

Excise (No. 2)

No. 105 of 1968

An Act relating to Excise.

[Assented to 2 December 1968]

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

Short title
and citation.

1.—(1.) This Act may be cited as the *Excise Act (No. 2) 1968*.

(2.) The *Excise Act 1901–1966*,* as amended by the *Excise Act 1968*,† is in this Act referred to as the Principal Act.

(3.) Section 1 of the *Excise Act 1968* is amended by omitting sub-section (3.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Excise Act 1901–1968*.

Commence-
ment.

2.—(1.) Sections 1, 2, 25 and 41 of this Act shall come into operation on the day on which this Act receives the Royal Assent.

(2.) The remaining provisions of this Act shall come into operation on the date fixed under sub-section (3.) of section 2 of the *Customs Act (No. 2) 1968*.

Parts.

3. Section 3 of the Principal Act is amended—

(a) by omitting the words and figures—

“ Part VI.—Payment of Duty, Removal of Excisable Goods from Factories, and Excise Control (Sections 54–63).”

and inserting in their stead the words and figures—

“ Part VI.—Payment of Duty, Removal of Excisable Goods from Factories, and Excise Control (Sections 54–64).”; and

(b) by omitting the words and figures—

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

and inserting in their stead the words and figures—

“ Part VIIA.—Special Provisions Relating to Beer (Sections 77A–77F).

“ Part VIIB.—Special Provisions Relating to Canned Fruit (Sections 77G–77K).

“ Part VIII.—Remissions, Refunds and Drawbacks (Sections 78–80).”.

*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; and No. 93, 1966.

† Act No. 15, 1968.

4. Section 4 of the Principal Act is amended—

Interpretation.

- (a) by inserting in sub-section (1.), before the definition of “ By authority ”, the following definition:—
 “ ‘ Approved place ’ means a warehouse or other place that is for the time being declared to be an approved place under section five A of this Act.”;
- (b) by inserting in the definition of “ Dealer ” in sub-section (1.), before the word “ material ”, the word “ proclaimed ”;
- (c) by omitting from sub-section (1.) the definition of “ Excise Acts ” and inserting in its stead the following definitions:—
 “ ‘ Duty ’ or ‘ Excise duty ’ means duty of Excise.
 ‘ Excise Acts ’ means this Act and all other Acts relating to Excise, including the *Distillation Act* 1901–1968.”;
- (d) by inserting in sub-section (1.), after the definition of “ Gazette notice ” the following definition:—
 “ ‘ International aircraft ’ means an aircraft that is not a coasting aircraft for the purposes of the *Customs Act* 1901–1968.”;
- (e) by omitting from sub-section (1.) the definition of “ Material ”;
- (f) by inserting in sub-section (1.), before the definition of “ Permission ”, the following definition:—
 “ ‘ Overseas ship ’ means a ship that is not a coasting ship for the purposes of the *Customs Act* 1901–1968.”;
- (g) by inserting in sub-section (1.), after the definition of “ Permission ”, the following definition:—
 “ ‘ Place ’ includes ship or aircraft.”;
- (h) by inserting in sub-section (1.), after the definition of “ Prescribed ”, the following definition:—
 “ ‘ Proclaimed material ’ means tobacco leaf, or material that is for the time being declared by Proclamation to be a proclaimed material for the purposes of this Act.”;
- (i) by inserting in the definition of “ Producer ” in sub-section (1.), before the word “ material ”, the word “ proclaimed ”;
- (j) by inserting in sub-section (1.), after the definition of “ Producer ”, the following definition:—
 “ ‘ Ship ’ means any vessel used in navigation, other than air navigation, and includes a barge, lighter or any other floating vessel.”;
- (k) by inserting in sub-section (1.), after the definition “ The Customs ”, the following definition:—
 “ ‘ The Proprietor ’, in relation to an approved place, means—
 (a) if the approved place is a warehouse—the licensee of the warehouse; and
 (b) in any other case—the person on whose application the place was declared to be an approved place.”;

and

(1) by adding at the end of sub-section(1.) the following definition:—

“ ‘ Warehouse ’ means a warehouse licensed under the *Customs Act 1901–1968*.”.

5. Section 6 of the Principal Act is repealed and the following sections are inserted in its stead:—

Declaration
of approved
places.

