

## AN ACT to impose an Excise Duty on Beer.

BEER DUTY.

[1st September, 1880.]

WHEREAS it is expedient, for the purpose of making good deficiencies in the public revenue, to impose an excise duty on beer :

Preamble.

BE IT THEREFORE ENACTED by 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 is “The Beer Duty Act, 1880,” and it shall be deemed to have been in operation upon the ninth day of June, one thousand eight hundred and eighty.

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 beverages 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 in which beer, as hereinbefore defined, is made for sale, 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 or not, exclusively or partially engaged in carrying on or conducting any such brewery as aforesaid.

“Brewery” means any place or premises where any beer, as hereinbefore defined, is made ; and all offices, granaries, mashrooms, fermenting-rooms, cooling-rooms, vaults, cellars, warehouses, and storerooms connected therewith, or in which any material to be used in the manufacture of beer 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 in connection with which they are used, or to which they are attached or appurtenant.

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

“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.

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

“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.

"Regulations" means regulations made by the Commissioner under this Act.

"This Act" includes regulations made as by this Act provided.

#### ADMINISTRATION OF ACT.

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.

Commissioner of Customs may appoint districts.  
And alter boundaries.

**4.** For the purpose of levying and collecting the duties imposed by this Act, the Commissioner may appoint convenient districts.

And appoint Collectors and places where duty may be paid.

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

May make regulations.

**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, or which may be necessary for the effectual administration of this Act, and any such regulations may prescribe penalties for the breach thereof not exceeding fifty pounds.

To be gazetted.

All such regulations shall be gazetted, and shall take effect upon a date to be named therein, and thereupon shall have the force of law as if the same had been inserted in this Act.

#### NOTICES BY AND LICENSES TO BREWERS.

Brewers to send notice to Collector with certain information.

**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 First Schedule hereto, containing the particulars required by the said Schedule.

To be verified by declaration.

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 Second Schedule hereto.

Brewer not to carry on business unless licensed.

**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 Third Schedule hereto or to the effect thereof, for which an annual license fee of one pound shall be paid to the Collector.

It shall not be necessary for any person who has taken out a license under this Act to take out a wholesale or brewer's license under any Act or Ordinance in force.

Penalty.

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.

**8.** Licenses shall be renewable not later than the fifth day of January in each year; and where a license is issued in any year later than the fifth day of January, the fee shall be paid for the whole year. Renewal of license.

Only one license shall be necessary where any brewery is carried on by two or more persons in partnership. Only one license for partners.

**9.** When any license is issued to any brewer under this Act it shall not be necessary for such brewer to be registered or take out a brewer's 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 last-mentioned Act, and the holder of such license shall be deemed to be registered thereunder. No license under "Distillation Act, 1868," necessary.

But the provisions of "The Distillation Act, 1868," shall not be prejudiced or affected otherwise than herein expressly provided.

**10.** 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 twice 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 requirements of Act.

(1.) That he shall pay, or cause to be paid, as herein prescribed, the duty required by law on all beer made by him or for him before the same is sold or removed for consumption or sale, except as hereinafter provided;

(2.) And that he shall in all respects faithfully comply, without fraud or evasion, with the requirements of this Act and any other law relating to the manufacture and sale of beer.

#### DUTY IMPOSED.

**11.** Upon and after the ninth day of June, one thousand eight hundred and eighty, there shall be paid on all beer brewed or manufactured and sold, or removed for consumption or sale, within the colony a duty of threepence per gallon, which duty shall be paid by the brewer by whom such beer is made by means of stamps, in the manner and at the time hereinafter specified. Duty of threepence per gallon.

#### TO BE COLLECTED BY STAMPS.

**12.** The Commissioner shall cause suitable stamps to be prepared, denoting the amount of duty required to be paid on the casks of beer liable to duty under this Act, and every Collector shall 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.

**13.** 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 five per centum. Collectors to keep accounts of stamps sold.

**14.** Until the Commissioner is enabled to prepare the necessary stamps, the duty hereby made payable shall be collected in cash. Until stamps prepared duty to be collected in cash.

Every such cash payment shall be made at such time and manner as may be or have been prescribed by regulations, and if so made shall be deemed a compliance with this Act; and no person shall be liable to any penalty under this Act for omission to use stamps until fourteen days after a notification, signed by the Commissioner, shall have been gazetted stating that such stamps are prepared and available for use. Time and manner of payment.

Fourteen days' notice to be given in *Gazette* that stamps ready for issue.

Brewer to affix stamp on plug or stopper of tap-hole.

**15.** 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:—

(1.) Affix upon the plug or stopper of the tap-hole in the head of every cask, when sold or removed from such brewery, a stamp denoting the amount of the duty payable upon such beer, in such a way that the said stamp will be destroyed upon the withdrawal of the liquor from such cask, or upon the introduction of a faucet or other instrument for that purpose:

Stamp how cancelled.

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

OFFENCES IN RESPECT OF STAMPS.

Absence of stamps notice that duty not paid.

**16.** The absence of the proper stamps, duly cancelled, from any cask 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.

Beer upon which duty not paid liable to forfeiture.

