

EXCISE TARIFF VALIDATION.

No. 54 of 1931.

An Act to provide for the Validation of Collections of Duties of Excise under Excise Tariff Proposals.

[Assented to 26th November, 1931.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

Short title.

1. This Act may be cited as the *Excise Tariff Validation Act* 1931.

Definition.

2. In this Act “Excise Tariff proposals” means the proposed duties of Excise introduced into the House of Representatives on the following dates, namely :—

22nd November, 1929 ;
12th March, 1930 ;
19th June, 1930 ;
9th July, 1930 ;
5th November, 1930 ;
3rd December, 1930 ;
26th March, 1931 ; and
29th July, 1931 ;

and includes any amendments made in the House of Representatives to the proposed Duties of Excise introduced into that House on the twenty-sixth day of March One thousand nine hundred and thirty-one.

Validation of collections under Tariff proposals.

3. All duties of Excise demanded or collected (whether before the dissolution or expiry of the present House of Representatives or at or after such dissolution or expiry and on or before the twenty-ninth day of February One thousand nine hundred and thirty-two) pursuant to the Excise Tariff proposals specified in the last preceding section, shall be deemed to have been lawfully imposed and lawfully demanded or collected.