

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 106.

Excise (Beer).

GENERAL ANNOTATION.

ADMINISTRATION.

The administration of this Chapter was vested in the Minister for Finance at the date of its preparation for inclusion.

The present administration may be ascertained by reference to the most recent Determination of Titles and Responsibilities of Ministers made under Section 148(1) of the Constitution.

References in or in relation to this Chapter to—

“the Departmental Head”—should be read as references to the Secretary for Finance;

“the Department” should be read as references to the Department of Finance.

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INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 106.

Excise (Beer) Act.

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PART II.—LICENSING OF BREWERS.

3. Unlicensed brewing.

(1) A person other than a licensed brewer who makes beer is guilty of an offence.

Penalty: A fine not exceeding K600.00.

(2) A person who makes beer otherwise than in accordance with this Act is guilty of an offence.

Penalty: A fine not exceeding K600.00.

(3) The liability under Subsections (1) and (2) attaches to a person who brews or makes from—

(a) any amylaceous substance; or

(b) fermentable sugar,

a liquid that, when brewed or made, or at a subsequent time, is beer.

(Amended by No. 18 of 1982, Sched. 3.)

4. Applications for licences.

(1) An application for a licence shall be made to the Collector, and shall be in the prescribed form and accompanied by the prescribed particulars.

(2) An applicant for a licence shall—

(a) pay to the Collector the prescribed licence fee; and

(b) give security in accordance with Section 9 in the prescribed amount to the Collector for compliance with this Act.

5. Grant of licences.

(1) Subject to Subsection (2), if the Comptroller of Customs is satisfied with the security given under Section 4(2)(b), he may grant to an applicant a licence in the prescribed form.

(2) A licence shall not be granted to a person who is the holder of a licence to sell by retail wine, beer or spirits in quantities of less than two gallons¹, and if a licensed brewer obtains such a licence his licence under this Act ceases.

(3) If an application for a licence is refused—

(a) the licence fee shall be refunded; and

(b) any security given under Section 4(2)(b) shall be released.

6. Period of licences and renewals.

Unless previously cancelled or terminated by virtue of Section 5(2), a licence remains in force until 31 December after the grant of the licence or any renewal of the licence.

7. Renewal of licences.

(1) Subject to Subsections (2) and (3), a licence may be renewed by the Collector on application for renewal made before the expiry of the licence and on payment of the prescribed fee.

(2) In exceptional circumstances, the Comptroller may extend, for a period not exceeding seven days, the time within which application for the renewal of a licence and the payment of the licence fee shall be made.

¹See *Liquor (Licensing) Act*

(3) The Comptroller may require the applicant for renewal to give fresh security, and if fresh security is not given he may refuse to renew the licence.

(4) In the absence of a notice of termination on the part of the subscribers, the liability of the subscribers in relation to the security given in respect of the original licence remains in force for any period for which the licence is renewed.

8. Transfer of licences.

A licence may be transferred with the written consent of the Comptroller and on security being given by the transferee.

9. Securities.

(1) Where a security is required by or under this Act, it may, in the discretion of the Comptroller, be given—

- (a) by bond; or
- (b) by guarantee; or
- (c) by cash deposit,

or partly by one such method and partly by another.

(2) The Comptroller may at any time require a licensed brewer to give fresh security, and if fresh security is not given accordingly the licence may be cancelled under Section 11.

10. Duties of licensed brewers.

(1) A licensed brewer who—

- (a) makes beer at a place other than his brewery; or
- (b) makes a quantity of beer greater than that allowed by his licence; or
- (c) sells wine or spirits—

(i) in his brewery; or

(ii) except with the permission of the Collector, at a place within 45.72m¹ from his brewery,

is guilty of an offence.

Penalty: A fine not exceeding K600.00.

(2) A licensed brewer is responsible for—

- (a) the safe custody of all brewing materials and beer in his brewery; and
- (b) the observance of this Act within his brewery.

(Amended by No. 18 of 1982, Sched. 3.)

11. Cancellation of licences.

A licence may be cancelled by the Minister—

- (a) if the licensee is convicted of an offence against this Act; or
- (b) if any fresh security required under Section 9(2) is not given.

PART III.—EXCISE SUPERVISION, ETC.

12. Supervision by officers.

(1) For the protection of the public revenue, the making of beer by a licensed brewer is subject to the right of supervision by officers.

¹Metricated editorially. The original distance was 50 yds.

(2) A licensed brewer who fails—

(a) to provide all reasonable facilities for enabling officers to exercise their powers under this Act; or

(b) to provide in connexion with the brewery, if required by the Collector, reasonable office accommodation for the supervising officer,

is guilty of an offence.

Penalty: A fine not exceeding K120.00.

(Amended by No. 18 of 1982, Sched. 3.)

13. Brewers' books.

A licensed brewer who fails—

(a) to keep the prescribed books and render the prescribed accounts for the information of officers; or

(b) to verify, as prescribed, those books and accounts,

is guilty of an offence.

Penalty: A fine not exceeding K300.00

(Amended by No. 18 of 1982, Sched. 3.)

PART IV.—SPECIAL PROVISIONS RELATING TO EXCISE DUTIES ON BEER.

14. Dutiable contents of vessels.

(1) For the purposes of excise duty, the dutiable contents of—

(a) a hogshead—shall be deemed to be 52 gallons; and

(b) a barrel—shall be deemed to be 35 gallons; and

(c) a half-hogshead—shall be deemed to be 26 gallons; and

(d) a kilderkin—shall be deemed to be 17 gallons.

(2) In the case of a bottle or other vessel, other than a vessel referred to in Subsection (1), for the purposes of excise duty—

(a) the dutiable contents shall, subject to Paragraph (b), be deemed to be the full holding capacity of the vessel; and

(b) if the reputed contents of the vessel are more or less than the actual contents, the reputed contents shall be taken as the dutiable contents unless some other intention appears from the Act imposing the duty.

