

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

(As read a first time)

**CUSTOMS AND EXCISE LEGISLATION AMENDMENT BILL
(No. 2) 1985**

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1985

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 13 November 1985

*(Minister representing the Minister
for Industry, Technology and Commerce)*

A BILL

FOR

An Act to amend the *Customs Act 1901*, the *Customs Amendment Act 1979* and the *Excise Act 1901*, and for related purposes

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

PART I—PRELIMINARY

Short title

5 **1.** This Act may be cited as the *Customs and Excise Legislation Amendment Act (No. 2) 1985*.

Commencement

2. (1) Sections 1, 2, 3, 8 and 16 shall come into operation on the day on which this Act receives the Royal Assent.

10 **(2)** Sections 4, 7, 12, 18 and 21 shall come into operation on a day to be fixed by Proclamation.

(3) Sections 5, 11 and 13 shall come into operation on the twenty-eighth day after the day on which this Act receives the Royal Assent.

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(4) Section 6 shall come into operation on the day on which section 22 of the *Customs and Excise Amendment Act 1982* comes into operation.

(5) Sections 9, 10, 19 and 20 shall be deemed to have come into operation on 1 November 1985.

(6) Part III shall come into operation on the day on which section 5 of the *Customs Amendment Act 1979* comes into operation. 5

(7) Section 17 shall come into operation on the day on which section 75 of the *Customs and Excise Amendment Act 1982* comes into operation.

PART II—AMENDMENTS OF CUSTOMS ACT 1901

Principal Act 10

3. The *Customs Act 1901*¹ is in this Part referred to as the Principal Act.

Interpretation

4. Section 4 of the Principal Act is amended by inserting after the definition of “Airport owner” in sub-section (1) the following definition: 15

“ ‘Airport shop goods’ means—

- (a) goods declared by the regulations to be airport shop goods for the purposes of section 96B; or
- (b) goods included in a class of goods declared by the regulations to be a class of airport shop goods for the purposes of that section;” 20

Working days and hours, &c.

5. Section 28 of the Principal Act is amended by adding at the end the following sub-section:

“(3) Where— 25

- (a) at the request of a person, a Collector arranges for the services of an officer to be made available for the purpose of—
 - (i) inspecting or examining any goods; or
 - (ii) supervising any operation in relation to any goods, at a place other than a place at which such services are normally made available without charge; and 30
- (b) a fee is not payable under sub-section (2) in respect of the services of the officer being made available, 35

the person shall pay to the Customs such fee as the Comptroller determines, having regard to the cost of making the services of officers available for those purposes at places other than places at which such services are normally made available without charge.”.

Outwards duty free shops

6. Section 96A of the Principal Act is amended—

(a) by omitting from sub-section (1) the definition of “duty free shop”;

(b) by inserting after the definition of “international flight” in sub-section (1) the following definition:

“‘outwards duty free shop’ means a warehouse in respect of which the relevant warehouse licence authorises the sale in the warehouse of goods to relevant travellers;”;

(c) by omitting from sub-section (1) the definition of “proprietor” and substituting the following definition:

“‘proprietor’, in relation to an outwards duty free shop, means the holder of the warehouse licence that relates to the outwards duty free shop;”;

(d) by omitting from sub-section (2) “a duty free shop” and substituting “an outwards duty free shop”;

(e) by omitting from sub-sections (3), (7), (8) and (10) “duty free shop” (wherever occurring) and substituting “outwards duty free shop”; and

(f) by omitting from sub-sections (12) and (14) “a duty free shop” and substituting “an outwards duty free shop”.

7. Before section 97 of the Principal Act the following section is inserted:

Inwards duty free shops

“96B. (1) In this section—

‘international flight’ means a flight, whether direct or indirect, by an aircraft between a place outside Australia from which the aircraft took off and a place in Australia at which the aircraft landed;

‘inwards duty free shop’ means a warehouse in respect of which the relevant warehouse licence authorises the sale in the warehouse of airport shop goods to relevant travellers;

‘place outside Australia’ does not include—

(a) a ship, or an area of waters, outside Australia;

(b) an installation outside Australia; or

(c) a reef, or an uninhabited island, outside Australia;

‘proprietor’, in relation to an inwards duty free shop, means the holder of the warehouse licence that relates to the inwards duty free shop;

‘relevant traveller’ means a person who—

(a) has arrived in Australia on an international flight, whether as a passenger on, or as the pilot or a member of the crew of, an aircraft; and

(b) has not been questioned, for the purposes of this Act, by an officer of Customs in respect of goods carried on that flight.

