

T A S M A N I A.



1895.

ANNO QUINQUAGESIMO-NONO

VICTORIÆ REGINÆ,

No. 3.



AN ACT to impose an Excise Duty on A.D. 1895.
Cigars and Cigarettes manufactured in
Tasmania. [9 August, 1895.]

BE it enacted by His Excellency the Governor of *Tasmania*, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows :—

- 1** This Act may be cited as “The Cigar and Cigarette Duty Act, Short title. 1895.”
- 2** In the construction of this Act, the term “prescribed” means Interpretation. prescribed by any Regulations made hereunder.
- 3** The Governor in Council may appoint warehouses to be called Cigar and Cigarette Factories. “Cigar and Cigarette Factories,” wherein the manufacture of cigars or cigarettes may be carried on, and may also direct in what parts of such factories the respective processes of such manufacture shall be conducted, or wherein manufactured cigars and cigarettes may be stored until the Duty due thereon shall be paid.
- 4** On and after the Twenty-eighth day of *June*, One thousand Excise Duty. eight hundred and ninety-five, there shall be levied, collected, and paid for the use of Her Majesty upon all cigars and cigarettes manufactured in *Tasmania* in any Cigar and Cigarette Factory licensed under this Act, on entry for home consumption, an Excise Duty of Two Shillings per pound.
- 5** Every person whose premises shall have been approved and Licence fee, £25. appointed by the Governor in Council as a Cigar and Cigarette Factory

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for the manufacture of cigars and cigarettes under the provisions of Section Three of this Act, shall pay to the Collector of Customs, on the Second day of *January* in each year, during the period of occupancy of the said Factory, the sum of Twenty-five Pounds as a licence for the said premises: Provided that a proportionate sum shall be paid according to the portion of the year to elapse up to the Second day of *January* then next following. And the Collector may distrain for any arrears of licence fee as for rent in arrear: Provided also, that no Licence shall be payable in respect of any Cigar or Cigarette Factory for the year One thousand eight hundred and ninety-five.

Regulations and security.

6 The Governor in Council may make Regulations as to the manner in which any licensed Cigar and Cigarette Factory shall be secured, and for the management or control of any such factory; and the Collector of Customs shall require security by bond in the prescribed form and sum, to be executed by the proprietor or occupier thereof, together with one sufficient surety to be approved by the said Collector for the security of the Duty due on any cigars or cigarettes deposited in any such factory, and for the due observance of this Act and of the Regulations.

Packages.

7 No cigars or cigarettes shall be delivered from any licensed Cigar and Cigarette Factory except in packages of the prescribed weight.

Manufacture of cigars and cigarettes prohibited except under this Act.

8 From and after the commencement of this Act, no cigars or cigarettes shall be manufactured in *Tasmania* otherwise than under the provisions of this Act; and any person who shall manufacture cigars or cigarettes contrary to the provisions of this Act shall be liable to a penalty not exceeding Fifty Pounds for every day on which he shall so manufacture the same and to forfeit all the cigars and cigarettes so manufactured by him, and all the tobacco, manufactured or unmanufactured, found upon any premises occupied by him.

Onus of proof on defendant.

9 In all proceedings taken against any person for any breach of the provisions of this Act or the Regulations thereunder, the burden of proving that such person was exempt from any penalty shall be upon the defendant.

Regulations.

10 It shall be lawful for the Governor in Council to make Regulations for carrying out the provisions of this Act, and from time to time to rescind or alter the same; and any person committing a breach of any such Regulations, or of any of the provisions of this Act for which no specific penalty is provided, shall be liable to a penalty not exceeding One hundred Pounds: Provided that a copy of such Regulations shall be laid before both Houses of Parliament One month from the issue thereof if Parliament be then in Session, or otherwise within One month after the commencement of the next ensuing Session.

Incorporation of Customs Laws.

11 The provisions of all Laws now or hereafter in force relating to the collection and recovery of Customs Duties and penalties under *The Customs Act* shall be deemed to be incorporated with this Act, and shall be applied as far as the same can be applied in the collection and recovery of the Duty and the Licence Fee imposed by this Act.