15. Deficiency in duty.

Where in relation to a brewery, on an officer's taking stock of beer and materials and comparing the quantities of materials used and beer on hand with the quantity of beer on which excise duty has been paid it appears that duty has been not been paid on the full quantity of beer on which it ought to have been paid, the licensed brewer must immediately pay the difference to the Collector.

Penalty: A fine not exceeding K60.00.

(Amended by No. 18 of 1982, Sched. 3.)

16. Refund of duty on spoilt beer.

When any beer on which excise duty has been paid becomes unfit for human use as a drink before more than 12% of its quantity has been taken out of the vessel in which it is contained, a refund of the duty shall be made in the prescribed manner if the beer—

- (a) is returned in the original vessel to the brewery within 90 days after its removal from the brewery; or
- (b) is destroyed by permission of the Collector.

PART V.—REMOVAL OF BEER FROM BREWERIES.**17. Transfer of beer from brewery to delivery store.**

(1) Subject to such conditions as are prescribed, a licensed brewer may transfer beer in bottles or approved vessels from his brewery to a delivery store that is—

- (a) used by him in connexion with the brewery; and
- (b) approved by the Collector for the purposes of this section.

(2) Where beer is transferred under Subsection (1), then for the purposes of this Act—

- (a) the delivery store shall, in relation to the beer, be deemed to be part of the brewery, and
- (b) the transfer shall be deemed not to be a removal of the beer from the brewery.

(3) Beer transferred under Subsection (1) must, while being transferred, be accompanied by a cart-note—

- (a) prepared on an authorized cart-note form; and
- (b) showing correct particulars in respect of the beer.

(4) Subject to Subsection (5), if default is made in complying with Subsection (3), the licensed brewer by whom the beer is transferred is guilty of an offence.

Penalty: A fine not exceeding K600.00.

(5) It is a defence to a charge of an offence against Subsection (4) if the defendant proves that—

- (a) at the time when the beer left his brewery it was accompanied by the cart-note required by Subsection (3); and
- (b) he took all reasonable action to ensure that the beer would be accompanied by the cart-note while it was being transferred.

(Amended by No. 18 of 1982, Sched. 3.)

18. Hours of removal.

Subject to Section 17 and to the regulations, except with the written permission of an officer, beer must not be removed from a brewery except between the hours of 6 a.m. and 6 p.m.

Penalty: A fine not exceeding K600.00.

(Amended by No. 18 of 1982, Sched. 3.)

19. Size of vessels.

Except as provided by Section 17, beer must not be removed from a brewery unless—

- (a) it is accompanied by a cart-note—
 - (i) prepared on an authorized cart-note form; and
 - (ii) showing correct particulars in respect of the beer; and

(b) it is in—

- (i) approved vessels; or
- (ii) quarts, pints, half-pints or quarter-pints.

Penalty: A fine not exceeding K100.00.

20. Marking and labelling of containers of beer removed.

(1) Beer must not be removed from a brewery in an approved vessel or case unless the vessel or case is marked in the prescribed manner.

(2) Except as provided for in this Act, bottled beer must not be removed from a brewery unless it is labelled in the prescribed manner.

Penalty: A fine not exceeding K300.00.

(Amended by No. 18 of 1982, Sched. 3.)

21. Disposal of spoilt beer.

Beer that is unfit for human use as a beverage may, with the written permission of the Collector, be removed from a brewery without payment of duty if—

- (a) it is sold for manufacturing purposes; and
- (b) it is removed in vessels containing not less than 25 gallons each and marked "Spoilt Beer."

22. Defacing marks or labels.

A person, other than the owner or a person authorized by the owner, who removes or defaces a mark or label on a bottle or other vessel, or a case, containing beer is guilty of an offence.

Penalty: A fine not exceeding K150.00.

23. Manner of marking and labelling.

Marking and labelling required by this Act shall be plain, clear and in distinct characters, and marking shall be done by cutting, burning or oil paint.

PART VI.—DISPOSAL OF BEER ON TERMINATION OF LICENCE.

24. Unauthorized removal of beer.

Where a licence—

- (a) expires and is not renewed; or
- (b) ceases by virtue of Section 5(2); or
- (c) is cancelled under Section 11,

Where a licence—

- (d) removes from the brewery the subject of the licence any beer on which excise duty has not been paid; or
- (e) causes any such beer to be so removed,

is guilty of an offence.

Penalty: A fine not exceeding K600.00.

(Amended by No. 18 of 1982, Sched. 3.)

25. Disposal of beer by Collector.

(1) Where at the end of the period of one month after a licence—

- (a) has expired and has not been renewed; or

- (b) has ceased by virtue of Section 5(2); or
- (c) has been cancelled under Section 11,

any beer on which excise duty has not been paid remains on the brewery the subject of the licence, the Collector may sell the beer and any bottles or other vessels in which it is contained.

(2) If in the opinion of the Collector any beer referred to in Subsection (1) is unsaleable or is unlikely to realize on sale an amount equal to the sum of—

- (a) the excise duty unpaid on it; and
- (b) the expenses of its removal, storage and sale,

the Collector may destroy it.

(3) For the purposes of the exercise of his powers under Subsection (1) or (2), the Collector may, after the end of the the period referred to in Subsection (1), cause the beer, and any bottles or other vessels in which it is contained, to be removed from the brewery to such other place as the Collector thinks fit.

(4) Subject to Section 26, the rate of duty applicable to any beer that remains on the brewery is the rate in force at the time when the duty is paid.

26. Sales by Collector.

(1) In this section, "beer to which Section 25 applies" means beer that the Collector is authorized by Section 25 to sell, and includes bottles and other vessels that he is so authorized to sell.

(2) Beer to which Section 25 applies shall be sold only—

- (a) by auction or tender; and
- (b) after such public notice as is prescribed or, if no such notice is prescribed, after reasonable notice.

(3) The beer to which Section 25 applies may be sold either free of excise duty or subject to excise duty.

