

EXCISE TARIFF.

No. 26 of 1921.

An Act relating to Duties of Excise.

[Assented to 16th December, 1921.]

BE it enacted by the King'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 *Excise Tariff* 1921.

Short title.

2. The *Distillation Act* 1901–1918, the *Beer Excise Act* 1901–1918, and the *Excise Act* 1901–1918 shall be incorporated and read as one with this Act.

Incorporation.

3. In this Act, except where otherwise clearly intended—

Definitions.

“Tariff” means the Tariff proposed in the Parliament on the twenty-fourth day of March, One thousand nine hundred and twenty ;

“Tariff alteration” means any alteration of the Tariff since proposed in the Parliament.

4. The time of imposition of the Duties of Excise imposed by this Act is the twenty-fifth day of March, One thousand nine hundred and twenty at nine o'clock in the forenoon reckoned according to the standard time in the State of Victoria, and this Act shall be deemed to have come into operation at that time.

Time of
imposition of
Duties of Excise.

5. The Duties of Excise specified in the Schedule are hereby imposed in accordance with the Schedule, as from the time of the imposition of such duties or such later dates as are mentioned in the Schedule in regard to any particular items, and such duties shall be deemed to have been imposed at such time or dates, and shall be

Duties of
Excise.

charged, collected, and paid to the use of the King for the purposes of the Commonwealth, on the following goods, namely :—

- (a) all goods dutiable under the Schedule and manufactured or produced in Australia after the time or dates when such duties are deemed to have been imposed ; and
- (b) all goods dutiable under the Schedule and manufactured or produced in Australia before the time or dates when such duties are deemed to have been imposed, and which were at that time or those dates subject to the control of the Customs, or to Excise supervision, or in the stock, custody, or possession of, or belonging to, any distiller or manufacturer thereof, and on which no duty of Excise had been paid before the time or dates when such duties are deemed to have been imposed.

Validation of
collections under
Tariff proposals.

6. All Duties of Excise collected pursuant to any Tariff or Tariff alteration shall be deemed to have been lawfully imposed and collected, and no additional duty shall be payable on any goods on which duty was so collected merely by reason that the rate at which the duty was so collected is less than the rate of duty specified in this Act, and no duty shall be payable in respect of goods delivered for home consumption free of duty pursuant to any Tariff or Tariff alteration.

Substitutes for
excisable
goods.

7. Whenever any goods are manufactured which in the opinion of the Minister are a substitute for any excisable goods, or are intended to be or can be used as such substitute, or for any purpose for which such excisable goods can be used, or for any similar purpose, the Minister may by notice published in the *Gazette* direct that such first-mentioned goods shall be charged with Excise duty at a specified rate, such rate to be proportionate to the rate of duty chargeable on the excisable goods according to a standard to be prescribed by Regulations under the *Excise Act* 1901–1918, and upon the publication of the notice in the *Gazette* the goods specified therein shall be deemed to be excisable goods.

Repeal.

8. The undermentioned Acts are hereby repealed as from the time when this Act is deemed to have come into operation, namely :—

Excise Tariff 1906 (No. 20 of 1906).

Excise Tariff 1908 (No. 8 of 1908).

Excise Tariff (Starch) 1908 (No. 14 of 1908).

Excise Tariff Validation Act 1917 (No. 7 of 1917).

Excise Tariff Validation Act 1919 (No. 18 of 1919).

Termination of
resolutions.

9. The undermentioned Tariff proposals shall be deemed to have ceased to have effect as from the time when this Act is deemed to have come into operation, namely :—

The Tariff proposals proposed in the House of Representatives on the following dates, namely :—

The 3rd day of December, 1914.

The 10th day of August, 1917.

The 25th day of September, 1918.

THE SCHEDULE.

All imitations to be dutiable at the rate chargeable on the goods they imitate, unless such rate is less than the rate which would otherwise be chargeable on the imitations.

"Proof" or "Proof Spirit" means spirit of a strength equal to that of pure ethyl alcohol compounded with distilled water so that the resultant mixture, at a temperature of 60° Fahrenheit, has a specific gravity of 0·91976 as compared with that of distilled water at the same temperature.

"N.E.I." means "not elsewhere included."

"Departmental By-law" means By-law made by the Minister, and published in the *Gazette*.

Articles.	Rate of Duty.
1. Beer—	
(A) Ale, Porter, and other Beer, containing not less than 2 per cent. of proof spirit per gallon	1s. 3d.
And on and after 17th September, 1920 per gallon	1s. 9d.
(B) Any other fermented liquors n.e.i. containing not less than 2 per cent. of proof spirit which may by Proclamation be declared dutiable under this item per gallon	1s. 3d.
And on and after 17th September, 1920 per gallon	1s. 9d.
2. Spirits—	
(A) Brandy, distilled wholly from wine, the fermented juice of fresh grapes, by a pot still or similar process at a strength not exceeding 40 per cent. over proof, matured by storage in wood for a period of not less than two years and certified by an officer to be pure brandy per proof gallon	23s.
And on and after 17th September, 1920 per proof gallon	26s.
(B) Blended Brandy, distilled wholly from wine, the fermented juice of fresh grapes, and containing not less than 25 per cent. of pure spirit (which has been separately distilled from wine, the fermented juice of fresh grapes, by a pot still or similar process at a strength not exceeding 40 per cent. over proof), the whole being matured by storage in wood for a period of not less than two years, and certified by an officer to be brandy so blended and matured per proof gallon	24s.
And on and after 17th September, 1920 per proof gallon	27s.
(C) Apple Brandy, distilled wholly from apple cider by a pot still or similar process at a strength not exceeding 40 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure apple brandy per proof gallon	24s.
And on and after 17th September, 1920 per proof gallon	27s.
And on and after 8th July, 1921	
(C) Apple Brandy, distilled wholly from apple cider and Brandies distilled from other approved fruit juices by a pot still or similar process at a strength not exceeding 40 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure apple or pure fruit brandy per proof gallon	27s.
(D) Whisky, distilled wholly from barley malt by a pot still or similar process at a strength not exceeding 45 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure malt whisky per proof gallon	23s.
And on and after 17th September, 1920 per proof gallon	26s.
(E) Blended Whisky, distilled partly from barley malt and partly from other grain, containing not less than 25 per cent. of pure barley malt spirit (which has been separately distilled by a pot still or similar process at a strength not exceeding 45 per cent. over proof), the whole being matured by	

THE SCHEDULE—continued.

