

EXCISE.

No. 16 of 1942.

An Act to amend the *Excise Act* 1901-1934.

[Assented to 18th May, 1942.]

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

1.—(1.) This Act may be cited as the *Excise Act* 1942.

Short title
and citation.

(2.) The *Excise Act* 1901-1934* 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* 1901-1942.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Commencement.

3. Section four of the Principal Act is amended by adding at the end of the definition of "Excisable goods" the words "and includes goods the subject of an Excise Tariff proposal".

Definitions.

* Act No. 9, 1901, as amended by No. 26, 1918; No. 8, 1923; and No. 44, 1934.

4. Section fifteen of the Principal Act is repealed and the following section inserted in its stead :—

Time for
compliance
with this Act.

“ 15. Where under any Excise Tariff proposal any excise duty is proposed to be imposed on any goods previously free, any person who manufactures or proposes to manufacture those goods shall be allowed two months from the day on which the proposal is introduced into the House of Representatives for compliance with the provisions of this Act relating to registration and licences, but during that period every unlicensed person who manufactures goods which are excisable goods by virtue of that proposal shall comply with this Act as if he were licensed and the premises on which he manufactures those goods shall be deemed to be a factory.”.