“ 5A. A Collector may, on application by a person, declare, in writing, that a warehouse or other place specified in the declaration is, for the purposes of this Act, an approved place in relation to goods of all kinds or is an approved place in relation to goods of such kind as is specified in the declaration.

Application
of Act.

“ 6. This Act is incorporated and shall be read as one with the other Excise Acts except in so far as this Act is inconsistent with another Excise Act or other provision is made in another Excise Act.”.

Producers to be
registered.

6. Section 25 of the Principal Act is amended by inserting before the word “ material ” the word “ proclaimed ”.

How registra-
tion effected.

7. Section 26 of the Principal Act is amended by inserting in paragraph (b), before the word “ material ”, the word “ proclaimed ”.

Dealers to be
registered.

8. Section 27 of the Principal Act is amended by inserting before the word “ material ” (wherever occurring) the word “ proclaimed ”.

Storage of
proclaimed
material.

9. Section 29 of the Principal Act is amended by inserting before the word “ material ” the word “ proclaimed ”.

Unregistered
premises.

10. Section 30 of the Principal Act is amended by inserting before the word “ material ” the word “ proclaimed ”.

Notice of
ceasing to
produce or
deal in
proclaimed
material.

11. Section 32 of the Principal Act is amended by inserting in sub-sections (1.) and (2.), before the word “ material ” (wherever occurring), the word “ proclaimed ”.

Accounts and
returns.

12. Section 33 of the Principal Act is amended by inserting before the word “ material ” the word “ proclaimed ”.

Manufacturers
to be licensed.

13. Section 35 of the Principal Act is amended by inserting after the word “ manufacture ” the words “ excisable goods ”.

Accommo-
dation for
officers.

14. Section 47 of the Principal Act is amended by omitting the words “ and reasonable board and lodging ” and inserting in their stead the words “, or reasonable office accommodation and reasonable board and lodging,”.

15. Section 50 of the Principal Act is repealed and the following section inserted in its stead:—

“ 50.—(1.) A manufacturer, and a proprietor of an approved place, shall—

Manufacturers
to keep
records, &c.

(a) keep such records, and furnish to the Comptroller such returns, as the Comptroller directs;

(b) retain any records so kept for such period as the Comptroller directs; and

(c) on demand by an officer, produce the records to the officer.

Penalty: Two hundred and fifty dollars.

“ (2.) An officer may inspect and take copies of, or extracts from, any records kept in pursuance of the last preceding sub-section.”

16. Section 53 of the Principal Act is amended by inserting before the word “ material ” the word “ proclaimed ”.

Responsibility of
manufacturers.

17. Section 55 of the Principal Act is amended by omitting the words “ and subject to the prescribed conditions ”.

Transfer
of partly
made goods.

18. Section 56 of the Principal Act is repealed.

Removal.

19. Section 57 of the Principal Act is amended by inserting after the words “ Excisable goods ” the words “ of a prescribed kind ”.

Size of
packages.

20. Section 58 of the Principal Act is amended by adding at the end of paragraph (b) the words “ that is an approved place in relation to goods of all kinds or in relation to goods of the kind that are to be entered.”

Entry for
home
consumption,
&c.

21. Section 59 of the Principal Act is amended by inserting in paragraph (b), before the words “ before the entry ”, the words “ except in the case of goods deemed to be entered for home consumption under sub-section (2.) of section sixty-one C of this Act, ”.

Payment
of duty.

22. Section 60 of the Principal Act is amended—

(a) by omitting sub-section (1.) and inserting in its stead the following sub-sections:—

Persons
to keep
excisable
goods safely,
&c.

“ (1.) Where a person (including a manufacturer) who has, or has been entrusted with, the possession, custody or control of excisable goods which are subject to the control of the Customs—

(a) fails to keep those goods safely; or

(b) when so requested by a Collector, does not account for those goods to the satisfaction of a Collector,

the person shall, on demand in writing made by a Collector, pay to the Commonwealth an amount equal to the amount of the Excise duty which would have been payable on those goods if they had been entered for home consumption on the day on which the Collector made the demand.