Any cask containing beer upon which the duty required has not been paid which shall, after its sale or removal from the brewery, be in the possession of any person, 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.

Penalty for refusal or neglect to affix and cancel stamp or using fraudulent stamp.

**17.** Every brewer who refuses or neglects to affix and cancel any stamp in the manner required by this Act, or who affixes a false or fraudulent stamp thereto, or knowingly permits the same to be done, shall be liable to a penalty of twenty pounds for each cask or package on which such omission or fraud occurs.

Penalty for removing, receiving, or purchasing beer in cask on which stamp not fixed.

**18.** Whenever any person knowingly sells, removes, receives, or purchases, or in any way knowingly aids in the sale, removal, receipt, or purchase of any beer contained in any cask from any brewery, upon which the proper stamp required by this Act has not been affixed, or on which a false or fraudulent stamp is affixed, or on which a stamp once cancelled is again used, he shall be liable to a penalty not exceeding fifty pounds.

Penalty for withdrawing beer without destroying stamp.

**19.** Whenever any person knowingly withdraws or aids in the withdrawal of any beer from any cask containing the same, without destroying or defacing the stamp affixed thereon, or knowingly withdraws or aids in the withdrawal of any beer from any cask 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.

Penalty for improperly defacing stamp.

**20.** Every person who knowingly removes or defaces the stamp or permit affixed upon any cask in which any beer is contained, in any manner not authorized by this Act, shall be liable to a penalty not exceeding ten pounds for each such cask 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.

Penalty for bottling beer in brewery.

**21.** Every person who withdraws any beer from any cask 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, shall be liable to a penalty not exceeding one hundred pounds, and all chattels and utensils used in such bottling or business shall be liable to forfeiture.

Penalty for removing stamps from casks and for offering such stamps for sale.

**22.** Any person who,—

(1.) Fraudulently removes or causes to be removed from any cask any stamp, or affixes any stamp which has been so removed to any other cask with intent that such stamp may be used again;

- (2.) Sells or offers for sale, or utters, any stamp which has been so removed, or which has to his knowledge been so removed as aforesaid ;
- (3.) Practises, or is concerned in any fraudulent act, contrivance, or device not specially provided for, with intent to defraud Her Majesty of any duty under this Act,

shall be liable to a penalty, over and above any other penalty to which he may be liable under this Act, not exceeding twenty pounds.

**23.** Every person who makes, sells, or uses any false or counterfeit stamp or permit, or any 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 to be done, shall be guilty of felony, and upon being convicted thereof 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, dies, &c., a felony.

#### BREWERS TO KEEP BOOKS AND RENDER STATEMENTS.

**24.** Every brewer shall, from day to day, enter or cause to be entered, in a book to be kept by him for that purpose, the kind and estimated quantity of beer produced, and the actual quantity sold or removed for consumption or sale.

Brewer to keep book in which daily business entered.

**25.** 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 (each kind being specified separately) by him purchased for the purpose of producing such beer.

Account of materials purchased to be entered in separate book.

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

Books to be open at all times to inspection of Collector.

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

Entries to be verified by declaration.

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.”

**27.** Every brewer shall also, in case the original entries made in his book were not made by himself, subjoin thereto the following declaration :—

Variation in form where entries not made by brewer.

“I declare that, to the best of my knowledge and belief, the foregoing entries contain all the particulars required by law, and that the same are true in such several particulars.”

**28.** Every brewer shall also render to the Collector, on or before the tenth day of each month, transcripts in duplicate, from the said books required to be kept as aforesaid, showing the estimated quantity of beer brewed, and the actual quantity sold or removed for consumption or sale during the preceding month.

Account to be rendered to Collector of quantity brewed.

There shall also be appended to such transcripts a statement showing what materials for the purpose of producing beer have been purchased by him, or on his behalf, for the preceding month.

Statement showing what brewing materials purchased.

To every such transcript and statement there shall also be added a declaration in the terms or to the effect set forth in the last preceding section.

Declaration to be added.

Penalty for evasion of duty.

**29.** Every brewer 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 any matter or thing 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 fifty nor more than one hundred pounds.

Penalty for not keeping books.

**30.** Every brewer who neglects to keep books, or refuses to furnish the transcript thereof, or any statement to accompany the same, as provided by this Act, or refuses to permit the proper officer to examine such books in the manner provided and take extracts therefrom or transcripts thereof, shall for every such refusal or neglect be liable to a penalty not exceeding fifty pounds.

PROVISIONS AFFECTING SALE OR REMOVAL OF BEER.

Beer to be sold in certain sized casks.

**31.** All beer shall be sold, or removed for consumption or sale, only in casks of such sizes as may be prescribed by regulations.

Beer in casks of sizes not approved shall be forfeited.

Any beer as aforesaid contained in casks 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.

Beer may be removed upon receiving permit.

**32.** 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 casks containing such beer at the brewery, upon the following conditions:—

Collector to grant permit.

(1.) 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;

Cask to be stamped when leaving depôt.

(2.) The brewer of such beer shall stamp every cask 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;

Collector to furnish stamps.

