

EXCISE TARIFF.

No. 83 of 1952.

An Act relating to Duties of Excise.

[Assented to 6th November, 1952.]

BE it enacted by the Queen'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* 1952.

(2.) The *Excise Tariff* 1921-1950* is in this Act referred to as the Principal Act.

* 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; Nos. 77 and 82, 1949; and Nos. 61, 62 and 80, 1950.

(3.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff* 1921-1952.

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

Amendment of Tariff.

3. The time of the imposition of the duties of Excise imposed by this Act is the twenty-sixth day of September, One thousand nine hundred and fifty-two, at five 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.

Time of imposition of duties of Excise.

4. The duties of Excise specified in the Schedule to this Act are 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 Queen for the purposes of the Commonwealth, on—

Duties of Excise.

- (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.

THE SCHEDULE.

Section 2.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

EXCISE DUTIES.

Articles.	Rate of Duty.
By omitting the whole item and inserting in its stead the following item :—	
"1. Beer—	
(A) Ale, porter, and other beer, containing not less than 2 per cent. of proof spirit	7s. 2d.
(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	7s. 2d.
For the purposes of this item beer means any fermented liquor brewed from a mash of malted or other grains or extracts from malted or other grains with or without sugars or glucose or both sugars and glucose, hops or other vegetable bitters."	

THE SCHEDULE—*continued.*EXCISE DUTIES—*continued.*

Articles.	Rate of Duty.
2. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—	
“ (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	84s. 6d.”
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—	
“ (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	84s. 6d.”
By omitting the whole of sub-item (C) and inserting in its stead the following sub-item :—	
“ (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	84s. 6d.”
By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :—	
“ (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	85s. 6d.”
By omitting the whole of sub-item (E) and inserting in its stead the following sub-item :—	
“ (E) (1) Australian 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 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	85s. 6d.
(2) Blended Whisky, n.e.i., 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), provided that the blended whisky contains not less than 15 per cent. of Australian pure barley malt spirit and contains not more than 20 per cent. of spirit upon which import duty has been paid, the whole being matured by 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	85s. 6d.”
By omitting the whole of sub-item (F) and inserting in its stead the following sub-item :—	
“ (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 - - - - - per proof gallon	87s. 6d.”
By omitting the whole of sub-item (G) and inserting in its stead the following sub-item :—	
“ (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	

THE SCHEDULE—*continued.*EXCISE DUTIES—*continued.*

Articles.	Rate of Duty.
<i>2—continued.</i>	
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 - - - per proof gallon	88s. 6d."
By omitting the whole of sub-item (H) and inserting in its stead the following sub-item :—	
“(H) Gin, distilled from barley malt, grain, grape wine, apples, or other approved fruit and certified by an officer to be pure gin - - - per proof gallon	87s. 6d."
By omitting from sub-item (J) the words “for use in the manufacture of wine”.	
By omitting the whole of sub-item (O) and inserting in its stead the following sub-item :—	
“(O) Spirits, n.e.i. - - - - - per proof gallon	96s. 6d."
By omitting sub-item (Q) and inserting in its stead the following sub-item :—	
“(Q) Spirit for use in public hospitals, or for use in the manufacture of medicinal preparations for use in public hospitals and universities, subject to Regulations - - - - -	Free "
5. By omitting the whole item and inserting in its stead the following item :—	
“5. (A) Liqueurs, as prescribed by Departmental By-laws - - - per proof gallon	86s. 6d.
(B) Liqueurs, n.e.i. - - - - - per proof gallon	96s. 6d.
(C) Flavoured spirituous liquors, as prescribed by Departmental By-laws - - - per proof gallon	86s. 6d."
6. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—	
“(A) *Tobacco, hand-made strand :—	
(1) In the manufacture of which all the tobacco leaf used is Australian-grown - - - - - per lb.	13s. 6d.
(2) Otherwise - - - - - per lb.	14s. 2d.
* 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.”	
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—	
“(B) Tobacco, manufactured, n.e.i. :—	
(1) In the manufacture of which all the tobacco leaf used is Australian-grown - - - - - per lb.	13s. 9d.
(2) Otherwise - - - - - per lb.	14s. 5d."
By omitting the whole of sub-item (C) and inserting in its stead the following sub-item :—	
“(C) Tobacco, fine cut suitable for the manufacture of cigarettes :—	
(1) In the manufacture of which all the tobacco leaf used is Australian-grown - - - - - per lb.	25s. 2d.
(2) Otherwise - - - - - per lb.	25s. 10d."
7. By omitting the whole item and inserting in its stead the following item :—	
“7. Cigars—	
(A) *Hand-made - - - - - per lb.	16s. 11d.
* 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.	17s. 11d."
8. By omitting the whole item and inserting in its stead the following item :—	
“8. Cigarettes, including the weight of the outer portion of each cigarette :—	
(A) †Hand-made - - - - - per lb.	25s. 7d.
† 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.	25s. 10d."
13. By omitting the whole item.	
20. By omitting the whole item and inserting in its stead the following item :—	
“20. Coal, not being coal the property of a State, as prescribed by Departmental By-laws - - - - - per ton	8d."