him to effectually dispose thereof.

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**FORMS—SCHEDULE.**
**FORMS IN SCHEDULE TO BE USED.**

211. The Forms prescribed in these Regulations are those in the accompanying schedule.

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**REPEAL.**

The Excise Regulations 1913 (Statutory Rules 1913, No. 345, as amended by Statutory Rules 1915, No. 67; 1916, No. 259; 1917, No. 159; 1919, No. 186; 1920, Nos. 32, 121, 146, 167 and 183; 1921, Nos. 37, 149, 194 and 225; 1922, Nos. 13, 141, 171 and 183; 1923, No. 38; 1924, Nos. 19, 26, 32, 57, 74, 117, 182 and 193; 1925, Nos. 7 and 60) are hereby repealed.

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Tobacco Leaf Producer's Book.

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.		

## AUSTRALIAN EXCISE.

### *Tobacco Producer's Return.*

Name of Tobacco Producer.		Place of Abode.	Place of Cultivation.	Number of Acres under Cultivation.	Quantity of Tobacco Lent Cured.	Number of Acres proposed to be Cultivated.	Where Crop of Tobacco Leaf is Stored.	Sales of Leaf.			Remarks.
Sur-name.	Christian Name.							Date.	Quantity.	To whom.	
				A. R. P.	lbs.	A. R. P.			pkgs.	lbs.	

(Signed)

(Signed)

J.P., or Officer, or other approved person.

FORM 3.  
AUSTRALIAN EXCISE.

Reg. No. 8.

*Tobacco Leaf Dealer's Book.*

Name of Dealer.				Place.				
Tobacco Leaf Bought.				Tobacco Leaf Sold.				
Date.	Australian.	Imported.	From whom Bought.	Date.	Australian.	Imported.	To whom Sold.	Address of Buyer.
	lbs.	lbs.			pkgs. lbs.	pkgs. lbs.		

FORM 4.  
AUSTRALIAN EXCISE.

Reg. No. 10.

*Tobacco Leaf Dealer's Return.*

Quantity of Leaf Tobacco Bought.		From whom.	Quantity of Leaf Tobacco Sold.				To whom.	Quantity of Leaf Tobacco in Hand.	
Australian.	Imported.		Australian.	Imported.	Australian.	Imported.			
			pkgs. lbs.	pkgs. lbs.					

hereby declare that the above return contains  
a true statement of the particulars mentioned therein for the quarter ended  
day of last past.

(Signed)

Declared at this day of 19 , before me.

(Signed)

J.P., or Officer.

FORM 5.

AUSTRALIAN EXCISE.

Reg. No. 32.

Departmental Registration No.

Departmental Consecutive No.

*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. Manufacturer.

Declared at this day of 19 ,  
before me J.P. or Officer.

I certify that on the day of 19 , the  
above quantity of stalks, refuse, clippings, and waste was, in my presence,  
and it has been  
Officer.  
19 .

I certify that the sum of pounds shillings and  
pence is due accordingly.

Examined and found correct.

Checking Officer.

Approved - Collector of Customs for State  
of

19 . 19 .

In this space the Paymaster shall indicate the method of payment, viz., whether  
by posting the cheque to the payee, or by payment to the payee in person, or payment  
to the payee's bank account.

FORM 6.

AUSTRALIAN EXCISE.

Reg. No. 34.

*Application for Delivery of Australian Leaf or Australian Manufactured Tobacco for  
Agricultural, Horticultural, or Sheep-wash purposes.*

To the Collector,  
State of

I (or we) request permission to  
mix with lbs. weight of Australian  
leaf (or Australian manufactured) tobacco, now stored in  
to be afterwards used at for the purpose  
of

Dated the day of 19 .  
Applicant.

Approved - Collector.  
19 .

I certify that the above quantity of Australian leaf (or manufactured) tobacco has  
been weighed and pulverized, and in my presence mixed with  
and has been delivered to  
Officer.  
19 .

FORM 7.

AUSTRALIAN EXCISE.

Reg. No. 54.

*Transfer of Tobacco Leaf.*

Date of Transfer.	Quantity of Tobacco Leaf Transferred.		Name and address of Manufacturer who received Tobacco Leaf.
	Australian.	Imported.	
	lbs.	lbs.	

