

## No. XII.

**TOBACCO (No. 2). An Act for imposing a Duty on Tobacco manufactured in New South Wales and for regulating the Manufacture and Sale under license of Tobacco in bond and for other purposes. [10th April, 1884.]**

**B**E it 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:—

**Title and commencement of Act.**

1. This Act may be cited as the "Tobacco Act of 1884" and shall be deemed to have come into operation on the twentieth day of February one thousand eight hundred and eighty-four.

**Interpretation.**

2. In the construction of this Act and any regulations thereunder unless the context be repugnant to such construction the terms "manufacture" "manufacturing" or "manufactured" shall include the process of cutting pressing grinding crushing or rubbing any raw or leaf tobacco or otherwise preparing raw or leaf tobacco or manufactured or partially manufactured tobacco and of putting up for use or consumption any scraps waste chippings stems or deposits of tobacco resulting from any process of handling tobacco and the term "prescribed" means prescribed by this Act or any such regulations.

## Tobacco (No. 2).

3. The Colonial Treasurer may appoint warehouses to be called <sup>Tobacco factories.</sup> tobacco factories wherein the manufacture of tobacco cigars or cigarettes from the leaf may be carried on and may also direct in what parts of such factories the respective processes of such manufacture shall be conducted and in what parts any leaf tobacco may be stored for the purpose of manufacture or wherein manufactured tobacco cigars or cigarettes may be stored until exported or the duty due thereon shall be paid.

4. Upon tobacco manufactured in any tobacco factory licensed <sup>Grant of excise duty.</sup> under this Act on entry for home consumption there shall be levied and collected for the use of Her Majesty the excise duties following that is to say—

Upon tobacco manufactured or cut a duty of one shilling per pound.

Upon cigars and cigarettes a duty of two shilling and sixpence per pound.

5. An annual fee as prescribed and not exceeding two hundred <sup>Fee.</sup> and fifty pounds payable quarterly in advance shall be paid by the proprietor or occupier of every licensed tobacco factory to the Collector of Customs at the port where such factory is situated and in other places to such officer as may be appointed by the Colonial Treasurer to receive such fee.

6. The Governor with the advice of the Executive Council may <sup>Regulations and security.</sup> make regulations as to the manner in which any licensed tobacco factory shall be secured by locks fastenings or otherwise and for the management or control of any such factory and the Collector of Customs shall require security by bond in the prescribed form and sum to be executed by the proprietor or occupier thereof together with one sufficient surety to be approved by the said Collector for the security of the duty due on any tobacco cigars or cigarettes deposited in any such factory and for the due observance of this Act and of the regulations.

7. No person shall sell tobacco cigars or cigarettes unless he <sup>Registration.</sup> shall previously have registered his name and place of business in <sup>Dealers in tobacco &c.</sup> the prescribed manner and shall have obtained a license in the form of the Schedule hereto from an officer duly appointed by the Colonial Treasurer and whose appointment shall have been notified in the *Government Gazette*. The annual fee payable for such license shall be five shillings. And if any person shall sell tobacco cigars or cigarettes without having previously registered his name and place of business he shall be liable to a penalty not exceeding one hundred pounds and no registration shall be considered complete until the license fee as aforesaid shall have been paid to a person authorized to receive the same.

8. Any officer of Customs having a writ of assistance or any other person duly authorized in writing by the Colonial Treasurer may enter any land premises houses buildings or other place whether registered or licensed under this Act or not and search for any tobacco cigars or cigarettes whether manufactured or not and seize and take away any such tobacco cigars or cigarettes upon which there has not been paid the duty lawfully chargeable thereon.

9. All refuse and waste accumulated in any tobacco factory <sup>Destruction of refuse</sup> shall be removed or destroyed in manner prescribed.

10. The Collector of Customs may by order permit goods liable <sup>Flavoring.</sup> to duty on importation and lodged in any bonded warehouse to be removed to any licensed tobacco factory for the purpose of being used for sweetening or flavoring tobacco.

11. No tobacco cigars or cigarettes shall be delivered from any <sup>Packages.</sup> licensed tobacco factory except in packages of the prescribed weight.

12. Tobacco cigars and cigarettes may be manufactured for <sup>Manufacture of tobacco &c., for export.</sup> export in bond without payment of duty on the imported leaf under the prescribed conditions and provisions.

## Tobacco (No. 2).

Manufacture of tobacco prohibited except under this Act.

Onus of proof on party charged.

Regulations.

Incorporation of Customs laws.

13. From and after the commencement of this Act no tobacco shall be manufactured in New South Wales otherwise than under the provisions of this Act and any person who shall manufacture tobacco contrary to the provisions of this Act shall be liable to a penalty not exceeding fifty pounds for every day on which he shall so manufacture the same and to forfeit all tobacco so manufactured by him.

14. In all proceedings taken against any person for any breach of the provisions of this Act or the regulations thereunder the burden of proving that such person was exempt from any penalty shall be upon the defendant.

15. It shall be lawful for the Governor with the advice of the Executive Council to make regulations for carrying out the provisions of this Act and from time to time to rescind or alter the same and any person committing a breach of any such regulations or of any of the provisions of this Act for which no specific penalty is provided shall be liable to a penalty not exceeding one hundred pounds. Provided that a copy of such regulations shall be laid before both Houses of Parliament within one month from the issue thereof if Parliament be then in Session or otherwise within one month after the commencement of the next ensuing Session.

16. The provisions of all laws now or hereafter in force relating to the Customs shall be deemed to be incorporated with this Act and shall be applied as far as the same can be applied in the collection and recovery of the duties enumerated in this Act.

## SCHEDULE.

## LICENSE TO SELL TOBACCO.

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No. WHEREAS of has this day registered his name and premises and paid into my office the sum of shillings I do hereby license the said to sell on the said premises tobacco cigars or cigarettes for the year ending 188 subject to the regulations now or which may hereafter be in force under the "Tobacco Act 1884."

## FORM OF BOND.

Know all men by these presents That we of in the Colony of New South Wales and of are jointly and each of us is severally held and firmly bound unto Her Majesty Her Heirs and Successors in the sum of pounds to be paid to Her Majesty Her Heirs and Successors for which payment to be well and truly made we bind ourselves jointly and each of us bindeth himself severally our and each our heirs executors and administrators and every of them firmly by these presents.

Sealed with our seals and dated this day of in the year of our Lord one thousand eight hundred and eighty

WHEREAS the above-bounding of a tobacco factory situated in street in the Colony of wherein the manufacture of tobacco from the leaf within the meaning of the "Tobacco Act 1884" is intended to be carried on. And whereas the Collector of Customs for the time being has required that this bond shall be entered into and has approved of the above-bounding as sufficient surety and the above sum is the amount fixed by regulations duly made in pursuance of the said Act as the amount of the bond for the security of the duty due on any tobacco cigars or cigarettes which may be deposited in the said factory and for the due and faithful observance of the terms conditions and requirements of the said Act and of the regulations now made or hereafter to be made thereunder. Now the condition of the above obligation is such that if the said do and shall pay or cause to be paid all duties of excise due or to become due under the said Act on any tobacco cigars or cigarettes which may be deposited in the said tobacco factory and also do and shall well truly and faithfully observe the terms conditions and requirements of the said Act and of the regulations now made or hereafter to be made then this obligation to be void otherwise to remain in full force and virtue.

Signed sealed and delivered by the said }  
in the presence of }

Signed sealed and delivered by the said }  
in the presence of }