

# Customs Tariff 1973

No. 147 of 1973

---

## AN ACT

Relating to Duties of Customs.

[Assented to 22 November 1973]

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

Short title  
and citation.

1. (1) This Act may be cited as the *Customs Tariff* 1973.

(2) The *Customs Tariff* 1966–1972\* is in this Act referred to as the Principal Act.

(3) The Principal Act, as amended by this Act, may be cited as the *Customs Tariff* 1966–1973.

Commence-  
ment.

2. This Act shall be deemed to have come into operation at the hour of eight o'clock in the evening by standard time in the Australian Capital Territory on 21 August 1973.

Amend-  
ments.

3. The Principal Act is amended as set out in the Schedule.

---

\* Act No. 134, 1965, as amended by Nos. 27 and 34, 1966; Nos. 7, 17, 68, 69 and 70, 1967; Nos. 39 and 83, 1968; Nos. 8 and 32, 1969; Nos. 36 and 82, 1970; Nos. 38, 107 and 109, 1971; and Nos. 4, 18, 63, 135 and 136, 1972.

## SCHEDULE

Section 3

## AMENDMENTS OF THE PRINCIPAL ACT

## AMENDMENTS OF PART II OF THE FIRST SCHEDULE

## 1. Omit item 22.09, substitute the following item:—

22.09	* Spirits not falling within item 22.08; liqueurs and other spirituous beverages; compound alcoholic preparations (known as concentrated extracts) for the manufacture of beverages:		
22.09.1	- Brandy:		
22.09.11	- - Containing not more than 57% by volume of alcohol	\$1.29 per l, and \$3.94 per l of alcohol	\$1.26 per l, and \$3.94 per l of alcohol
22.09.12	- - Containing more than 57% by volume of alcohol	\$6.19 per l of alcohol	\$6.15 per l of alcohol
22.09.2	- Whisky, including liqueur whisky:		
22.09.21	- - Containing not more than 57% by volume of alcohol	\$1.57 per l, and \$4.71 per l of alcohol	\$1.51 per l, and \$4.71 per l of alcohol
22.09.22	- - Containing more than 57% by volume of alcohol	\$7.46 per l of alcohol	\$7.34 per l of alcohol
22.09.3	- Gin, distilled wholly from barley malt, grain, grape wine or fruit and certified in a manner approved by the Minister to be gin so distilled:		
22.09.31	- - Containing not more than 57% by volume of alcohol	\$1.44 per l, and \$4.71 per l of alcohol	\$1.42 per l, and \$4.71 per l of alcohol
22.09.32	- - Containing more than 57% by volume of alcohol	\$7.23 per l of alcohol	\$7.19 per l of alcohol
22.09.4	- Rum, pure, distilled wholly from sugar, sugar syrup, molasses or the refuse of sugar cane by a pot-still or similar process at a strength at which the rum does not contain more than 83% by volume of alcohol and certified in a manner approved by the Minister to be pure rum so distilled:		
22.09.41	- - Containing not more than 57% by volume of alcohol	\$1.44 per l, and \$4.71 per l of alcohol	\$1.37 per l, and \$4.71 per l of alcohol
22.09.42	- - Containing more than 57% by volume of alcohol	\$7.23 per l of alcohol	\$7.11 per l of alcohol

