

Excise control of distilled products in South Australia

Excise duties in Australia

Excise duties are taxes imposed on the production of goods. The products most commonly subject to excise duty include wine and spirits, beer, tobacco and petroleum. Prior to Federation in 1901 the Australian colonies levied their own customs and excise duties. With Federation this responsibility passed to the Commonwealth.

The first Commonwealth excise tariff imposed duties on beer, spirits, starch, sugar, snuff and tobacco products. While an excise duty is usually imposed as a form of government revenue it has not been unusual in Australia for excise duties to be imposed to reinforce social mores or to encourage local industry. Further information on the history of the application of excise duties in Australia is found in the Clayton Roberts article 'Excise and Australia', *Australian Customs History Journal*, no. 4, August 1992, pp. 24–29.

South Australia and excise control

Given South Australia's leading role in the Australian wine and spirit industry both before and since Federation, excise control has been a prominent and longstanding practice in that state. The main product of South Australian distilleries has been potable spirit, but commercial distilleries also existed for the production of dry cleaning fluid, methylated spirit and eucalyptus oils.

Record holdings

Records relating to the distillation industries list many commercial organisations and, because of the distributed nature of the wine and spirit industry, also encompass a number of South Australian local government areas. Major wine producing areas were the residential and work base for excise officers who often became prominent members of their communities. Examples of records held by the National Archives Adelaide Office are listed overleaf. The records listed have been selected to illustrate the variety of information held.

Use [RecordSearch](#) to identify additional records relating to excise control. Keyword searches within the listed series using the names of particular products, producers or localities are likely to identify records of interest.

Distillery diaries and letter register for South Australian distilleries

Title or description of record	Date range	Series, item number
<u>Record of letters received (distilleries)</u>	1887–1906	D5087
<u>Record books of letters received (Excise Branch)</u>	1903–47	D5085
<u>Distillery and brewers diaries</u>	1902–69	D2240
<u>Seppeltsfield distillery diary</u>	1902–04	D2240, volume 209
<u>Coonawarra distillery diary</u>	1904–06	D2240, volume 76
<u>Angas Park, Stepney distillery diary</u>	1908–11	D2240, volume 293
<u>Tolleys St Agnes distillery diary</u>	1914–33	D2240, volume 270
<u>Hardys McLaren Vale distillery diary</u>	1925–27	D2240, volume 108
<u>Springfield Brewery Ltd, Mitcham brewers diary</u>	1951–54	D2240, volume 243
<u>Angoves St Agnes distillery diary</u>	1953–57	D2240, volume 27
<u>Hamiltons Glenelg distillery diary</u>	1964–68	D2240, volume 106

Correspondence files

Title or description of record	Date range	Series, item number
<u>Docket correspondence files</u>	1889–1900	D4868
<u>Information requests re Vintage 1900</u>	1900	D4868, 1900/911
<u>Distillation licences</u>	1900	D4868, 1900/1019
<u>Customs correspondence files</u>	1871–1962	D596
<u>Distillation Act – allowance of 3% spirits</u>	1902	D596, 1902/4621
<u>Warehouses, breweries, distilleries: licensed and manufacturing – supervision</u>	1902	D596, 1902/4869
<u>Distillation of methylated spirits - licence necessary</u>	1904	D596, 1904/2189
<u>Blending of wines, spirits in bond</u>	1906	D596, 1906/2437
<u>Applicaton re apple and grape spirit tariff</u>	1916	D596, 1916/4368
<u>Tariff item 3(d) – rum distilled by pot</u>	1926	D596, 1926/6107
<u>Illicit distillation detected – payment of rewards to police officers</u>	1936–38	D596, 1936/2978
<u>Export Bounty Act</u>	1946	D596, 1946/2126
<u>Formulae manufacture of Peach Brandy Liqueur – Berri Co-op Winery and Distillery Ltd</u>	1947	D596, 1947/625
<u>Tariff classification – gin distilled from molasses – Vintage Cellars Ltd</u>	1961	D596, 1961/2073
<u>Customs correspondence files</u>	1962–	D737
<u>Emu Wine Co Pty Ltd – labels</u>	1932–65	D737, S1966/6504
<u>Manufacture of prune wine</u>	1936–41	D737, S1966/9918
<u>History of the wine industry in South Australia</u>	1958–60	D737, S1966/9560

<u>Stills, other – EB Jenkins, Kingscote – eucalyptus oil</u>	1956–63	D737, S1966/6381
<u>Administrative and policy files of the State Prices Commissioner</u>	1939–48	AP5/1
<u>Trading results – Murray View Irrigation Co Ltd, FH Metters – fruit growers and distillers</u>	1938–47	AP5/1, 1944/5711
<u>Trading results – Alfred Laurence and Co Ltd – essence distillers, wholesalers and manufacturing chemists and cork merchants</u>	1939–44	AP5/1, 1944/833
<u>Trading results – Emu Wine Co Pty Ltd, Morphett Vale – wine makers and distillers</u>	1939–48	AP5/1, 1944/4488