

Commencement. 2. This Act shall commence on a day to be fixed by proclamation.

3. Section four of the *Entertainments Tax Act* 1916 is repealed and the following section inserted in its stead :—

Entertainments tax.

“4. The rates of the Entertainments Tax shall be as follows, namely:—

Payment for Admission (excluding the amount of tax).	Rate of Tax.
Not exceeding one shilling excepting payments not exceeding threepence for the admission, on Saturdays between the hours of twelve o'clock noon and six o'clock in the afternoon, of children apparently under the age of twelve years	One penny.
Exceeding one shilling ..	One penny for the first shilling and one halfpenny for every sixpence or part of sixpence by which the payment exceeds one shilling.”

EXCISE.

No. 26 of 1918.

An Act to amend the *Excise Act* 1901.

[Assented to 7th November, 1918.]

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 *Excise Act* 1918.
- (2.) The *Excise Act* 1901 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* 1901–1918.

Amendment of s. 4.

2. Section four of the Principal Act is amended by omitting the definition of “Collector” and inserting in its stead the following definition :—

“‘Collector’ includes the Comptroller and any Collector of Customs for the State and any principal officer of Customs doing duty at the time and place and any officer doing duty in the matter in relation to which the expression is used.”

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 Section seventeen of the Principal Act is repealed and the following section inserted in its stead :—

“17. Where any security is required to be given it may, at the discretion of the Collector, be by bond or guarantee or cash deposit or all or any of those methods.” Security.

4. Section twenty-five of the Principal Act is amended by omitting the words “for the purpose of sale or manufacture”. Amendment of s. 25.

5. Section thirty-six of the Principal Act is repealed. Repeal of s. 36.

6. Section thirty-seven of the Principal Act is repealed and the following section inserted in its stead :—

“37.—(1.) Applications for licences may be made to the Collector and shall be in the form and accompanied by the particulars prescribed. Application for licence.

“(2.) Until otherwise prescribed the application for a licence shall be in accordance with Schedule VI. to this Act.”

7. Section thirty-nine of the Principal Act is amended by adding at the end thereof the following sub-sections :— Payment of licence fee and security.

“(2.) The sum in which security is to be given by the applicant for a licence shall be in accordance with the prescribed scale.

“(3.) Until otherwise prescribed the amount of security shall be in accordance with the scale in Schedule IX. of this Act.”

8. Sections forty-one and forty-two of the Principal Act are repealed and the following sections inserted in their stead :—

“41.—(1.) The annual fees for licences shall be as prescribed. Licence fee

“(2.) Until otherwise prescribed the amount of the fees for licences shall be according to the scale in Schedule VIII. to this Act.”

“42.—(1.) Licences shall unless previously cancelled remain in force until the thirty-first day of December next after the granting of the licence and may be renewed by the Collector upon an application for a renewal made before such date and on payment of the annual licence fee : Currency of licences.

Provided that the Collector may in exceptional circumstances extend for a period not exceeding seven days the time within which application for renewal of the licence and payment of the licence fee shall be made.

“(2.) The liability of the subscribers to the security given in respect of the original licence shall, in the absence of any notice of termination on the part of the subscribers, remain in full force for any period for which the licence is renewed.”

9. Section fifty-eight of the Principal Act is amended by omitting from paragraph (b) the words “to a licensed Customs Warehouse” and inserting in their stead the words “to an approved place”. Amendment of s. 58.

10. Section sixty of the Principal Act is amended by omitting the words “to a licensed Customs Warehouse” and inserting in their stead the words “to an approved place”. Amendment of s. 60.

Repeal of ss. 64,
65 and 66.

11. Sections sixty-four, sixty-five and sixty-six of the Principal Act are repealed.

Repeal of s. 78.

12. Section seventy-eight of the Principal Act is repealed.

Repeal of s. 80.

13. Section eighty of the Principal Act is repealed.

Amendment of
s. 120.

14. Section one hundred and twenty of the Principal Act is amended by inserting after paragraph (v) the following paragraph :—

“(va) Obtain any refund of duty which is not payable.”

Amendment of
s. 134.

15. Section one hundred and thirty-four of the Principal Act is amended by omitting the word “Customs” and inserting in its stead the word “Excise”.