“(1A.) Where—

- (a) excisable goods subject to the control of Customs are, by authority of an entry passed under this Act or of a permission given under section sixty-one A of this Act, taken from a place for removal to another place;
- (b) the goods are not, or part of the goods is not, delivered to that other place; and
- (c) when so requested by a Collector, the person who made the entry or to whom the permission was given, as the case may be, does not account for the goods, or for that part of the goods, as the case may be, to the satisfaction of a Collector,

the person shall, on demand in writing made by a Collector, pay to the Commonwealth an amount equal to the amount of the Excise duty which would have been payable on the goods, or on that part of the goods, as the case may be, if they had been entered for home consumption on the day on which the demand was made.

“(1B.) Where—

- (a) excisable goods subject to the control of the Customs are, by authority of a permission given under section sixty-one A of this Act, removed to a place other than a warehouse; and
- (b) the person to whom the permission was given fails to keep those goods safely or, when so requested by a Collector, does not account for the goods to the satisfaction of a Collector,

the person shall, on demand in writing made by a Collector, pay to the Commonwealth an amount equal to the amount of the Excise duty which would have been payable on those goods if they had been entered for home consumption on the day on which the demand was made.”; and

- (b) by omitting from sub-section (2.) the words “ the last preceding sub-section ” and inserting in their stead the words “ sub-section (1.), (1A.) or (1B.) of this section ”.

Customs
control.

23. Section 61 of the Principal Act is amended—

- (a) by omitting the word “ manufactured ”;
- (b) by omitting the words “ except by authority and in accordance with ” and inserting in their stead the words “ except as authorized by ”; and
- (c) by omitting the words “ Two hundred dollars ” and inserting in their stead the words “ One thousand dollars ”.

24. After section 61 of the Principal Act the following sections are inserted:—

“ 61A.—(1.) A Collector may give permission in writing to a person specified in the permission to remove goods of a kind specified in the permission that are subject to the control of the Customs from a place so specified to another place so specified and, until the permission is revoked, the permission is authority for the person to remove goods of that kind that are subject to the control of the Customs accordingly.

Permission to remove goods subject to Customs control without entry.

“ (2.) A Collector may give permission in writing to a person specified in the permission to remove goods subject to the control of the Customs that are specified in the permission from a place so specified to another place so specified, and the permission is authority for the person to remove those goods accordingly.

“ (3.) Permission under sub-section (1.) or (2.) of this section may be given subject to the condition that the person to whom the permission is given complies with such requirements as are specified in the permission, being requirements that, in the opinion of the Collector, are necessary for the protection of the revenue or for the purpose of ensuring compliance with the Excise Acts.

“ (4.) If, in relation to the removal of any goods, a person to whom permission has been given under sub-section (1.) or (2.) of this section fails to comply with a requirement specified in the permission—

- (a) he is guilty of an offence against this Act punishable, upon conviction, by a penalty not exceeding One thousand dollars; and
- (b) if he failed to comply with the requirement before the goods were removed—the removal of the goods shall, for the purposes of paragraph (d) of section one hundred and sixteen of this Act, be deemed not to have been authorized by this Act.

“ 61B.—(1.) Where, in accordance with an entry under section fifty-eight of this Act or a permission under sub-section (1.) or (2.) of the last preceding section, goods are removed to a place other than a general warehouse, a Collector may, at any time before the goods cease to be subject to the control of the Customs, direct that the goods be moved from that place to a general warehouse specified by him and, if default is made in complying with the direction, the Collector may cause the goods to be moved to that warehouse or to any other general warehouse.

Removal of goods to a warehouse by a Collector.

“ (2.) A Collector has a lien on goods which he has caused to be moved to a warehouse under the last preceding sub-section for any expenses incurred by him in connexion with their removal to the warehouse and for any warehouse rent and charges incurred in relation to the goods.

“ (3.) In this section, ‘ general warehouse ’ means a warehouse that is a general warehouse for the purposes of the *Customs Act* 1901–1968.

Permission to deliver goods of approved kind for home consumption without entry.

“ 61c.—(1.) A Collector may give permission in writing to a person specified in the permission to deliver for home consumption from a place specified in the permission goods of a kind so specified that are subject to the control of the Customs, and, until the permission is revoked, the permission is authority for that person to deliver for home consumption from that place goods of that kind that are subject to the control of the Customs (other than goods that a Collector has directed are not to be delivered for home consumption under this section) notwithstanding that an entry of the goods for home consumption has not been made and passed under this Act.