(4) The conditions on which the beer to which Section 25 applies is offered for sale shall include conditions that—

- (a) no bid or tender will necessarily be accepted; and
- (b) on the acceptance of a bid or tender the successful bidder or tenderer shall pay the price in cash immediately.

(5) If no bid or tender satisfactory to the Collector is made or received, the beer to which Section 25 applies may be re-offered for sale until a satisfactory bid or tender is made or received.

(6) The proceeds of the sale of the beer to which Section 25 applies shall be applied—

- (a) in payment of the expenses of the sale; and
- (b) unless the beer is sold subject to duty—in payment of the excise duty on it; and
- (c) in payment of any expenses of its removal under Section 25; and
- (d) in payment of any storage charges in respect of it,

in that order, and the balance (if any) shall be paid to the Secretary for Finance on account of the person entitled to it.

(7) The rate of duty applicable to any beer sold in accordance with this section is the rate in force at the time of the sale.

PART VII.—POWERS OF OFFICERS OF EXCISE.¹

27. Access to brewery and brewer's books.

An officer—

- (a) shall be allowed complete access at all times to every part of a brewery; and
- (b) may examine, take account of and note all beer and materials in the brewery; and
- (c) may examine and take copies of, or extracts from—
 - (i) all books and accounts required to be kept by the brewer under Section 13; and
 - (ii) all books kept by the licensed brewer in relation to—
 - (A) the purchase of materials; and
 - (B) deliveries and returns of beer.

28. Entry and search of premises.

(1) An officer may, at any time between sunrise and sunset enter and search—

- (a) the premises of any person who is licensed to sell beer by retail; or
- (b) any premises on or in which he has reasonable cause to suspect that—
 - (i) beer is made; or
 - (ii) beer on which duty has not been paid is kept or stored.

(2) An officer who has with him a writ of assistance or a Customs warrant under the *Customs Act* may—

- (a) at any time during the day or night, enter into any house, premises or place; and
- (b) break open and search—
 - (i) the house, premises or place; or
 - (ii) any depository, chest, trunk or package in which beer on which excise duty has not been paid is, or is reasonably suspected to be.

29. Stopping and search of vehicles and boats.

(1) An officer may, on reasonable suspicion, stop and search any vehicle or boat for the purpose of ascertaining whether any beer on which excise duty has not been paid is on or in it.

(2) When required under Subsection (1) by an officer to do so, the driver of a vehicle or the person in charge of a boat must stop the vehicle or boat and permit an officer to search it.

Penalty: A fine not exceeding K120.00.

(Amended by No. 18 of 1982, Sched. 3.)

30. Seizure of forfeited beer.

An officer may at any time seize and secure any beer that he has reasonable cause to believe is forfeited.

¹And see Constitution, Subdivision III.3.C, and especially Sections 44 and 53.

31. Production of cart-notes.

A person who sells beer who fails to produce to an officer, on demand, all cart-notes relating to beer received by him from a brewery is guilty of an offence.

Penalty: A fine not exceeding K60.00.

(Amended by No. 18 of 1982, Sched. 3.)

32. Supply of samples.

A person who is the owner of, or is in possession of—

(a) any beer; or

(b) any liquor that an officer has reasonable grounds for suspecting is beer,

and refuses to deliver to an officer samples of the beer or liquor on tender of a reasonable price is guilty of an offence.

Penalty: A fine not exceeding K60.00.

(Amended by No. 18 of 1982, Sched. 3.)

33. Obstruction.

A person who hinders, obstructs, molests or resists an officer in the performance of his duties under this Act is guilty of an offence.

Penalty: A fine not exceeding K300.00

(Amended by No. 18 of 1982, Sched. 3.)

PART VIII.—MISCELLANEOUS.

34. Forfeiture of certain beer.

Beer that—

(a) has been made by a person other than a licensed brewer; or

(b) has been removed, contrary to this Act, from the brewery the subject of a licence or former licence,

together with any bottle or other vessel in which it is contained is forfeit to the State.

35. Possession of beer on which duty has not been paid.

A person other than a licensed brewer who, otherwise than as permitted by or under this Act, has in his possession any beer on which excise duty due has not been paid is guilty of an offence.

Penalty: A fine not exceeding K300.00.

(Amended by No. 18 of 1982, Sched. 3.)

36. Dilution of beer.¹

A person who, with intent fraudulently to increase its bulk, adds liquid to any beer after it has been removed from a brewery is guilty of an offence.

Penalty: A fine not exceeding K600.00.

(Amended by No. 18 of 1982, Sched. 3.)

¹See, also, *Pure Food Act*, Section 2.

37. Affixing of labels by bottlers.

A person who bottles beer otherwise than in a brewery must affix to each bottle in which the beer is placed a label on which his name and place of business are distinctly printed.

Penalty: A fine not exceeding K30.00.

(Amended by No. 18 of 1982, Sched. 3.)

38. Unauthorized printing or possession of cart-note forms.

(1) A person who, without the permission of a Collector, has in his possession an authorized cart-note form is guilty of an offence.

(2) A person who prints or has in his possession a form that—

(a) is not an authorized cart-note form; and

(b) is in accordance with, or substantially in accordance with, an authorized cart-note form,

is guilty of an offence.

Penalty: A fine not exceeding K600.00 or imprisonment for a term not exceeding six months.

(Amended by No. 18 of 1982, Sched. 3.)

39. Declarations.

(1) A declaration for the purposes of this Act may be made before a justice, a Commissioner of Declarations or an officer.

