

EXCISE.

No. 55 of 1952.

An Act to amend the *Excise Act 1901-1949*.

[Assented to 30th September, 1952.]

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

BE 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 *Excise Act 1952*.

(2.) The *Excise Act 1901-1949** is in this Act referred to as the Principal Act.

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

2. Sections thirty-two and thirty-three of the Principal Act are repealed and the following sections inserted in their stead :—

Notice of
ceasing to
produce or
deal in
material.

“ 32.—(1.) When a producer ceases to produce material or a dealer ceases to deal in material, he shall forthwith give notice in writing to the Collector that he has so ceased.

“(2.) Upon receipt of notice given under the last preceding sub-section and upon being satisfied that the person giving the notice has no material in his possession, custody or control, the Collector shall cancel the registration of that person as a producer or dealer, as the case may be.

Accounts and
returns.

“ 33. A person who is a producer or dealer or, having been a producer or dealer, has ceased to be a producer or dealer shall, with respect to material produced or dealt in, or produced and dealt in, by him, keep accounts and furnish returns in accordance with the regulations.

Penalty : Twenty pounds.”

3. Section fifty-four of the Principal Act is repealed and the following section inserted in its stead :—

Liability to
pay duty.

“ 54. The manufacturer of excisable goods, or, where the owner of excisable goods enters them for home consumption, the owner of the goods, shall pay to the Collector, in accordance with this Act, the Excise duty on those goods.”

* Act No. 9, 1901, as amended by No. 26, 1918 ; No. 8, 1923 ; No. 44, 1934 ; No. 16, 1942 ; No. 88, 1947 ; and No. 46, 1949.

4. Sections fifty-nine and sixty of the Principal Act are repealed and the following sections inserted in their stead :—

“ 59. The Excise duty on excisable goods shall be paid—

- (a) at the rate in force when the goods are entered for home consumption ; and
- (b) before the entry for home consumption is passed.

Payment of
duty.

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

- (a) fails to keep those goods safely ; or
- (b) when so requested by a Collector, does not account for those goods to the satisfaction of the Collector,

Persons having
control of
excisable goods
to keep them
safely.

that person shall, on demand in writing made by the Collector, 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 on those goods if they had been entered for home consumption on the day on which the Collector made the demand.

“ (2.) An amount payable under the last preceding sub-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.

“ (3.) 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.

“ (4.) 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.”