

EXCISE TARIFF.

No. 6 of 1913.

An Act to impose a Duty of Excise upon certain Sugar.

[Assented to 30th October, 1913.]

BE 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* 1913, and shall come into operation on a day to be fixed by proclamation. Short title.

2. The following Duty of Excise, viz. :—Per cwt. of manufactured sugar, Four shillings, shall as from and including the twenty-sixth day of July One thousand nine hundred and thirteen, be imposed on— Excise duty on sugar.

(a) all sugar produced from cane delivered for manufacture after the first day of May and before the twenty-sixth day of July, One thousand nine hundred and thirteen, and

(b) all other sugar produced in Australia which was subject to the control of the Customs on the twenty-fifth day of July, One thousand nine hundred and thirteen, on which Duty of Excise has not been paid under the *Excise Tariff* 1905, as amended by the *Excise Tariff (Amendment)* 1906, and by the *Excise (Sugar) Act* 1910.

3. The Duty of Excise imposed by this Act shall be charged, collected, and paid to the use of the King for the purposes of the Commonwealth. Payment of duty.

4. The Comptroller-General shall, as soon as practicable after the passing of this Act, certify in writing, by notice published in the *Gazette*^(a), the amounts of cane sugar and beet sugar respectively on which duty is payable under section two of this Act. Comptroller-General to certify amounts dutiable.

5. All cane sugar manufactured in Australia which is entered for home consumption after the commencement of this Act, until cane sugar to the amount mentioned in the certificate of the Comptroller-General under section four of this Act has been so entered, shall be deemed to be sugar subject to duty of excise under this Act; and all beet sugar manufactured in Australia which is entered for home consumption after the commencement of this Act, until beet sugar to the amount mentioned in the certificate of the Comptroller-General under section four of this Act has been so entered, shall be deemed to be sugar subject to duty of excise under this Act. Certain sugar deemed to be dutiable.

(a) The certificate of the Comptroller-General under this section was dated the 9th December, 1913, and was published in the *Gazette* of 10th December, 1913, p. 3170.

Sugar not dutiable after entry of amounts mentioned in certificate.

6.—(1.) When cane sugar to the amount mentioned in the certificate of the Comptroller-General under section four of this Act has been entered for home consumption, cane sugar shall thereafter not be subject to duty of excise under this Act.

(2.) When beet sugar to the amount mentioned in the certificate of the Comptroller-General under section four of this Act has been entered for home consumption, beet sugar shall thereafter not be subject to duty of excise under this Act.

(3.) The Comptroller-General shall, as soon as practicable after cane sugar to the amount mentioned in his certificate under section four of this Act has been entered for home consumption, cause notification of that fact to be published in the *Gazette*^(a), and shall, as soon as practicable after beet sugar to the amount mentioned in his certificate under section four of this Act has been so entered, cause notification of that fact to be published in the *Gazette*.^(b)

Application of *Excise Act 1901*.

7. For the purposes of this Act sugar shall be deemed to have continued to be excisable goods within the meaning of the *Excise Act 1901*, notwithstanding the repeal of the Acts referred to in section two of this Act.

SUGAR BOUNTY.

No. 7 of 1913.

An Act to provide for a Bounty to Growers of Sugar Cane and Beet.

[Assented to 30th October, 1913.]

Preamble.

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

Short title.

1. This Act may be cited as the *Sugar Bounty Act 1913*, and shall come into operation on a day to be fixed by proclamation.

Payment of bounty.

2. There shall be payable out of the Consolidated Revenue Fund, which is hereby appropriated accordingly, to every grower of white-grown cane or beet within the Commonwealth, a bounty at the rate provided by this Act on all such cane or beet delivered for manufacture—

(a) in respect of cane—after the first day of May and before the twenty-sixth day of July, One thousand nine hundred and thirteen, and

(a) The notification of the Comptroller-General under this section, as to cane sugar, was dated the 12th December, 1913, and was published in the *Gazette* of 13th December, 1913, p. 3192.

(b) The notification of the Comptroller-General under this section, as to beet sugar, was dated the 13th December, 1913, and was published in the *Gazette* of 15th December, 1913, p. 3203.