

Hon. Mr. Ballance.

Beer Duty.

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A BILL INTITULED

AN ACT to impose an Excise Duty on Beer.

Title.

WE, Your Majesty's most dutiful and loyal subjects, the House of Representatives of New Zealand, in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the duties hereinafter mentioned, and do therefore most humbly beseech Your Majesty that it may be enacted: And

Preamble.

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. The Short Title of this Act shall be "The Beer Duty Act, 1878."

Short Title.

2. The following words and expressions used in this Act, and in any regulations to be made thereunder, and in any Act partially incorporated herewith, shall have the meanings hereby assigned to them, if not inconsistent with the context or subject-matter, that is to say,—

Interpretation.

"Beer" means and includes ale, porter, and all other malt liquor or fermented beverage made in imitation of beer or malt liquor, and brewed in whole or in part from any other substance than malt.

“Brewer” means any person who occupies, carries on, or conducts any brewery, as hereinafter defined, in which fermented liquors of any name or description is made for sale from malt, wholly or in part, or from any substitute therefor, and includes any agent, superintendent, manager, foreman, or other person acting or apparently acting in the general management, control, or working of any brewery, where the owner is not personally conducting the same; and also any company or association of persons, whether incorporated under “The Joint Stock Companies Act, 1860,” or not, exclusively or partially engaged in carrying on or conducting any such brewery as aforesaid. 5

“Brewery” means and includes any place or premises where any beer, as hereinbefore defined, is made; and all offices, granaries, mashrooms, coolingrooms, vaults, cellars, warehouses, and storerooms connected therewith, or in which any material to be used in the manufacture of beer or malt liquor is kept or stored, or where any process of manufacture is carried on, or where any apparatus connected with such manufacture is kept or used, or where any of the products of brewing or fermentation are stored or kept, shall be held to be included in and to form part of the brewery to which they are attached or appurtenant. 10

“County” means a county constituted under “The Counties Act, 1876.” 20

“Borough” means a borough constituted under “The Municipal Corporations Act, 1876,” and includes a Municipal Corporation constituted under any Act or Ordinance. 25

“Commissioner” means the Commissioner for the time being appointed under “The Customs Regulation Act, 1858.” 30

“Collector” means the principal or only officer of Customs appointed or acting under “The Customs Regulation Act, 1858,” or other person appointed by the Commissioner, at any port or place within a district, for the purpose of administering or aiding in carrying out this Act. 35

“District” means a district defined under this Act.

“Proper officer” includes a Collector as hereinbefore defined, and an officer of Customs appointed or acting under “The Customs Regulation Act, 1858,” acting under the instructions or directions, general or particular, of the Commissioner or a Collector. 40

“Prescribed” means prescribed by regulations to be made under this Act.

“This Act” includes regulations made as by this Act provided.

“Gazette” means the *New Zealand Gazette*, and “gazetted” means published in such *Gazette*. 45

Administration of
Act by Customs
Department.

3. The Customs Department, as regulated by “The Customs Regulation Act, 1858,” shall be charged with the administration of this Act, and the Commissioner shall have and may exercise the like powers and authorities in relation to the collection and management of the duties imposed by this Act, as he now has and may exercise in relation to the revenue of Customs under “The Customs Regulation Act, 1858,” and other Acts in force for the collection and management of that revenue, in so far as the same are applicable to the several matters and things in this Act provided. 50

Commissioner of
Customs may appoint
districts.

4. For the purpose of levying and collecting the duties imposed by this Act, the Commissioner may appoint convenient districts, the outer boundaries of which shall embrace one or more county or counties, and shall include within the same all boroughs adjacent to such county or counties. 55

He may also from time to time alter, as he may think fit, the boundaries of such districts, and may appoint Collectors for such districts, and may appoint places in each district at which the duties leviable under this Act shall be paid, received, and collected.

