

No. XVIII.

An Act to authorize the establishment of Bonded Distilleries and Bonded Sugar Houses. [20th December, 1862.]

BONDED
DISTILLERIES AND
SUGAR HOUSES.

WHEREAS it is deemed expedient to permit the establishment of Preamble. Bonded Distilleries and Bonded Sugar Houses under such regulations and restrictions as may be necessary for securing to the Revenue the duties payable on spirits refined sugar and molasses intended for Home consumption Be it therefore enacted by the Queen's Most Excellent Majesty by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled and by the authority of the same as follows :—

1. The Colonial Treasurer may under such conditions and restrictions as he shall deem fit approve by notice published in the *Gazette* of Bonded Distilleries and Sugar Houses may be approved. any premises as a Bonded Distillery or Bonded Sugar House and may in like manner revoke such approval or alter such conditions and restrictions.

2. The Officers of Customs of any port where any premises shall be so approved as a Bonded Distillery or Bonded Sugar House may on the application in writing of the proprietor or occupier of such approved Distillery deliver to him any quantity of sugar or molasses for the purpose of distillation under the locks of the Crown and may on like application of the proprietor or occupier of such approved Sugar House deliver to him any quantity of raw sugar for the purpose of being refined under the locks of the Crown and the duly appointed Officers in charge of such Bonded Sugar House may on any like application deliver to the proprietor or occupier of such approved Distillery any quantity of sugar molasses or treacle from such Sugar House for the purpose of distillation under the locks of the Crown And all sugar molasses and treacle so delivered shall be removed and shall be lodged and secured in such premises respectively under such conditions regulations and restrictions as the Colonial Treasurer Collector of Customs or Chief Inspector of Distilleries shall from time to time direct.

3. Upon the entry of any such sugar molasses or treacle for distillation or of any such sugar to be refined in any premises approved under this Act the proprietor or occupier shall give bond to the satisfaction of the Collector of Customs or other duly appointed Officer in a sum equal to double the amount of the duty payable on a like quantity of sugar or molasses or treacle with a condition that the whole shall be subjected to Security by bond to be taken. the

Bonded Distilleries and Sugar Houses.

the process of distillation within such Distillery or of refining within such Sugar House as the case may be and that within four months from the date of such bond the whole of the spirits obtained by distillation or of the refined sugar molasses and treacle produced by such refining process shall be either exported or entered for home consumption or delivered into an approved Bonded Warehouse under the locks of the Crown for the purpose of being eventually so exported or entered for home consumption.

Separate storehouses to be kept if required.

4. Every distiller intending to use such sugar molasses or treacle in the distillation of spirits shall provide and keep at his Distillery a separate convenient and secure storehouse or room for each if so required by the Chief Inspector of Distilleries for the purpose of depositing storing and securing therein respectively the sugar molasses or treacle received by him for the distillation of spirits.

Official accounts to be kept.

5. The proper Officers in charge of the Distillery shall keep an account by way of debtor and creditor of the sugar molasses or treacle which is from time to time deposited in each storehouse or room provided by every distiller using sugar molasses or treacle in the distillation of spirits as aforesaid. And if at any time upon striking a balance on such account the quantity of sugar molasses or treacle in such storehouse or room as aforesaid is found to exceed the quantity which by the stock account kept by such Officers as aforesaid ought to be in such storehouse or room such distiller shall be deemed to have deposited sugar molasses or treacle therein without the same having been lawfully deposited and all such excess of sugar molasses or treacle shall be forfeited. And if at any time the quantity of sugar molasses or treacle in such storehouse or room as aforesaid is found to be less than the quantity which by the stock account kept by such Officers as aforesaid ought to have been in such storehouse or room such distiller shall be deemed to have removed sugar molasses or treacle therefrom unlawfully and shall over and above all other penalties be liable for every such offence to a penalty not exceeding one hundred pounds nor less than twenty pounds. Provided that the last mentioned penalty shall not be incurred upon such deficiency being proved to the satisfaction of the Chief Inspector of Distilleries to have arisen from accident or loss and not from any fraud practised or intended.

Quarterly accounts by distillers verified by declaration.

6. At the end of every quarter and not later than the fifth day of the quarter thereafter ensuing the distiller shall deliver to the proper Officers before mentioned an account in writing of the true quantity of sugar molasses and treacle respectively used in making the wort or wash prepared during such period and the Officers shall transmit such account to the Chief Inspector of Distilleries together with a return in writing signed by them specifying the quantities of sugar molasses and treacle respectively so used and the distiller or his manager shall make and subscribe a declaration before any Justice of the Peace to the truth of such account in the form or to the effect following—

I (A. B.) distiller (or principal manager as the case may be) of Distillery do solemnly declare that within the quarter commencing the first day of and ending the day of both inclusive there were actually mashed and used in the said Distillery for the purpose of distillation the several quantities of sugar molasses and treacle respectively hereinafter specified that is to say of sugar of molasses of treacle and all this I declare to the best of my knowledge and belief.

