

Canned Fruit Excise Act Repeal

No. 108 of 1968

An Act to repeal the *Canned Fruit Excise Act* 1963–1968,
and for purposes related thereto.

[Assented to 2 December 1968]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and
the House of Representatives of the Commonwealth of Australia,
as follows:—

1. This Act may be cited as the *Canned Fruit Excise Act Repeal Act* 1968. Short title.

2. This Act shall come into operation on the date fixed under sub-section (3.) of section 2 of the *Customs Act* (No. 2) 1968. Commencement.

3. The *Canned Fruit Excise Act* 1963 and the *Canned Fruit Excise Act* 1968 are repealed. Repeal.

4. Subject to this Act, the *Excise Act* 1901–1968 applies to and in relation to duties of Excise on canned fruit. Excise Act to apply to canned fruit.

5.—(1.) If this Act comes into operation on a day other than the first day of January in any year, any licence in force under the *Canned Fruit Excise Act* 1963–1968 immediately before the commencement of this Act shall continue in force under and subject to the *Excise Act* 1901–1968 as if it were a licence to manufacture granted under that Act, and any security given in relation to the licence by the person to whom the licence was granted for compliance with the *Canned Fruit Excise Act* 1963, or that Act as amended, shall, upon the commencement of this Act, be deemed to be a security given in relation to the licence under the *Excise Act* 1901–1968 for compliance with that Act. Licences.

(2.) The last preceding sub-section does not affect the liability of a person under a security given before the commencement of this Act for compliance with the *Canned Fruit Excise Act* 1963, or that Act as amended, in respect of a failure to comply with the *Canned Fruit Excise Act* 1963, or that Act as amended, that took place before the commencement of this Act.

6. Any deposit of money or guarantee accepted by a Collector before the commencement of this Act under section 24 of the *Canned Fruit Excise Act* 1963, or that Act as amended, shall, in relation to duties of Excise that become payable after the commencement of this Act, be deemed to have been accepted under section 77H of the *Excise Act* 1901–1968. Deposits or guarantees under Canned Fruit Excise Act.