



ANALYSIS

Title		
1. Short Title and commencement		3. Abolition of beer duty
2. Altering Title and Short Title		4. Savings Schedule

1986, No. 46

An Act to amend the Beer Duty Act 1977

[14 August 1986]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

1. Short Title and commencement—(1) This Act may be cited as the Beer Amendment Act 1986, and shall be read together with and deemed part of the Act heretofore known as the Beer Duty Act 1977 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 1st day of October 1986.

2. Altering Title and Short Title—(1) The principal Act may hereafter be cited as the Beer Act 1977.

(2) The Title of the principal Act is hereby amended by omitting the words “imposition and collection of beer duty”, and substituting the words “control and licensing of the brewing industry”.

(3) The Short Title of the principal Act is hereby consequentially amended by omitting the word “Duty”.

(4) Every reference in any enactment to the principal Act is hereby consequentially amended by omitting the word “Duty”.

3. Abolition of beer duty—(1) The principal Act is hereby amended by repealing the definition of the expression “beer duty” in section 2 (1), and section 6 (4), subsections (1), (2), and (3) of section 11, section 12, Parts IV, V, and VI, sections 37, 38, and 47 (5), paragraphs (f), (g), and (h) of section 53, section 54, and the Third Schedule.

(2) The principal Act is hereby consequentially amended—

(a) By omitting from section 5 (b) the words “beer duty is paid in accordance with this Act”, and substituting the words “excise duty is paid in accordance with Part IVA of the Customs Act 1966”:

(b) By omitting from section 6 (3) (as amended by section 12 (1) of the Customs Acts Amendment Act (No. 2) 1982) the words “or 3 times the value of the beer duty evaded on such beer brewed during the commission of the offence, whichever is the greater”:

(c) By inserting in section 8 (6), after the words “prescribed fee”, the words “(if any)”:

(d) By omitting from section 47 (1) the words “or to the rate of duty payable on any beer”, and also the words “or to the payment of any beer duty”:

(e) By omitting from section 48 (1) the words “to enable his liability for beer duty to be readily ascertained”.

(3) The enactments set out in the Schedule to this Act are hereby consequentially repealed.

4. Savings—(1) For all purposes whatever in respect of any beer duty which at the commencement of this Act has been already assessed or paid or is still assessable or payable in accordance with the provisions of any enactment hereby repealed, that enactment and all the provisions thereof, including its penal provisions, and all Orders in Council, warrants, and other acts of authority originating thereunder, shall, notwithstanding the repeal thereof, be deemed to remain in full force and effect; and all proceedings under any such enactment, including proceedings for the recovery of any fine or penalty in respect of any offence committed, whether before or after the commencement of this Act, may be instituted or continued accordingly as if the enactment concerned had not been repealed.

(2) All proceedings in respect of offences committed or alleged to be committed, whether before or after the commencement of this Act, against any enactment hereby repealed may be instituted or continued as if this Act had not been passed.

Section 3 (3)

SCHEDULE
CONSEQUENTIAL REPEALS

- 1979, No. 137—The Customs Acts Amendment Act (No. 2) 1979: Part III.
1980, No. 5—The Customs Acts Amendment Act 1980: Part III.
1981, No. 2—The Customs Acts Amendment Act 1981: Section 13.
1981, No. 6—The Customs Acts Amendment Act (No. 2) 1981: Part II.
1982, No. 9—The Customs Acts Amendment Act 1982: Part III.
1982, No. 112—The Customs Acts Amendment Act (No. 2) 1982: Sections 24, 25, 26 (2), and 27.
1983, No. 5—The Customs Acts Amendment Act 1983: Part III.
1983, No. 41—The Customs Acts Amendment Act (No. 2) 1983: Part III.
1984, No. 6—The Customs Acts Amendment Act 1984: Part III and the Fourth Schedule.

This Act is administered in the Customs Department.