Articles.	Rate of Duty.
2. Spirits—continued. (E)—continued.	
storage in wood for a period of not less than two years, and certified by an officer to be whisky so blended and matured per proof gallon	25s.
And on and after 17th September, 1920	28s.
(F) Rum, distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, by a pot still or similar process at a strength not exceeding 45 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure rum	25s.
And on and after 17th September, 1920	28s.
(G) Blended Rum, distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, containing not less than 25 per cent. of pure spirit (which has been separately distilled from sugar, sugar syrup, molasses, or the refuse of sugar cane, by a pot still or similar process at a strength not exceeding 45 per cent. over proof), the whole being matured by storage in wood for a period of not less than two years, and certified by an officer to be rum so blended and matured	26s.
And on and after 17th September, 1920	29s.
(H) Gin, distilled from barley malt, grain, grape wine, apples, or other approved fruit, and certified by an officer to be pure gin	25s.
And on and after 17th September, 1920	28s.
(I) Liqueurs, as prescribed by Departmental By-laws	25s.
And on and after 17th September, 1920	28s.
(J) Spirit for fortifying Australian wine, subject to Regulations	6s.
(K) Spirit for making Vinegar, subject to Regulations	2s.
(L) Spirits for the manufacture, from Australian products exclu- sively, of scents and toilet preparations, subject to Regu- lations	20s.
And on and after 17th September, 1920	23s.
And on and after 8th July, 1921	
(L) Spirits for the manufacture of Scents and Toilet Preparations, subject to Regulations—	
(1) From Australian products exclusively	17s.
(2) From products which include Australian products to the value of not less than two-thirds of the total value of the ingredients added to the spirit	20s.
(3) From products which include Australian products to the value of not less than one-third of the total value of the ingredients added to the spirit	23s.
(M) Spirit for industrial and scientific purposes, n.e.i., subject to Regulations	25s.
And on and after 17th September, 1920	28s.
And on and after 8th July, 1921	25s.
(N) Methylated spirits, subject to Regulations	Free
(O) Spirits, n.e.i.	35s.
And on and after 17th September, 1920	38s.
(P) Absolute Alcohol for use in Universities for scientific purposes, subject to Regulations	Free
(Q) Spirit for use in Public Hospitals, subject to Regulations—	
On and after 15th July, 1920	Free
3. (A) Amylic Alcohol and Fusel Oil	26s.
And on and after 17th September, 1920	29s.
(B) Amylic Alcohol and Fusel Oil, denatured as prescribed by Departmental By-laws	Free

THE SCHEDULE—continued.

Articles.	Rate of Duty.
4. Saccharin and other similar substitutes for sugar .. per lb. And on and after 11th November, 1921	20s.
(A) Saccharin n.e.i., and other similar substitutes for sugar .. per lb.	20s.
(B) Saccharin for use in Public Hospitals, as prescribed by Departmental By-laws	Free
5. Starch, made from imported rice per lb.	1d.
6. Tobacco—	
(A) *Tobacco, hand-made strand per lb.	1s. 5d.
And on and after 17th September, 1920 per lb.	2s. 1d.
* HAND-MADE TOBACCO.—“Hand-made Tobacco” shall mean tobacco in the manufacture of which all operations are entirely carried on by hand without the aid of machine tools or machinery other than that used in the pressing of the tobacco.	
(B) Tobacco, manufactured, n.e.i., made in Australia, both from imported and locally-grown leaf per lb.	1s. 8d.
And on and after 17th September, 1920 per lb.	2s. 4d.
(C) Tobacco, fine cut suitable for the manufacture of cigarettes per lb.	6s. 3d.
And on and after 17th September, 1920 per lb.	7s.
7. Cigars—	
(A) †Hand-made per lb.	2s.
And on and after 17th September, 1920 per lb.	2s. 8d.
† HAND-MADE CIGARS.—“Hand-made Cigars” shall mean cigars in the manufacture of which every operation is performed by hand, provided that moulds may be used.	
(B) Machine-made per lb.	3s.
And on and after 17th September, 1920 per lb.	3s. 8d.
8. Cigarettes, including the weight of the outer portion of each cigarette:—	
(A) ‡Hand-made per lb.	6s. 3d.
And on and after 17th September, 1920 per lb.	7s.
‡ HAND-MADE CIGARETTES.—“Hand-made” shall mean that the whole of the operations connected with the filling and completion of cigarettes shall be performed exclusively by hand.	
(B) N.E.I. per lb.	6s. 6d.
And on and after 17th September, 1920 per lb.	7s. 3d.
9. Snuff per lb.	4s.
10. (A) Articles being the property of the Commonwealth Government not being for purposes of trade	Free
(B) Articles for the official use of the Governor-General and declared as being for such official use	Free
(C) Articles for the official use of State Governors and declared as being for such official use	Free