

EXCISE TARIFF.

No. 3 of 1948.

An Act relating to Duties of Excise.

[Assented to 27th April, 1948.]

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* 1948.

(2.) The *Excise Tariff* 1921–1939* 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* 1921–1948.

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.

Time of
imposition of
duties of
Excise.

3.—(1.) The time of the imposition of the duties of Excise (not being duties of Excise the time of the imposition of which is fixed by the next succeeding sub-section) imposed by this Act is the fifteenth day of November, One thousand nine hundred and forty-six, at nine o'clock in the forenoon, reckoned according to standard time in the Australian Capital Territory, and this Act shall be deemed to have come into operation at that time.

(2.) The time of the imposition of the duties of Excise imposed by this Act in respect of items in the Schedule to this Act in respect of which a date later than the fifteenth day of November, One thousand nine hundred and forty-six is fixed, is the later date so fixed, at nine o'clock in the forenoon, reckoned according to standard time in the Australian Capital Territory.

Duties of
Excise.

4. The duties of Excise specified in the Schedule to this Act are hereby imposed in accordance with that Schedule, as from the time of the imposition of those duties, and those duties shall be deemed to have been imposed at that time, and shall be charged, collected and paid to the use of the King for the purposes of the Commonwealth, on—

(a) all goods dutiable under the Schedule to this Act and manufactured or produced in Australia after the time when those duties are deemed to have been imposed; and

* Act No. 26, 1921, as amended by No. 23, 1924; No. 28, 1926; No. 4, 1928; Nos. 20 and 21, 1933; No. 17, 1936; Nos. 24 and 70, 1938; and Nos. 29, 54 and 65, 1939.

