

# EXCISE.

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No. 37 of 1962.

An Act to amend the *Excise Act* 1901-1958, and to  
Validate certain Refunds of Excise Duty.

[Assented to 28th May, 1962.]

**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:—

1.—(1.) This Act may be cited as the *Excise Act* 1962.

Short title  
and citation.

(2.) The *Excise Act* 1901-1958\* 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* 1901-1962.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Commence-  
ment.

3. Section three of the Principal Act is amended by omitting the words—

Parts.

“ Part VIII.—Drawbacks (Section 79).”

and inserting in their stead the words—

“ Part VIII.—Remissions, Refunds and Drawbacks (Sections 78-79).”.

## 4. Sections

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\* Act No. 9, 1901, as amended by No. 26, 1918; No. 8, 1923; No. 44, 1934; No. 16, 1942; No. 38, 1947; No. 46, 1949; No. 55, 1952; No. 10, 1957; and No. 49, 1958.

Repeal of  
sections 73  
and 74.

4. Sections seventy-three and seventy-four of the Principal Act are repealed.

Heading.

5. The heading to Part VIII. of the Principal Act is repealed and the following heading inserted in its stead:—

“PART VIII.—REMISSIONS, REFUNDS AND DRAWBACKS.”.

6. Before section seventy-nine of the Principal Act the following section is inserted in Part VIII.:—

Remissions  
and refunds.

“78. Remissions and refunds of excise duty may be allowed—

- (a) in respect of excisable goods generally or in respect of the goods included in a class of excisable goods; and
- (b) in such circumstances, and subject to such conditions and restrictions (if any), as are prescribed, being circumstances, and conditions and restrictions, that relate to excisable goods generally or to the goods included in a class of excisable goods.”.

Validation of  
certain refunds  
of excise duty.

7. Refunds of excise duty made on or after the twenty-fifth day of July, One thousand nine hundred and sixty, and before the commencement of this Act in respect of—

- (a) tobacco that was returned to the factory in which it was manufactured and again subjected to processes of manufacture; or
- (b) cigarettes or cigars that were returned to the factory in which they were manufactured and the tobacco in which was used in the manufacture of other cigarettes or cigars,

shall be deemed to have been lawfully made.