

- (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.

Quantity in stock, including worts in gyles or fermenting-vessels, on the morning of 1st August, 1917 : 832,114 gallons.

The duty was chargeable at the rates in force *at the time of pitching the worts*—i.e., *not* the amended rates. (See section 46, Finance Act, 1915 ; also Resolutions of 1st August, 1917.) The duty was collectable in accordance with section 47 of the Finance Act, 1915, which reads, “ Beer duty shall be payable in the prescribed manner and form on the day following that on which the worts for the manufacture of the beer are pitched for fermentation : Provided that the Collector may in his discretion, in respect of worts pitched for fermentation during any week, permit payment on Saturday before noon of the same week or at any time before three o’clock of the afternoon of the following Tuesday.”

- (7.) The rebate (if any) under the amended tariff, the percentage and basis on which the calculation is made.

This question is not understood. There was no rebate.

- (8.) The concession (if any) allowed to brewers in price of sugar, and the reason for such concession.

The wholesale price of No. 1A sugar is £22 per ton, but manufacturers who use No. 1 sugar get it at £20 per ton. The term “ manufacturers ” includes confectioners, jam-makers, and others, as well as brewers.

Customs Department, Wellington, 4th September, 1917.

W. B. MONTGOMERY,
Comptroller of Customs.

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