“(2) A warehouse licence is not to authorise the sale in the warehouse of airport shop goods to relevant travellers unless the warehouse—

- (a) is situated at an airport; and
- (b) is so located that passengers on international flights who arrive at that airport would normally have access to the warehouse before being questioned for the purposes of this Act by officers of Customs. 5

“(3) Subject to the regulations (if any), a Collector may give permission, in accordance with sub-section (4), for airport shop goods that are specified in the permission and are sold to a relevant traveller in an inwards duty free shop that is specified in the permission to be— 10

- (a) delivered to the relevant traveller; and
- (b) taken by the relevant traveller for reporting to an officer of Customs doing duty in relation to clearance through Customs of the personal baggage of the relevant traveller.

“(4) Permission under sub-section (3) is given in accordance with this sub-section if it is in writing and is delivered to the proprietor of the inwards duty free shop to which the permission relates. 15

“(5) Without limiting the matters that may be prescribed in regulations referred to in sub-section (3), those regulations—

- (a) may prescribe circumstances in which permission under that sub-section may be given; 20
- (b) may prescribe matters to be taken into account by a Collector when deciding whether to give permission under that sub-section; and
- (c) may prescribe conditions to which a permission under that sub-section is to be subject. 25

“(6) A Collector may, when giving permission under sub-section (3) or at any time while a permission under that sub-section is in force, impose conditions to which the permission is to be subject, being conditions that, in the opinion of the Collector, are necessary for the protection of the revenue or for the purpose of ensuring compliance with the Customs Acts, and may, at any time, revoke, suspend or vary, or cancel a suspension of, a condition so imposed. 30

“(7) Without limiting the generality of paragraph (5) (c) or sub-section (6), a condition referred to in that paragraph or that sub-section to which a permission is to be subject may be— 35

- (a) a condition to be complied with by the proprietor of the inwards duty free shop to which the permission relates or by relevant travellers to whom goods to which the permission relates are sold; or
- (b) a condition that the proprietor of the inwards duty free shop to which the permission relates will keep records specified in the regulations. 40

5 “(8) A condition imposed in respect of a permission under sub-section (6) or a revocation, suspension or variation, or a cancellation of a suspension, of such a condition takes effect when notice in writing of the condition or of the revocation, suspension or variation, or of the cancellation of the suspension, is served on the proprietor of the inwards duty free shop to which it relates, or at such later time (if any) as is specified in the notice, but does not have effect in relation to any goods delivered to a relevant traveller before the notice was served.

10 “(9) A condition imposed in respect of a permission under paragraph (5) (c) or sub-section (6) or a revocation, suspension or variation, or a cancellation of a suspension, of a condition under sub-section (6) may relate to all goods to which the permission relates or to particular goods to which the permission relates and may apply either generally or in particular circumstances.

15 “(10) A permission under sub-section (3) is subject to the condition that the proprietor of the inwards duty free shop to which the permission relates will ensure that relevant travellers to whom goods are delivered in accordance with the permission are aware of any conditions of the permission with which they are required to comply.

20 “(11) If a person who is required to comply with a condition imposed in respect of a permission under sub-section (3) fails to comply with the condition, the person is guilty of an offence against this Act punishable upon conviction by a fine not exceeding \$5,000.

25 “(12) A Collector may, in accordance with the regulations, revoke a permission given under sub-section (3) in relation to the sale of goods occurring after the revocation.

30 “(13) Where a Collector makes a decision under sub-section (3) refusing to give permission to the proprietor of an inwards duty free shop or a decision under sub-section (12) revoking a permission given under sub-section (3), the Collector shall cause to be served, either personally or by post, on the proprietor of the shop, a notice in writing setting out the Collector’s findings on material questions of fact, referring to the evidence or other material on which those findings were based and giving the reasons for the decision.”.