“ (2.) Goods delivered for home consumption by authority of the last preceding sub-section shall, for the purposes of this Act, be deemed to be entered for home consumption on the day on which they are so delivered.

“ (3.) Permission under sub-section (1.) of this section may be given subject to the condition that the person to whom the permission is given complies with such requirements as are specified in the permission, being requirements that, in the opinion of the Collector, are necessary for the protection of the revenue or for the purpose of ensuring compliance with the Excise Acts.

“ (4.) If, in relation to the delivery for home consumption of any goods, a person to whom permission has been given under sub-section (1.) of this section fails to comply with a requirement specified in the permission—

- (a) he is guilty of an offence against this Act punishable, upon conviction, by a penalty not exceeding One thousand dollars; and
- (b) if he failed to comply with the requirement before the goods were delivered for home consumption, the removal of the goods for the purposes of the delivery shall, for the purposes of paragraph (d) of section one hundred and sixteen of this Act, be deemed not to have been authorized by this Act.”.

25. After section 63 of the Principal Act the following section is inserted in Part VI. :—

Delivery of samples free of duty.

“ 64. Small samples of goods subject to the control of the Customs may, with the approval of a Collector, be delivered for home consumption without entry of the samples for home consumption and without payment of duty on the samples.”.

Destruction of tobacco waste.

26. Section 75 of the Principal Act is amended—

- (a) by omitting the words “ Notwithstanding the provisions of section fifty-six of this Act,” and inserting in their stead the words “ Excisable goods consisting of ”; and
- (b) by omitting the words “ may be removed, as prescribed,” and inserting in their stead the words “ may, by authority, be removed ”.

27. After Part VII. of the Principal Act the following Parts are inserted:—

“ PART VIIA.—SPECIAL PROVISIONS RELATING TO BEER.

“ 77A. In this Part—

Definitions.

- ‘ barrel ’ means a vessel of a capacity of not more than thirty-six gallons and not less than thirty-three gallons;
- ‘ beer ’ means any liquor on which, under the name of beer, any duty of Excise imposed by the Parliament is payable;
- ‘ brewery ’ means a factory in respect of which a person is licensed to manufacture beer;
- ‘ brewery licence ’ means a licence to manufacture beer;
- ‘ half-hogshead ’ means a vessel of a capacity of not more than twenty-seven gallons and not less than twenty-five gallons;
- ‘ hogshead ’ means a vessel of a capacity of not more than fifty-four gallons and not less than fifty gallons;
- ‘ kilderkin ’ means a vessel of a capacity of not more than eighteen gallons and not less than seventeen gallons;
- ‘ vessel ’ includes bottle, can or any other container.

“ 77B. For the purposes of the Excise Acts in their application to beer—

Dutiable contents of vessels.

- (a) the dutiable contents of a hogshead shall be taken to be fifty-two gallons;
- (b) the dutiable contents of a barrel shall be taken to be thirty-five gallons;
- (c) the dutiable contents of a half-hogshead shall be taken to be twenty-six gallons;
- (d) the dutiable contents of a kilderkin shall be taken to be seventeen gallons; and
- (e) the dutiable contents of any other vessel shall be taken to be the full holding capacity of the vessel or, where the reputed contents of the vessel is more than the actual contents, the reputed contents.

“ 77C. Except with permission, a person shall not remove beer from a brewery unless—

Size of vessels, &c.

- (a) the beer is in a hogshead, barrel, half-hogshead or kilderkin or another vessel of a prescribed size; and
- (b) each vessel in which the beer is contained, and each package containing the vessels, is marked or labelled in the prescribed manner.

Penalty: One hundred dollars.

“ 77D. Where beer that is unfit for human consumption is sold for manufacturing purposes, it may, with permission, be removed from a brewery, without entry for home consumption and without payment of duty, in vessels marked ‘ Spoilt beer ’.

Spoilt beer.

Removal of
beer when
licence ceases
to be in
force, &c.

