EXCISE AMENDMENT BILL 1979

Date Introduced: 21 February 1979  
House: House of Representatives  
Presented by: Hon. Wal Fife Minister for Business and Consumer Affairs

Short Digest of Bill

Purpose

To introduce a new system of periodic returns of exports for exporters of certain excisable goods.

Background

This Bill represents a further stage in the restructuring of administrative requirements for exports which began in 1977 with revamped procedures for goods other than excisable goods, in the Customs Amendment Act 1977. The Bill aims to reduce and simplify documentation for excisable goods which are exported regularly.

Main Provisions

Clause 3 introduces new sections 58A and 58B in the Excise Act 1901.

New section 58A provides that the Minister may publish in the Gazette those excisable goods and the names of exporters of those goods to which the new procedures apply. Such goods may be exported without a prior exportation entry. However, an exporter of gazetted excisable goods must furnish export returns to the Collector of Customs within 7 days of the expiry of a period laid down by the collector. Failure to do so results in a fine of $200.

New section 58B makes it an offence for an owner of a ship or aircraft to take on board ungazetted excisable goods unless those goods have been entered for exportation and their entry has been passed. Any offence under this section results in a fine of $500.