

STATUTORY RULES.

1921. No. 194.

REGULATION UNDER THE EXCISE ACT 1901-1918.

I THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulation under the *Excise Act* 1901-1918, to come into operation forthwith.

Dated this fifth day of October, 1921.

FORSTER,
Governor-General.

By His Excellency's Command,

W. MASSY GREENE,
Minister of State for Trade and Customs.

AMENDMENT OF THE EXCISE REGULATIONS 1913.

(Statutory Rules 1913, No. 345, as amended to this date.)

The Excise Regulations 1913 are amended by adding thereto, after regulation 160, the following regulation:—

“160A. (1) Every person who has the control or custody of excisable goods while such goods are in course of removal from a factory to any licensed Customs warehouse or from a licensed Customs warehouse to another licensed Customs warehouse or while such goods are in course of removal from a factory for exportation, shall be responsible for the safe keeping of such goods while they are in his control or custody and shall account for such goods to the satisfaction of the Collector.

(2) If any person fails to comply with his obligations under this regulation, he shall be liable to pay to the Collector an amount equal to the duty on the excisable goods not safely kept or not accounted for to the satisfaction of the Collector.

(3) This regulation shall not affect the liability of any person arising under the *Excise Act* 1901-1918 or any security purporting to have been given in pursuance thereof or of the *Excise Act* 1901.

(4) Any sum payable to the Collector under this regulation may be sued for by action in any civil court having jurisdiction to entertain suits for debts to the amount claimed, as if it were a debt due by the defendant to the Collector.

(5) In any action under this regulation, the statements or averments of the Collector in his claim or declaration shall be *prima facie* evidence of the matter or matters stated or averred.”