- 5 **5.** The Commissioner may from time to time make, alter, and revoke regulations for all or any of the purposes for which it is hereinafter provided that regulations may be made, and any such regulations may prescribe penalties for the breach thereof not exceeding *fifty* pounds. May make regulations.
- 10 All such regulations shall be gazetted, and shall take effect as from a date to be named therein, and thereupon shall have the force of law as if the same had been inserted in this Act. To be gazetted.
- 15 **6.** Every brewer at present carrying on, or who shall hereafter desire to carry on, the trade or business of a brewer, shall, before commencing or continuing such trade or business, send to the Collector of the district in which his brewery is situated or is proposed to be established, a notice in writing in the form or to the effect set forth in the Schedule hereto, setting forth the name or names and place or places of abode of the person or persons carrying on or proposing to carry on such trade or business, together with a description of the brewery premises, and of his or their title thereto, and the name of the owner thereof, and containing also the further particulars required by the said Schedule. Brewers to send notice to Collector with certain information.
- 20 Every such notice shall be verified by the declaration of the person sending or giving such notice, or if sent by more than one person, then by one of such persons; and every such declaration shall be in the form or to the effect set forth in the said Schedule. To be verified by declaration.
- 25 **7.** No person shall commence, carry on, or continue the business of a brewer until he has complied with the provisions of the last preceding section, and obtained from the Collector a license in the form set forth in the Schedule hereto or to the effect thereof, for which a license fee of *one* pound shall be paid to the Collector. Brewer not to carry on business unless licensed.
- 30 If any person shall knowingly commit or suffer a breach of this or the last preceding section, he shall be liable to a penalty of not less than *ten* pounds nor more than *two hundred* pounds. Such licenses shall be renewable not later than the *fifth* day of *January* in each year. Penalty.
- 35 **8.** Only one license shall be necessary where any brewery is carried on by two or more persons in partnership; and when any license is issued under this Act it shall not be necessary for any brewer to take out any license under or for the purposes of "The Distillation Act, 1868;" and every license issued under this Act shall be deemed to be a license issued under "The Distillation Act, 1868." Only one license for partners. No license under "Distillation Act, 1868," necessary.
- 40 **9.** Every brewer, within one month after the passing of this Act, and in the first week of the month of *January* in each succeeding year, shall execute a bond to Her Majesty, her heirs, and successors, with two sufficient sureties to be approved by the Collector of the district, in a sum equal to *three* times the amount of the tax such brewer will be liable to pay during any one month, and conditioned,— Brewer to enter into bond to pay duty and comply with Act.
- 45 (1.) That he shall pay, or cause to be paid, as herein prescribed, the duty required by law on all beer made by or for him before the same is sold or removed for consumption or sale, except as hereinafter provided;
- 50 (2.) That he shall keep, or cause to be kept, a book, in the manner and for the purposes hereinafter specified, which shall be open for inspection by the proper officers, as by law required;
- 55 (3.) And that he shall in all respects faithfully comply, without fraud or evasion, with all the requirements of this Act and any other law relating to the manufacture and sale of any beer.
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Amount of bond to be fixed by Collector.

10. The Collector shall fix the sum for which such bond shall be given, and shall be guided therein by reference to the number of barrels of beer which such brewery produces or is capable of producing in each month.

Duty of one penny halfpenny per gallon.

11. Upon and after the *seventh* day of *August*, one thousand eight hundred and seventy-eight, there shall be paid on all beer, brewed or manufactured and sold or removed for consumption or sale within the colony, by whatever name such liquors may be called, a duty of *one penny and one halfpenny* per gallon, which duty shall be paid by the brewer owning or occupying the brewery in which such beer is made, in the manner and at the time hereinafter specified.

Beer to be sold in certain vessels.

12. All such beer shall be sold, or removed for consumption or sale, only in hogsheads or barrels, or in casks, vessels, or packages of such smaller sizes as may be approved by the Commissioner.

Any beer as aforesaid contained in casks other than hogsheads or barrels, or casks or vessels of sizes other than those approved by the Commissioner, shall be forfeited, and may be seized by any officer of Police, or other proper officer acting under this Act.

Book to be kept by brewer in which daily business to be entered.

