

EXCISE TARIFF (No. 2).

No. 57 of 1960.

An Act relating to Duties of Excise.

[Assented to 19th November, 1960.]

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 (No. 2)* Short title and citation.
1960.

(2.) The *Excise Tariff* 1921–1959,* as amended by the *Excise Tariff* 1960,† is in this Act referred to as the Principal Act.

(3.) Section one of the *Excise Tariff* 1960 is amended by omitting sub-section (3.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff* 1921–1960.

**Amendment
of Tariff.**

2. The Schedule to the Principal Act is amended by omitting item 19, and duties of Excise are imposed in accordance with that Schedule as so amended.

**Time of
imposition of
duties of Excise.**

3. The time of the imposition of the duties of Excise imposed by this Act is the seventeenth day of August, One thousand nine hundred and sixty, 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.

**Application of
amendment.**

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.

* 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; and Nos. 26, 65 and 66, 1959.

† Act No. 26, 1960.