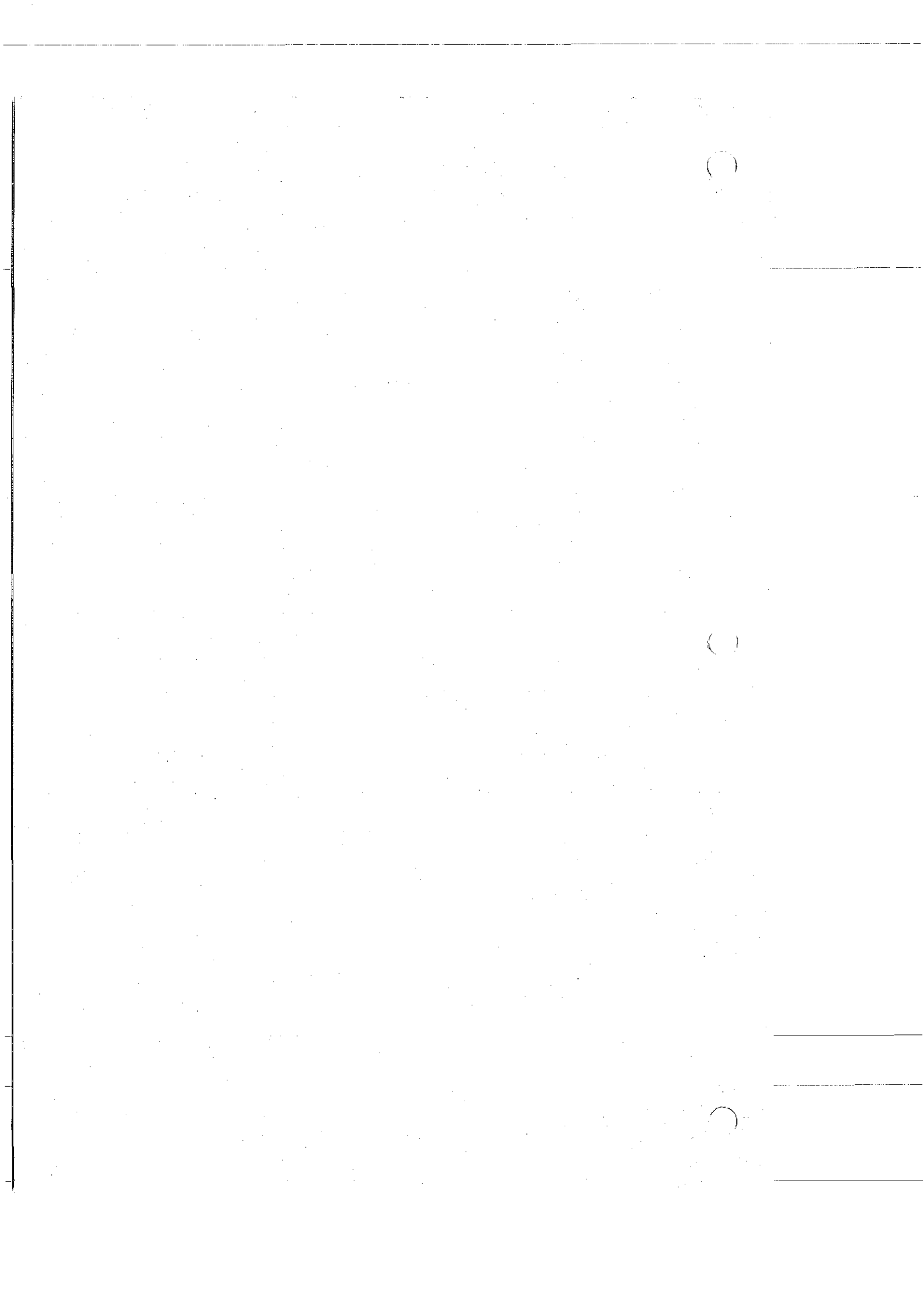
(2) A person who wilfully makes a false statement in a declaration for the purposes of this Act is guilty of an offence

Penalty: A fine not exceeding K600.00.

(Amended by No. 18 of 1982, Sched. 3.)

40. Regulations.

The Head of State, acting on advice, may make regulations, not inconsistent with this Act, prescribing all matters that by this Act are required or permitted to be prescribed, or that are necessary or convenient to be prescribed for carrying out or giving effect to this Act.



INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER No. 106.

Excise (Beer) Regulation.

ARRANGEMENT OF SECTIONS.

PART I.—PRELIMINARY.

1. Interpretation—
“approved delivery store”
“brewer’s agent”
“Government analyst”.

2. Forms.

PART II.—APPLICATIONS, FEES AND SECURITY.

3. Applications for licences.
4. Licences.
5. Licence fees.
6. Security.

PART III.—BREWERS’ BOOKS.

7. Books to be kept by brewers.
8. Brewer’s Diary.
9. Brewer’s Delivery Store Book.
10. Making of entries in Diaries and Delivery Store Books.
11. Brewer’s Delivery Book.
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PART IV.—CART-NOTES.

13. Authorized cart-note forms.
14. Printing of cart-note forms.
15. Use of cart-note forms in consecutive order.
16. Keeping of copies of cart-notes by brewers.
17. Keeping of records of deliveries by brewers’ agents.

PART V.—MISCELLANEOUS.

18. Application for refunds of duty.
19. Beer returned to brewery.
20. Samples.
21. Declarations by agents.
22. Marking and labelling of containers.
23. Entries.
24. Conveyance of beer not duty-paid.

Excise (Beer)

SCHEDULES.

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FORM 2.—Brewer's Licence.

FORM 3.—Declaration of Person Responsible to the Brewer for Entries.

FORM 4.—Declaration of Brewer.

FORM 5.—Brewer's Cart-note.

FORM 6.—Statement on Application for Refund of Duty.

FORM 7.—Authority to Agent to Sign Declarations.

SCHEDULE 2.—Annual Licence Fees.

SCHEDULE 3.—Amount of Security.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 106.

Excise (Beer) Regulation.

MADE under the *Excise (Beer) Act*.

PART I.—PRELIMINARY.

1. Interpretation.

In this Regulation, unless the contrary intention appears—

“approved delivery store” means a delivery store approved for the purposes of Section 17 of the Act;

“brewer’s agent” means a person who stores beer as agent for a licensed brewer and delivers it to customers, other than a carrier who merely collects a consignment and delivers it to the person to whom it is consigned by the brewer;

“Government analyst” means a Government analyst appointed under Section 4 of the *Pure Food Act*.