13. Every person who owns or occupies any brewery used or intended to be used for the purpose of brewing beer, or who has such brewery under his control or superintendence as agent, manager, or foreman for the owner or occupant, or has in his possession or custody any brewing materials, utensils, or apparatus used or intended to be used in the said brewery in the manufacture of beer, either as owner, agent, manager, foreman, or superintendent, shall, from day to day, enter or cause to be entered, in a book to be kept by him for that purpose, the kind of such beer, the estimated quantity produced in barrels, and the actual quantity sold or removed for consumption or sale in hogsheads, barrels or casks, vessels, or packages of smaller sizes.

Account of materials purchased to be entered in a book.

14. He shall also, from day to day, enter or cause to be entered, in a separate book to be kept by him for that purpose, an account of all materials by him purchased for the purpose of producing such beer, including grain and malt.

The books required to be kept by this and the last preceding section shall be open at all reasonable hours in the day time to the inspection of any Collector or other proper officer, who may take extracts therefrom, or transcripts thereof.

Entries to be verified by declaration.

15. The entries made in such books shall, at the end of each month, be verified by the declaration of the person by whom they are made.

Such declaration shall be written in the book at the end of such entries, and signed by the person making such declaration, and the same shall be in the following form, or to the effect thereof:

Form of declaration.

"I declare that the foregoing entries were made by me; and that they state truly, according to the best of my knowledge and belief, the estimated quantity of the whole amount of beer brewed, and the actual quantity sold, and the actual quantity removed from the brewery owned by _____, at _____, in the [County or Borough] of _____, from the first day of the month of _____ to the last day of such month; and further that I have no knowledge of any matter or thing required by law to be stated in such entries which has been omitted therefrom."

And every brewer shall also, in case the original entries made in his book were not made by himself, subjoin thereto the following declaration, to be taken in manner as aforesaid:

"I declare that, to the best of my knowledge and belief, the foregoing entries fully set forth all the matters therein required by law, and that the same are true in the several particulars thereof."

Variation in form where entries not made by brewer.

16. He shall also render to the Collector, on or before the *tenth* day of each month, a true statement in writing, in duplicate, taken from the said books required to be kept as aforesaid, shewing the estimated quantity in barrels of such beer brewed, and the actual quantity sold or removed for consumption or sale during the preceding month; and shewing also what materials for the purpose of producing beer have been purchased by him, or on his behalf, for the preceding month.

Account to be rendered to Collector of quantity brewed.

17. Every owner, agent, manager, foreman, or superintendent of any brewery, who evades or attempts to evade the payment of any duty payable under this Act, or fraudulently neglects or refuses to make true and exact entry and report of the same in the manner required by law, or to do or cause to be done any of the things by law required to be done by him as aforesaid, or who intentionally makes any false entry in the said books, or either of them, or in the said statement, or knowingly allows or procures the same to be done, shall forfeit for every such offence all the beer made by him or for him and then in his custody or possession, and all the vessels, utensils, and apparatus used in making the same, and be liable to a penalty of not less than *one hundred* nor more than *two hundred* pounds, and be imprisoned for any term not exceeding *one year*.

Penalty for evasion of duty.

18. Every brewer who neglects to keep books, or refuses to furnish the account and duplicate thereof, as provided by this Act, or refuses to permit the proper officer to examine the books in the manner provided, shall for every such refusal or neglect forfeit and pay the sum of *fifty* pounds.

Penalty for not keeping books.

19. Until other provision is made in that behalf, the provisions of "The Stamp Fee Act, 1875," and any regulations from time to time in force thereunder, shall, without any Order in Council, extend to the duties chargeable and payable under this Act, so far as the same are respectively applicable.

Application of "The Stamp Fee Act, 1875."

Suitable stamps shall be prepared denoting the amount of duty required to be paid on the hogsheads, barrels, casks, vessels, or packages of beer liable to duty under this Act, and every Collector shall, at all times, keep on hand a supply of stamps equal in amount to two months' sale thereof, if there be any brewery in his district; and such stamps shall be sold by such Collector only to the brewers carrying on business in his district.

Duty stamps to be prepared.

