

Excise Amendment Act 1979

No. 11 of 1979

An Act to amend the *Excise Act* 1901 in relation to the export of excisable goods.

BE IT ENACTED by the Queen, and the Senate and House of Representatives of the Commonwealth of Australia, as follows:

1. (1) This Act may be cited as the *Excise Amendment Act* 1979.¹ Short title, &c.

(2) The *Excise Act* 1901² is in this Act referred to as the Principal Act.

2. This Act shall come into operation on a date to be fixed by Proclamation. Commencement

3. After section 58 of the Principal Act the following sections are inserted:

“58A. (1) The Minister may, by notice published in the *Gazette*, declare that excisable goods, or excisable goods included in a specified class of excisable goods, manufactured or owned by a specified person that are intended for export from a specified place to any place or to a specified place are excisable goods to which this section applies. Returns relating to excisable goods exported

“(2) Excisable goods to which this section applies may, without being entered for exportation, be removed to a ship or aircraft for exportation on the ship or aircraft to parts beyond the seas and so exported.

“(3) A person, being the manufacturer or owner of excisable goods to which this section applies, shall, within 7 days after the expiration of a period approved by the Collector in writing in respect of the person for the purposes of this section, furnish to a Collector a return, in accordance with a form approved by a Collector, signed by, or on behalf of, the person and containing such information as is prescribed in respect of excisable goods to which this section applies that were exported by the person during the period.

Penalty: \$200.

“58B. Subject to sub-section 160A (2), the owner of a ship or aircraft shall not permit excisable goods, other than excisable goods to which section 58A applies, to be taken on board the ship or aircraft for the purpose of exportation unless the goods have been entered for exportation and the entry has been passed. Authority for exportation of excisable goods to be given

Penalty: \$500.”.

NOTES

1. Act No. 11, 1979; assented to 13 March 1979.
2. Act No. 9, 1901, as amended. For previous amendments *see* Act No. 26, 1918; No. 8, 1923; No. 44, 1934; No. 16, 1942; No. 88, 1947; No. 46, 1949; No. 55, 1952; No. 10, 1957; No. 49, 1958; No. 37, 1962; No. 49, 1963; No. 139, 1965; No. 93, 1966; Nos. 15 and 105, 1968; No. 23, 1972; Nos. 24 and 145, 1973; No. 216, 1973 (as amended by No. 20, 1974); No. 29, 1974; No. 91, 1976; and Nos. 36 and 110, 1978.