

# EXCISE TARIFF (NO. 3).

No. 66 of 1959.

An Act relating to Duties of Excise.

[Assented to 12th November, 1959.]

**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:—

Short title  
and citation.

1.—(1.) This Act may be cited as the *Excise Tariff (No. 3) 1959*.

(2.) The *Excise Tariff 1921–1958*,\* as amended by the *Excise Tariff 1959*† and by the *Excise Tariff (No. 2) 1959*,‡ is in this Act referred to as the Principal Act.

(3.) Section one of the *Excise Tariff (No. 2) 1959* is amended by omitting sub-section (4.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff 1921–1959*.

Amendment  
of Tariff.

2. 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.

\* 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; and No. 19, 1958.

† Act No. 26, 1959.

‡ Act No. 65, 1959.

3. The time of the imposition of the duties of Excise imposed by this Act is the ninth day of October, One thousand nine hundred and fifty-nine, 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.

Time of  
imposition  
of duties  
of Excise.

4. The duties of Excise specified in the Schedule to this Act are imposed in accordance with that Schedule, as from the time of the imposition of those duties, and those duties shall be deemed to have been imposed at that time, and shall be charged, collected and paid to the use of the Queen for the purposes of the Commonwealth, on—

Duties of  
Excise.

- (a) all goods dutiable under the Schedule to this Act and manufactured or produced in Australia after the time when those duties are deemed to have been imposed; and
- (b) all goods dutiable under the Schedule to this Act which were manufactured or produced in Australia before the time when those duties are deemed to have been imposed 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 the time when those duties are deemed to have been imposed.

## THE SCHEDULE.

Section 2

### AMENDMENT OF THE SCHEDULE TO THE PRINCIPAL ACT.

Articles.	Rate of Duty.
11. By omitting sub-items (A), (B), (C) and (D) 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 - - - per gallon	11½d.
“ (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	11½d.

THE SCHEDULE—*continued.*

Articles.	Rate of Duty.
<b>11.—<i>continued.</i></b>	
“(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) Produced directly or indirectly from coal mined in Australia - - - -	Free
(3) N.E.I. - - - - per gallon	4½d.
“(d) Aviation turbine kerosine; kerosine n.e.i., other than power kerosine as defined by Departmental By-laws—	
(1) As prescribed by Departmental By-laws - - - -	Free
(2) Other - - - - per gallon	6½d.”