2. Forms.

Where a form is prescribed for any purpose by this Regulation, a form approved for that purpose by the Collector in any particular case may be used in its place.

PART II.—APPLICATIONS, FEES AND SECURITY.

3. Applications for licences.

An application for a licence shall be in Form 1, and shall be accompanied by the particulars prescribed in that form.

4. Licences.

A licence shall be in Form 2.

5. Licence fees.

(1) Subject to Subsections (2) and (3), the annual fee for a licence is as set out in Schedule 2.

(2) Where because of the date on which a licence is granted it will not continue for a full year, the amount of the fee is reduced accordingly.

(3) Where a lesser licence is surrendered for a larger licence, the fee to be paid for the larger licence is an amount calculated by deducting from the fee that would have been payable for the larger licence for the remainder of the year the proportion of the fee paid for the lesser licence that is applicable to the part of the year remaining.

6. Security.

The amount of the security to be given to the Collector in accordance with Section 4(2)(b) of the Act shall be as set out in Schedule 3.

PART III.—BREWERS' BOOKS.

7. Books to be kept by brewers.

A licensed brewer must keep or cause to be kept in accordance with this Regulation—

- (a) in respect of every brewery in which he is licensed to make beer—
 - (i) a Brewer's Diary; and
 - (ii) a Brewer's Delivery Book; and
- (b) in respect of each approved delivery store used by him in connexion with such a brewery—
 - (i) a Brewer's Delivery Store Book; and
 - (ii) a Brewer's Delivery Book.

Penalty: A fine not exceeding K60.00.

(Amended by No. 19 of 1982.)

8. Brewer's Diary

There shall be entered in the Brewer's Diary kept in respect of a brewery—

- (a) the quantity of each type of material for making beer on hand at the brewery at the beginning of each month; and
- (b) the quantity, in gallons, of bulk beer and bottled beer, shown separately, on hand at the brewery at the beginning of each month, and the number and descriptions of the bottles containing the bottled beer; and
- (c) the quantity of each type of material for making beer received into the brewery on each day; and
- (d) the quantity of each type of material for making beer used for making beer at the brewery on each day; and
- (e) the quantity of each type of material for making beer removed from the brewery on each day; and
- (f) the quantity of each type of material for making beer destroyed at the brewery on each day; and
- (g) the estimated quantity, in gallons, of beer made at the brewery on each day; and
- (h) the quantity, in gallons, of beer bottled at the brewery on each day, and the number and descriptions of the bottles containing the beer; and
- (i) the quantity, in gallons, of bulk beer and bottled beer, shown separately, received at the brewery from other breweries on each day, and the number and descriptions of the vessels and bottles containing the beer; and
- (j) the quantity, in gallons, of bulk beer and bottled beer, shown separately, transferred from the brewery on each day under Section 17 of the Act, and the number and descriptions of the vessels and bottles containing the beer; and
- (k) the quantity, in gallons, of bulk beer and bottled beer, shown separately, removed, duty paid, from the brewery on each day, and the number and descriptions of the vessels and bottles containing the beer; and
- (l) the quantity, in gallons, of bulk beer and bottled beer, shown separately, on which duty is paid on each day, being beer set aside for consumption at the

brewery, and the number and descriptions of the vessels and bottles containing the beer; and

- (m) the quantity, in gallons, of bulk beer and bottled beer, shown separately, removed from the brewery on each day in accordance with entries for removal to approved places, and the number and descriptions of the vessels and bottles containing the beer; and
- (n) the quantity, in gallons, of bulk beer and bottled beer, shown separately, removed from the brewery on each day for exportation, and the number and descriptions of the vessels and bottles containing the beer; and
- (o) the quantity, in gallons, of bulk beer and bottled beer, shown separately, removed, free of duty under the *Excise Tariff Act* from the brewery on each day, and the number and descriptions of the vessels and bottles containing the beer; and
- (p) the quantity, in gallons, of beer entered for home consumption from the brewery on each day, and the amount of duty paid on the beer; and
- (q) the quantity, in gallons, of beer returned to stock on each day; and
- (r) the quantity, in gallons, of bulk beer and bottled beer, shown separately, wasted in the brewery during each month, and the number and descriptions of the bottles in which the bottled beer wasted was contained; and
- (s) the quantity of each type of material for making beer on hand at the brewery at the end of each month; and
- (t) the quantity, in gallons, of bulk beer and bottled beer, shown separately, on hand at the brewery at the end of each month, and the number and descriptions of the bottles containing the bottled beer.

9. Brewer's Delivery Store Book.

There shall be entered in the Brewer's Delivery Store Book kept in respect of an approved delivery store—

- (a) the quantity, in gallons, of bulk beer and bottled beer, shown separately, on hand at the delivery store at the beginning of each month, and the number and descriptions of the vessels and bottles containing the beer; and
- (b) the quantity, in gallons, of bulk beer and bottled beer, shown separately, transferred to the delivery store on each day under Section 17 of the Act, and the number and descriptions of the vessels and bottles containing the beer; and
- (c) the quantity, in gallons, of bulk beer and bottled beer, shown separately, removed, duty-paid, from the delivery store on each day, and the number and descriptions of the vessels and bottles containing the beer; and
- (d) the quantity, in gallons, of bulk beer and bottled beer, shown separately, on which duty is paid on each day, being beer set aside for consumption at the delivery store, and the number and descriptions of the vessels and bottles containing the beer; and
- (e) the quantity, in gallons, of bulk beer and bottled beer, shown separately, removed from the delivery store on each day in accordance with entries for removal to approved places, and the number and descriptions of the vessels and bottles containing the beer; and

- (f) the quantity, in gallons, of bulk beer and bottled beer, shown separately, removed from the delivery store on each day for export, and the number and descriptions of the vessels and bottles containing the beer; and
- (g) the quantity, in gallons, of bulk beer and bottled beer, shown separately, removed, free of duty under the *Excise Tariff Act*, from the delivery store on each day, and the number and descriptions of the vessels and bottles containing the beer; and
- (h) the quantity, in gallons, of beer entered for home consumption from the delivery store on each day, and the amount of duty paid on the beer; and
- (i) the quantity, in gallons, of beer in vessels and bottles, shown separately, wasted in the delivery store during each month and the number and descriptions of the vessels and bottles in which the beer wasted was contained; and
- (j) the quantity, in gallons, of bulk beer and bottled beer, shown separately, on hand at the delivery store at the end of each month, and the number and descriptions of the vessels and bottles containing the beer.

