

STATUTORY RULES.

1920. No. 39.

REGULATION UNDER THE EXCISE ACT 1901-1918.

I THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulation under the *Excise Act 1901-1918*, to come into operation forthwith.

Dated this tenth day of March, 1920.

R. M. FERGUSON,
Governor-General.

By His Excellency's Command,
W. MASSY GREENE,
Minister of State for Trade and Customs.

AMENDMENT OF EXCISE REGULATIONS 1913.

(Statutory Rules 1913, No. 345.)

After regulation 180A of the Excise Regulations, the following regulation is inserted:—

Samples.

“180B. (1) A sample taken or obtained by an officer under the provisions of section 106 or section 107 of the *Excise Act 1901-1918* shall, when required by the Collector, be dealt with in the following manner:—

- (a) the officer taking or obtaining the sample shall, in the presence of the person or the agent or servant of the person, from whom the sample is taken or obtained, divide the sample into three equal parts and label or mark and securely seal each part; and
- (b) the officer shall hand one part to the owner or his agent or servant, deliver for report another part to an analyst approved by the Collector, and retain the third part, if necessary, for further examination.

“ (2) Delivery of the part to the analyst may be effected personally or by sending the part by registered post addressed to the analyst at his usual address, or in such other manner as the Collector approves.

“ (3) In the event of any dispute as to the identity of the part received by the analyst the burden of proof shall lie upon the person complaining.

“ (4) The production of a certificate of analysis of the part purporting to be signed by the analyst shall be sufficient evidence of the identity of the part and of the result of the analysis, without proof of the signature of the person purporting to have signed the certificate.” (T. & C. 20/A.185.)