Signature of Manufacturer.  
19 .

FORM 8.

AUSTRALIAN EXCISE.

Reg. No. 55.

*Transferred Tobacco Leaf.*

Date when Received.	Quantity of Tobacco Leaf Received.		Name and address of Manufacturer by whom it was transferred.
	Australian.	Imported.	
	lbs.	lbs.	

Signature of Manufacturer.  
19 .

# Application for Renovating Cutting or Re-packing Tobacco.

I beg to request that I may be allowed to remove from the undermentioned quantities of tobacco for the purpose of being at tobacco factory situated at

The Collector of Customs.

Collector.  
19

I certify that the above quantities of tobacco were weighed in my presence upon receipt into and delivery from the factory; the refuse after being weighed was removed or destroyed, and the loss in operations is reasonable.

FORM 10.  
AUSTRALIAN EXCISE.

*Manufacturer's Book of Tobacco Renovated, Cut, or Re-packed.*

Authorised Version F1996B02948 registered 10/09/2022

FORM 11.

## AUSTRALIAN EXCISE.

Reg. No. 71.

*Permit authorizing the Receipt of Imported Duty-paid Manufactured Tobacco in a  
Factory for the Manufacture of Cigarettes.*

of \_\_\_\_\_ is hereby authorized  
to take from the premises of \_\_\_\_\_ situate at \_\_\_\_\_  
\_\_\_\_\_ lbs. of imported duty paid manufactured tobacco marked  
and to receive such quantity into his factory, situate at \_\_\_\_\_  
for the manufacture of cigarettes, subject to the following conditions:—

- (1) The manufactured tobacco shall be used only for the manufacture of cigarettes and in accordance with the *Excise Act* 1901-1923, and the Regulations thereunder.
- (2) Excise duty shall be paid on the cigarettes manufactured from the duty-paid tobacco.
- (3) Any waste arising from the manufacture of such imported duty-paid tobacco into cigarettes shall be kept separate and distinct from all other leaf or manufactured tobacco in the factory.

Dated the                      day of                      19   .  
Collector of Customs.

FORM 12.

## AUSTRALIAN EXCISE.

Reg. No. 86.

*Application for Permission to use Australian Spirits for fortifying Wine.*

To the Collector of Customs for the State of

I hereby apply for permission to use pure wine spirits of a strength of \_\_\_\_\_ gallons of Australian wine. \_\_\_\_\_ gallons of Australian \_\_\_\_\_ degrees above proof for fortifying \_\_\_\_\_.

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                      19  
to supervise the mixing of the spirits with the wine.

Signature.

**Address.**

19 .

Approved—

Collector,

19

*Certificate of Officer.*

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

Officer.

10.

FORM 13.

AUSTRALIAN EXCISE.

Reg. No. 99.

Entry No.

Application for use of Spirits for Vinegar making.

I hereby give notice that I desire to remove and to use the undermentioned spirits for vinegar making. The spirits are warehoused in warehouse.

I will be ready in attendance for the denaturing and use of the spirits at o'clock in the noon of the day of 19 .

Vinegar Maker.  
19 .

Vessel.		Contents of Vessel.			Material from which Spirits Made.	Method of Denaturing (See Excise Regs. 104-106.)
Brand and Number.	Description.	Liquid Gallons.	Strength.	Proof Gallons.		

Certificate of Officer.

I certify that I have this day supervised the denaturing of the above described spirits by the addition of .

Inspector of Excise.  
19 .

FORM 14.

AUSTRALIAN EXCISE.

Reg. No. 113.

Book to be kept by Vinegar Manufacturer.

Date.	Spirits Received.			Diluents Added.								Quantity of Vinegar Made.
	Liq. Gals.	Strength.	Pt. Gals.	Name.	Quantity.	Name.	Quantity.	Name.	Quantity.	Name.	Quantity.	
Totals..												



FORM 15.

Excise Act 1901-1923.

Reg. No. 127.

COMMONWEALTH OF AUSTRALIA.

SECURITY TO THE CUSTOMS.

