

EXCISE TARIFF.

No. 28 of 1926.

An Act relating to Duties of Excise.

[Assented to 21st July, 1926.]

BE it enacted by the King'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* 1926.

(2.) The *Excise Tariff* 1921–1924,* as amended by this Act, may be cited as the *Excise Tariff* 1921–1926.

Amendment of Tariff.

2. The Schedule to the *Excise Tariff* 1921–1924 is amended as set out in the Schedule to this Act, and Duties of Excise are hereby imposed in accordance with the first-mentioned Schedule as amended by the last-mentioned Schedule.

Commencement.

3. The duties imposed by the Schedule to this Act shall be deemed to have been imposed as from the fourth day of March One thousand nine hundred and twenty-six at nine o'clock in the forenoon, reckoned according to standard time in the State of Victoria.

Validation of collection of certain higher duties.

4. Notwithstanding anything contained in this Act, where the duty which would be payable on any goods under the *Excise Tariff* 1921–1924 is higher than the duty payable on the goods under this Act, such higher duty, or, if more than one, the highest duty, shall be charged, collected and paid to the use of the King for the purposes of the Commonwealth, on all such goods entered for home consumption prior to the date of assent to this Act, and no refund shall be given of any duty paid or deposited at such higher or highest rate, as the case may be :

Provided that no higher duty than that set out in the Schedule shall, in pursuance of this section, be charged on any goods, entered for home consumption prior to the date of assent to this Act, on which, with the consent of the Minister, a duty lower than the higher or highest duty authorized by this section was paid or deposited at the time of such entry.

* Act No. 26, 1921, as amended by No. 28, 1924.

THE SCHEDULE.

AMENDMENT TO THE SCHEDULE TO THE EXCISE
TARIFF 1921-1924.

EXCISE DUTIES.

Excise Item.	Rate of Duty.
2. By omitting the whole of sub-item (p) and inserting in its stead the following sub-item :— “(p) Absolute Alcohol and White Spirit for use in universities for scientific purposes, subject to Regulations -	Free”

DEVELOPMENT AND MIGRATION.

No. 29 of 1926.

An Act relating to Development and Migration.

[Assented to 21st July, 1926.]

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 *Development and Migration Act* Short title.
1926.
2. This Act shall commence on a date to be fixed by Proclamation. Commencement.
3. In this Act, unless the contrary intention appears— Definitions.
 “Commissioner” means a member of the Commission ;
 “the Chairman” means the Chairman of the Commission ;
 “the Commission” means the Commission appointed under this Act ;