

11. The application for a permit for the removal of beer under the provisions of section 29 of the principal Act shall be as follows:—

I, _____, of _____, in the _____ district, brewer, owning or occupying a depot or warehouse used exclusively for the storage (or sale) of beer in bulk, and situated at _____, in the district of _____, hereby apply for the necessary permits to remove _____ of _____ from brewery to the depot or warehouse aforesaid without affixing duty stamps thereto.

(Signed.)

Dated the _____ day of _____, 19____.
To the Collector of the _____ district.

12. The form of permit shall be as follows:—
No. _____

Permit _____ to remove without duty-stamp one _____ from the brewery situated at _____, in the County (or Borough) of _____, to the depot or warehouse situated at _____, in the District of _____.
This permit remains in force for _____ days, from this day of _____, 19____.

_____, Collector.

13. The Collector, upon receiving the application, shall sign and issue the required permits to the applicant, who must endorse upon his application a receipt in the following form, viz. :—

Received this day from the Collector of _____ District _____ permits, numbered _____ to _____, which are to be affixed to the casks of beer for removal as herein specified.

(Signed.)

Dated the _____ day of _____, 19____.

14. The brewer, upon receiving the permits, shall within twenty-four hours affix them upon the heads of the casks, immediately under the bung-stave, and at the same time cancel each permit in the same manner as beer-duty stamps are required to be cancelled.

15. All beer removed under bond shall have a permit affixed to the cask containing it before removal from the brewery.

16. All beer for which permits have been obtained shall be delivered from the brewery and deposited in the depot or warehouse within the time specified in such permits, or, if not used, the permits shall be returned to the Collector before the expiration of that time.

17. As soon as the permits are affixed, the brewer shall notify to the Collector of the district the date of such affixing, in order that it may be recorded.

18. The date of affixing the permit, or, in case the date is accidentally obliterated, the date of issue of the permit, shall be the point of time from which calculation shall be made in determining whether the cask has been too long in transit from the brewery to the depot or warehouse; and in case both dates are illegible the casks may be detained and the owner required to prove the absence of fraudulent intent.

19. When the depot or warehouse is situated in a different district to that in which the brewery is situated, due notice of the intended removal of beer shall be forwarded by the Collector issuing the permits to the Collector in whose district the depot or warehouse is situated, and the brewer must promptly notify to the Collector last mentioned the receipt in his depot or warehouse of the casks containing such beer.

20. Beer may be repacked in the depot or warehouse as aforesaid into other casks, provided they are of such sizes as are prescribed by regulations, and the necessary stamps are affixed before delivery as required by section 16 of the principal Act.

21. Permits are to remain upon the casks until they are removed from the depot or warehouse aforesaid, or until the contents thereof have been repacked into other casks and the necessary duty-stamps affixed, at which time they are to be scraped off and destroyed.

22. Every brewer removing beer under permit shall keep a separate account in a book, to be provided for that purpose, of all beer received into his depot or warehouse aforesaid, and of all beer sold or removed therefrom for consumption or sale.

23. Such book shall be kept in the manner similar to the book required to be kept under the provisions of subsection (1) of section 23 of the principal Act, and shall be subject in all respects to the provisions of the principal Act requiring brewers to keep books and render statements.

24. Except in special cases, and with the previous consent in writing of the Collector of the district in which any depot or warehouse for the storage or sale of beer in bulk is situate, it shall not be lawful to remove beer from such depot or warehouse between the hours of five o'clock in the evening and eight o'clock of the following morning.

25. When beer is to be removed from one part of New Zealand to another before being stamped, the brewer shall give a bond in the form provided for the removal of warehoused goods under the Customs Acts, so far as the same may be applicable.

26. Immediately after arrival at the port of destination, and before leaving the wharf, each cask is to be stamped in the manner required by section 16 of the principal Act, in the presence of an examining officer of Customs.

27. The permit on every such cask shall be destroyed by the examining officer at the time when the stamp is affixed.

28. The agent of the brewer at the port of destination may for the purposes of these regulations be treated as the brewer for the purpose of purchasing, affixing, and cancelling of stamps as required by law and regulations.

29. Beer may be exported without being stamped, provided the exporter enters into the bond required under the Customs Acts for the exportation of warehoused goods, so far as the same may be applicable, and obtains and affixes the usual permit to each cask.

30. The bond to be given under section 7 of the principal Act shall be in the form of Schedule "B" hereto.

31. Every brewer desirous of removing beer to a bottling store by means of a pipe or other conduit under section 8 of the Beer Duty Amendment Act, 1913, shall apply to the Collector for permission to do so.

32. He shall at the same time submit a plan of such part of his brewery as contains the storage vats from which it is proposed to bottle.

33. He shall supply meters approved by the Collector to record the quantity of beer transferred to such storage vats, and also from such storage vats to his bottling store.

34. The Collector shall have sole control of such meters, and shall seal the same from time to time as required; and no person other than the Collector shall break such seal or in any way interfere therewith, or with such meters.

35. If any person fails, refuses, or neglects to do anything required by these regulations, or wilfully does anything prohibited by these regulations, every such person so offending shall be liable to a penalty not exceeding £50.

SCHEDULE A.

Form No. 1.
Book to be kept by Brewer under the Provisions of Subsection (1) of Section 23 of the Beer Duty Act, 1908.
ACCOUNT of all Beer produced and disposed of, also of all Beer-duty Stamps purchased and used, at the Brewery carried on by _____, together with the Balances of Beer and Stamps in Hand on the _____ at _____, in the County (or Borough) of _____, the First and Last Days of the Month of _____, 19____.