And in default of such declaration being made or if any such declaration shall be untrue the distiller shall be liable to a penalty of two hundred pounds.

Bonded Distilleries and Sugar Houses.

7. At the end of every three months and not later than the fourth day of the month thereafter ensuing the proprietor or occupier of any Sugar Refinery licensed under this Act shall deliver to the Collector of Customs or other duly appointed officer an account in writing of the true quantity of raw sugar used by him during the aforesaid period for the manufacture of refined sugar and also the true quantities of refined sugar bastards and treacle produced or in process of refining therefrom during the same period and if at any time upon striking a balance of sugar admitted into the said refinery and sugar permitted therefrom and after an allowance of ten per centum for waste upon the material used in the aforesaid manufacture the quantity of sugar refined or unrefined and treacle shall be less than the quantity which by the stock account kept by the proper officer ought to be within or upon the premises of such refinery the proprietor or occupier thereof shall be deemed to have removed sugar therefrom unlawfully and shall over and above all other penalties be liable for every offence to a penalty not exceeding one hundred pounds Provided that the last named penalty shall not be incurred upon such deficiency being proved to the satisfaction of the Collector of Customs or other duly appointed officer to have arisen from accident or loss and not from any fraud practised or intended.

8. And in order to facilitate periodical stock-takings between the hours of six o'clock in the evening on the last day of any period or quarter and six o'clock in the morning thereafter ensuing the process of sugar refining shall be suspended in all its stages and the sugar refiner or his servants shall render such aid and assistance as the officer on duty shall require for the purpose of gauging and computing all the stock on hand And any sugar refiner neglecting to suspend operations at the periods and during the hours above mentioned or refusing to render sufficient aid and assistance whenever required in weighing gauging and computing stock shall be liable to a penalty not exceeding one hundred pounds.

9. The aforesaid quarters shall be deemed to have ended with the thirty-first day of March the thirtieth day of June the thirtieth day of September and the thirty-first day of December respectively in every year.

10. All spirits distilled from sugar or molasses or treacle in any such approved Distillery and all sugar molasses or treacle obtained from the process of refining in any such approved Sugar House shall be subject to the same regulations and shall be liable to the same duties as if such spirits sugar molasses and treacle had been imported into the Colony.

11. Any sugar molasses or treacle delivered to the proprietor or occupier of any Distillery or Sugar House under this Act or any spirits distilled under this Act or any sugar molasses or treacle obtained by the process of refining under this Act which shall be removed from any Sugar House or Warehouse without the authority of the proper Officers of Customs or other duly appointed Officer or from any Distillery without the authority of an Inspector of Distilleries shall be liable to be seized and forfeited together with any cart dray or other vehicle used for removing the same and any person by whom or by whose orders such goods shall have been removed or who shall assist or be concerned therein shall be liable to a penalty equal to treble the value of the goods so removed or a penalty of one hundred pounds at the election of the Colonial Treasurer.

12. All penalties and forfeitures under this Act may be recovered in a summary manner before any two Justices of the Peace.

13. All forfeitures and penalties recovered under this Act shall be paid into the hands of the Collector of Customs or the Chief Inspector of Distilleries at or nearest to the port or place where the same shall have been recovered and shall be divided paid and applied after deducting the

Refiners to furnish quarterly accounts to duly appointed officer.

Periodical stock-takings—operations to be suspended.

All spirits &c. produced under Act subject to same rules as if imported.

Penalties on unauthorized removal.

Recovery of penalties.

Application of penalties.

Bonded Distilleries and Sugar Houoes.

the charges of prosecution and other contingent expenses as follows that is to say—one moiety to the Colonial Treasurer for the purpose of the Consolidated Revenue Fund of the Colony and the other moiety to the seizing officer or to the person or persons suing for such penalty.

Not to affect any other Act.

Short title.

14. Nothing herein contained shall otherwise than as is herein expressly enacted in any manner affect the Acts thirteenth Victoria numbers twenty-six and twenty-seven or either of them or the fourteenth Victoria number twenty-two or any Act applying to the Customs.

15. This Act shall take effect on and from the first day of May one thousand eight hundred and sixty-three and shall be styled and may be cited as the "Bonded Distilleries and Sugar Houses Act of 1862."