20. Every Collector shall keep an account of the number and value of the stamps sold by him to each brewer; and there shall be allowed upon all sales of such stamps of the value of *ten* pounds and upwards to any brewer, for use in his business, a deduction of two and a half per centum.

Collectors to keep account of stamps sold.

21. Every brewer shall obtain, from the Collector of the district in which his brewery is situated, the proper stamps, and shall do the following things:—

Brewer to affix stamp upon spigot or tap-hole of cask.

- (1.) Affix upon the spigot or tap-hole (of which there shall be but one) in the head of every hogshead, barrel, cask, vessel, or other receptacle in which any beer is contained, when sold or removed from such brewery (except in case of removal under permit or bond as hereinafter provided), a stamp denoting the amount of the duty required upon such beer, in such a way that the said stamp will be destroyed upon the withdrawal of the liquor from such hogshead, barrel, cask, or other vessel, or upon the introduction of a faucet or other instrument for that purpose;

- (2.) At the time of affixing such stamp cancel the same by writing or imprinting thereon the name of the person, firm, or corporation by whom such beer was made, or the initial letters thereof, and the date when cancelled.

Penalty for refusal or neglect to affix and cancel stamp.

22. Every brewer who refuses or neglects to affix and cancel the stamp required by law in the manner aforesaid, or who affixes a false or fraudulent stamp thereto, or knowingly permits the same to be done, shall upon conviction pay a penalty of *twenty* pounds for each cask or package on which such omission or fraud occurs, and be liable to be imprisoned for any period not exceeding one year. 5

Penalty for certain offences.

23. Whenever any brewer, carrier, or other person sells, removes, receives, or purchases, or in any way aids in the sale, removal, receipt, or purchase, of any beer contained in any hogshead, barrel, cask, or other vessel, from any brewery, upon which the proper stamp or permit, in case of removal, required by law, has not been affixed, or on which a false or fraudulent stamp or permit, in case of removal, is affixed, with knowledge that it is such, or on which a stamp or permit, in case of removal, once cancelled is again used, he shall be liable to a penalty not exceeding *fifty* pounds, and be liable to be imprisoned for any period not exceeding one year. 10 15

Penalty for withdrawing beer without destroying stamp.

24. Whenever any retail dealer or other person knowingly and wilfully withdraws or aids in the withdrawal of any beer from any hogshead, barrel, cask, or other vessel containing the same, without destroying or defacing the stamp affixed thereon, or withdraws or aids in the withdrawal of any beer from any hogshead, barrel, cask, or other vessel upon which the proper stamp has not been affixed, or on which a false or fraudulent stamp is affixed, he shall be liable to a penalty not exceeding *fifty* pounds, and be liable to be imprisoned for any period not exceeding one year. 20 25

Beer may in certain cases be removed upon permits issued by Collector.

25. Any brewer may, upon obtaining a permit as hereinafter provided, remove or cause to be removed from his brewery to a depôt, warehouse, or other place occupied by him, and used exclusively for storage or sale of beer in bulk, any quantity of beer of his own manufacture not less than *fifty* barrels at a time, without affixing the proper stamps on the vessels containing such beer at the brewery. 30

Every such permit shall be granted, upon application, by the Collector of the district in which the said beer is brewed, and under such regulations as may be prescribed.

To be stamped when leaving depôt.

The brewer of such beer shall stamp every cask or vessel containing the same when it leaves such depôt or warehouse, in the same manner and under the same penalties and liabilities as he would be liable to if no such permit had been granted, and the Collector of the district in which such depôt or warehouse is situated shall furnish the brewer with the stamps for stamping the same, as if the said beer had been brewed in his district. 35 40

Commissioner to prepare permits.

26. The Commissioner shall cause to be prepared permits in such form as he may think suitable, and shall cause a sufficient supply thereof to be kept on hand by each Collector or other proper officer, who shall dispose of the same and keep an account thereof in like manner as he is required to do in the case of stamps. 45

How permit to be affixed to cask.