*Manufacture of Scents and Toilet Preparations.*

By this Security, <sup>subject</sup>Subscribers are, pursuant to the *Excise Act 1901-1923*, bound to the Customs of the Commonwealth of Australia in the sum of \_\_\_\_\_ who is an applicant under the *Excise Act 1901-1923* and the *Excise Tariff 1921-1924* for permission to use Australian spirits in the manufacture of scents and toilet preparations, complies with the said Acts and any amendment thereof or any Act or Acts passed in substitution therefor and the Regulations for the time being in force thereunder so long as he holds permission to manufacture scents and toilet preparations thereunder, then this Security shall be thereby discharged.\*

Dated at	the	day of	19
Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.	

\*NOTE.—If liability is not intended to be joint and several and for the full amount state what is intended, as for example, thus:—"The liability of the subscriber is joint only," or "The liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)."

FORM 16.

Reg. No. 129.

AUSTRALIAN EXCISE.

NOTICE OF INTENTION TO USE AUSTRALIAN SPIRITS IN THE MANUFACTURE OF SCENTS AND TOILET PREPARATIONS.

To the Collector of Customs for the State of

Notice is hereby given that it is my intention to use \_\_\_\_\_ gallons Australian Spirits contained in \_\_\_\_\_ Bond Mark \_\_\_\_\_ in the manufacture of Scents and Toilet Preparations under Excise Tariff Item \_\_\_\_\_ from the products specified in the formula shown below, at my premises, situate at \_\_\_\_\_

The Spirits, upon payment of duty, are required to be removed from the (Distillery or Customs Warehouse).

FORMULA.

Ingredients.	Quantity or Weight.	Current Wholesale Price.	Country of Origin.

Name in full of Manufacturer  
Address

Signature

AUSTRALIAN EXCISE.

To the Collector of Customs  
for the State of

I desire the presence of an Officer on my premises at \_\_\_\_\_ o'clock on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, to release the vessel in which the abovementioned is contained.

Marks and No. of vessel  
Manufacture—Date of commencement  
Manufacture—Date of completion  
Quantity in vessel  
Description of containers

Signature

Date \_\_\_\_\_

## FORM 18.

AUSTRALIAN EXCISE.

[illegible]

(Signature of Manufacturer.)

Declared at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ before me  
J.P. or Officer.

FORM 19.

Reg. No. 143.

AUSTRALIAN EXCISE.

*Delivery of Spirits, not Matured in Wood for Two Years, for Industrial or Scientific Purposes.*

FORM OF APPLICATION.

Address 19 .

Sir,

I beg to request that I may be permitted upon payment of duty to take delivery of spirits not matured by storage in wood for a period of not less than two years, to be used by me in the making of (or for sale to chemists or manufacturers for use in the making or compounding of ) (1) .

I enclose a security that I will use the spirits for no other purposes.

I undertake to keep a book showing the quantities of such spirits used in the making of , (and the quantities sold to chemists or manufacturers for the making of ) (1) and that the book will be balanced monthly and kept ready for inspection at any time by an officer of Excise.

The Collector of Customs.

(1) Words in parentheses to be inserted only when the applicant desires to sell small quantities to chemists or others for use in the manufacture of medicines or other items mentioned in form of security.

FORM 20.

*Excise Act 1901-1923.*

Reg. No. 145.

COMMONWEALTH OF AUSTRALIA.

SECURITY TO THE CUSTOMS.

*Spirits for Industrial or Scientific Purposes.*

By this security the subscribers are, pursuant to the *Excise Act 1901-1923*, bound to the Customs of the Commonwealth of Australia in the sum of subject only to this condition that if on being permitted by the Collector of Customs to pay duty upon and to take delivery of any spirits not matured by storage in wood for a period not less than two years shall deal with such spirits only as herein specified, that is to say, for use in the manufacturing or compounding of or for sale in the factory or warehouse of the said to chemists or manufacturers for use in the manufacture or compounding of and not otherwise.

Then this security shall be thereby discharged.

Dated at the day of 19 .

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

NOTE.—If liability is not intended to be joint and several and for the full amount, state what is intended as, for example, thus:—“The liability of the subscribers is joint only,” or “The liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit).”

