

EXCISE.

No. 88 of 1947.

An Act to amend the *Excise Act* 1901-1942.

[Assented to 11th December, 1947.]

[Date of commencement, 8th January, 1948.]

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
and citation.

1.—(1.) This Act may be cited as the *Excise Act* 1947.

(2.) The *Excise Act* 1901-1942* 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* 1901-1947.

General power
of Collector.

2. Section twelve of the Principal Act is amended by adding at the end thereof the following sub-section :—

“(2.) The Governor-General may, by proclamation, declare that, for the purposes of the administration of this Act, a portion of a State, or the whole or portion of a Territory of the Commonwealth, shall be attached to an adjoining State and, in that case, the Collector of Customs for that adjoining State may, in the portion of a State, or in the Territory or portion of a Territory, so attached, exercise any power exercisable by the Customs under any Excise Act.”.

Currency of
licences.

3. Section forty-two of the Principal Act is amended by omitting sub-section (1.) and inserting in its stead the following sub-sections :—

“(1.) A licence shall, unless previously cancelled, remain in force until the thirty-first day of December next after the granting or renewal of the licence.

“(1A.) A licence may be renewed by the Collector upon an application for renewal made before the date of expiry of the licence and upon payment of the annual licence fee.

“(1B.) The Collector may, in exceptional circumstances, extend for a period not exceeding seven days the time within which an application for the renewal of a licence and payment of the annual licence fee may be made.”.

Purposes of
removal.

4. Section fifty-eight of the Principal Act is amended by inserting after the word “manufacturer” the words “or owner”.

* Act No. 9, 1901, as amended by No. 26, 1918 ; No. 8, 1923 ; No. 44, 1934 ; and No. 16, 1942.

5. Sections seventy, seventy-one and seventy-two of the Principal Act are repealed and the following section is inserted in their stead :—

“70. Before any package containing manufactured tobacco, snuff, cigars or cigarettes is removed from a factory, the manufacturer shall mark that package and any packages contained in that package in the prescribed manner and the marking shall be in distinct characters and shall be effected by a method approved by the Collector.

Marking of packages.

Penalty : Fifty pounds.”.

6. Section one hundred and sixteen of the Principal Act is repealed and the following section inserted in its stead :—

“116. The following goods shall be forfeited to the King :—

Forfeiture.

- (a) all excisable goods manufactured or partly manufactured by a person not licensed under this Act ;
- (b) all material found on any premises where the manufacture of excisable goods is unlawfully carried on ;
- (c) all goods used, or capable of being used, in, or in connexion with, the manufacture of excisable goods, found on any premises where the manufacture of excisable goods is unlawfully carried on ;
- (d) all excisable goods which, being subject to the control of the Customs, are moved, altered or interfered with except by authority of and in accordance with this Act ;
- (e) all vehicles and animals conveying, or having packed therein or thereon, any forfeited goods, and all animals and harness used in drawing any such vehicle ; and
- (f) all packages in which forfeited goods are contained.”.

7. Section one hundred and nineteen of the Principal Act is repealed and the following section inserted in its stead :—

“119. A person shall not unlawfully convey any excisable goods upon which excise duty has not been paid and the person in charge of a ship, boat or aircraft shall not use the ship, boat or aircraft, or knowingly suffer the ship, boat or aircraft to be used, in the unlawful conveyance of any such goods.

Unlawfully conveying excisable goods.

Penalty : One hundred pounds.”.

8. Schedule VII. to the Principal Act is amended by omitting the words “ so long as the licence fee is duly paid as prescribed ” and inserting in their stead the words “ until 31st December, 19 , but may be renewed in accordance with section 42 of the Act ”.

Seventh Schedule..