

Excise Tariff

No. 74 of 1968

An Act relating to Duties of Excise.

[Assented to 31 October 1968]

BE it enacted by the Queen'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* 1968.

Short title and citation.

(2.) The *Excise Tariff* 1921–1967* 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* 1921–1968.

2. Except as otherwise provided by this Act, this Act shall come into operation on the day on which it receives the Royal Assent.

Commencement.

3.—(1.) The Schedule to the Principal Act is amended as set out in the First Schedule to this Act and duties of Excise are imposed in accordance with the Schedule to the Principal Act as so amended.

Amendment of Tariff in accordance with First Schedule.

(2.) The amendment made by this section applies in relation to—

(a) goods that are manufactured or produced in Australia on or after the date on which this section is deemed to have come into operation; and

(b) goods that were manufactured or produced in Australia before that date, being goods—

(i) that on that date were subject to the control of the Customs, or to Excise supervision, or were in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods; and

(ii) on which no duty of Excise had been paid before that date.

(3.) This section shall be deemed to have come into operation on the first day of January, One thousand nine hundred and sixty-eight.

4.—(1.) The Schedule to the Principal Act as amended by the last preceding section is further amended as set out in the Second Schedule to this Act and duties of Excise are imposed in accordance with the Schedule to the Principal Act as so amended and as so further amended.

Amendment of Tariff in accordance with Second 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; Nos. 26 and 57, 1960; Nos. 21 and 55, 1961; No. 73, 1962; Nos. 41 and 91, 1963; No. 125, 1964; Nos. 83 and 140, 1965; and Nos. 18 and 82, 1967.

- (2.) The amendment made by this section applies in relation to—
- (a) goods that are manufactured or produced in Australia on or after the date on which this section is deemed to have come into operation; and
 - (b) goods that were manufactured or produced in Australia before that date, being goods—
 - (i) that on that date were subject to the control of the Customs, or to Excise supervision, or were in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods; and
 - (ii) on which no duty of Excise had been paid before that date.
- (3.) This section shall be deemed to have come into operation on the seventeenth day of May, One thousand nine hundred and sixty-eight.

THE SCHEDULES

FIRST SCHEDULE

Section 3.

AMENDMENT OF THE SCHEDULE TO THE PRINCIPAL ACT

After item 18 insert the following item:—

- “ 19. Ships' stores, not exceeding a quantity approved by the Collector, for a ship that is not a coasting ship for the purposes of the *Customs Act* 1901–1968, being stores for use on board the ship by the passengers or crew of the ship and taken on board the ship before the date on which section 38 of the *Excise Act (No. 2) 1968* comes into operation | Free ”.

SECOND SCHEDULE

Section 4.

AMENDMENT OF THE SCHEDULE TO THE PRINCIPAL ACT AS AMENDED BY SECTION 3 OF THIS ACT

Omit sub-items (κ), (L) and (M) of item 2 and insert in their stead the following sub-item:—

- “ (M) Spirit for industrial and scientific purposes, n.e.i., subject to regulations .. | Free ”.