

# Excise Act 1973

No. 24 of 1973

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## AN ACT

To amend the *Excise Act 1901-1972* in relation to Beer produced for Non-commercial purposes.

[Assented to 18 April 1973]

BE IT ENACTED by the Queen, the Senate and the House of Representatives of Australia, as follows:—

1. (1) This Act may be cited as the *Excise Act 1973*. Short title and citation.
- (2) The *Excise Act 1901-1972*\* 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 1901-1973*.
2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.
3. Section 116 of the Principal Act is amended by adding at the end thereof the following sub-section:— Forfeiture.

“(2) For the purposes of sub-section (1), goods consisting of beer as defined in the Prefatory Notes to the Schedule to the *Excise Tariff*

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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, 1963; No. 93, 1966; Nos. 15 and 105, 1968; and No. 23, 1972.

1921-1973 that are sold or offered for sale in contravention of paragraph (iiia) of section 120 shall be deemed to be excisable goods manufactured by a person not licensed under this Act.”.

Offences.

4. Section 120 of the Principal Act is amended by inserting after paragraph (iii) the following paragraph:—

“(iiia) Sell or offer for sale any goods consisting of beer as defined in the Prefatory Notes to the Schedule to the *Excise Tariff* 1921-1973, being beer that has not been manufactured at a factory that is a brewery for the purposes of Part VIIA;”.

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