

EXCISE.

No. 49 of 1958.

An Act to amend the *Excise Act* 1901-1957, and
for other purposes.

[Assented to 30th September, 1958.]

BE it enacted by the Queen'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* 1958.
(2.) The *Excise Act* 1901-1957* 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* 1901-1958.

**Commence-
ment.**

- 2.—(1.) Subject to the next succeeding sub-section, this Act
shall come into operation on the day on which it receives the
Royal Assent.
(2.) Sections three and five of this Act shall come into opera-
tion on a date to be fixed by Proclamation.

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 Section three of the Principal Act is repealed and the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

Parts.

- “ 3. This Act is divided into Parts, as follows:—
Part I.—Introductory (Sections 1-6).
Part II.—Administration (Sections 7-24).
Part III.—Producers and Dealers (Sections 25-33).
Part IV.—Licensing of Manufacturers (Sections 34-45).
”

* Act No. 9, 1901, as amended by No. 26, 1918 ; No. 8, 1923 ; No. 44, 1934 ; No. 16, 1942 ;
No. 88, 1947 ; No. 46, 1949 ; No. 55, 1952 ; and No. 10, 1957.

- Part V.—Excise Supervision, Manufacturers' Books, and Regulation of Factories generally (Sections 46–53).
- Part VI.—Payment of Duty, Removal of Excisable Goods from Factories, and Excise Control (Sections 54–63).
- Part VII.—Special Provisions Relating to Tobacco (Sections 67–77).
- Part VIII.—Drawbacks (Section 79).
- Part IX.—Officers.
 Division 1.—Powers of Officers (Sections 86–107).
 Division 2.—Protection to Officers (Sections 108–115).
- Part X.—Penal Provisions (Sections 116–132).
- Part XI.—Excise Prosecutions (Sections 133–153).
- Part XII.—Disputes as to Duty (Section 154).
- Part XIII.—Settlement of Cases by the Minister (Sections 155–159).
- Part XIV.—Miscellaneous (Sections 160–164)."

4. Section four of the Principal Act is amended—

Interpretation.

- (a) by omitting the definition of "Officer" and inserting in its stead the following definition:—

" 'Officer' or 'Officer of Customs' means a person who is an officer for the purposes of the *Customs Act 1901–1957*."; and

- (b) by adding at the end thereof the following sub-section:—

"(2.) A reference in this Act to an officer of police or a police officer shall be read as a reference to a member of the Commonwealth Police Force or of the Police Force of a State or Territory of the Commonwealth."

5. Part VIII. of the Principal Act is repealed and the following Part inserted in its stead:—

"PART VIII.—DRAWBACKS.

"79.—(1.) Drawbacks of excise duty may be allowed, subject to such conditions and restrictions as are prescribed, on the exportation of such goods as are specified in the regulations. Drawbacks.

"(2.) Where excisable goods specified by the Minister by notice in the *Gazette* are used in the manufacture of other goods, or are subjected to a process of treatment, in the Commonwealth, drawbacks of excise duty may, subject to such conditions and restrictions as are prescribed for the purposes of the last preceding

sub-section and to such other conditions and restrictions (if any) as are specified in the notice, be allowed in respect of the excisable goods on the exportation of the manufactured or treated goods.”.

Power of
arrest.

6. Section one hundred of the Principal Act is amended by adding at the end thereof the following sub-section:—

“(2.) An officer of Customs or police may, without warrant, arrest a person if he has reasonable ground for believing that the person has committed the offence of assaulting an officer in the execution of his duties.”.

Reasons for
arrest.

7. Section one hundred and one of the Principal Act is repealed.

Repeal of
sections 147,
147A and 149.

8.—(1.) Sections one hundred and forty-seven, one hundred and forty-seven A and one hundred and forty-nine of the Principal Act are repealed.

(2.) The repeal effected by the last preceding sub-section does not apply to or in relation to a person convicted of an offence before the commencement of this section.

Regulations.

9. Regulations for the purposes of the Part inserted in the Principal Act by section five of this Act may be made before the date fixed by Proclamation under sub-section (2.) of section two of this Act, but regulations so made shall not have any force or effect before that date.