10. Making of entries in Diaries and Delivery Store Books.

(1) An entry required to be made under Section 8 or 9 shall be made not later than—

- (a) in the case of an entry relating to the beginning of a month—the first day of that month; and
- (b) in the case of an entry relating to the end of a month or to a month—the day after the last day of that month; and
- (c) in the case of an entry relating to a day—the day after that day,

or not later than such later day as the Collector, in writing, approves.

(2) At the end of each month, the entries made in a Brewer's Diary or Brewer's Delivery Store Book during that month shall be verified by—

- (a) a declaration in Form 3 by the person who is responsible to the brewer for the entries; and
- (b) a declaration in Form 4 by the brewer.

(3) The declarations required by Subsection (2) shall be made in the Brewer's Diary or the Brewer's Delivery Store Book, as the case may be, immediately after the entries that they purport to verify.

(4) Sections 8 and 9 do not require the making of a "nil" entry in a Brewer's Diary or a Brewer's Delivery Store Book.

11. Brewer's Delivery Book.

(1) On each day on which beer is removed or transferred from, or duty is paid on beer set aside for consumption at, a brewery or approved delivery store, there shall be entered in the Brewer's Delivery Book kept in respect of the brewery or delivery store—

- (a) the number of each cart-note issued on that day recording the removal, transfer or setting aside, as the case may be; and
- (b) with respect to each such cart-note—
 - (i) the number and descriptions of the vessels and bottles containing the beer covered by the cart-note; and

- (ii) except where otherwise approved in writing by the Collector—the name and address, as specified in the cart-note, of the person to whom the beer is delivered.

(2) At the end of each month, the entries made in a Brewer's Delivery Book during that month shall be verified by—

- (a) a declaration in Form 3 by the person who is responsible to the brewer for the entries; and
- (b) a declaration in Form 4 by the brewer.

(3) The declarations required by Subsection (2) shall be made in the Brewer's Delivery Book immediately after the entries that they purport to verify.

12. Brewer's Monthly Account.

(1) A licensed brewer must, in respect of—

- (a) each brewery in which he is licensed to make beer; and
 - (b) each approved delivery store used by him in connexion with such a brewery,
- prepare and give to the Collector, not later than the seventh day of each month, a Brewer's Monthly Account relating to the previous month.

(2) A Brewer's Monthly Account must—

- (a) contain particulars in relation to the brewery or approved delivery store, as the case may be, with respect to—

- (i) beer on hand at the beginning, and at the end, of the month to which the account relates; and
- (ii) beer made, bottled, received, wasted, removed, transferred, set aside for consumption at the brewery or delivery store or otherwise dealt with during that month; and
- (iii) payments of duty during that month; and
- (iv) in the case of a brewery—

(A) materials for making beer on hand at the beginning, and at the end, of that month; and

(B) materials for making beer received, used, destroyed, removed and otherwise dealt with during that month; and

- (b) be in such form as the Collector requires; and

- (c) be verified by a declaration in accordance with a form approved by the Collector and signed by the brewer.

Penalty: A fine not exceeding K60.00.

(Amended by No. 19 of 1982.)

PART IV.—CART-NOTES.

13. Authorized cart-note forms.

For the purposes of the definition "authorized cart-note form" in Section 1 of the Act, a cart-note shall be in Form 5.

14. Printing of cart-note forms.

(1) A licensed brewer may apply to the Collector for approval to the printing of forms for use as cart-notes for the purposes of the Act.

(2) An application under Subsection (1) shall be in writing, and shall specify—

- (a) the number of forms that the brewer desires to have printed; and
- (b) the name of the printer; and
- (c) such other particulars as the Collector requires.

(3) The approval of the Collector to the printing of the forms may be granted subject to the condition that the forms shall be numbered in accordance with the directions of the Collector.

(4) Where the Collector has granted approval under this section, the person who prints the forms must, before delivering the forms to the brewer, notify the Collector, in writing, that the forms are ready for delivery to the brewer.

Penalty for an offence against this subsection: A fine not exceeding K60.00.

(Amended by No. 19 of 1982.)

15. Use of cart-note forms in consecutive order.

Where authorized cart-note forms printed for use by a licensed brewer are numbered consecutively, the brewer must not, without the written approval of the Collector, use them otherwise than in the order in which they are numbered.

Penalty: A fine not exceeding K60.00.

(Amended by No. 19 of 1982.)

16. Keeping of copies of cart-notes by brewers.

(1) A licensed brewer must cause a copy of each cart-note prepared on an authorized cart-note form for use in relation—

- (a) to his brewery; or
- (b) to an approved delivery store used by him in connexion with his brewery,

to be kept at the brewery or the delivery store, as the case may be, until the Collector authorizes the destruction of the copy.

(2) Where the Collector authorizes the destruction of a copy of a cart-note kept in a brewery or delivery store under Subsection (1), the brewer must cause the copy to be destroyed in the presence of an officer.

Penalty: A fine not exceeding K60.00.

(Amended by No. 19 of 1982.)

17. Keeping of records of deliveries by brewers' agents.

(1) Where a licensed brewer sends beer to a brewer's agent for distribution or sale in bulk—

- (a) he must send with it a cart-note prepared on an authorized cart-note form and showing correct particulars in respect of the beer; and
- (b) the agent must keep a record showing, as regards each approved vessel received—
 - (i) the number and description of the vessel; and
 - (ii) the quantity of beer contained in it; and
 - (iii) the date of its receipt; and
 - (iv) the name and address of the person to whom it is delivered; and
 - (v) the date of delivery.

