

New Zealand.



ANALYSIS.

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| <p>Title.</p> <ol style="list-style-type: none"> 1. Short Title. 2. Section 2 of principal Act amended. 3. Licenses hereafter granted to be approved by Minister. 4. Minister may determine maximum amount of beer wasted or consumed on brewery premises. 5. Penalty for opening cask without destroying stamp. | <ol style="list-style-type: none"> 6. Mode of defacing or destroying stamps. Section 19 of principal Act amended. 7. Section 17 of principal Act amended. 8. Transfer of beer from brewery to bottling-store. Duty payable on beer so transferred. Regulations. Penalty for breach of regulations. 9. Section 35 of principal Act amended. 10. Repeal. 11. License to manufacture hop-beer. |
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1913, No. 23.

Title.

AN ACT to amend the Beer Duty Act, 1908.

[11th November, 1913.]

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

Short Title.

1. This Act may be cited as the Beer Duty Amendment Act, 1913, and shall form part of and be read together with the Beer Duty Act, 1908 (hereinafter referred to as the principal Act).

Section 2 of principal Act amended.

2. Section two of the principal Act is hereby amended by repealing the definition of "cask," and substituting the following definition:—

"Cask" means any hogshead, barrel, cask, or keg, and includes any other vessel or receptacle whatsoever in which beer is or may be kept."

Licenses hereafter granted to be approved by Minister.

3. (1.) Notwithstanding anything in section six of the principal Act, the Collector shall not, after the passing of this Act, issue any brewer's license without having first obtained the approval in writing of the Minister.

(2.) Nothing in this section shall apply to the renewal of any license, or the grant of a new license to the successor in business of any person holding a license, or the grant of a new license to any person in lieu of any license which was formerly held by him but which has lapsed or otherwise determined within six months before the grant of such new license.

4. For the purposes of section fourteen of the principal Act the Minister may determine the maximum quantity of beer which may be deemed to have been wasted or consumed on any brewery premises, and duty shall be payable under the said section on all beer in excess of such quantity which has not been accounted for to the satisfaction of the Collector.

Minister may determine maximum amount of beer wasted or consumed on brewery premises.

5. Every person is liable to a fine not exceeding fifty pounds who removes the bung from any cask containing beer, or who inserts in any such cask any instrument capable of being used for the withdrawal of the beer therefrom, unless the stamp affixed to the cask has been first defaced or destroyed.

Penalty for opening cask without destroying stamp.

6. (1.) The stamp affixed to any cask of beer pursuant to the principal Act shall be defaced or destroyed in the manner following, and not otherwise:—

Mode of defacing or destroying stamps.

- (a.) By inserting in the cask a faucet or other instrument, passing through the stamp; or
- (b.) By removing from the middle of the stamp a strip thereof not less than half an inch nor more than an inch in width, and extending throughout the full length of the stamp; or
- (c.) By removing from the middle of the stamp a circular piece not less than one inch in diameter; or
- (d.) In such other manner as the Minister may specially authorize.

(2.) Section nineteen of the principal Act is hereby amended by inserting, after the word "removes," the word "destroys"; and by inserting, after the word "removal;" the word "destruction."

Section 19 of principal Act amended.

7. Section seventeen of the principal Act is hereby amended by inserting, after the word "person" in subsection one, the word "whosoever"; and by adding thereto the following subsections:—

Section 17 of principal Act amended.

"(4.) Every person who commits a breach of subsection one of this section is liable to a fine not exceeding fifty pounds.

"(5.) For the purposes of this section 'beer in bulk' means beer in any receptacle capable of containing not less than one and a half gallons.

"(6.) Nothing in this section shall apply to the sale by the holder of a publican's license or of a wholesale license under the Licensing Act, 1908, of beer in respect of which the duty has been duly paid and which is contained in jars or demijohns not capable of containing more than five gallons: Provided that every such receptacle capable of containing two or more gallons shall be clearly labelled with the name and address of the vendor."

8. (1.) Section twenty-two of the principal Act shall not be so construed as to prohibit the withdrawal of beer from any vats or receptacles in a brewery and its transfer by way of a pipe or other conduit to a bottling-store approved by the Collector, for the sole purpose of bottling the same.

Transfer of beer from brewery to bottling-store.

(2.) Duty shall be payable in respect of all beer transferred to a bottling-store pursuant to this section on demand being made in that behalf by the Collector. Every such demand shall be for the duty payable in respect of all beer which has been actually transferred as aforesaid and for which duty has not previously been paid.

Duty payable on beer so transferred.

(3.) Duty payable under this section shall be paid by means of stamps, to be destroyed by the Collector in the presence of the brewer or his representative.

Regulations.

(4.) The Minister may from time to time make regulations prescribing the conditions on which beer may be withdrawn or transferred as aforesaid, and generally for the effectual carrying-out of the provisions of this section. Section five of the principal Act shall apply to all regulations made under this section.

Penalty for breach of regulations.

(5.) Every person who commits a breach of this section or of the regulations thereunder is liable to a fine of fifty pounds, and all vessels, utensils, and apparatus used for the wrongful withdrawal or transfer of beer from a brewery shall be liable to forfeiture.

Section 35 of principal Act amended.

9. Section thirty-five of the principal Act is hereby amended by inserting, after the words "beer was brewed" in subsection one, the words "(or such abbreviation of that name as is approved by the Collector of the district and registered by him at his office)"; and by adding, at the end of subsection two, the words "and every such cask is liable to forfeiture wherever found."

Repeal.

10. Section thirty-six of the principal Act is hereby repealed.

License to manufacture hop-beer.

11. (1.) Every person, being the holder of a license under section fifty-two of the principal Act, who sells a fermented beverage containing hops and containing more than three per centum of proof spirit shall be deemed to have knowingly committed or suffered a breach of the provisions of section six of the said Act.

(2.) Every license issued under the authority of the said section fifty-two shall have printed thereon a copy of the last preceding subsection.