“ 77E. Where a brewery licence has been cancelled, or has expired and has not been renewed, a person shall not, except with permission, remove or cause to be removed from the premises that constituted the brewery to which the licence related any beer the duty on which has not been paid.

Penalty: Two hundred dollars.

Disposal of
beer by
Collector on
cancellation,
&c., of licence.

“ 77F.—(1.) Where, at the expiration of one month after a brewery licence has been cancelled, or at the expiration of one month after a brewery licence has expired (being a licence that has not been renewed), beer on which duty has not been paid remains on the premises that constituted the brewery to which the licence related, the Collector may sell the beer and any vessels and packages in which it is contained.

“ (2.) If, in the opinion of the Collector, any such beer is unsaleable or is unlikely to realize on sale an amount equal to the duty payable on it together with the expenses of its removal, storage and sale, the Collector may destroy it.

“ (3.) For the purposes of exercising his powers under either of the last two preceding sub-sections, the Collector may, after the expiration of the period referred to in sub-section (1.) of this section, cause the beer, and any vessels and packages in which it is contained, to be removed from the premises referred to in that sub-section to such other place as the Collector thinks fit.

“ PART VIIIB.—SPECIAL PROVISIONS RELATING TO CANNED FRUIT.

Definition.

“ 77G. In this Part, ‘ canned fruit ’ means any goods on which, under the name of canned fruit, any duty of Excise imposed by the Parliament is payable.

Removal of
canned fruit
under deposit
of money or
guarantee.

“ 77H.—(1.) A Collector may accept a deposit of money, or a guarantee, in respect of the Excise duty on canned fruit to be removed from a factory or an approved place during a period approved by the Collector, and removal for home consumption from the factory or approved place may be made during that period, without entry, of canned fruit the duty on which does not exceed the amount of the deposit or guarantee.

“ (2.) The manufacturer shall, not later than thirty days after the expiration of the approved period, enter for home consumption canned fruit removed without entry during the period.

Penalty: Two hundred dollars.

“ (3.) An officer shall not pass an entry for home consumption made under this section in respect of any canned fruit unless the Excise duty on the canned fruit has been paid.

Rate of duty.

“ 77J. If canned fruit is removed from a factory or an approved place in pursuance of the last preceding section before entry for home consumption, the Excise duty on the canned fruit shall be paid at the rate in force when the canned fruit is so removed.

“ 77K. Canned fruit that is not produced for commercial purposes is exempt from any Excise duty that is imposed on canned fruit.”

Home bottled fruit, &c., exempt.

28. Section 79 of the Principal Act is repealed and the following sections are inserted in its stead:—

“ 79. The regulations may make provision for and in relation to allowing drawbacks of Excise duty.

Drawbacks.

“ 80. Where an amount has, in whole or in part, been incorrectly paid to a person as a refund or drawback of Excise duty, the person to whom the amount was paid shall, on demand in writing being made by a Collector, pay to the Commonwealth an amount equal to the amount, or the part of the amount, incorrectly paid and, if the person fails to pay to the Commonwealth the amount demanded within such period as is specified in the demand, the amount may be recovered in a court of competent jurisdiction as a debt due to the Commonwealth.”

Recovery of overpayments of refunds or drawbacks.

29. Section 86 of the Principal Act is amended—

(a) by omitting all the words from and including the words “, and may examine ” (second occurring); and

Officers to have access to factories and approved places.

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

“ (2.) Officers shall at all times have complete access to every part of an approved place and may examine and take account of the goods in the approved place.”

30. Section 87 of the Principal Act is amended by inserting before the word “ material ” the word “ proclaimed ”.

Power to enter premises of producers and dealers.

31. Section 90 of the Principal Act is amended by omitting the word “ boat ” (wherever occurring) and inserting in its stead the word “ ship ”.

Power to search vehicles, ships and aircraft.

32. Section 105 of the Principal Act is amended by inserting before the word “ material ” (wherever occurring) the word “ proclaimed ”.

Stock may be checked.

33. Section 106 of the Principal Act is amended by inserting after the words “ control of the Customs ” the words “, and of goods which an officer has reasonable grounds for suspecting are excisable goods on which duty has not been paid ”.

Samples.

34. Section 116 of the Principal Act is amended—

Forfeiture.