27. Each permit must be affixed to every vessel or cask removed as aforesaid, and must be cancelled or destroyed, and under the same penalties and liabilities as provided herein as to stamps, in like manner and under such regulations as the Commissioner may prescribe. 50

Brewers may remove beer under bond to be stored or exported.

28. Any brewer may remove, under bond or permit, beer of his own brewing from his brewery or place of storage as aforesaid to another district, there to be stored in a Customs bonded warehouse, or other place appointed and approved by the Commissioner for the storage of beer, prior to the duty being paid thereon; and any brewer may also, subject to such regulations as the Commissioner may prescribe, export, under bond or permit as aforesaid, beer of his own brewing without affixing the proper stamps on the vessels containing the same. 55

Beer removed without notice to be forfeited.

29. If any beer be delivered, carried, or conveyed from any brewery or place of storage as aforesaid for removal to another part of the same district, or to another district, or for exportation, without 60

due notice of the intended delivery thereof having been given to the Collector of the district in which such beer was brewed; or if such delivery, carrying, or conveying be contrary to any regulations prescribed in respect of the removal or exportation of beer the duty of
 5 which has not been paid, then such beer, the packages containing the same, and the boat, cart, carriage, or other conveyance in which the same may be found, together with all horses or other animals made use of in such removal or conveyance, and any chattels, articles, or things made use of for the purposes of such removal, carriage, or conveyance shall be forfeited, and may be seized by any proper officer.

30. Every person who makes, sells, or uses any false or counterfeit stamp, or permit, or die for printing or making stamps or permits, which is in imitation of or purports to be a lawful stamp, permit, or die of the kind before mentioned in this Act, or who procures the same
 15 to be done, shall be guilty of felony, and upon being convicted shall be liable to penal servitude for any term not less than seven years, or to be imprisoned, with or without hard labour, for any term not exceeding four years.

Forging stamps or dies a felony.

31. When beer has become sour or damaged, so as to be incapable of use as such, brewers may sell the same for manufacturing purposes, and may remove the same to places where it may be used for such purposes in casks or other vessels unlike those ordinarily used for beer, containing respectively not less than twenty-five gallons each, and having the nature of their contents plainly and legibly marked
 25 upon them, without affixing thereon the permit, stamp, or stamps required.

Provision for disposal of damaged beer.

32. Every brewer shall, by branding, mark or cause to be marked upon every hogshead, barrel, cask, or other vessel containing the beer made by him, before it is sold or removed from the brewery, or
 30 brewery warehouse, or other place of manufacture, the name of the person, firm, or corporation by whom such beer was brewed, and the place where it was brewed.

All casks, &c., to be branded with name of brewer.

Every person other than the owner of such beer, or some person lawfully authorized by him so to do, who knowingly and wilfully
 35 removes or defaces such marks therefrom, shall be liable to a penalty of *ten* pounds for each cask or other vessel from which the mark is so removed or defaced.

33. When a brewer purchases beer finished and ready for sale from another brewer, in order to supply the customers of such purchaser, the purchaser may, upon written notice to the Collector of his intention so to do, and under such regulations as the Commissioner may prescribe, furnish his own vessels, branded with his name and the place where his brewery is situated, to be filled with the beer so purchased, and to be so removed; but the proper stamps shall be affixed
 45 and cancelled, as required by this Act, by the brewer before removal.

Brewer may purchase beer from another brewer.

34. If an accident shall happen to any brewery, or if such brewery shall be undergoing repairs, or if for any reason brewing cannot be carried on therein, the brewer carrying on the same shall be permitted to conduct his business wholly or in part at some other place within
 50 such district or an adjoining district for a temporary period, and the Collector of the district in which such brewery is situated may, under such regulations and subject to such limitation of time as the Commissioner may prescribe, issue a permit to such brewer authorizing him to conduct his business, wholly or in part according to the circumstances,
 55 at such other place for a period to be stated in such permit; and such brewer shall not be required to pay any license fee under this Act for that purpose.

Permission may be given to carry on brewing in other premises in case of accident.