35 **When goods deemed to be the produce or manufacture of a country**

8. (1) Section 151 of the Principal Act is amended—

- 40 (a) by inserting in paragraph (3) (c) “in writing” after “notice”;
(b) by inserting in paragraph (4) (c) “in writing” after “notice”;
(c) by inserting in paragraph (5) (b) “in writing” after “notice”;
(d) by inserting after sub-section (5) the following sub-section:

“(5A) For the purposes of this Act and the *Customs Tariff Act 1982*, goods shall be treated as the manufacture of a country, being a Forum Island Country, if—

- (a) the process last performed in the manufacture of the goods was performed in the country;
- (b) not less than one-half, or, in the case of goods included in a class of goods in respect of which the Minister has determined, by notice in writing published in the *Gazette*, that, in relation to the country, a lesser portion is appropriate, that portion, of the factory or works cost of the goods is represented by—
 - (i) the value of labour or materials, or of labour and materials, of the country or of the country and one or more of the following countries, that is to say, Australia, Papua New Guinea and countries (in this sub-section referred to as ‘relevant countries’) that, at the time when the goods are entered for home consumption, are Forum Island Countries, other than Forum Island Countries in relation to which special rates of duty under the *Customs Tariff Act 1982* do not apply in respect of the class of goods in which the goods are included; and
 - (ii) the value of labour or materials included in a class of materials declared by the Minister, by notice in writing published in the *Gazette*, to be a class of relevant materials for the purposes of this sub-section, or of labour and materials included in such a class, of New Zealand; and
- (c) not less than one-quarter of the factory or works cost of the goods is represented by the value of labour or materials, or of labour and materials, of the country or of the country and one or more of the following countries, that is to say, Papua New Guinea and relevant countries.”;
- (e) by inserting in sub-section (8) “or (5A)” after “(5)”;
- (f) by inserting in sub-section (10) “in writing” after “notice”;
- (g) by inserting in sub-section (11) “or (5A)” after “(5)”;
- (h) by inserting in sub-section (11) “by instrument in writing” after “determine”;
- (j) by inserting in sub-section (12) “in writing” after “notice” (first occurring); and
- (k) by inserting in sub-section (13) “in writing” after “notice” (first occurring).

(2) A determination or specification under section 151 of the Principal Act that was in force immediately before the commencement of this section continues in force as if published under section 151 of the Principal Act as amended by sub-section (1).

Rebate of duty in respect of diesel fuel used for certain purposes

9. (1) Section 164 of the Principal Act is amended—

(a) by omitting paragraph (1) (a) and substituting the following paragraphs:

“(a) in mining operations (otherwise than for the purpose of propelling a road vehicle on a public road);

5 “(aa) in primary production (otherwise than for the purpose of propelling a road vehicle on a public road);”;

(b) by omitting sub-section (5) and substituting the following sub-sections:

10 “(5) Subject to sub-section (5A), the rebate payable under sub-section (1) to a person in respect of any diesel fuel purchased by the person for use in a manner referred to in a paragraph of that sub-section is payable at the rate of—

(a) in the case of paragraph (1) (a)—\$0.07619 per litre;

(b) in the case of paragraph (1) (aa)—\$0.10007 per litre;

15 (c) in the case of paragraph (1) (b)—\$0.07619 per litre;

(d) in the case of paragraph (1) (c)—\$0.07619 per litre;

(e) in the case of paragraph (1) (d)—\$0.07619 per litre.

20 “(5A) The Minister may, by notice in writing published in the *Gazette*, declare that the rebate payable under sub-section (1) to a person in respect of any diesel fuel purchased by the person on or after a day specified in the notice (being a day after 1 November 1985) for use in a manner referred to in a paragraph of that sub-section specified in the notice is a rate specified in the notice, being a rate higher than the rate specified in sub-section (5) in relation to that paragraph and, where the Minister makes such a declaration, the declaration has effect accordingly.

25 “(5B) The provisions of sections 48 (other than paragraphs (1) (a) and (b) and sub-section (2)), 49, 49A and 50 of the *Acts Interpretation Act 1901* apply to notices under sub-section (5A) as if in those provisions references to regulations were references to notices, references to a regulation were references to a notice and references to repeal were a reference to revocation.”.

30 (2) Notwithstanding the amendments made by sub-section (1), sub-section 164 (5) of the Principal Act as in force immediately before the commencement of this section continues to apply in relation to a rebate payable under sub-section 164 (1) of the Principal Act to a person in respect of diesel fuel purchased by the person before the commencement of this section.

40 **Indexation of rate of rebate**

10. (1) Section 164A of the Principal Act is repealed.

(2) The repeal of section 164A of the Principal Act by sub-section (1) does not affect the operation of that section in relation to the relevant rebate rate within the meaning of that section.

