

(b) that a state of emergency has arisen ; and

(c) that it is necessary that the persons or corporations aforesaid or any class or classes thereof therein specified in the Resolution should be relieved from that obligation,

the Governor-General may, by Proclamation, as from a date specified therein, (which date may relate back to the date of the original imposition of the tax or impost), relieve from that obligation the persons or corporations specified in the Proclamation, being some or all of the persons or corporations specified in the Resolution, and upon the issue of the Proclamation the persons or corporations specified in the Proclamation shall be relieved accordingly.

(2.) The relief afforded by any Proclamation issued under the last preceding sub-section—

(a) shall apply in relation to any obligation specified in the resolution in pursuance of which the Proclamation was issued thereafter arising or which arose prior to the issue of the Proclamation ; and

(b) shall, notwithstanding any State law, whether passed before or after the commencement of this Act, continue and be in force in respect of any obligation which arose during or in respect of the period of the currency of the Proclamation,

and any such obligation shall by force of the Proclamation be fully and permanently discharged.

Duration
of Act.

6. This Act shall continue in operation for a period of two years, and no longer.

SPIRITS.

No. 12 of 1932.

An Act to amend the *Spirits Act* 1906-1923.

[Assented to 16th May, 1932.]

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 *Spirits Act* 1932.

Short title and
citation.

(2.) The *Spirits Act 1906-1923** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Spirits Act 1906-1932*.

2. Sections three, four and five of this Act shall commence on the first day of October One thousand nine hundred and thirty-three. Commencement.

3. Section three of the Principal Act is amended— Interpretation.

(a) by omitting from paragraph (b) of the definition of "Australian Standard Malt Whisky" the word "two" and inserting in its stead the word "three"; and

(b) by omitting from paragraph (b) of the definition of "Australian Blended Whisky" the word "two" and inserting in its stead the word "three".

4. Section eleven of the Principal Act is amended by inserting at the end thereof the following proviso :— Imported spirits to be matured.

"Provided that, in the case of imported whisky, the period of maturity by storage in wood shall not be less than three years."

5. Section twelve of the Principal Act is amended by omitting the first proviso and inserting in its stead the following proviso :— Australian spirits to be matured.

"Provided that, in the case of whisky distilled in Australia, the period of maturity by storage in wood shall not be less than three years:"

6. Section fourteen of the Principal Act is amended— Methylated spirits and their use.

(a) by inserting in paragraph (c) of sub-section (2.), after the word "manufactures", the words "or special purposes"; and

(b) by omitting from sub-section (4.) the words "special manufacture" and inserting in their stead the words "any special manufacture or for any special purpose".

7. Section twenty-six of the Principal Act is amended— Power to make regulations.

(a) by omitting from paragraph (b) the words "special manufacture" and inserting in their stead the words "any special manufacture or for any special purpose";

(b) by inserting in paragraph (e), after the word "manufacture" (first occurring), the words "or for any special purpose"; and

(c) by inserting in paragraph (e), after the word "manufacture" (second occurring), the words "or that purpose".