## SCHEDULE—continued

22.09.5	- Rum, distilled wholly from sugar, sugar syrup, molasses or the refuse of sugar cane, blended (being a blend containing not less than 25% by volume of pure rum separately distilled from sugar, sugar syrup, molasses or the refuse of sugar cane by a pot-still or similar process at a strength at which the pure rum does not contain more than 83% by volume of alcohol) and certified in a manner approved by the Minister to be rum so distilled and so blended:		
22.09.51	- - Containing not more than 57% by volume of alcohol	\$1.46 per l, and \$4.71 per l of alcohol	\$1.40 per l, and \$4.71 per l of alcohol
22.09.52	- - Containing more than 57% by volume of alcohol	\$7.27 per l of alcohol	\$7.15 per l of alcohol
22.09.6	- Bitters; compound alcoholic preparations (known as concentrated extracts) for the manufacture of beverages:		
22.09.61	- - Bitters .. .. .	\$1.55 per l, and \$4.71 per l of alcohol	\$1.48 per l, and \$4.71 per l of alcohol
22.09.62	- - Compound alcoholic preparations (known as concentrated extracts) for the manufacture of beverages	37½%	17½%
22.09.7	- Liqueurs; flavoured spirituous beverages, as prescribed by by-law:		
22.09.71	- - Containing not more than 57% by volume of alcohol	\$1.24 per l, and \$4.71 per l of alcohol	\$1.24 per l, and \$4.71 per l of alcohol
22.09.72	- - Containing more than 57% by volume of alcohol	\$6.88 per l of alcohol	\$6.88 per l of alcohol
22.09.9	- Other:		
22.09.91	- - Containing not more than 57% by volume of alcohol	\$1.66 per l, and \$4.71 per l of alcohol	\$1.66 per l, and \$4.71 per l of alcohol
22.09.92	- - Containing more than 57% by volume of alcohol	\$7.61 per l of alcohol	\$7.61 per l of alcohol "
2. Omit sub-items 24.02.1 to 24.02.3 (inclusive), substitute the following sub-items:—			
" 24.02.1	- Cigarettes; fine cut tobacco suitable for the manufacture of cigarettes, not put up for retail sale	\$16.44 per kg	\$16.44 per kg
24.02.2	- Cigars, cigarillos and cheroots .. .. .	\$15.81 per kg	\$15.81 per kg
24.02.3	- Snuff .. .. .	\$1.43 per kg	\$1.43 per kg "
3. Omit sub-item 24.02.9, substitute the following sub-item:—			
" 24.02.9	- Other .. .. .	\$8.85 per kg	\$8.63 per kg "
4. Omit paragraph 27.07.39, substitute the following paragraph:—			
" 27.07.39	- - Other .. .. .	\$0.04905 per l	\$0.04905 per l "

## SCHEDULE—continued

5. Omit sub-item 27.10.2, substitute the following sub-item:—

" 27.10.2	- Diesel fuel, not being goods falling within sub-item 27.10.1:		
27.10.21	- - Kerosene for use as fuel for propulsion purposes in aircraft, as prescribed by by-law	\$0.0394 per l	\$0.0394 per l
27.10.22	- - Other kerosene for use as fuel for propulsion purposes in aircraft	\$0.0504 per l	\$0.0504 per l
27.10.23	- - Diesel fuel as prescribed by by-law, not being kerosene	\$0.04905 per l	\$0.04905 per l
27.10.29	- - Other .. .. .	\$0.06005 per l	\$0.06005 per l".

6. Omit paragraphs 27.10.42 to 27.10.49 (inclusive), substitute the following paragraphs:—

" 27.10.42	- - For use as fuel for propulsion purposes in aircraft, as prescribed by by-law	\$0.04305 per l	\$0.04305 per l
27.10.43	- - As prescribed by by-law for the purposes of this paragraph	\$0.04905 per l	\$0.04905 per l
27.10.44	- - For use as fuel for propulsion purposes in aircraft	\$0.06 per l	\$0.06 per l
27.10.49	- - Other .. .. .	\$0.066 per l	\$0.066 per l".

7. Omit paragraph 27.10.59, substitute the following paragraph:—

" 27.10.59	- - Other .. .. .	\$0.04905 per l	\$0.04905 per l".
------------	-------------------	-----------------	-------------------

8. Omit paragraph 29.01.19, substitute the following paragraph:—

" 29.01.19	- - Other .. .. .	\$0.04905 per l	\$0.04905 per l".
------------	-------------------	-----------------	-------------------

## AMENDMENT OF PART V OF THE FIFTH SCHEDULE

Omit items 284 and 285, substitute the following items:—

" 284	27.10.44	Goods in packs not exceeding 4.6 litres	..	\$0.04905 per l
285	27.10.49	Goods in packs not exceeding 4.6 litres	..	\$0.04905 per l".

## AMENDMENT OF PART VIII OF THE FIFTH SCHEDULE

Omit items 42 to 47 (inclusive), substitute the following items:—

" 42	22.09.41	Goods to which the tariff classification specified in column 2 of this item applies		\$1.37 per l and \$4.71 per l of alcohol
43	22.09.42	Goods to which the tariff classification specified in column 2 of this item applies		\$7.11 per l of alcohol
44	22.09.51	Goods to which the tariff classification specified in column 2 of this item applies		\$1.40 per l and \$4.71 per l of alcohol
45	22.09.52	Goods to which the tariff classification specified in column 2 of this item applies		\$7.15 per l of alcohol
46	22.09.61	Goods to which the tariff classification specified in column 2 of this item applies		\$1.48 per l and \$4.71 per l of alcohol
47	24.02.9	Goods to which the tariff classification specified in column 2 of this item applies		\$8.63 per kg".