Suspected persons—detention and search

11. Section 196 of the Principal Act is amended—

- (a) by omitting “officer of Customs or of police” and substituting “officer of Customs included in a class of officers declared by the Comptroller, by writing signed by him or her, to be a class of officers for the purposes of this section or any officer of police”; 5
- (b) by omitting from paragraph (1) “The officer” and substituting “An officer”; and
- (c) by omitting all the words from and including “females” and substituting “the suspected person shall only be searched by an officer of Customs or of police who is of the same sex as the suspected person.”. 10

Regulations

12. Section 270 of the Principal Act is amended by adding at the end the following sub-sections: 15

“(3) The power to make regulations for the purposes of the definition of ‘airport shop goods’ in sub-section 4 (1) extends to making regulations that—

- (a) declare local use goods to be airport shop goods for the purposes of section 96B; or 20
- (b) declare a class of local use goods, or a class of goods that includes local use goods, to be a class of airport shop goods for the purposes of that section.

“(4) The power to make regulations for the purposes of paragraph 96B (3) (b) or (c) extends to making regulations that prescribe quantities in relation to airport shop goods that are local use goods. 25

“(5) In sub-sections (3) and (4), ‘local use goods’ means goods—

- (a) that have not been, and are not proposed to be, imported into Australia; and
- (b) that have not been, and are not proposed to be, exported from Australia.”. 30

Review of decisions

13. Section 273GA of the Principal Act is amended—

- (a) by inserting before paragraph (1) (a) the following paragraphs: 35
 - “(aa) a determination by the Comptroller for the purposes of sub-section 28 (2);

- “(ab) a determination by the Comptroller for the purposes of sub-section 28 (3);” and
(b) by omitting from paragraph (1) (k) “and”.

PART III—AMENDMENTS OF CUSTOMS AMENDMENT ACT 1979

5 Principal Act

14. The *Customs Amendment Act 1979*² is in this Part referred to as the Principal Act.

Suspected persons—detention and search

15. Section 5 of the Principal Act is amended—

- 10 (a) by omitting paragraph (b); and
(b) by omitting from paragraph (d) “and third”.

PART IV—AMENDMENTS OF EXCISE ACT 1901

Principal Act

15 16. The *Excise Act 1901*³ is in this Part referred to as the Principal Act.

Outwards duty free shops

17. Section 61D of the Principal Act is amended—

- 20 (a) by omitting from sub-section (1) the definition of “duty free shop”;
(b) by inserting after the definition of “international flight” in sub-section (1) the following definition:
“‘outwards duty free shop’ means a warehouse in respect of which the relevant warehouse licence authorises the sale in the warehouse of goods to relevant travellers;”;
25 (c) by omitting from sub-section (1) the definition of “proprietor” and substituting the following definition:
“‘proprietor’, in relation to an outwards duty free shop, means the holder of the warehouse licence that relates to the outwards duty free shop;”;
30 (d) by omitting from sub-section (2) “a duty free shop” and substituting “an outwards duty free shop”;
(e) by omitting from sub-sections (3), (7), (8) and (10) “duty free shop” (wherever occurring) and substituting “outwards duty free shop”;
35 (f) by omitting from sub-section (12) “a duty free shop” and substituting “an outwards duty free shop”; and
(g) by adding at the end the following sub-section:

“(14) Where a Collector makes a decision under sub-section (2) refusing to give permission to the proprietor of an outwards duty

free shop or under sub-section (13) revoking a permission given under sub-section (2), the Collector shall cause to be served, either personally or by post, on the proprietor of the shop, a notice in writing setting out the Collector's findings on material questions of fact, referring to the evidence or other material on which those findings were based and giving the reasons for the decision.”. 5

18. Before section 62 of the Principal Act the following section is inserted:

Inwards duty free shops

“61E. (1) In this section— 10

‘airport shop goods’ has the same meaning as in the *Customs Act 1901*;

‘international flight’ means a flight, whether direct or indirect, by an aircraft between a place outside Australia from which the aircraft took off and a place in Australia at which the aircraft landed;

‘inwards duty free shop’ means a warehouse in respect of which the relevant warehouse licence authorises the sale in the warehouse of airport shop goods to relevant travellers; 15

‘place outside Australia’ does not include—

- (a) a ship, or an area of waters, outside Australia;
- (b) an installation outside Australia; or 20
- (c) a reef or an uninhabited island, outside Australia;

‘proprietor’, in relation to an inwards duty free shop, means the holder of the warehouse licence that relates to the inwards duty free shop;

‘relevant goods’ means goods that are both—

- (a) excisable goods; and 25
- (b) airport shop goods;

‘relevant traveller’ means a person who—

- (a) has arrived in Australia on an international flight, whether as a passenger on, or as the pilot or a member of the crew of, an aircraft; and 30
- (b) has not been questioned, for the purposes of the *Customs Act 1901*, by an officer of Customs in respect of goods carried on that flight.