FORM 21.

Reg. No. 148.

AUSTRALIAN EXCISE.

Form of Record to be Kept by Users of Australian Spirits, Not Matured in Wood for Two Years, Delivered under Item 2 (x) of the Excise Tariff 1901-1924.

Received.					How disposed of.										
Spirits Received.					Spirits Used.					Sold.					
Date.	No. of Warrant	Liquid Gallons.	Strength o.p.	Proof Gallons.	Date.	Liquid Gallons.	Strength o.p.	Proof Gallons.	Article in preparation of which Spirits have been used.	Date.	Name of Purchaser.	Quantity.			Article in preparation of which Spirits are to be used.
												Liquid Gallons.	Strength o.p.	Proof Gallons.	
	Balance on hand														

FORM 22.

AUSTRALIAN EXCISE.

Reg. No. 16, 113, 167.

*Declaration verifying Return by Tobacco, Starch or Vinegar Manufacturer.*

I declare that the foregoing entries relating to the quarter ended  
are true and correct in every particular, and that no matter or thing  
required to be stated has been omitted therefrom.

Declared at                      this                      day of                      19     , before me.  
J.P., or Officer.

FORM 23.

AUSTRALIAN EXCISE.

Reg. No. 178.

*Declaration of Manufacturer to Return of Misable Goods.*

I declare that the particulars set out in this return are true, and that nothing has been  
omitted therefrom which ought to have been set out therein.

Declared at                      this                      day of                      19     , before me.  
J.P., or Officer.

FORM 24.

AUSTRALIAN EXCISE.

Reg. No. 182.

*Appointment of Person by Manufacturer, Brewer, Distiller, Dealer, or Producer to make  
Declaration on his behalf.*

(a)                      do hereby appoint                      to  
make, on (b)                      behalf, all declarations required by the regulations (a) I or we.  
for the time being in force under (here set out short title of Act) to be made by (c) (b) My or our.  
and (a)                      declare that all declarations made by the said (c) Me or us.  
pursuant to this appointment, shall be taken to have been made  
with (b)                      knowledge and consent, and that (a)  
shall be liable to all pecuniary penalties in respect of those declarations to the same  
extent as if (a)                      had made those declarations (d) (d) Myself or  
ourselves.

Dated at                      the                      day of                      19     .

(Signature of Manufacturer, or Brewer, or Distiller, or Dealer, or Producer.)

Signature of Appointee.

To the Collector of Customs at

FORM 25.

AUSTRALIAN EXCISE.

Reg. No. 191.

*Notice of Seizure.*

To (a)

Take notice that (b)  
has                      this day been seized as forfeited to His Majesty on account of a contravention  
of the Excise Act 1901-1923, namely, that (c)

Dated at                      the                      day of                      19     .  
Customs Officer.

*Extract from Section 96, Excise Act 1901-1923.*

all the goods seized shall be deemed to be condemned and may  
be sold by the Collector, unless the person from whom the goods were seized or the owner  
shall, within one month from the date of seizure, give notice in writing to the Collector  
that he claims them; but if any goods so seized are of a perishable nature, or are live  
animals, they may be forthwith sold by the Collector.

(a) Insert name  
of owner of the  
goods seized.

(b) Insert  
particulars as  
to the goods  
seized.

(c) Insert  
particulars of  
offence, e.g.,  
the said goods  
have been  
unlawfully  
removed from a  
factory without  
payment of  
excise duty.

## FORM 26.

## AUSTRALIAN EXCISE.

Reg. No. 193.

*Notice of Election by the Defendant to have an Excise Prosecution tried in a Higher Court.*

In the matter of an Excise prosecution in the \_\_\_\_\_ Court  
 at \_\_\_\_\_ wherein \_\_\_\_\_ is prosecutor, and \_\_\_\_\_ is  
 defendant, and wherein the defendant is charged with a contravention of section \_\_\_\_\_  
 of the \_\_\_\_\_ Act 1901.

Notice is hereby given that the defendant in the above-named prosecution elects  
 pursuant to section 135 of the *Excise Act 1901-1923*, to have the case tried either in the High  
 Court of Australia or in the Supreme Court of the State of \_\_\_\_\_ at the  
 option of the prosecutor.

