

# DISTILLATION.

No. 54 of 1952.

## An Act to amend the *Distillation Act* 1901-1950.

[Assented to 30th September, 1952.]

[Date of commencement, 28th October, 1952.]

**B**E 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 *Distillation Act* 1952.

(2.) The *Distillation Act* 1901-1950\* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Distillation Act* 1901-1952.

Security on  
removal.

2. Section forty-three of the Principal Act is repealed.

3. Sections forty-eight, forty-nine and fifty of the Principal Act are repealed and the following sections inserted in their stead :—

Payment of  
duty.

“ 48. The distiller of spirits, or, where the owner of spirits enters them for home consumption, the owner of the spirits, shall pay to the Collector the duty on those spirits—

(a) at the rate in force when the spirits are entered for home consumption ; and

(b) before the entry for home consumption is passed.

---

\* Act No. 8, 1901, as amended by No. 21, 1906 ; No. 34, 1918 ; No. 9, 1923 ; No. 13, 1925 ; No. 3, 1931 ; No. 8, 1934 ; No. 86, 1947 ; and No. 80, 1950.

“ 49.—(1.) Where a person who has, or has been entrusted with, the possession, custody or control of spirits which are subject to the control of the Customs—

Persons having control of spirits to keep them safely.

(a) fails to keep those spirits safely ; or

(b) when so requested by a Collector, does not account for those spirits to the satisfaction of the Collector,

that person shall, on demand in writing made by the Collector, pay to the Commonwealth an amount equal to the amount of the duty which, in the opinion of the Collector, would have been payable on those spirits if they had been entered for home consumption on the day on which the Collector made the demand.

“ (2.) This section does not affect the liability of a person arising under or by virtue of—

(a) any other provision of this Act ; or

(b) a security given under this Act.

“ 50.—(1.) If a Collector is satisfied that, having regard to the quantity and alcoholic strength of the materials from which spirits have been distilled, the quantity of spirits produced in a distillery is less than the quantity which should have been produced, he shall serve upon the distiller an account showing the amount of the deficiency.

Deficiencies.

“ (2.) The distiller shall, unless he accounts for the deficiency to the satisfaction of the Collector, forthwith pay to the Commonwealth an amount equal to the amount of the Excise duty which, in the opinion of the Collector, would have been payable in respect of a quantity of spirits, equal to the amount of the deficiency, if those spirits had been entered for home consumption by the distiller on the day on which the account was served.

“ (3.) Where an account is served upon a distiller under sub-section (1.) of this section, the distiller shall not, without the consent of the Collector, carry on any operations in, or make a removal of spirits from, the distillery until he has complied with the last preceding sub-section.

“ 50A.—(1.) An amount payable under sub-section (1.) of section forty-nine of this Act or sub-section (2.) of the last preceding section shall be a debt due to the Commonwealth and may be sued for and recovered in a court of competent jurisdiction by proceedings in the name of the Collector.

Recovery of amounts payable under section 49 or 50.

“ (2.) In proceedings under the last preceding sub-section, a statement or averment in the claim or declaration of the Collector is evidence of the matter or matters so stated or averred.”