

EXCISE TARIFF.

No. 26 of 1959.

An Act relating to Duties of Excise.

[Assented to 29th April, 1959.]

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* 1959.

(2.) The *Excise Tariff* 1921–1958* 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* 1921–1959.

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 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 twentieth day of March, One thousand nine hundred and fifty-nine, 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.

* 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; Nos. 61, 62 and 80, 1950; No. 83, 1952; No. 78, 1953; Nos. 16, 59 and 87, 1956; No. 82, 1957; and No. 19, 1958.

4. The amendment made by this Act applies in relation to—
- (a) goods manufactured or produced in Australia after the time specified in the last preceding section; and
- (b) goods which were manufactured or produced in Australia before that time, 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 that time.

Application of amendment.

THE SCHEDULE.

Section 2.

AMENDMENT OF THE SCHEDULE TO THE PRINCIPAL ACT.

EXCISE DUTY.

Articles.	Rate of Duty.
18. By omitting the item and inserting in its stead the following item:— "18. Ale porter and other beer, brandy, whisky, rum, gin, liqueurs, tobacco, cigars and cigarettes, for consumption by the personnel of sea-going vessels of the Royal Australian Navy or Australian Military Forces when such vessels are in full commission and when consumed on such vessels - - - - -	Free "