“(2) Subject to the regulations (if any), a Collector may give permission, in accordance with sub-section (3), for relevant goods that are specified in the permission and are sold to a relevant traveller in an inwards duty free shop that is specified in the permission to be— 35

- (a) delivered to the relevant traveller; and
- (b) taken by the relevant traveller for reporting to an officer of Customs doing duty in relation to clearance through Customs of the personal baggage of the relevant traveller. 40

“(3) Permission under sub-section (2) is given in accordance with this sub-section if it is in writing and is delivered to the proprietor of the inwards duty free shop to which the permission relates.

5 “(4) Without limiting the matters that may be prescribed in regulations referred to in sub-section (2), those regulations—

(a) may prescribe circumstances in which permission under that sub-section may be given;

(b) may prescribe matters to be taken into account by a Collector when deciding whether to give permission under that sub-section; and

10 (c) may prescribe conditions to which a permission under that sub-section is to be subject.

“(5) A Collector may, when giving permission under sub-section (2) or at any time while a permission under that sub-section is in force, impose conditions to which the permission is to be subject, being conditions that, in
15 the opinion of the Collector, are necessary for the protection of the revenue or for the purpose of ensuring compliance with the Customs Acts and may, at any time, revoke, suspend or vary, or cancel a suspension of, a condition so imposed.

20 “(6) Without limiting the generality of paragraph (4) (c) or sub-section (5), a condition referred to in that paragraph or that sub-section to which a permission is to be subject may be—

(a) a condition to be complied with by the proprietor of the inwards duty free shop to which the permission relates or by relevant travellers to whom goods to which the permission relates are sold;
25 or

(b) a condition that the proprietor of the inwards duty free shop to which the permission relates will keep records specified in the regulations.

30 “(7) A condition imposed in respect of a permission under sub-section (5) or a revocation, suspension or variation, or a cancellation of a suspension, of such a condition takes effect when notice, in writing, of the condition or of the revocation, suspension or variation, or of the cancellation of the suspension, is served on the proprietor of the inwards duty free shop to which it relates, or at such later time (if any) as is specified in the notice,
35 but does not have effect in relation to any goods delivered to a relevant traveller before the notice was served.

“(8) A condition imposed in respect of a permission under paragraph (4) (c) or sub-section (5) or a revocation, suspension or variation, or a cancellation of a suspension, of a condition under sub-section (5) may relate
40 to all goods to which the permission relates or to particular goods to which the permission relates and may apply either generally or in particular circumstances.

“(9) A permission under sub-section (2) is subject to the condition that the proprietor of the inwards duty free shop to which the permission relates

will ensure that relevant travellers to whom goods are delivered in accordance with the permission are aware of any conditions of the permission with which they are required to comply.

“(10) If a person who is required to comply with a condition imposed in respect of a permission under sub-section (2) fails to comply with the condition, the person is guilty of an offence against this Act punishable upon conviction by a fine not exceeding \$5,000. 5

“(11) A Collector may, in accordance with the regulations, revoke a permission given under sub-section (2) in relation to the sale of goods occurring after the revocation. 10

“(12) Where a Collector makes a decision under sub-section (2) refusing to give permission to the proprietor of an inwards duty free shop or under sub-section (11) revoking a permission given under sub-section (2), the Collector shall cause to be served, either personally or by post, on the proprietor of the shop, a notice in writing setting out the Collector’s findings on material questions of fact, referring to the evidence or other material on which those findings were based and giving the reasons for the decision.”. 15

Rebate of duty in respect of diesel fuel used for certain purposes

19. (1) Section 78A of the Principal Act is amended—

(a) by omitting paragraph (1) (a) and substituting the following paragraphs: 20

“(a) in mining operations (otherwise than for the purpose of propelling a road vehicle on a public road);

“(aa) in primary production (otherwise than for the purpose of propelling a road vehicle on a public road);” and 25

(b) by omitting sub-section (5) and substituting the following sub-sections:

“(5) Subject to sub-section (5A), the rebate payable under sub-section (1) to a person in respect of any diesel fuel purchased by the person for use in a manner referred to in a paragraph of that sub-section is payable at the rate of— 30

(a) in the case of paragraph (1) (a)—\$0.07619 per litre;

(b) in the case of paragraph (1) (aa)—\$0.10007 per litre;

(c) in the case of paragraph (1) (b)—\$0.07619 per litre;

(d) in the case of paragraph (1) (c)—\$0.07619 per litre; or 35

(e) in the case of paragraph (1) (d)—\$0.07619 per litre.