35. When malt liquor or tun liquor, in the first stages of fermentation, known as unfermented worts, of whatever kind, is sold by one
 60 brewer to another for the purpose of producing fermentation, or enlivening old or stale ale, porter, or other fermented liquors, it shall not be liable to the duty imposed by this Act upon the seller thereof,

Certain kinds of liquor not liable to duty.

but the duty on the same shall be paid by the purchaser thereof when the same, having been mixed with the old or stale beer, is sold by him as provided by law; and such sale or transfer shall be subject to such restrictions as the Commissioner may prescribe by regulations.

Absence of stamps notice that duty not paid.

36. The absence of the proper stamps from any hogshead, barrel, cask, or other vessel containing beer, after its sale or removal from the brewery where it was made, shall be notice to all persons that the duty has not been paid thereon, and shall be *prima facie* evidence of the non-payment thereof. 5

Beer upon which duty not paid liable to forfeiture.

And if any beer upon which the duty required has not been paid, shall, after its sale or removal from the brewery or other place where it was made, be in the possession of any person, such beer shall be liable to seizure and forfeiture wherever found; but this provision shall not apply to beer removed or sold under permit issued under this Act. 10

Persons improperly defacing stamp liable to penalty.

37. Every person who knowingly removes or defaces the stamp or permit affixed upon any hogshead, barrel, cask, or other vessel in which any beer is contained, in any manner not authorized by this Act, shall be liable to a fine of *ten* pounds for each such vessel from which the stamp or permit is so removed or defaced, and to render compensation to the owner of such beer for all damages sustained by him by reason of such removal or defacement. 15

Persons withdrawing beer from unstamped vessels liable to penalty.

38. Every person who withdraws any beer from any hogshead, barrel, cask, or other vessel upon which the proper stamp has not been affixed, for the purpose of bottling the same, or who carries on, or attempts to carry on, the business of bottling beer in any brewery or other place in which beer is made, or upon any premises having communication with such brewery or place, shall be liable to a fine of *one hundred* pounds, and all chattels and utensils used in such bottling or business shall be liable to forfeiture. 20

Power of entry on breweries, hotels, and warehouses where beer kept or sold.

39. Every brewery whether licensed or not under "The Distillation Act, 1868," or under this Act, and every warehouse, store, or premises, whether connected with a brewery or not, where the Collector shall have reason to believe any beer is stored, kept, or sold, and every hotel or inn, in which beer is sold by retail, and every store or cellar attached thereto, whether in any such case such beer is made in the colony or not, shall be open at all times to inspection by a Collector or proper officer, who shall respectively have power at any time in the day time, and with or without assistants, to enter into and search every such brewery, warehouse, store, hotel or inn, cellar, or other place herein mentioned, and to examine and take an account of all vessels or packages in which beer is contained or is supposed to be contained. 25

Penalty on person causing obstruction.

40. If any person shall obstruct, resist, or molest any Collector or proper officer in making any search as aforesaid or prevent the same being made, or the taking of any account as aforesaid, he shall be liable to a penalty not exceeding *one hundred* pounds, and to be imprisoned for any period not exceeding *six* months. 30

Before whom declaration to be made. Penalty for false declaration.

41. Every declaration required to be made by or under this Act may be taken before a Collector or a Justice of the Peace; and every person knowingly and wilfully making a false declaration shall be deemed to be guilty of perjury, and, on conviction, shall be liable to penal servitude for any period not exceeding *three* years. 35

Penalties recoverable summarily.

42. All penalties prescribed by this Act shall be recoverable in a summary way as provided by "The Justices of the Peace Act, 1866."

Certain provisions of "Customs Regulation Act, 1858," incorporated.

43. The provisions of "The Customs Regulation Act, 1858," contained in section one hundred and eighty-five and in sections two hundred and seventeen to section two hundred and twenty-two both inclusive, so far as the same can be made applicable, shall extend and apply to matters arising and proceedings had or taken under this Act, as effectually as if the same had arisen or been taken under "The Customs Regulation Act, 1858." 40

44 Where by this Act any beer, utensils, machinery, articles, goods, chattels, or things are declared liable to be forfeited or to be forfeited, the same may be forthwith seized by any officer of Customs or other proper officer, and may be taken or conveyed to any warehouse
 5 or place the Collector may think fit, and shall be sold and disposed of at such time and manner as the Commissioner may direct, and the proceeds thereof shall be paid into the Public Account for the use of Her Majesty the Queen.

