

Excise Tariff (No. 2) 1973

No. 23 of 1973

AN ACT

To exempt from Duties of Excise Beer produced for
Non-commercial purposes.

[Assented to 18 April 1973]

BE IT ENACTED by the Queen, the Senate and the House of
Representatives of Australia, as follows:—

1. (1) This Act may be cited as the *Excise Tariff (No. 2) 1973*.
- (2) The *Excise Tariff 1921–1972*,* as amended by the *Excise Tariff 1973*,† is in this Act referred to as the Principal Act.
- (3) Sub-section 1 (3) of the *Excise Tariff 1973* is omitted.
- (4) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff 1921–1973*.

Short title
and citation.

2. This Act shall come into operation on the day on which it receives
the Royal Assent.

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; No. 81, 1970; No. 108, 1971; and Nos. 22, 64 and 119, 1972.

† Act No. 20, 1973.

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—

- (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 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 date, being goods—
 - (i) that, on that date, are subject to the control of the Customs or to Excise supervision, or, on that date, 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 date.

SCHEDULE

Section 3

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT

| Provision Amended | Amendment |
|--------------------------------|--|
| <p>Prefatory Notes</p> | <p>Insert before the definition of "Canned fruit" the following definition:— " ' Beer ' means any fermented liquor that— (a) is brewed from a mash, whether or not the mash contains malt; and (b) contains hops (including any substance prepared from hops) or other bitters, whether or not the liquor contains sugars or glucose, or any other substance, but does not include liquor that does not contain more than 1.15 per centum by volume of alcohol."</p> |
| <p>Item 1</p> | <p>Omit the item, substitute the following item:— " 1. Beer, other than beer that, under Departmental By-laws, is to be treated as having been produced for non-commercial purposes</p> <div style="float: right; border-left: 1px solid black; padding-left: 5px;"> <p>\$0.252778 per litre "</p> </div> |