(2) The agent must, when requested at any reasonable time by an officer to do so—

- (a) produce the record kept by him to the officer; and

(b) permit the officer to inspect it and take a copy of or extract from it.

Penalty: A fine not exceeding K20.00.

PART V.—MISCELLANEOUS.

18. Applications for refunds of duty.

(1) When a licensed brewer applies for a refund of duty on beer he shall produce to the Collector a statement in Form 6.

(2) In the column on Form 6 headed "Contents, gallons", the brewer shall show the full holding capacity of the vessel.

(3) The quantity for refund shall be the actual contents less the difference (if any) between—

- (a) the full holding capacity of the vessel; and
- (b) the statutory dutiable contents of the vessel.

19. Beer returned to brewery.

(1) In this section, a reference to a brewery includes a reference to a delivery store used in connexion with a brewery.

(2) Where any beer (other than beer to which Section 16 of the Act applies), is returned to a brewery after having been removed from it—

- (a) until it is again removed from the brewery the beer must be kept, separate from beer to which this subsection does not apply, in such part of the brewery as an officer requires; and
- (b) particulars of the beer must be entered in an account to be kept in respect of beer to which this subsection applies, being an account that—
 - (i) is in such form; and
 - (ii) is verified at such times and in such manner, as the Collector requires; and
- (c) the beer must not be again removed from the brewery unless it is accompanied by a cart-note—
 - (i) prepared on an authorized cart-note form; and
 - (ii) showing correct particulars in respect of the beer.

(3) A licensed brewer must not permit a bottle or other vessel containing beer to which Subsection (2) applies that is in the brewery to be opened except with the consent, and in the presence, of an officer.

(4) Except as provided in Subsection (2), an entry is not required to be made in respect of any beer to which that subsection applies in any book or account required to be kept or prepared under this Regulation.

Penalty: A fine not exceeding K60.00.

(Amended by No. 19 of 1982.)

20. Samples.

(1) A sample taken or obtained by an officer under the Act shall be dealt with in the following manner—

- (a) the officer taking or obtaining a sample shall, in the presence of the person, or the agent or servant of the person, from whom the sample is taken or

obtained, divide the sample into three equal parts and label or mark and securely seal each part; and

(b) the officer shall—

- (i) hand one part to the owner or his agent or servant; and
- (ii) deliver another part to a Government analyst for report; and
- (iii) retain the third part for further examination, if necessary.

(2) Delivery of the part to the Government analyst may be effected—

- (a) personally; or
- (b) by sending it by registered post addressed to the analyst at his usual address; or
- (c) in such other manner as the Collector approves.

(3) In the event of a dispute as to the identity of the part received by the Government analyst, the burden of proof is on the person complaining.

(4) The production of a certificate of analysis of the part purporting to be signed by the Government analyst is sufficient evidence—

- (a) of the identity of the part; and
- (b) of the result of the analysis,

without proof of the signature of the person purporting to have signed the certificate.

21. Declarations by agents.

(1) In a case where the principal is legally incapable of making a declaration for the purposes of the Act or this Regulation, a form containing a declaration may be signed by an agent duly authorized in writing.

(2) In a case to which Subsection (1) applies, an officer may require from an agent the production of his written authority from the principal for whom he claims to act, and if the authority is not produced may refuse to recognize the agency.

(3) A declaration made by an agent in accordance with this section shall be deemed to be made with the knowledge and consent of the principal, but in a prosecution in respect of such a declaration the principal is liable as if the declaration had been made by him, but only to any pecuniary penalty provided for.

(4) An authority under this section shall be in Form 7.

22. Marking and labelling of containers.

(1) For the purposes of this section, "area number" means—

- (a) in the case of beer brewed in the former Territory of Papua—the figure "1"; and
- (b) in the case of beer brewed in the former Territory of New Guinea—the figure "2".

(2) Where beer contained in a bottle or other vessel, or a case, is removed from a brewery or an approved delivery store—

- (a) the label of each bottle must bear; and
- (b) each other vessel, and each case, must have legibly branded or marked on it,

the following marks :—

(c) the name of the licensed brewer or of the brewery, the name of the place where the beer was made and the words "Papua New Guinea"; or

(d) where the beer is intended for export, a registered serial number allotted by the Collector, the area number and the words "Papua New Guinea",

and, in addition, in the case of bulk beer a distinctive number.

(3) For the purposes of Subsection (2)(d), the serial number must be placed directly above the area number and both numbers must be enclosed in a circle or a triangle.

(4) A label for use on bottled beer must be approved by the Collector before being used for that purpose.

(5) Labels claiming or implying medicinal qualities in a beer must not be used.

Penalty: A fine not exceeding K60.00.

(Amended by No. 19 of 1982.)

23. Entries.

The forms of entry for the purposes of the Act shall be in accordance with the forms of entry prescribed by the Excise Regulation.

24. Conveyance of beer not duty-paid.

Where beer is removed from a brewery or an approved delivery store without payment of duty, it may be carried only in vehicles, boats or lighters licensed under Section 10 of the Customs Act.

Penalty: A fine not exceeding K60.00.

(Amended by No. 19 of 1982.)

SCHEDULES.

SCHEDULE 1.

PAPUA NEW GUINEA.

Excise (Beer) Act.

Act, Sec. 4.

Form 1.

Reg., Sec. 3.

APPLICATION FOR LICENCE TO MAKE BEER.

To: The Collector of Customs

Date:

(or The Comptroller of Customs.)

(Insert name and address of applicant), of , trading under the name or style of , applies for a licence to make beer in quantities not exceeding in any one year gallons in the building owned by situated at

Name and place of residence of every person carrying on the business:

Name of brewery:

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

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

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

Estimated number of gallons of beer that brewery is capable of making per month:

Declaration Verifying Application.

I, _____, of _____, declare that the foregoing application is true in every particular.

(Signature of Declarant.)