Disposal of forfeitures.

45. The Governor may mitigate or remit any penalty, forfeiture, or punishment incurred or awarded under this Act, upon such terms and conditions as he may think fit, and may direct the restoration of any utensils, machinery, articles, goods, or chattels seized under the provisions of this Act.

Power to mitigate penalties and restore property.

46. In all proceedings under this Act for any offence or breach thereof, the person against whom such proceedings are taken shall be deemed to have committed the offence or to have done the act charged or alleged, or incurred the liability sought to be imposed, as the case may be, unless he shall prove to the contrary, and such proof shall not be upon the Collector or proper officer who shall have taken any such proceedings.

Onus of proof to be *prima facie* on party charged.

47. Every Collector and officer of Customs employed on any duty or service relating to the administration of this Act shall be deemed to be the Collector or officer appointed for that duty or service; and the evidence of any Collector or officer that he is such Collector or officer shall be sufficient evidence and proof at or upon any trial, hearing, or examination in any Court, or upon any proceeding taken under or by virtue of this Act, that he was authorized to do the particular act or thing in respect of which such evidence shall be given.

Evidence of appointment of officers.

48. If any person shall have been compelled to pay duty under this Act upon or in respect of any beer which he has contracted to sell or deliver under any contract or agreement entered into prior to the seventh day of August, one thousand eight hundred and seventy-eight, such person shall be entitled to add so much money to the contract price as he shall have been compelled to pay for duty under this Act, and may sue for and recover the same accordingly.

Duty paid on beer contracted to be sold before 7th August, 1878, may be recovered by seller.

But the power hereby conferred shall not subsist for a longer period than nine months from the said seventh day of August, if any such contract or agreement shall endure so long.

SCHEDULE.

Schedule.

NOTICE BY BREWERS.

To the Collector of Customs for the District.

Date: 18

NOTICE is hereby given that [State the full Christian and Surname of the person giving the notice, or all the names of such if a copartnership, or the corporate name if a corporate body], of , in the County [or Borough] of , intend, under the name or style of , to carry on or engage in the business of brewing, in the building owned by , situate in Street, in the County [or Borough] of .

Name of every person interested, or to be interested, in the business, and nature of interest, with place of residence :

Particular description of the section or lot of land on which the brewery is situated :

Description of all buildings on the brewery premises, material of which constructed, and description of wall, fence, or other outside boundary of premises :

Statement of the title under which the premises on which the brewery is situated is held, and the name or names of the owner or owners thereof :

Number of wort boilers and other permanent vessels, and capacity of each :

Manner of boiling worts, whether by direct action of fire or by steam :

Average number of brewings per month :

Statement of the total quantity of beer made, and sold or removed
from the brewery, during the year immediately preceding the date
of this notice.

(Signed).

DECLARATION VERIFYING NOTICE.

I, _____, of _____, in the County [*or* Borough] of _____, declare that the several
statements set forth in the foregoing notice, are true and correct in the several parti-
culars thereof.

Declared before me this _____ day of _____, 18 _____ (Signature.)

Collector for the District of _____,
[*or* a Justice of the Peace.]

FORM OF LICENSE TO BREWERS.

County [*or* Borough] of _____
WHEREAS _____, of _____, has paid into my office the sum of _____, in accord-
ance with the provisions of "The Beer Duty Act, 1878," I, _____, do hereby license
the said _____, to carry on the business of brewer, or to sell, in quantities of not less
than two gallons, beer, ale, or porter made at his brewery, at _____, in the Colony of
New Zealand, from the _____ day of _____, in the year 18 _____, to the 31st day of
December, in the year 18 _____.

Collector.

By Authority: GEORGE DIDSBUXY, Government Printer, Wellington.—1878.