

EXCISE TARIFF VALIDATION.

No. 25 of 1948.

An Act to provide for the Validation of Collections of Duties of Excise under Excise Tariff Proposals.

[Assented to 24th June, 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 :—

1. This Act may be cited as the *Excise Tariff Validation Act 1948*. Short title.
2. This Act shall come into operation on the day on which it Commencement. receives the Royal Assent.
3. All duties of Excise demanded or collected (whether before or after the commencement of this Act and on or before the seventeenth day of December, One thousand nine hundred and forty-eight) pursuant to the Excise Tariff Proposals introduced into the House of Representatives on the second day of June, One thousand nine hundred and forty-eight, shall be deemed to have been lawfully imposed and lawfully demanded or collected. Validation of collections under Excise Tariff Proposals.
4. Where, in the Excise Tariff Proposals referred to in the last preceding section, it is provided that an item or portion of an item shall, on a date to be fixed by Proclamation, be omitted from the Schedule to the *Excise Tariff 1921-1948*, the Governor-General may, by Proclamation, fix a date, being a date not later than the seventeenth day of December, One thousand nine hundred and forty-eight, as the date on which that item or portion of an item is so omitted. Omission of item or portion of item by Proclamation.

Imposition of
duties of
Excise by
Proclamation.

5. Where, in respect of any goods covered by an item or portion of an item in the Excise Tariff Proposals referred to in section three of this Act, it is provided that duties of Excise shall be imposed on and after a date to be fixed by Proclamation, the Governor-General may, by Proclamation, fix a date, being a date not later than the seventeenth day of December, One thousand nine hundred and forty-eight, as the date on and after which duties of Excise shall be imposed on the goods covered by that item or portion of an item, and all duties of Excise on those goods demanded or collected on or after a date so fixed and on or before the seventeenth day of December, One thousand nine hundred and forty-eight, shall be deemed to have been lawfully imposed and lawfully demanded or collected.
