

An hotel which provides a bed and breakfast tariff is not excused from providing other meals. The best provision for these meals is made by a public restaurant, as in the Station Hotel at Auckland. If a licensee has insufficient staff, he must prepare the meals himself.

CHAPTER 32.—DEPOTS AND UNLICENSED STORES

663. Deliveries by brewers are regulated by section 46 (2) of the Finance Act, 1917, which provides that no beer shall be sold under a brewer's license unless delivery is made from a brewery or from a depot or bottling store approved for the purpose by a Collector of Customs. As we have already explained (para. 188), the apparent intention was to provide that deliveries should be made at the brewery or at an approved depot or bottling store. Yet, in reliance upon the legal interpretation of similar enactments, brewers may fulfil orders for not less than 2 gallons received from any part of New Zealand and deliver them either through a carrier or, as the law is at present administered, through an unlicensed "agency" established at any distance from the brewery (paras. 186 to 188, *supra*).

664. For some years after the passing of section 46 of the 1917 Act depots were approved by Collectors of Customs without restriction. In 1924, as appears from the case of *The Paeroa Brewery Co., Ltd. v. Ridings*, [1924] G.L.R. 207, a Collector approved a depot in Matamata from which the Paeroa Brewery Co. could deliver beer. Shortly afterwards the Collector purported to revoke the authority. It was held by the Supreme Court that there was no statutory authority for revoking the approval of the depot once it had been granted and acted upon.

665. When the Customs Department found that the unrestricted approval of depots was being used by brewers to obtain places in more than one licensing district from which beer might be delivered, the Department considered that it was granting, in effect, wholesale licenses for the delivery of beer, and that the granting of such licenses was really the function of the Licensing Committee of each district. Furthermore, the Department recognized that a wholesale license permits delivery from one place only, apart from a bonded warehouse; and that, if a brewer had a wholesale license and also an approved depot, he had, in effect, two places, apart from a bonded warehouse, from which he could deliver beer in quantities of not less than 2 gallons. Accordingly, the Department decided in 1930 not to approve further depots under section 46 (2) of the Finance Act, 1917, and to withdraw as quickly as possible the approval of existing depots unless they were reasonably required by a brewer to vend beer in his own district (R. 316).

666. The Department carried out this policy over a period of years by refusing to approve depots for the successors in business of various brewers. Finally, by section 5 of the Finance Act (No. 2), 1940, the Minister of Customs was empowered at any time to revoke any approval given by a Collector of Customs under section 46 (2) of the Finance Act, 1917, whether the approval was given before or after the passing of the Finance Act (No. 2), 1940.

667. The following are the existing depots approved by the Collectors of Customs under section 46 (2) of the Finance Act, 1917:—

(1) Manning's bottling store, 110 Ferry Road, Christchurch (New Zealand Breweries), approved in 1924.

(2) The Union Depot, 15 Bath Street, Christchurch (New Zealand Breweries), approved in 1924. (New Zealand Breweries has also a wholesale license for 15 Bath Street.)

(3) The depot at High Street, Carterton, for the Eagle Brewery at Masterton.

(4) The depot at Otamita for the Gore Brewery at Gore.

New Zealand Breweries has used Manning's bottling store to do all the bottling for its two Christchurch breweries, the Crown and Wards, and uses the Union Depot for the storage and delivery of beer in kegs.