

# Excise

No. 23 of 1972

An Act to amend the *Excise Act* 1901–1968.

[Assented to 17 May 1972]

**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* 1972.

Short title and  
citation.

(2.) The *Excise Act* 1901–1968\* 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* 1901–1972.

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\* 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; No. 37, 1962; No. 49, 1963; No. 139, 1965; No. 93, 1966; and Nos. 15 and 105, 1968.

Commence-  
ment.

2. This Act shall come into operation on the first day of July, One thousand nine hundred and seventy-two.

Excisable  
goods to be  
made in  
licensed  
factories.

3. Section 45 of the Principal Act is amended by omitting the words “ fifty yards ” and inserting in their stead the words “ forty-five metres ”.

How moisture  
determined.

4. Section 77 of the Principal Act is amended by omitting the words “ two hundred and twelve degrees as indicated by Fahrenheit’s thermo- meter ” and inserting in their stead the words “ one hundred degrees Celsius ”.

Definitions.

5. Section 77A of the Principal Act is amended—

(a) by omitting the definition of “ barrel ” and inserting in its stead the following definition:—

“ ‘ barrel ’ means a vessel of a capacity of not more than one hundred and sixty-four litres and not less than one hundred and fifty litres; ”;

(b) by omitting the definition of “ half-hogshead ” and inserting in its stead the following definition:—

“ ‘ half-hogshead ’ means a vessel of a capacity of not more than one hundred and twenty-three litres and not less than one hundred and thirteen litres; ”;

(c) by omitting the definition of “ hogshead ” and inserting in its stead the following definition:—

“ ‘ hogshead ’ means a vessel of a capacity of not more than two hundred and forty-six litres and not less than two hundred and twenty-seven litres; ”; and

(d) by omitting the definition of “ kilderkin ” and inserting in its stead the following definition:—

“ ‘ kilderkin ’ means a vessel of a capacity of not more than eighty-two litres and not less than seventy-six and one-half litres; ”.

Dutiable  
contents  
of vessels.

6. Section 77B of the Principal Act is amended—

(a) by omitting from paragraph (a) the words “ fifty-two gallons ” and inserting in their stead the words “ two hundred and thirty-four litres ”;

(b) by omitting from paragraph (b) the words “ thirty-five gallons ” and inserting in their stead the words “ one hundred and fifty-seven and one-half litres ”;

(c) by omitting from paragraph (c) the words “ twenty-six gallons ” and inserting in their stead the words “ one hundred and seventeen litres ”; and

(d) by omitting from paragraph (d) the words “seventeen gallons” and inserting in their stead the words “seventy-six and one-half litres”.

7. Section 77C of the Principal Act is repealed and the following section inserted in its stead:—

“77C. Except with permission, a person shall not remove beer from a brewery unless each vessel in which the beer is contained, and each package containing the vessels, is marked or labelled in the prescribed manner.

Marking and  
labelling of  
vessels and  
packages.

Penalty: One hundred dollars.”.

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