

Penalty for importing contrary to proclamation.

7. Section sixty-seven of the Principal Act is amended by inserting in sub-section (1.), after the word "import", the words " , or bring into any port or place in Australia,".

Forfeiture of animals, plants, &c., unlawfully imported, &c.

8. Section sixty-eight of the Principal Act is amended by inserting after the word "Australia" the words " , or brought into any port or place in Australia,".

9. After section sixty-eight of the Principal Act the following section is inserted :—

Destruction of certain animals.

"68A. Where the master of any vessel fails to comply with the directions of the Chief Quarantine Officer or the prescribed conditions relating to the control or confinement of an animal which has been brought into a port or place in Australia but is not intended or permitted to be imported into Australia, a quarantine officer may destroy that animal."

BEER EXCISE.

No. 20 of 1947.

An Act to amend the *Beer Excise Act* 1901-1928.

[Assented to 4th June, 1947.]

BE it enacted by the King'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 *Beer Excise Act* 1947.
(2.) The *Beer Excise Act* 1901-1928* is in this Act referred to as the Principal Act.
(3.) The Principal Act, as amended by this Act, may be cited as the *Beer Excise Act* 1901-1947.

Commencement.

2.—(1.) Subject to this section, this Act shall come into operation on the day on which it receives the Royal Assent.
(2.) Section three of this Act shall come into operation on a date to be fixed by proclamation.

3. Section twenty-six of the Principal Act is repealed and the following section inserted in its stead :—

Purchase of stamps.

"26.—(1.) Brewers may purchase stamps from the Collector for an amount equal to the duty payable, at the rate of duty in force at the time of the purchase, on the number of gallons of beer shown on the stamps and, subject to this section, stamps so purchased may be used for the payment of duty on the number of gallons so shown.

* Act No. 7, 1901, as amended by No. 23, 1912; No. 31, 1918; No. 7, 1923; and No. 38, 1928.

“(2.) Whenever, after the purchase of any stamp and before the stamp has been used for payment of duty, the rate of duty is altered, the brewer shall—

- (a) if the rate of duty has been increased—before using the stamp, pay to the Collector the amount of the increase in duty on the number of gallons shown on the stamp; or
- (b) if the rate of duty has been reduced—be entitled to a refund of the amount of the decrease in duty on the number of gallons shown on the stamp.

“(3.) The amount of any refund to which a brewer is entitled under the last preceding sub-section may be allowed as a credit against the amount payable by the brewer upon the purchase of any stamps.”.

4. Section twenty-eight of the Principal Act is amended by omitting the words “succeeding section” and inserting in their stead the words “two succeeding sections”.

Beer not to be removed from brewery until payment of duty.

5. After section twenty-nine of the Principal Act the following section is inserted :—

“29A. Notwithstanding the provisions of the last preceding section, but subject to the prescribed conditions, a brewer may, without payment of duty, remove beer from a brewery or delivery store approved in accordance with the last preceding section where—

Removal of beer from brewery or delivery store without payment of duty.

- (a) the beer is to be exported; or
- (b) the beer is not dutiable.”.

6. Section sixty of the Principal Act is amended by omitting the words “Twenty pounds” and inserting in their stead the words “One hundred pounds”.

Dilution prohibited.

AUSTRALIAN NATIONAL UNIVERSITY.

No. 21 of 1947.

An Act to amend the *Australian National University Act 1946*.

[Assented to 10th June, 1947.]

BE it enacted by the King'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 *Australian National University Act 1947*.

Short title and citation.