

EXCISE TARIFF.

No. 4 of 1928.

An Act relating to Duties of Excise.

[Assented to 31st March, 1928.]

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

Short title and
citation.

1.—(1.) This Act may be cited as the *Excise Tariff* 1928.

(2.) The *Excise Tariff* 1921–1926* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff* 1921–1928.

Amendment of
Tariff.

2. The Schedule to the Principal Act is amended as set out in the Schedule to this Act, and duties of Excise are hereby imposed in accordance with the first-mentioned Schedule as amended by the last-mentioned Schedule.

Commencement.

3. The duties imposed by the Schedule to this Act shall be deemed to have been imposed as from the twenty-fifth day of November One thousand nine hundred and twenty-seven at nine o'clock in the forenoon, reckoned according to standard time in the Territory for the Seat of Government.

Validation of
collection of
certain higher
duties.

4. Notwithstanding anything contained in the foregoing provisions of this Act, where the duty which would be payable on any goods under the *Excise Tariff* 1921–1926 is higher than the duty payable on the goods under this Act, such higher duty, or if more than one, the highest duty, shall be charged, collected and paid to the use of the King for the purposes of the Commonwealth, on all such goods entered for home

consumption prior to the date of assent to this Act, and no refund shall be given of any duty paid or deposited at such higher or highest rate, as the case may be :

Provided that no higher duty than that set out in the Schedule shall, in pursuance of this section, be charged on any goods, entered for home consumption prior to the date of assent to this Act, on which, with the consent of the Minister, a duty lower than the higher or highest duty authorized by this section was paid or deposited at the time of such entry.

5. The duty imposed by the Schedule to the *Excise Tariff* 1921-1926 on starch made from imported rice is hereby repealed as from nine o'clock in the forenoon, Victorian time, on the twenty-fourth day of March One thousand nine hundred and twenty-seven :

Repeal of duty on starch.

Provided that duty of excise paid on starch made from imported rice entered for home consumption before that hour and date shall not be refunded.

THE SCHEDULE.

AMENDMENT TO THE SCHEDULE TO THE EXCISE TARIFF 1921-1926.

EXCISE DUTIES.

Articles.	Rate of Duty.
2. By omitting the whole of sub-item (L) (twice occurring) and inserting in its stead the following sub-item :— “(L) Spirits for the manufacture of Scents, Toilet Preparations and Essences, subject to Regulations— (1) From Australian products exclusively - - - per gallon (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 - - - per gallon (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 - - - per gallon	17s. 20s. 23s.”