

# Excise Tariff

No. 108 of 1971

An Act relating to Duties of Excise.

[Assented to 6 December 1971]

**B**E 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* 1971.

Short title  
and citation.

(2.) The *Excise Tariff* 1921–1970\* 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* 1921–1971.

2. This Act shall be deemed to have come into operation on the eighteenth day of August, One thousand nine hundred and seventy-one.

Commence-  
ment.

\* 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; Nos. 18 and 82, 1967; Nos. 74 and 75, 1968; Nos. 5 and 33, 1969; and No. 81, 1970.

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 Schedule to the Principal Act as so amended.

Goods subject to duties of Excise imposed by this Act.

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—

(a) on all goods dutiable under the Schedule to the Principal Act as amended as set out in the Schedule to this Act and manufactured or produced in Australia on or after the date on which this Act is to be deemed to have come 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 date, being goods—

(i) that, on that date, were subject to the control of the Customs or to Excise supervision, or, on that date, 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.

THE SCHEDULE

Section 3.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT

Articles	Rate of Duty
6. Omit sub-items (A), (B) and (C), insert the following sub-items:—	
“(A) Tobacco, hand-made* strand:—	
(1) In the manufacture of which all the tobacco leaf used is Australian-grown .. .. . per lb.	\$2.598
(2) Otherwise .. .. . per lb.	\$2.665
* ‘Hand-made’, in relation to tobacco, means that all the operations in the manufacture of the tobacco have been carried on entirely by hand without the aid of machine tools or machinery, other than that used in the pressing of the tobacco.	
“(B) Tobacco, manufactured, n.e.i.:—	
(1) In the manufacture of which all the tobacco leaf used is Australian-grown .. .. . per lb.	\$2.623
(2) Otherwise .. .. . per lb.	\$2.69
“(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.	\$5.1333
(2) Otherwise .. .. . per lb.	\$5.20 ”.
7. Omit the item, insert the following item:—	
“7. Cigars:—	
(A) †Hand-made .. .. . per lb.	\$4.25
† ‘Hand-made’, in relation to cigars, means that all the operations in the manufacture of the cigars have been carried on entirely by hand or by the use of moulds.	
(B) Machine-made .. .. . per lb.	\$4.35 ”.
8. Omit the item, insert the following item:—	
“8. Cigarettes, including the weight of the outer portion of each cigarette:—	
(A) ‡Hand-made .. .. . per lb.	\$5.175
‡ ‘Hand-made’, in relation to cigarettes, means that all the operations connected with the filling and completion of the cigarettes have been carried on entirely by hand.	
(B) N.E.I. .. .. . per lb.	\$5.20 ”.

## THE SCHEDULE—continued

Articles	Rate of Duty
11. Omit the item, insert the following item:—	
“ 11. (A) Gasoline and other petroleum or shale spirit, having a flash point of less than 73 degrees Fahrenheit when tested in an Abel Pensky closed test apparatus—	
(1) As prescribed by Departmental By-laws .. .. .	Free
(2) Produced from shale mined in Australia .. .. .	Free
(3) N.E.I.—	
(a) For use in aircraft, as prescribed by Departmental By-laws .. .. .	per gallon \$0.1457
(b) Other .. .. .	per gallon \$0.173
(b) Mineral turpentine—	
(1) As prescribed by Departmental By-laws .. .. .	Free
(2) Produced from shale mined in Australia .. .. .	Free
(3) N.E.I. .. .. .	per gallon \$0.173
(c) Coal tar and coke oven distillates, aromatic hydrocarbons and light oils consisting principally of aromatic hydrocarbons (not being petroleum or shale products), suitable for use as gasoline substitutes and having a flash point of less than 73 degrees Fahrenheit when tested in an Abel Pensky closed test apparatus—	
(1) As prescribed by Departmental By-laws .. .. .	Free
(2) N.E.I. .. .. .	per gallon \$0.173
(d) Aviation turbine kerosene; kerosene, n.e.i., other than power kerosene as defined by Departmental By-laws—	
(1) As prescribed by Departmental By-laws .. .. .	Free
(2) Other .. .. .	per gallon \$0.129
(e) Diesel fuel as defined by Departmental By-laws—	
(1) As prescribed by Departmental By-laws .. .. .	Free
(2) Other .. .. .	per gallon \$0.175 ”.