

1917.
NEW ZEALAND.

BEER.

PARTICULARS RELATIVE TO QUANTITY BREWED AND DUTY PAID, ETC., SINCE AND PRIOR TO
INTRODUCTION OF NEW SYSTEM OF TAXATION.

Return to an Order of the House of Representatives dated the 28th August, 1917.

Ordered, "That there be laid before this House a return showing—(1.) The quantity of beer held in stock by brewers of the Dominion when the Finance Act, 1915, came into force. (2.) The rate of excise duty paid on the beer thus held in stock at 3d. or 3½d. per gallon. (3.) If the old rate (3d. per gallon) was accepted, the amount of duty paid immediately the Act came into force; or, if there was an extension of time given to the brewers, the period allowed, and the reason for such extension. (4.) If 3d. per gallon was accepted during that extended time, the rebate (if any) on that amount, and the reason for such rebate. (5.) The rebate (if any) in the excise duty allowed to the brewers since the passing of the Finance Act, 1915. (6.) The quantity of beer held in stock by the brewers of the Dominion when the excise duty was charged on 1st August, 1917, and the amount of duty now chargeable, and when collectable. (7.) The rebate (if any) under the amended tariff, the percentage and basis on which the calculation is made. (8.) The concession (if any) allowed to brewers in price of sugar, and the reason for such concession."—(Mr. WRIGHT.)

RETURN.

- (1.) The quantity of beer held in stock by brewers of the Dominion when the Finance Act, 1915, came into force.

954,577 gallons.

- (2.) The rate of excise duty paid on the beer thus held in stock at 3d. or 3½d. per gallon.
3d. per gallon.

- (3.) If the old rate (3d. per gallon) was accepted, the amount of duty paid immediately the Act came into force; or, if there was an extension of time given to the brewers, the period allowed, and the reason for such extension.

Amount paid for beer-duty stamps during—December, 1915, £9,342 4s. 5d.; January, 1916, £1,137; February, £33 12s. 3d.; March, £28 17s.; April, £8 11s.; May, £12 17s. 6d.; August, £10 13s. 9d.: total, £10,573 15s. 11d. (Brewers also had stocks of stamps in hand at the end of November, 1915.)

The duty on this beer was paid according to law—*i.e.*, before delivery from the breweries. (See section 16 (1), Beer Duty Act, 1908.) No extension of time was given. Subsection (4) of section 74 of the Finance Act, 1915, provides that "Duty shall be paid on all beer brewed before the commencement of this Part of this Act and on all beer for which the worts have been pitched for fermentation before such commencement in the same manner in all respects as if this Act had not been passed."

- (4.) If 3d. per gallon was accepted during that extended time, the rebate (if any) on that amount, and the reason for such rebate.

The reference to a "rebate" is not quite understood. If by this is meant the 5 per cent. discount which was allowed on purchases of stamps valued at £10 or over, this discount certainly applied to all duty paid on beer liable to duty under the old system. The 5 per cent. discount is provided for by section 15 (2) of the Beer Duty Act, 1908 (consolidation of the Beer Duty Act, 1880).

- (5.) The rebate (if any) in the excise duty allowed to the brewers since the passing of the Finance Act, 1915.

This question is not understood. No discount is allowed under the new system.