

CUSTOMS.

No. 42 of 1960.

An Act to amend the *Customs Act* 1901-1959.

[Assented to 5th September, 1960.]

BE it enacted by the Queen'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 *Customs Act* 1960.

Short title and citation.

(2.) The *Customs Act* 1901-1959* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Customs Act* 1901-1960.

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

Commencement.

3. Section two hundred and twenty-six of the Principal Act is amended by adding at the end thereof the following sub-section:—

Time for commencing action.

“(2.) No proceeding, whether against an officer or otherwise, for anything done for the protection of the revenue in relation to a Customs Tariff or Customs Tariff alteration that is intended to be proposed in accordance with a notice under section two hundred and seventy-three EA of this Act shall, except as provided in the next succeeding section, be commenced before—

(a) the seventh sitting day of the House of Representatives after the date of publication of the notice, or the

* Act No. 6, 1901, as amended by No. 21, 1906; Nos. 9 and 36, 1910; No. 19, 1914; No. 10, 1916; No. 41, 1920; No. 19, 1922; No. 12, 1923; No. 22, 1925; No. 6, 1930; Nos. 7 and 45, 1934; No. 7, 1935; No. 85, 1936; No. 54, 1947; No. 45, 1949; Nos. 56 and 80, 1950; No. 56, 1951; No. 108, 1952; No. 47, 1953; No. 66, 1954; No. 37, 1957; and No. 54, 1959.

day on which the period of six months from the date of publication of the notice expires, whichever is the earlier day; or

- (b) where, on or before the earlier of the days referred to in the last preceding paragraph, a Customs Tariff or Customs Tariff alteration that would validate the thing so done is proposed in the Parliament—the close of the session in which the Customs Tariff or Customs Tariff alteration is so proposed, or the expiration of six months after the Customs Tariff or Customs Tariff alteration is so proposed, whichever first happens.”.

4. After section two hundred and seventy-three B of the Principal Act the following section is inserted:—

Notification of proposals when House of Representatives not sitting.

“ 273EA.—(1.) The Minister may, at any time when the Parliament is prorogued or the House of Representatives has expired by effluxion of time, has been dissolved or is adjourned otherwise than for a period not exceeding seven days, publish in the *Gazette* a notice that he intends, within seven sitting days of the House of Representatives after the date of the publication of the notice, to propose in the Parliament a Customs Tariff or Customs Tariff alteration in accordance with particulars specified in the notice and operating as from such time after the publication of the notice as is specified in the notice.

“(2.) Where notice of intention to propose a Customs Tariff or a Customs Tariff alteration has been published in accordance with this section, the Customs Tariff or Customs Tariff alteration shall, for the purposes of this Act (other than section two hundred and twenty-six) and any other Act, be deemed to be a Customs Tariff or a Customs Tariff alteration, as the case may be, proposed in the Parliament.”.