Dated at \_\_\_\_\_ the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

(Signature of defendant or his solicitor or counsel.)

To the above-named prosecutor  
 and to the Court.

## FORM 27.

## AUSTRALIAN EXCISE.

Reg. No. 197.

*Consent to Settlement of Dispute under Part XIII. of the Excise Act 1901-1923.*

To the Collector of Customs,  
 State of \_\_\_\_\_

As a dispute has arisen between me (or our firm), (or our company), and the officers  
 of the Department of Trade and Customs at \_\_\_\_\_ with  
 reference to an alleged contravention of the \_\_\_\_\_ Act, 1901,  
 namely :—(a)

I (or we) hereby consent to the Minister inquiring into and determining the dispute on behalf of the said  
 under the provisions of Part XIII. of the *Excise Act 1901-1923*. (a) Here  
 shortly set  
 out matter  
 of dispute.

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

Signature.

## FORM 28.

## AUSTRALIAN EXCISE.

Reg. No. 198.

*Summons to Witness.*

In the matter of a dispute between  
 an Officer of Excise, and \_\_\_\_\_

Part XIII, *Excise Act 1901-1923*.

Pursuant to the authority delegated to me by the Minister of State administering  
 the *Excise Act 1901-1923*, I hereby require you to attend at the Customs House, on  
 the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ at the hour of \_\_\_\_\_  
 noon to give evidence in the matter of the above dispute on behalf of the said \_\_\_\_\_  
 and then and there to have and produce \_\_\_\_\_ and  
 all other books, papers, writings, and other documents relating to the said dispute which  
 may be in your custody, possession, or power. In default of your attendance, you will  
 be liable to a penalty of Twenty pounds under the *Excise Act 1901-1923*.

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

Collector of Customs for the  
 State of \_\_\_\_\_

FORM 29.  
AUSTRALIAN EXCISE.  
*Warrant of Execution.*

Reg. No. 201. No. \_\_\_\_\_

To \_\_\_\_\_  
 WHEREAS an Order dated the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_  
 by \_\_\_\_\_ a person to whom the powers of the Minister of State  
 for the Commonwealth of Australia, administering the Customs were lawfully delegated  
 for the enforcement of a penalty of \_\_\_\_\_ imposed upon  
 of \_\_\_\_\_ by an Order of  
 a person to whom the powers of the said  
 Minister were lawfully delegated made under Part XIII. of the *Excise Act* 1901-1923, and  
 dated the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_ has been filed in the Court of  
 Summary Jurisdiction at \_\_\_\_\_ in the State of \_\_\_\_\_  
 AND WHEREAS by the said first-mentioned Order it was ordered that the said penalty  
 be enforced by the levy of execution against the goods and chattels of the said \_\_\_\_\_

AND WHEREAS the said penalty has not been paid: Now THEREFORE these are to  
 command you in His Majesty's name forthwith to take the goods and chattels of the  
 said \_\_\_\_\_ and if within the space of \_\_\_\_\_  
 days next after taking them the said penalty together with the reasonable charges of  
 taking and keeping the said goods and chattels is not paid that you then sell the said  
 goods and chattels and pay the money arising by such sale to \_\_\_\_\_  
 at \_\_\_\_\_ in the said State and if no goods and chattels can be  
 found that you certify the same to me or some other Justice of the Peace.  
 Given under my hand at \_\_\_\_\_ in the State of \_\_\_\_\_  
 in the Commonwealth of Australia the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_ J.P.