(3.) 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.

Commissioner to prepare permits.

**33.** 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.

How permit to be affixed and destroyed.

**34.** Each permit must be affixed to every cask removed as aforesaid, and must be cancelled or destroyed in like manner and under the same penalties and liabilities as provided herein as to stamps, and otherwise as may be prescribed.

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

**35.** Any brewer may remove, under bond or permit, beer of his own brewing from his brewery or place of storage as aforesaid to any Customs bonded warehouse, or to any place appointed and approved by the Commissioner for the storage of beer, prior to the duty being paid thereon; and any brewer may also, as may be prescribed by regulations, export, under bond or permit as aforesaid,

beer of his own brewing without affixing the proper stamps on the vessels containing the same.

**36.** 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 due notice of the intended delivery thereof having been given to the Collector of the district in which such beer was brewed; or

Beer removed without notice to be forfeited.

If such delivery, carrying, or conveying be contrary to any regulations prescribed in respect of the removal or exportation of beer the duty of which has not been paid;

Then such beer, the casks or 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. Penalty.

**37.** 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 with the leave of the Commissioner, to be granted in such manner as may be prescribed by regulations, remove the same to places where it may be used for such purposes in casks having the nature of their contents plainly and legibly marked upon them, without affixing duty stamps thereon.

Provision for disposal of damaged beer.

**38.** Every brewer shall cause to be legibly branded or painted with oil colour on the outside of both ends of every cask containing beer, before it is sold or removed from the brewery, the name of the brewer by whom such beer was brewed and the place where it was brewed; and on each cask shall be similarly marked the number of imperial gallons it is capable of holding when filled.

Casks to be branded with name of brewer.

Every brewer who fails to comply with the requirements of this section shall be liable to a penalty not exceeding five pounds for each cask or other vessel not branded or marked by him as aforesaid.

Penalty for not branding cask.

Every person other than the owner of such beer, or some person lawfully authorized by him so to do, who knowingly and wilfully removes or defaces such marks therefrom shall be liable to a penalty not exceeding ten pounds for each cask or other vessel from which the mark is so removed or defaced.

Penalty for removing or defacing marks.

**39.** 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 may be prescribed, furnish his own casks, 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.

Brewer purchasing beer from another brewer.

But the proper stamps shall be affixed and cancelled, as required by this Act, by the brewer selling the same before removal.

Stamps to be fixed before removal.

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

Sale of unfermented worts from one brewer to another not liable to duty till beer in which same is used is sold.

Such sale or transfer shall be subject to such restrictions as may be prescribed by regulations.

## POWERS OF ENTRY AND SEARCH TO OFFICERS OF CUSTOMS.

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

41. 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.

Power to Collector to enter breweries, take account of materials, and gauge casks.

42. The Collector, with any assistants acting under him and by his directions, may at all times, as well by night as by day, enter any brewery, and have free access to every part thereof, and may remain therein as long as he may deem necessary for the purpose of inspecting such brewery, and may take an account of all materials received into or used therein, and may gauge or otherwise ascertain the capacity or contents of every cask or vessel used or intended for use in such brewery.

Penalty on person causing obstruction.

43. 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.

## MISCELLANEOUS PROVISIONS.

Before whom declaration may be made.

44. 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.

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

45. 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."

Disposal of forfeitures.

46. Where by this Act any beer, utensils, machinery, articles, goods, chattels, or things are declared to be forfeited or liable to be forfeited, the same may be forthwith seized by any Collector or other proper officer, and may be taken or conveyed to any warehouse 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.

Power to Governor to mitigate penalties and restore property.

47. 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.

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

48. 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.

49. 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.

50. 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 ninth day of June, one thousand eight hundred and eighty, 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 9th June, 1880, may be recovered by seller.

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

## SCHEDULES.

Schedules.

### FIRST SCHEDULE.

#### NOTICE BY BREWERS.

Sec. 6.

To the Collector of Customs for the District.

Date: 18 .

NOTICE is hereby given that [*State the full Christian name 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 the business of a brewer, in the building owned by , situate at in the County [*or in Street, in the 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).

## SECOND SCHEDULE.

Sec. 6.

## 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 particulars thereof.

(Signature.)

Declared before me this \_\_\_\_\_ day of \_\_\_\_\_, 18 \_\_\_\_ .  
 Collector for the district of \_\_\_\_\_  
 [*or a Justice of the Peace.*]

## THIRD SCHEDULE.

Sec. 7.

## FORM OF LICENSE TO BREWERS.

County [*or Borough*] of \_\_\_\_\_ .

WHEREAS \_\_\_\_\_, of \_\_\_\_\_, having paid into my office the sum of \_\_\_\_\_, in accordance with the provisions of "The Beer Duty Act, 1880," is licensed to carry on the business of brewer, and to sell, in quantities of not less than two gallons, beer, ale, or porter made at his brewery, at \_\_\_\_\_, from the day of \_\_\_\_\_, in the year one thousand eight hundred and eighty \_\_\_\_\_, to the thirty-first day of December, in the year one thousand eight hundred and eighty \_\_\_\_\_ .

Collector.