

EXCISE TARIFF.

No. 21 of 1961.

An Act relating to Duties of Excise.

[Assented to 19th May, 1961.]

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* 1961.
(2.) The *Excise Tariff* 1921–1960* 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* 1921–1961.

Commence-
ment.

2. This Act shall come into operation on the first day of June, One thousand nine hundred and sixty-one.

Amendment
of Tariff.

3. 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.

*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; No. 19, 1958; Nos. 26, 65 and 66, 1959; and Nos. 26 and 57, 1960.

4. The duties of Excise imposed by this Act shall be charged, collected and paid to the use of the Queen for the purposes of the Commonwealth—

Goods subject to duties of Excise imposed by this Act.

- (a) on all goods dutiable under the Schedule to the Principal Act as amended by the Schedule to this Act and manufactured or produced in Australia after the time at which this Act comes into operation; and
- (b) on all goods dutiable under the Schedule to the Principal Act as so amended and manufactured or produced in Australia before that time, being goods—
 - (i) that at that time are subject to the control of the Customs, or to Excise supervision, or are in the stock, custody or possession of, or belong to, a manufacturer or producer of the goods; and
 - (ii) on which no duty of Excise has been paid before that time.

THE SCHEDULE.

Section 3.

AMENDMENT OF THE SCHEDULE TO THE PRINCIPAL ACT.

Articles.	Rate of Duty.
20. By omitting the 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	4d."
