

## EXCISE TARIFF (NO. 2).

### No. 55 of 1961.

#### An Act relating to Duties of Excise.

[Assented to 24th October, 1961.]

**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 (No. 2)* 1961. Short title and citation.

(2.) The *Excise Tariff* 1921–1960,\* as amended by the *Excise Tariff* 1961,† is in this Act referred to as the Principal Act.

(3.) Section one of the *Excise Tariff* 1961 is amended by omitting sub-section (3.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff* 1921–1961.

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

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. Amendment of Tariff.

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 is 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 time, being goods—

(i) that 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 belonged to, a manufacturer or producer of the goods; and

(ii) 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; Nos. 26, 65 and 66, 1959; and Nos. 26 and 57, 1960.

† Act No. 21, 1961.

## THE SCHEDULE.

Section 3.

## AMENDMENT OF THE SCHEDULE TO THE PRINCIPAL ACT.

Articles.	Rate of Duty.
11. By omitting sub-items (A) and (B) and inserting in their stead the following sub-items:—	
“ (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	8½d.
(b) Other - - - - -	11¾d.
“ (B) Mineral turpentine—	
(1) As prescribed by Departmental By-laws - - - - -	Free
(2) Produced from shale mined in Australia - - - - -	Free
(3) N.E.I. - - - - -	11¾d.”