

## EXCISE TARIFF.

### No. 20 of 1906.

An Act to amend the *Excise Tariff* 1902.

[ Assented to 12th October, 1906.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1. This Act may be cited as the *Excise Tariff* 1906.

Short title.

2. In lieu of the Duties of Excise imposed by the *Excise Tariff* 1902 on spirits, Duties of Excise shall, from the seventeenth day of August, One thousand nine hundred and six, be imposed on spirits in accordance with the Schedule.

Duties of Excise on spirits.

Provided that all spirits distilled in Australia, and not having been matured by storage in wood for a period of two years, may, until the thirty-first day of December, One thousand nine hundred and seven, inclusive, be delivered at the respective rates of duty specified in the *Excise Tariff* 1902.

Provided further that if any distiller—

- (a) does not, after the expiration of one year from the passing of this Act, pay his employes a fair and reasonable rate of wages per week of forty-eight hours ; or
- (b) employs more than a due proportion of boys to men engaged in the industry,

the Governor-General may in pursuance of a joint address by the Senate and House of Representatives impose an additional Excise duty of one shilling per gallon on each of the items mentioned in the Schedule, as regards such distiller.

3. The duties specified in the Schedule shall be charged, collected, and paid to the use of the King for the purposes of the Commonwealth.

Collection of duties.

## THE SCHEDULE.

“Proof” has reference to spirit of a strength equal to that of pure ethyl alcohol compounded with distilled water so that the resultant mixture, at a temperature of 60° Fahrenheit, has a specific gravity of 0.9198, as compared with that of distilled water at the same temperature.

“N.E.I.” means not elsewhere included.

## EXCISE DUTIES.

Dutiable Goods.	Duties.
Spirits, viz:—	
(1) Brandy, distilled wholly from grape wine by a pot still or similar process at a strength not exceeding 40 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure brandy, per proof gallon	10s.
(2) Blended wine brandy, distilled from grape wine, and containing not less than 25 per cent. of pure grape wine spirit (which has been separately distilled by a pot still or similar process at a strength not exceeding 40 per cent. over proof), the whole being matured by storage in wood for a period not less than two years, and certified by an officer to be brandy so blended and matured, per proof gallon	11s.
(3) Whisky, distilled wholly from barley malt by a pot still or similar process at a strength not exceeding 35 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure malt whisky, per proof gallon	10s.
(4) Blended whisky, distilled partly from barley malt and partly from other grain, containing not less than 25 per cent. of pure barley malt spirit (which has been separately distilled by a pot still or similar process at a strength not exceeding 35 per cent. over proof), the whole being matured by storage in wood for a period of not less than two years, and certified by an officer to be whisky so blended and matured, per proof gallon	12s.
(5) Rum, distilled from molasses by a pot still or similar process at a strength not exceeding 45 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure rum, per proof gallon	12s.
(6) Gin, distilled from barley malt, grain, or grape wine, and certified by an officer to be pure gin, per proof gallon	12s.
(7) Spirits, n.e.i., per proof gallon	13s.
(8) Spirit for industrial or scientific purposes, subject to Regulations, per proof gallon	13s.
(9) Methylated spirits, subject to Regulations	Free
(10) Spirit for fortifying Australian wine or for making vinegar, subject to Regulations, per proof gallon	6d.
(11) Spirits for the manufacture, from Australian products exclusively, of scents and toilet preparations, subject to Regulations, per gallon	10s.