“(5A) The Minister may, by notice in writing published in the *Gazette*, declare that the rebate payable under sub-section (1) to a person in respect of any diesel fuel purchased by the person on or after a day specified in the notice (being a day after 1 November 1985) for use in a manner referred to in a paragraph of that sub-section specified in the notice is a rate specified in the notice, being a rate higher than the rate specified in sub-section (5) in relation to 40

that paragraph and, where the Minister makes such a declaration, the declaration has effect accordingly.

“(5B) The provisions of sections 48 (other than paragraphs (1) (a) and (b) and sub-section (2)), 49, 49A and 50 of the *Acts Interpretation Act 1901* apply to notices under sub-section (5A) as if in those provisions references to regulations were references to notices, references to a regulation were references to a notice and references to repeal were a reference to revocation.”.

(2) Notwithstanding the amendments made by sub-section (1), sub-section 78A (5) of the Principal Act as in force immediately before the commencement of this section continues to apply in relation to a rebate payable under sub-section 78A (1) of the Principal Act to a person in respect of diesel fuel purchased by the person before the commencement of this section.

15 **Indexation of rate of rebate**

20. (1) Section 78B of the Principal Act is repealed.

(2) The repeal of section 78B of the Principal Act by sub-section (1) does not affect the operation of that section in relation to the relevant rebate rate within the meaning of that section.

20 **Review of decisions**

21. Section 162C of the Principal Act is amended—

(a) by omitting from paragraph (1) (f) “and”; and

(b) by adding at the end of sub-section (1) the following word and paragraph:

“and (h) a decision of a Collector for the purposes of section 61E.”.

NOTES

1. No. 6, 1901, as amended. For previous amendments, see No. 21, 1906; Nos. 9 and 36, 1910; No. 19, 1914; No. 10, 1916; No. 41, 1920; No. 19, 1922; No. 12, 1923; No. 22, 1925; No. 6, 1930; Nos. 7 and 45, 1934; No. 7, 1935; No. 85, 1936; No. 54, 1947; No. 45, 1949; Nos. 56 and 80, 1950; No. 56, 1951; No. 108, 1952; No. 47, 1953; No. 66, 1954; No. 37, 1957; No. 54, 1959; Nos. 42 and 111, 1960; No. 48, 1963; Nos. 29, 82 and 133, 1965; No. 28, 1966; No. 54, 1967; Nos. 14 and 104, 1968; Nos. 12 and 134, 1971; No. 162, 1973; No. 216, 1973 (as amended by No. 20, 1974); Nos. 28 and 120, 1974; Nos. 56, 77 and 107, 1975; Nos. 41, 91 and 174, 1976; No. 154, 1977; Nos. 36 and 183, 1978; Nos. 92, 116, 177 and 180, 1979; Nos. 13, 15 and 110, 1980; Nos. 45, 64, 67, 152 and 157, 1981; Nos. 48, 51, 80, 108, 115 and 137, 1982; No. 81, 1982 (as amended by No. 39, 1983); Nos. 19, 39 and 101, 1983; Nos. 2, 22, 63, 72 and 165, 1984; and No. 40, 1985.

2. No. 92, 1979.

14 *Customs and Excise Legislation Amendment (No. 2) No. , 1985*

NOTES—continued

3. No. 9, 1901, as amended. For previous amendments, see 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; Nos. 15 and 105, 1968; No. 23, 1972; Nos. 24 and 145, 1973; No. 216, 1973 (as amended by No. 20, 1974); No. 29, 1974; No. 91, 1976; No. 110, 1978; Nos. 11 and 50, 1979; No. 42, 1980; Nos. 61 and 65, 1981; Nos. 51, 80 and 108, 1982; No. 81, 1982 (as amended by No. 39, 1983); Nos. 39 and 101, 1983; Nos. 72 and 165, 1984; and No. 40, 1985.