(a) by inserting in paragraph (b), before the word “ material ”, the word “ proclaimed ”; and

(b) by omitting paragraph (d) and inserting in its stead the following paragraph:—

“ (d) all excisable goods subject to the control of the Customs that are moved, altered or interfered with except as authorized by this Act; ”.

Unlawful
possession of
excisable
goods.

35. Section 117 of the Principal Act is amended by inserting before the word “ material ” the word “ proclaimed ”.

Offences.

36. Section 120 of the Principal Act is amended by inserting in subparagraphs (ii) and (iii), before the word “ material ”, the word “ proclaimed ”.

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

37. Section 120A of the Principal Act is amended by inserting before the word “ material ” the word “ proclaimed ”.

38. Section 160A of the Principal Act is repealed and the following sections are inserted in its stead:—

Ships' stores
and aircraft's
stores.

“ 160A.—(1.) Except as provided by the regulations, ship's stores and aircraft's stores are not liable to Excise duty.

“ (2.) Goods consisting of ship's stores or aircraft's stores, other than goods of a prescribed kind, may be taken on board an overseas ship or an international aircraft in accordance with an approval granted under section one hundred and twenty-nine of the *Customs Act* 1901–1968 notwithstanding that an entry has not been made and passed under this Act in respect of the goods authorizing the removal of the goods to the ship or aircraft and duty has not been paid on the goods.

“ (3.) Where duty is payable on goods taken on board an overseas ship as ship's stores, or on board an international aircraft as aircraft's stores, in accordance with an approval granted under section one hundred and twenty-nine of the *Customs Act* 1901–1968 without duty having been paid on the goods, the duty shall, on demand for payment of the duty being made by a Collector to the master or owner of the ship or to the pilot or owner of the aircraft, be paid as if the goods had been entered for home consumption on the day on which the demand was made.

“ (4.) The owner of an overseas ship or of an international aircraft or, if so directed by an officer, the master of an overseas ship or the pilot of an international aircraft, shall, immediately before the departure of the ship or aircraft from Australia and whenever so directed by an officer, furnish to a Collector, in accordance with the prescribed form, a return relating to the ship's stores of the ship or the aircraft's stores of the aircraft and to goods taken on board the ship as ship's stores or on board the aircraft as aircraft's stores.

“ (5.) In this Part—

‘ aircraft's stores ’ means stores for the use of the passengers or crew of an international aircraft, or for the service of an international aircraft;

‘ ship's stores ’ means stores for the use of the passengers or crew of an overseas ship, or for the service of an overseas ship.”.

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

39. Section 162A of the Principal Act is amended by inserting in subsection (1.), after the word “ renewed ”, the words “ (not being a licence in relation to which section seventy-seven E of this Act applies) ”.

40. Section 162B of the Principal Act is amended—

Sale by
Collector.

- (a) by omitting sub-section (1.) and inserting in its stead the following sub-section:—
- “ (1.) Goods and packages, or goods, vessels and packages, which, by the last preceding section or by section seventy-seven F of this Act, the Collector is authorized to sell (in this section referred to as ‘ goods to which this section applies ’) 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.”;
- (b) by omitting from sub-section (2.) the words “ Removed goods ” and inserting in their stead the words “ Goods to which this section applies ”;
- (c) by omitting from sub-section (3.) the words “ removed goods ” and inserting in their stead the words “ goods to which this section applies ”;
- (d) by omitting from sub-section (4.) the words “ removed goods ” and inserting in their stead the words “ goods to which this section applies ”;
- (e) by omitting from sub-section (5.) the words “ removed goods ” and inserting in their stead the words “ goods to which this section applies ”;
- (f) by inserting in paragraph (c) of sub-section (5.), after the words “ last preceding section ”, the words “ or section seventy-seven F of this Act ”; and
- (g) by omitting from sub-section (6.) the words “ removed goods ” and inserting in their stead the words “ goods to which this section applies ”.

41. At any time after this Act receives the Royal Assent and before the date referred to in sub-section (2.) of section 2 of this Act, regulations may be made under the Principal Act as amended by this Act as if the provisions of this Act referred to in that sub-section had come into operation on the date on which this Act receives the Royal Assent, but regulations so made shall not come into operation before the date fixed under that sub-section.

Making of
regulations.