

THE SCHEDULE.

Section 2.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

IMPORT DUTIES.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION IV.—AGRICULTURAL PRODUCTS AND GROCERIES.			
73. By omitting the whole item and inserting in its stead the following item:—			
“ 73. Matches and Vestas of all kinds:—			
(A) (1) Wax, in boxes containing 50 vestas or less per gross of boxes	5s. 7d.	6s. 7d.	6s. 7d.
(2) Wood, in boxes containing 70 matches or less per gross of boxes	7s. 10d.	8s. 9d.	8s. 9d.
(B) (1) Wax, in boxes containing over 50, but not exceeding 100 vestas per gross of boxes	11s. 2d.	13s. 2d.	13s. 2d.
(2) Wood, in boxes containing over 70, but not exceeding 140 matches per gross of boxes	15s. 8d.	17s. 10d.	17s. 10d.
(C) (1) Wax, for each additional 50 vestas or portion of 50 vestas per box, an additional duty per gross of boxes	5s. 7d.	6s. 7d.	6s. 7d.
(2) Wood, for each additional 70 matches or portion of 70 matches per box, an additional duty per gross of boxes	7s. 10d.	8s. 9d.	8s. 9d.
(D) N.E.I. - per 1,000 matches or vestas	11d.	1s. 0½d.	1s. 0½d.
(E) When put up in boxes or in other form for retail sale, unless the number of matches or vestas contained in each box or other retail unit is printed or stamped thereon, in addition to the duties set out in (A), (B), (C), (D) above per gross of boxes	2s.	2s.	2s.
or per 1,000 matches or vestas whichever rate is applicable.	3d.	3d.	3d.”

EXCISE TARIFF.

No. 61 of 1950.

An Act relating to Duties of Excise.

[Assented to 14th December, 1950.]

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.—(1.) This Act may be cited as the *Excise Tariff* 1950.

(2.) The *Excise Tariff* 1921–1949* is in this Act referred to as the Principal Act.

Short title
and citation.

* Act No. 26, 1921, as amended by No. 28, 1924; No. 28, 1926; No. 4, 1928; Nos. 20 and 21, 1933; No. 17, 1936; Nos. 24 and 70, 1938; Nos. 29, 54 and 65, 1939; Nos. 3, 4, 14 and 93, 1948; and Nos. 77 and 82, 1949.

(3.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff* 1921-1950.

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. The time of the imposition of the duties of Excise imposed by this Act is the first day of July, One thousand nine hundred and fifty, 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.

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

Section 2.

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EXCISE DUTIES.

Articles.	Rate of Duty.
15. By omitting the whole item and inserting in its stead the following item :— " 15. Matches - - - - - per 8,640 matches	6s. 6d."