FORM 30.  
AUSTRALIAN EXCISE.  
*Warrant of Commitment.*

Reg. No. 202. and to the \_\_\_\_\_

To \_\_\_\_\_  
 Keeper of His Majesty's Gaol at \_\_\_\_\_  
 WHEREAS an Order dated the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_  
 by \_\_\_\_\_ a person to whom the powers of the Minister of State  
 for the Commonwealth of Australia administering the Customs were lawfully delegated  
 for the enforcement of a penalty of \_\_\_\_\_ imposed upon  
 of \_\_\_\_\_ by an  
 Order of \_\_\_\_\_ a person to whom the powers of the said Minister  
 were lawfully delegated made under Part XIII. of the *Excise Act* 1901-1923, and dated  
 the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, has been filed in the  
 Court of Summary Jurisdiction at \_\_\_\_\_ in the State of \_\_\_\_\_  
 : AND WHEREAS by the said first-mentioned  
 Order it was ordered that the said penalty be enforced by the levy of execution against  
 the goods and chattels of the said \_\_\_\_\_ and in default of  
 sufficient goods and chattels by imprisonment of the said \_\_\_\_\_  
 for a period of \_\_\_\_\_ unless the said penalty is sooner  
 paid: AND WHEREAS the said \_\_\_\_\_ has not paid the  
 said penalty: AND WHEREAS a warrant of execution has been issued against the goods  
 and chattels of the said \_\_\_\_\_ and it appears by the return to  
 the said warrant that no sufficient goods and chattels of the said \_\_\_\_\_  
 have been found: Now these are therefore to command you in His Majesty's name  
 to apprehend the said \_\_\_\_\_ and unless the said penalty  
 is sooner paid deliver him into the keeping of the Keeper of the Gaol at \_\_\_\_\_  
 together with this warrant: AND to command you the said keeper to receive the said  
 \_\_\_\_\_ into your custody in the said gaol there to imprison  
 him for the period of \_\_\_\_\_ unless the said penalty and  
 all costs and charges of the said execution and of the commitment and conveying of  
 the said \_\_\_\_\_ to the said gaol amounting to the further  
 sum of \_\_\_\_\_ be sooner paid to you or unless you sooner  
 receive a certificate from the Clerk of the Court at \_\_\_\_\_ or the  
 Collector of Customs at \_\_\_\_\_ that the said penalty and  
 costs and charges have been paid: AND for so doing this shall be your sufficient warrant.  
 Given under my hand at \_\_\_\_\_ in the State of \_\_\_\_\_  
 in the Commonwealth of Australia this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_ J.P.

Reg. No. 204.

State of  
In

FORM 31.  
AUSTRALIAN EXCISE.  
Home Consumption Entry.  
TOBACCO, CIGARS, CIGARETTES, SNUFF.  
Factory No.

Place.  
19 .  
Licensee.

Date.	Warrant No.	Particulars.		Agent.	Public Account.	Trust Account.	
		Received from the sum of					
		in respect of		Cashier.			
Regulation No.	Marks.	Number of Packages.	Description of Goods.	Weight.	Value.	Rate of Duty.	Amount of Duty.
				lbs.	£ s. d.	£ s. d.	£ s. d.
				Total	..	..	£
Total number of packages (in words).....							
Total amount of duty (in words).....							

Collector.

Reg. No. 204.

State of  
In

FORM 32.  
AUSTRALIAN EXCISE.  
Home Consumption Entry.  
STARCH.  
Factory No.

Place.  
19 .  
Licensee.

Date.	Warrant No.	Particulars.		Agent.	Public Account.	Trust Account.				
		Received from the sum of								
		in respect of		Cashier.						
Marks.	Nos.	Number of Packages.	Description of Goods.	Weight.				Value.	Rate of Duty.	Amount of Duty.
				tons	cwt.	qrs.	lbs.	£ s. d.	£ s. d.	£ s. d.
		Totals	..	..						
Total number of packages (in words).....										
Total amount of duty (in words).....										

Collector.



Reg. No. 204.

FORM 33.  
(In quadruplicate.)  
AUSTRALIAN EXCISE.  
*Entry for Exportation for Removal Coastwise or Inland under Security.*

No.

19

State of			Port of	
From		Warehouse	per ship	for
Owner			railway	Agent.
		per		
Bond Marks.	Nos.	Description of Goods.	Quantity, or Weight.	Value including 10%.

for Collector.

NOTE.—The information hereunder indicated (to be shown on back of Form) is to be inserted by the Customs Officer, and receipts and certificates of shipping and forwarding signed by the proper persons.

Re-gauged or re-weighed and delivered the undermentioned goods to the  
at o'clock this

19

Bond Mark.	No.	Bung.	Wet.	Full.	Ullage.	Tem-perature.	Indi-cation.	Strength.			
								O.P.	Op.	Obs.	Loss in Liquid Gallons.