Amendment of
s. 143.

16. Section one hundred and forty-three of the Principal Act is amended by omitting, from sub-section (2.) thereof, the word “Customs” and inserting in its stead the word “Excise”.

17. Section one hundred and forty-four of the Principal Act is repealed and the following section inserted in its stead :—

Averment of
prosecution
sufficient.

“144.—(1.) In any Excise prosecution the averment of the prosecutor or plaintiff contained in the information, complaint, declaration or claim shall be *prima facie* evidence of the matter or matters averred.

“(2.) This section shall apply to any matter so averred although—

- (a) evidence in support or rebuttal of the matter averred or of any other matter is given by witnesses ; or
- (b) the matter averred is a mixed question of law and fact but in that case the averment shall be *prima facie* evidence of the fact only.

“(3.) Any evidence given by witnesses in support or rebuttal of a matter so averred shall be considered on its merits and the credibility and probative value of such evidence shall be neither increased nor diminished by reason of this section.

“(4.) Sub-section (1.) of this section shall not apply to—

- (a) an averment of the intent of the defendant ; or
- (b) proceedings for an indictable offence or an offence directly punishable by imprisonment.

“(5.) This section shall not lessen or affect any onus of proof otherwise falling on the defendant.”

Amendment of
s. 155.

18. Section one hundred and fifty-five of the Principal Act is amended by omitting the words “which shall be forthwith” and inserting in their stead the words “a notification of which shall be”.

Amendment
of s. 163.

19. Section one hundred and sixty-three of the Principal Act is amended—

- (a) by inserting after the word “State” the words “a Commissioner for Declarations,” ; and
- (b) by adding at the end thereof the words “of Customs, postmaster, or electoral officer.”

20. Section one hundred and sixty-five of the Principal Act is repealed. Repeat of s. 165.

21. Schedules VI., VIII., IX. and X. to the Principal Act are repealed and the following Schedules inserted in their stead :—

“SCHEDULE VI.

Schedule VI.

APPLICATION FOR LICENCE TO MANUFACTURE.

I hereby apply for a licence to manufacture (here set out kind or kinds of excisable goods to be manufactured) in the factory described in the drawings and particulars furnished herewith.

The aggregate quantity of such excisable goods proposed to be manufactured in any one year will not exceed

Name in full
Address
Occupation
Situation of premises

(Signature of Applicant).

Witness

“SCHEDULE VIII.

Schedule VIII.

SCALE OF FEES FOR LICENCES TO MANUFACTURE.

For every factory wherein the weight of tobacco, cigars, cigarettes and snuff or any of them proposed to be manufactured in one year, shall in the aggregate—

(a) Not exceed 5,000 lbs.	£5
(b) Exceed 5,000 lbs. but not 10,000 lbs.	£10
(c) Exceed 10,000 lbs. but not 20,000 lbs.	£20
(d) Exceed 20,000 lbs. but not 50,000 lbs.	£50
(e) Exceed 50,000 lbs. but not 100,000 lbs.	£100
(f) Exceed 100,000 lbs. but not 200,000 lbs.	£150
(g) Exceed 200,000 lbs. but not 350,000 lbs.	£250
(h) Exceed 350,000 lbs. but not 500,000 lbs.	£350
(i) Exceed 500,000 lbs. but not 1,000,000 lbs.	£500
(j) Exceed 1,000,000 lbs.—for the first 1,000,000 lbs. £500, and for each additional 1,000,000 lbs. or part thereof	£100

The fee shall be computed as from the first day of January to the thirty-first day of December and when by reason of the time of the granting of the licence it will not continue for a full year the amount of fee shall be reduced proportionately.

“SCHEDULE IX.

Schedule IX.

SCALE OF AMOUNTS IN WHICH SECURITY IS TO BE GIVEN BY MANUFACTURERS.

For every manufacturer paying a licence fee of—

£5 per annum	£200
£10 " "	£300
£20 " "	£500
£50 " "	£800
£100 " "	£1,200
£150 " "	£1,800
£250 " "	£2,500
£350 " "	£3,500
£500 " "	£5,000
£600 " " and over	£7,500.