

Unvalidated References:

Excise (Beer) Act 1952

Food Sanitation Act 1991

Excise Tariff Act 1956

Excise Tariff Act 1956

Excise Regulation 1957

Customs Act 1951

This reprint of this Statutory Instrument incorporates all amendments, if any, made before 25 November 2006 and in force at 1 July 2001.

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Legislative Counsel
Dated 25 November 2006

INDEPENDENT STATE OF PAPUA NEW GUINEA.

Chapter 106.

Excise (Beer) Regulation 1952

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Excise (Beer) Regulation 1952

MADE under the *Excise (Beer) Act 1952*.

Dated 200 .

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 8 of the *Food Sanitation Act 1991*.

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.

¹A 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 connection with such a brewery—
 - (i) a Brewer’s Delivery Store Book; and
 - (ii) a Brewer’s Delivery Book.

Penalty: ²A fine not exceeding K100.00.

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

¹ Section 7 amended by No. 19 of 1982.

² Section 7: Penalty clause amended by *Customs (Penalties) Regulation 1993* (No. 11 of 1993), s4.

- 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 1956* 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 1956*, 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.

³(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 connection 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: ⁴A fine not exceeding K100.00.

³ Section 12 amended by No. 19 of 1982.

⁴ Section 12: Penalty clause amended by *Customs (Penalties) Regulation* 1993 (No. 11 of 1993), s4.

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.

⁵(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: ⁶A fine not exceeding K100.00.

15. USE OF CART-NOTE FORMS IN CONSECUTIVE ORDER.

⁷Where 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: ⁸A fine not exceeding K100.00.

16. KEEPING OF COPIES OF CART-NOTES BY BREWERS.

⁹(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 connection with his brewery,

⁵ Section 14 amended by No. 19 of 1982.

⁶ Section 14 (Penalty clause) amended by *Customs (Penalties) Regulation 1993* (No. 11 of 1993), s4.

⁷ Section 15 amended by No. 19 of 1982.

⁸ Section 15 (Penalty clause) amended by *Customs (Penalties) Regulation 1993* (No. 11 of 1993), s4.

⁹ Section 16 amended by No. 19 of 1982.

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: ¹⁰A fine not exceeding K100.00.

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: ¹¹A fine not exceeding K50.00.

¹⁰ Section 16 (Penalty clause) amended by *Customs (Penalties) Regulation 1993* (No. 11 of 1993), s4.

¹¹ Section 17(2) (Penalty clause) amended by *Customs (Penalties) Regulation 1993* (No. 11 of 1993), s4.

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.

¹²(1) In this section, a reference to a brewery includes a reference to a delivery store used in connection 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: ¹³A fine not exceeding K100.00.

¹² Section 19 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.

¹³ Section 19(4) (Penalty clause) amended by *Customs (Penalties) Regulation 1993* (No. 11 of 1993), s4.

22. MARKING AND LABELLING OF CONTAINERS.

¹⁴(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”;
- (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: ¹⁵A fine not exceeding K100.00.

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 1957*.

24. CONVEYANCE OF BEER NOT DUTY-PAID.

¹⁶Where 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 1951*.

Penalty: ¹⁷A fine not exceeding K100.00.

¹⁴ Section 22 amended by No. 19 of 1982.

¹⁵ Section 22 (Penalty clause) amended by *Customs (Penalties) Regulation 1993* (No. 11 of 1993), s4.

¹⁶ Section 24 amended by No. 19 of 1982.

¹⁷ Section 24 (penalty clause) amended by *Customs (Penalties) Regulation 1993* (No. 11 of 1993), s4.

Sch. 1

Excise (Beer) Regulation 9999

SCHEDULE 1

PAPUA NEW GUINEA.

Excise (Beer) Act 1952.

Form 1 – Application for Licence to make Beer.

Act, Sec. 4. Form 1.Reg., Sec. 3.

To: The Collector of Customs . . . Date:

(or The Commissioner General.)

(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 . . . 20...

(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 1952.

Form 2 – Brewer’s Licence.

Act, Sec. 5. Form 2.Reg., Sec. 4.

(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 . . . 20. . . , and will unless previously cancelled, continue in force until 31 December 20. . . , but may be renewed in accordance with provisions of Section 7 of the *Excise (Beer) Act*.

Given under my hand . . . 20. . .

Commissioner General.

PAPUA NEW GUINEA.

Excise (Beer) Act 1952.

Form 3 – Declaration of person Responsible to the Brewer for Entries.

Reg., Secs. 10,11. Form 3.

Made in the Brewet's Diaty/Btewet's Delivety Stote Book/Btewet's Delivety Book*.

I, . . . , of . . . , declare that the foregoing entries in this diaty/book* relating to the month of . . . , 20...—

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

(Signature of Declarant.)

Declated at . . .

Dated . . . 20...

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

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Excise (Beer) Act 1952.

Form 4 – Declaration of Brewer.

Reg., Secs. 10, 11. Form 4.

I, . . . of . . . the brewer/duly authorized agent of the brewer* in respect of whose brewer; y
this diary/book* is kept, declare that the foregoing entries in this diary/book* relating to
the month of . . . 20...—

- (a) ate, 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 . . . 20...

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

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Excise (Beer) Act 1952.

Form 5 – Brewer’s Cart-note.

Reg., Sec. 13.

Form 5.

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:—

PAPUA NEW GUINEA.

Excise (Beer) Act 1952.

Form 6 – Statement on Application for Refund of Duty.

Reg., Sec. 18.

Form 6.

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.	Cat-note No. or home consumption entry No.	Date of cat-note or of home consumption entry.	Rate of duty paid.	Name and address of person to whom beer delivered.
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(Signature of Applicant.)

Dated . . . 20...

PAPUA NEW GUINEA.

Excise (Beer) Act 1952.

Form 7 – Authority to Agent to Sign Declarations.

Reg., Sec. 21.

Form 7.

(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 . . . 20...

(Signature of person Authorized.)

SCHEDULE 2 – ANNUAL LICENCE FEES.

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

The annual licence fees are–

	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 – AMOUNT OF SECURITY.

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

The amount of the security shall be–

	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

Excise (Beer) Regulation 1952