Re-weigh.

Bond Mark.	No.	Number of Packages.	Weight per package.			Total Net weight.	Loss.
			Gross.	Tare.	Net.		

Locker

19

Received the above-mentioned goods—  
Chief Officer of Ship (or) Railway Officer.  
19

The above-mentioned goods shipped (or) forwarded by rail—  
Examining Officer.  
Railway Officer.

Security No. to amount of £ given by

FORM 34.

AUSTRALIAN EXCISE.

Reg. No. 204.

Entry—Removal under Security.

State of  
Dated this                      day of                      19                      No.  
From                                      to  
Owner                                      per                                      Agent.

Marks.	Nos.	Description of Goods.	Quantity.	Value.

Security to the amount of £                      given by                      Collector.

(NOTE.—The following to be printed on the back of above Removal Entry):—

LOCAL REMOVAL.

Re-gauged or re-weighed and forwarded the undermentioned goods to the Locker  
at                                      warehouse, this  
day of                                      19                      .

Marks.	Nos.	Bung.	Wet.	Full.	Ullage.	Temperature.	Indication.	Strength.			
								O.P.	U.P.	Obs.	Loss in Liquid Gallons.

Locker.

Received the above-mentioned goods—Total Quantity                      19                      .

Locker.

19                      .

FORM 35.

(In Duplicate.)

No.

Reg. No. 204.

AUSTRALIAN EXCISE.

Despatch Note for Goods ex Warehouse, including Excisable Goods Transferred under Customs Control.

UNDER CUSTOMS CONTROL.

State of		Port of			
Ex		Warehouse, to the		for	
Bond Mark and No.	No. and Nature of Packages.	Description of Goods.	Quantities, Weights, Values, &c.	Rate of Duty Payable.	How Accounted for at Destination.

Owner per Agent.  
To Examining Officer at Station. Collector.

Port of Departure.	Port of Destination.*
Delivered to Licensed Carriage No. 19 Locker. Shipped as above 19 Received. Customs Officer. Chief Officer or Railway Officer. Date 19	Goods Received and Accounted for as above.     Customs Officer. 19

This Form must be presented to the Examining Officer before the goods are placed on board.

\* To be completed by Officer at destination, and one copy returned without delay to Collector at port of despatch.

NOTE.—Where goods are the subject of re-gauge or re-weigh the information indicated on back of Form is to be inserted by the Customs Officer :—

Re-gauged or re-weighed and forwarded the undermentioned goods—

Re-gauge.

Bond Mark.	No.	Bung.	Wet.	Full.	Usage.	Temperature.	Indication.	Strength.			
								O.P.	U.P.	Obs.	Rate of Duty.

Total Quantity.

FORM 35—continued.  
Re-weigh.

Bond Mark.	No	No. of Package.	Weight per Package.	Net Weight.	Rate of Duty Payable.

Looker.

FORM 36.  
AUSTRALIAN EXCISE.

Reg. No. 205.  
State of

Advice Note.

the Factory, day of 19 .  
Delivered the within-mentioned Goods for conveyance under Bond from  
Factory to

Marks and Numbers.	Number of Packages.	Net Weight of Packages.	Description of Goods.	Weight.			
				tons.	cwt.	qrs.	lbs.

Officer in Charge, or Manager.

FORM 37.  
AUSTRALIAN EXCISE.

Section 134.  
Reg. No. 190.

Authority by the Collector to an Officer to Prosecute for Offences against the Excise Act 1901-1923.

I, the undersigned, Collector of Customs for the State of do hereby direct an Officer of Customs, to institute proceedings by the Customs for the recovery of penalties under the Excise Act 1901-1923 in any Court of competent jurisdiction in the State of against of in the said State, and for that purpose to lay, sign, exhibit, make or swear an information to obtain and execute any warrant thereon to summon any person before the said Court to appear either personally or by Counsel thereon, and to conduct the proceedings so instituted and generally to do all such acts and things as may be necessary or incidental to the due exercise of the direction hereby given.

Dated at the day of 19 .  
Collector of Customs for State of

FORM 38.

