

EXCISE.

No. 10 of 1957.

An Act to amend the *Excise Act 1901-1952*.

[Assented to 24th April, 1957.]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

- 1.—(1) This Act may be cited as the *Excise Act 1957*. Short title and citation.
- (2) The *Excise Act 1901-1952** 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 1901-1957*.
2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.
3. Section four of the Principal Act is amended by omitting the definition of "The Customs" and inserting in its stead the following definition:— Definitions.
- "'The Customs' means the Department of Customs and Excise."
4. Section seventeen of the Principal Act is repealed and the following section inserted in its stead:—
- " 17. A security shall be given in a manner and form approved by a Collector and may, subject to that approval, be by bond, guarantee, cash deposit or any other method, or by two or more different methods." Form of security.
5. Section thirty-nine of the Principal Act is amended by omitting sub-section (3.). Payment of licence fee and security.
6. Section forty-one of the Principal Act is amended by omitting sub-section (2.). Licence fee.
7. Section sixty of the Principal Act is amended by inserting in sub-section (3.), before the word "claim", the word "complaint,". Persons having control of excisable goods to keep them safely.

* Act No. 9, 1901, as amended by No. 26, 1918; No. 8, 1923; No. 44, 1934; No. 16, 1942; No. 88, 1947; No. 46, 1949; and No. 55, 1952.

8. After section one hundred and twenty of the Principal Act the following section is inserted:—

Removal of
goods on
cancellation,
&c., of licence.

“ 120A. Where a licence has been cancelled, or has expired and has not been renewed, a person shall not, except by authority, remove or cause to be removed from the premises that constituted the factory of the holder of the licence any excisable goods the duty on which has not been paid or any material.

Penalty: One hundred pounds.”.

9. After section one hundred and sixty of the Principal Act the following section is inserted:—

Aircraft's
stores.

“ 160A.—(1.) Except as provided in the regulations, aircraft's stores used, on or after such date as is prescribed, by the passengers or crew, or for the service, of an aircraft engaged on an international air service or flight are not liable to Excise duty.

“ (2.) Where—

(a) excisable goods are to be taken on board an aircraft as stores for the use of the passengers or crew, or for the service, of the aircraft; and

(b) a Collector is satisfied that, by virtue of the last preceding sub-section, the goods, or a substantial part of the goods, will not be liable to Excise duty,

the Collector may, subject to such conditions as he thinks fit, grant permission to the pilot or owner of the aircraft to take the goods on board, and for the goods to be entered for home consumption, notwithstanding that Excise duty has not been paid on the goods.

“ (3.) The application of the next succeeding section in relation to Excise duties on goods is not affected by reason only that the permission of a Collector is granted under the last preceding sub-section in respect of those goods.

“ (4.) This section applies to beer and spirits notwithstanding any inconsistency between this section and a provision of the *Beer Excise Act 1901–1951* or of the *Distillation Act 1901–1956*.”.

10. After section one hundred and sixty-two of the Principal Act the following sections are inserted:—

Removal of
goods by
Collector on
cancellation,
&c., of licence.

“ 162A.—(1.) Where a licence has been cancelled, or has expired and has not been renewed, the Collector may cause any excisable goods, being goods the duty on which has not been paid, on the premises that constituted the factory of the holder of the licence, and, if he thinks fit, the packages in which the goods are contained, to be removed to a Queen's warehouse or such other place of security as the Collector thinks fit.

“(2.) Unless, within six months after the removal of goods and packages under the last preceding sub-section—

(a) they are claimed, in writing, by the person entitled to them; and

(b) the duty, expenses of removal, warehouse rent and charges and other storage charges (if any) on or in respect of them are paid,

they may be sold by the Collector.

“(3.) The duty to be paid on excisable goods claimed under the last preceding sub-section shall be calculated at the rate in force at the time when the duty is paid.

“162B.—(1.) Goods and packages which the Collector is authorized to sell by the last preceding section (in this section referred to as ‘removed goods’) shall not be sold except by auction or by tender and after such public notice as is prescribed or, if no such notice is prescribed, after reasonable public notice.

Sale by
Collector of
removed goods.

“(2.) Removed goods may be sold either free of duty or subject to duty.

“(3.) The conditions on which removed goods are offered for sale shall include conditions that no bid or tender shall necessarily be accepted and that upon the acceptance of a bid or tender the successful bidder or tenderer shall pay the price in cash forthwith.

“(4.) If no bid or tender satisfactory to the Collector is made or received, removed goods may be re-offered for sale until such a bid or tender is made or received.

“(5.) The proceeds of a sale of removed goods by the Collector shall be applied—

(a) in payment of the expenses of the sale;

(b) unless the goods are sold subject to duty, in payment of the duty on the goods;

(c) in payment of the expenses of the removal of the goods in pursuance of the last preceding section; and

(d) in payment of the warehouse rent and charges and other storage charges (if any) in respect of the goods,

in that order, and the balance, if any, shall be paid to the Treasurer on account of the person entitled to it.

“(6.) The rate of duty applicable to removed goods sold by the Collector is the rate in force at the time of the sale.”.

11. Schedules VIII. and IX. to the Principal Act are repealed.

Repeal of
Schedules
VIII. and IX.