Date.	Beer produced: Kind and Quantity, estimated in Hhds. ready for Sale.	Stamps purchased.		Quantity of Beer removed under Bond or Permit.		Actual Quantity of Beer sold and delivered for Consumption, and Stamps used.			
		Hhds.	Brts.	Date.	Quantity.	To what District, Depot, &c.	Date.	Hhds.	Brts.
		20 Gals.						2 Hhds.	
		3 Gals.						3 Gals.	
		5 Gals.						5 Gals.	
		10 Gals.						10 Gals.	
		18 Gals.						18 Gals.	
		27 Gals.						27 Gals.	
		36 Gals.						36 Gals.	
		45 Gals.						45 Gals.	
		54 Gals.						54 Gals.	
		63 Gals.						63 Gals.	
		72 Gals.						72 Gals.	
		81 Gals.						81 Gals.	
		90 Gals.						90 Gals.	
		99 Gals.						99 Gals.	
		108 Gals.						108 Gals.	
		117 Gals.						117 Gals.	
		126 Gals.						126 Gals.	
		135 Gals.						135 Gals.	
		144 Gals.						144 Gals.	
		153 Gals.						153 Gals.	
		162 Gals.						162 Gals.	
		171 Gals.						171 Gals.	
		180 Gals.						180 Gals.	
		189 Gals.						189 Gals.	
		198 Gals.						198 Gals.	
		207 Gals.						207 Gals.	
		216 Gals.						216 Gals.	
		225 Gals.						225 Gals.	
		234 Gals.						234 Gals.	
		243 Gals.						243 Gals.	
		252 Gals.						252 Gals.	
		261 Gals.						261 Gals.	
		270 Gals.						270 Gals.	
		279 Gals.						279 Gals.	
		288 Gals.						288 Gals.	
		297 Gals.						297 Gals.	
		306 Gals.						306 Gals.	
		315 Gals.						315 Gals.	
		324 Gals.						324 Gals.	
		333 Gals.						333 Gals.	
		342 Gals.						342 Gals.	
		351 Gals.						351 Gals.	
		360 Gals.						360 Gals.	
		369 Gals.						369 Gals.	
		378 Gals.						378 Gals.	
		387 Gals.						387 Gals.	
		396 Gals.						396 Gals.	
		405 Gals.						405 Gals.	
		414 Gals.						414 Gals.	
		423 Gals.						423 Gals.	
		432 Gals.						432 Gals.	
		441 Gals.						441 Gals.	
		450 Gals.						450 Gals.	
		459 Gals.						459 Gals.	
		468 Gals.						468 Gals.	
		477 Gals.						477 Gals.	
		486 Gals.						486 Gals.	
		495 Gals.						495 Gals.	
		504 Gals.						504 Gals.	
		513 Gals.						513 Gals.	
		522 Gals.						522 Gals.	
		531 Gals.						531 Gals.	
		540 Gals.						540 Gals.	
		549 Gals.						549 Gals.	
		558 Gals.						558 Gals.	
		567 Gals.						567 Gals.	
		576 Gals.						576 Gals.	
		585 Gals.						585 Gals.	
		594 Gals.						594 Gals.	
		603 Gals.						603 Gals.	
		612 Gals.						612 Gals.	
		621 Gals.						621 Gals.	
		630 Gals.						630 Gals.	
		639 Gals.						639 Gals.	
		648 Gals.						648 Gals.	
		657 Gals.						657 Gals.	
		666 Gals.						666 Gals.	
		675 Gals.						675 Gals.	
		684 Gals.						684 Gals.	
		693 Gals.						693 Gals.	
		702 Gals.						702 Gals.	
		711 Gals.						711 Gals.	
		720 Gals.						720 Gals.	
		729 Gals.						729 Gals.	
		738 Gals.						738 Gals.	
		747 Gals.						747 Gals.	
		756 Gals.						756 Gals.	
		765 Gals.						765 Gals.	
		774 Gals.						774 Gals.	
		783 Gals.						783 Gals.	
		792 Gals.						792 Gals.	
		801 Gals.						801 Gals.	
		810 Gals.						810 Gals.	
		819 Gals.						819 Gals.	
		828 Gals.						828 Gals.	
		837 Gals.						837 Gals.	
		846 Gals.						846 Gals.	
		855 Gals.						855 Gals.	
		864 Gals.						864 Gals.	
		873 Gals.						873 Gals.	
		882 Gals.						882 Gals.	
		891 Gals.						891 Gals.	
		900 Gals.						900 Gals.	
		909 Gals.						909 Gals.	
		918 Gals.						918 Gals.	
		927 Gals.						927 Gals.	
		936 Gals.						936 Gals.	
		945 Gals.						945 Gals.	
		954 Gals.						954 Gals.	
		963 Gals.						963 Gals.	
		972 Gals.						972 Gals.	
		981 Gals.						981 Gals.	
		990 Gals.						990 Gals.	
		999 Gals.						999 Gals.	
		1008 Gals.						1008 Gals.	
		1017 Gals.						1017 Gals.	
		1026 Gals.						1026 Gals.	
		1035 Gals.						1035 Gals.	
		1044 Gals.						1044 Gals.	
		1053 Gals.						1053 Gals.	
		1062 Gals.						1062 Gals.	
		1071 Gals.						1071 Gals.	
		1080 Gals.						1080 Gals.	
		1089 Gals.						1089 Gals.	
		1098 Gals.						1098 Gals.	
		1107 Gals.						1107 Gals.	
		1116 Gals.						1116 Gals.	
		1125 Gals.						1125 Gals.	
		1134 Gals.						1134 Gals.	
		1143 Gals.						1143 Gals.	
		1152 Gals.						1152 Gals.	
		1161 Gals.						1161 Gals.	
		1170 Gals.						1170 Gals.	
		1179 Gals.						1179 Gals.	
		1188 Gals.						1188 Gals.	
		1197 Gals.							