COMMONWEALTH OF AUSTRALIA.

Excise Act 1901-1923.

Reg. No. 189.

### *Railways Security to the Customs.*

By this security the subscribers are, pursuant to the *Excise Act 1901-1923*, bound to the Customs of the Commonwealth of Australia in the sum of  
subject only to this condition that if---

- (1) all excisable goods and packages subject to the control of the Customs which at any time during the continuance of this security are on or in the premises or a vehicle of the subscribers are --
- (a) safely and securely kept on or in the said premises or vehicle until such goods and packages are moved therefrom by authority within the meaning of the said Act and in accordance with the said Act or cease to be subject to the control of the Customs; and
  - (b) whilst on or in the said premises or vehicle dealt with in all respects in accordance with the said Act and any amendment thereof to the satisfaction of the Collector of Customs of the State of ; and
- (2) whenever and as often as --
- (a) any goods which according to any invoice or other commercial document received by an owner within the meaning of the said Act of any such package as aforesaid were or should have been contained in such package; and
  - (b) such goods are not contained in the package when or at any time before the package is removed from the said premises or vehicle in manner aforesaid
- the subscribers prove to the satisfaction of the said Collector that such goods were not in fact contained in the package at the time when the package came on to or into the said premises or vehicle

then this security shall be thereby discharged.

Dated at \_\_\_\_\_ the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_.

Names and Description of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

NOTE.—If liability is not intended to be joint and several and for the full amount, state what is intended, as, for example, thus:—“The liability of the subscribers is joint only” or “The liability of (mention subscriber) is limited (here state amount of limit or mode of ascertaining limit).”

## FORM 39.

AUSTRALIAN EXCISE.

Reg. No. 185.

*Authority to Agent to Sign Declarations.*

- (a) \_\_\_\_\_ hereby authorizes (b) \_\_\_\_\_ (c) Here insert name of principal.  
(whose signature appears below) to sign as its agent forms containing declarations prescribed by the Excise Regulations 1925 made under the *Excise Act, 1901-1923*. (d) Here insert name of person authorized.  
Dated at \_\_\_\_\_ the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_ .  
In witness whereof the Common Seal of the (c) \_\_\_\_\_ (e) Here insert "Company," "Corporation," or as the case may be,  
was affixed hereto in the presence of  
To the Collector of Customs at \_\_\_\_\_  
Signature of person authorized.

FORM 40.  
COMMONWEALTH OF AUSTRALIA.  
Excise Act 1901-1923.

Reg. No. 118, 119.

SECURITY TO THE CUSTOMS.  
Spirit for Use in Public Hospitals.

By this security the subscribers are, pursuant to the Excise Act 1901-1923, bound to the Customs of the Commonwealth of Australia in the sum of subject only to this condition that if, for a period of twelve months from the date hereof, all excisable spirit which is delivered to under Excise Tariff Item is dealt with in accordance with the Excise Act 1901-1923, and any amendment thereof or any Act passed in substitution therefor and the Regulations for the time being in force thereunder, then this security shall be thereby discharged.\*

Dated at	the	day of	19.
Name and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.	

\*NOTE.—If liability is not intended to be joint and several and for the full amount here state what is intended as, for example, thus:—“The liability of the subscribers is joint only,” or “the liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit).”

FORM 41.  
AUSTRALIAN EXCISE.

Reg. No. 124.

Return showing particulars of Rectified Spirit and Absolute Alcohol received and disposed of by Hospital during the half-year ended 19 .

Date 19 .	Spirit Received.	Rectified Spirit.		Absolute Alcohol		Date 19 .	Spirit Disposed of.	Rectified Spirit.		Absolute Alcohol.	
		Galls.	Pts.	Galls.	Pts.			Galls.	Pts.	Galls.	Pts.
	Balance on hand at end of last half-year ..						Used ..				
	Received during present half-year ..						Distributed to other Hospitals ..				
	Balance on hand ..										
	Total ..						Total ..				

I, hereby declare that the above return contains a true statement of the particulars mentioned therein for the half-year ended 19 .

(Signature of Declarant.)

Declared at 19 . before me this day of

(J.P. or Officer.)

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