

Reprint

as at 6 November 2008

Beer Duty Regulations 1978

(SR 1978/92)

Beer Duty Regulations 1978: revoked, on 6 November 2008, by clause 3 of the Regulations Revocation Order 2008 (SR 2008/367).

PURSUANT to the Beer Duty Act 1977, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

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Note

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this eprint.

A general outline of these changes is set out in the notes at the end of this eprint, together with other explanatory material about this eprint.

These regulations are administered in the Customs Department.

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1 Title and commencement

- (1) These regulations may be cited as the Beer Duty Regulations 1978.
- (2) These regulations shall come into force on the 1st day of April 1978.

2 Interpretation

In these regulations, unless the context otherwise requires,

The Act means the Beer Duty Act 1977

Prescribed form means a form prescribed by the Comptroller, and a reference to a numbered form is a reference to a form so prescribed and numbered.

3 Compliance with directions in forms

Where a prescribed form contains, whether by way of note or otherwise, a clear direction or indication of any requirement as to—

- (a) The number of copies of the document to be tendered; or
- (b) The nature or form of the information to be furnished; or
- (c) The nature or number of copies of any document required to accompany the form; or
- (d) Any action, either by way of signing a form of declaration or otherwise, to be taken by the person concerned in the transaction in which the document is used or by his authorised agent,—

the requirement so directed or indicated shall be deemed to be prescribed, and shall be complied with by the person concerned in the transaction or by his authorised agent.

4 Additional copies of forms or additional particulars

A Collector or officer may require copies of any prescribed form in addition to the number indicated on the form, and he may require to be shown on any form or on any document required to accompany any form information additional to that prescribed, if he considers the furnishing of the additional information to be necessary for the administration of the Act.

5 Forms to be completed in typewriting or in ink

- (1) Except where the Collector otherwise permits, all original documents presented shall have the necessary particulars typewritten or inserted in ink; the Copies may be prepared by carbon or other copying process.
- (2) The Collector may refuse to accept any document that is not readily legible or is prepared otherwise than in accordance with subclause (1) of this regulation.

6

Section 6 was revoked, as from 1 October 1986, by regulation 3 Beer Regulations 1978, Amendment No 1 (SR 1986/281).

7 Compliance with conditions enumerated on licence

Every licensee shall comply with the specific conditions (if any) enumerated on any licence.

8 Rooms, brewery equipment and vessels to be named

Each mash tun, wort receiver, underback, copper boiler, cooler, and each collecting, fermenting, storage or other vessel used in any brewery, together with every room and place to be so used shall have a name indicating its use marked upon it, and shall be numbered to the satisfaction of the Collector.

9 Sampling cocks attached to storage vessels

Every beer storage vessel shall have attached thereto a cock or other apparatus of a type approved by the Collector, suitable for the collection of beer samples.

10 Conversion of beer to vinegar and destruction of beer

Any conversion of beer into vinegar or deliberate destruction of beer in the brewery shall first be notified to the Collector who may require such conversion or destruction to be conducted in the presence of an officer.

11 Beer wasted

Where a brewer discovers that beer has been accidentally run to waste or otherwise lost in the brewery he shall immediately notify the Collector.

12 Delivery of samples to brewer

Samples of beer may be delivered to the brewer . . . , in such quantities and subject to such conditions as to their disposal as the Comptroller may determine.

Regulation 12 was amended, as from 1 October 1986, by regulation 4 Beer Regulations 1978, Amendment No 1 (SR 1986/281) by omitting the words “without payment of duty”.

13 Taking of samples

- (1) When it is deemed necessary to take samples pursuant to section 37 of the Act, the brewer shall be advised of such action.
- (2) Such samples shall be taken only in the presence of the brewer or a responsible person associated with the brewery, except in cases where the Collector or officer may consider it impracticable to do so.

14 Disposal of sample

- (1) When not further required, all samples taken pursuant to section 37 of the Act, and not consumed or destroyed in the process of examination, weighing, analysis, or testing shall, on application by the brewer, be returned to him.
- (2) If no application is received within one month after the result of the examination, weighing, analysis or testing has been made known to the brewer or if, after any application is so received, the goods are not removed within a further month by the brewer, they may be destroyed by the Collector as he thinks fit.

15 Offences and penalties

- (1) Every person commits an offence who does any act in contravention of or fails to comply with any provision of these regulations.
- (2) Every person who commits an offence against these regulations is liable on summary conviction to a fine not exceeding \$200.

16 Records to be kept at brewery

Except with the permission of the Collector the records required to be kept by the Act shall be kept at, and shall not be removed from the brewery.

17 Revocations

The following Orders in Council are hereby revoked:

- (a) The regulations made under Part 3 of the Finance Act 1915 on the 1st day of December 1915 and published in the *Gazette* dated the 2nd day of December 1915¹;
- (b) The Beer Duty Districts Order 1973.

Schedule

[Revoked]

Schedule was revoked, as from 1 October 1986, by regulation 5 Beer Regulations 1978, Amendment No 1 (SR 1986/281).

[Revoked]

P G MILLEN,
Clerk of the Executive Council.

Explanatory note

This note is not part of the regulations, but is intended to indicate their general effect.

¹ *Gazette*; 1915, Vol II, p 3954 SR 1973/325

These regulations relate to the brewing of beer and replace the Beer Duty Regulations 1915.

These regulations provide for—

- (a) The use of prescribed forms:
- (b) Licence fees:
- (c) The control of brewery equipment:
- (d) The taking of samples:
- (e) The keeping of records.
- (f) Offences and penalties.

Issued under the authority of the Regulations Act 1936.
Date of notification in *Gazette*: 30 March 1978.

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Notes

1 *General*

This is an eprint of the Beer Duty Regulations 1978. It incorporates all the amendments to the regulations as at 6 November 2008. The list of amendments at the end of these notes specifies all the amendments incorporated into this eprint since 3 September 2007. Relevant provisions of any amending enactments that contain transitional, savings, or application provisions are also included, after the Principal enactment, in chronological order.

2 *About this eprint*

This eprint has not been officialised. For more information about officialisation, please see “Making online legislation official” under “Status of legislation on this site” in the About section of this website.

3 *List of amendments incorporated in this eprint (most recent first)*

Regulations Revocation Order 2008 (SR 2008/367): clause 3
