EXCISE.

No. 44 of 1934.

An Act to amend Part XI. of the Excise Act 1901–1923.

[Assented to 4th August, 1934.]

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

Short title and citation.

1.—(1.) This Act may be cited as the Excise Act 1934.

(2.) The Excise Act 1901–1923 is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the Excise Act 1901–1934.

**2.** Part XI. of the Principal Act is amended by inserting after section one hundred and forty-seven the following section:—

Offender may be committed to gaol if security not enforced.

“147a.—(1.) Where any convicted person has, whether before or after the commencement of this section, been released in pursuance of section one hundred and forty-seven of this Act upon his giving security for the payment of the pecuniary penalty adjudged to be paid by him, and the penalty has not been paid, or part only thereof has been paid, the prosecutor or plaintiff may apply to the Court for an order committing the offender to gaol until the penalty, or the balance thereof, as the case may be, has been paid, and the Court shall, if it is satisfied that enforcement of the security is impracticable or would occasion hardship to the surety, make an order accordingly.

“(2.) The provisions of section one hundred and forty-nine of this Act shall apply to the imprisonment of an offender for whose committal to gaol an order has been made in pursuance of this section:

Provided that, in the calculation of the period at the expiration of which the defendant is to be discharged, there shall be taken into account any period of imprisonment served by the defendant prior to his release upon his giving security for the payment of the penalty:

Provided further, that where the penalty has been paid in part, the amount of penalty, for the purposes of the table contained in section one hundred and forty-nine of this Act, shall be the unpaid balance of the penalty.

“(3.) Notice of an application under this section shall be served upon the convicted person.”.