

Notice of Ways and Means Motion to Amend the Excise Act

That it is expedient to introduce a measure to amend the Excise Act and to provide among other things:

1. That authority be provided for the Minister of National Revenue to make regulations prescribing anything that by the Act is to be prescribed by departmental regulations.
2. That the limitation in paragraph 117(1)(b) on the use of summary conviction to sue for and recover any penalty or forfeiture or to impose, adjudge and order any term of imprisonment for any indictable offence against the Act be set at ten thousand dollars with respect to any such penalty or forfeiture and twelve months imprisonment, and that the reference to hard labour in relation to such term of imprisonment be deleted.
3. That authority be provided to grant a refund or drawback of the duty imposed under the *Customs Tariff*, pursuant to section 21 thereof, in respect of spirits, wine or flavouring materials having a spirit content, on which the Customs duty has been paid and not refunded, that are brought into a distillery for the purposes of blending with spirits in bond, under such terms and conditions as the Governor in Council may, by regulation, prescribe.