

EXCISE.

No. 49 of 1963.

An Act to amend the Law relating to Excise.

[Assented to 16th October, 1963.]

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* 1963. Short title
and citation.
(2.) The *Excise Act* 1901–1962* 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* 1901–1963.
2. This Act shall come into operation on the day on which it receives the Royal Assent. Commence-
ment.
3. Section four of the Principal Act is amended— Interpretation.
 - (a) by omitting from the definition of “Excisable goods” in sub-section (1.) the word “proposal” and inserting in its stead the words “or Excise Tariff alteration proposed in the Parliament”; and

* 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; No. 55, 1952; No. 10, 1957; No. 49, 1958; and No. 37, 1962.

(b) by adding at the end thereof the following sub-section:—

“(3.) A reference in this Act or in any other Act to an Excise Tariff or Excise Tariff alteration proposed in the Parliament shall be read as a reference to an Excise Tariff or Excise Tariff alteration proposed by a motion moved in the House of Representatives, and an Excise Tariff or Excise Tariff alteration proposed by a motion so moved shall be deemed to have been proposed in the Parliament at the time at which the motion was moved.”.

Time for compliance with this Act.

4. Section fifteen of the Principal Act is amended—

- (a) by omitting the word “proposal” (first occurring) and inserting in its stead the words “or Excise Tariff alteration proposed in the Parliament”;
- (b) by omitting the words “the proposal is introduced into the House of Representatives” and inserting in their stead the words “the Excise Tariff or Excise Tariff alteration is proposed in the Parliament”; and
- (c) by omitting the words “goods which are excisable goods by virtue of that proposal” and inserting in their stead the words “those goods”.

5. Section one hundred and fourteen of the Principal Act is repealed and the following section inserted in its stead:—

Time for commencing action.

“114. No proceeding whether against an officer or otherwise for anything done (whether before or after the commencement of this section) for the protection of the revenue in relation to any Excise Tariff or Excise Tariff alteration proposed in the Parliament shall, except as mentioned in the next succeeding section, be commenced before the close of the session in which the Excise Tariff or Excise Tariff alteration is so proposed or before the expiration of six months after the Excise Tariff or Excise Tariff alteration is so proposed, whichever first occurs.”.

6. Section one hundred and fifty-two of the Principal Act is repealed and the following section inserted in its stead:—

Parties may recover costs.

“152. In an Excise prosecution, whether commenced before or after the commencement of this section, a court may award costs against a party, and, where an amount of costs is awarded against a party other than the prosecutor, section one hundred and forty-eight of this Act and any provision of a law of a State or Territory of the Commonwealth that, by virtue of an Act other than this Act, applies in relation to the recovery of pecuniary penalties under this Act apply in relation to the recovery of the amount of costs so awarded as if it were a pecuniary penalty adjudged to be paid by the party under this Act.”.