Declared at _____

Dated _____ 19 _____

(Signature of Justice of the Peace, Commissioner for Declarations or Customs Officer*.)

* Strike out whichever is inapplicable.

Note.—This application must be accompanied by the prescribed fee. In addition, if required by the Collector of Customs, plans of the brewery and sectional elevation drawings showing every vessel and the position and capacity in gallons of every vessel used in the brewery must be supplied.

PAPUA NEW GUINEA.

Excise (Beer) Act.

Act, Sec. 5.

Form 2.

Reg., Sec. 4.

BREWER'S LICENCE.

(Insert name and address of licensee), of _____, is licensed under the Excise (Beer) Act to make beer to a quantity not exceeding (insert quantity in gallons in respect of which licence fee has been paid) _____ gallons in the brewery described in the application dated _____ situated (describe the locality, giving name of town, and street, if any).

This Licence commences on _____ 19 _____, and will unless previously cancelled, continue in force until 31 December 19 _____, but may be renewed in accordance with provisions of Section 7 of the Excise (Beer) Act.

Given under my hand _____ 19 _____

Comptroller of Customs.

PAPUA NEW GUINEA.

Excise (Beer) Act.

Reg., Secs. 10, 11.

Form 3.

DECLARATION OF PERSON RESPONSIBLE TO THE BREWER FOR ENTRIES.

Made in the Brewer's Diary/Brewer's Delivery Store Book/Brewer's Delivery Book*.

I, _____, of _____, declare that the foregoing entries in this diary/book* relating to the month of _____, 19 _____

- (a) were made at my direction; and
- (b) are true and correct in every particular; and
- (c) include, to the best of my knowledge and belief, all entries that were required by law to be inserted in this diary/book* during that month.

(Signature of Declarant.)

Declared at _____

Dated _____ 19 _____

(Signature of Justice of the Peace, Commissioner for Declarations or Customs Officer*.)

* Strike out whichever is inapplicable.

Excise (Beer)

Ch. No. 106

PAPUA NEW GUINEA.

Excise (Beer) Act.

Reg., Secs. 10, 11.

Form 4.

DECLARATION OF BREWER.

I, _____ of _____ the brewer/duly authorized agent of the brewer* in respect of whose brewery this diary/book* is kept, declare that the foregoing entries in this diary/book* relating to the month of _____ 19 ____

(a) are, to the best of my knowledge and belief, true and correct in every particular; and

(b) include, to the best of my knowledge and belief, all entries that were required by law to be entered in this diary/this book* during that month.

(Signature of Declarant.)

Declared at _____

Dated _____ 19 ____

(Signature of Justice of the Peace, Commissioner for Declarations or Customs Officer*.)

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Excise (Beer) Act.

Reg., Sec. 13.

Form 5.

BREWER'S CART-NOTE.

Date _____

For delivery from _____ (Brewery or Delivery Store)

to _____ (name and address).

Number and description of vessels and bottles containing beer:—

Distinctive numbers on vessels:—

Ch. No. 106

Excise (Beer)

PAPUA NEW GUINEA.

Excise (Beer) Act.

Reg., Sec. 18.

Form 6.

STATEMENT ON APPLICATION FOR REFUND OF DUTY.

Application is made by *(full name of applicant)* of *(address)*, for refund of duty under Section 16 of the *Excise (Beer) Act* on the beer contained in the vessels listed below, being beer that has become unfit for human use as a beverage.

Vessel No.	Description of vessel.	Contents in gallons.	Cart-note No. or home consumption entry No.	Date of cart-note or of home consumption entry.	Rate of duty paid.	Name and address of person to whom beer delivered.

(Signature of Applicant.)

Dated 19 .

PAPUA NEW GUINEA.

Excise (Beer) Act.

Reg., Sec. 21.

Form 7.

AUTHORITY TO AGENT TO SIGN DECLARATIONS.

(Insert name of principal) of _____, authorizes *(insert name of agent)* (whose signature appears below) to sign as its agent declarations for the purposes of the *Excise (Beer) Act* and the regulations made under that Act.

(Signature and title of Principal.)

Dated 19 .

(Signature of Person Authorized.)

Excise (Beer)

Ch. No. 106

SCHEDULE 2.

Act, Sec. 4.
Reg., Sec. 5(1).

ANNUAL LICENCE FEES.

The annual licence fees are—

where the quantity of beer brewed in a year—	K.
does not exceed 50 000 gal.	100.00
exceeds 50 000 gal. but does not exceed 150 000 gal.	200.00
exceeds 150 000 gal. but does not exceed 375 000 gal.	300.00
exceeds 375 000 gal. but does not exceed 750 000 gal.	400.00
exceeds 750 000 gal. but does not exceed 1 500 000 gal.	500.00
exceeds 1 500 000 gal. but does not exceed 3 000 000 gal.	600.00
exceeds 3 000 000 gal. but does not exceed 6 000 000 gal.	700.00
exceeds 6 000 000 gal. but does not exceed 12 000 000 gal.	800.00
exceeds 12 000 000 gal.	1 000.00

SCHEDULE 3.

Act, Sec. 4.
Reg., Sec. 6.

AMOUNT OF SECURITY.

The amount of the security shall be—

where the annual licence fee—	K.
does not exceed K300.00	1 000.00
is K400.00	1 500.00
is K500.00	2 000.00
is K600.00	5 000.00
is K700.00	10 000.00
is K800.00	15 000.00
is K1 000.00	20 000.00

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 106.

Excise (Beer).

APPENDIXES.

APPENDIX 1.

SOURCE OF THE EXCISE (BEER) ACT.

Previous Legislation.

Excise (Beer) Act
as amended by—
Customs (Penalties) Act 1982 (No. 18 of 1982).

APPENDIX 2.

SOURCE OF THE EXCISE (BEER) REGULATION.

Previous Legislation.

Excise (Beer) Regulations

as amended by—

Excise (Beer) (Amendment) Regulation 1982 (Statutory Instrument No. 19 of 1982).