

THE SCHEDULE—continued.

Tariff Item.	Tariff on Goods the Produce or Manufacture of Canada.
DIVISION XIV.—VEHICLES.	
Ex 359. By omitting :—	
“ (4) Chassis, but not including Rubber Tyres and Tubes, Storage Batteries, Shock Absorbers excepting Steering Dampers, Bumper Bars, Sparking Plugs, Springs, Spring Hangers, Shackles Bolts Pins and Assemblies, U Bolts, King Pins, Tie Rod Pins, Tie Rod Ball Pins, Tie Rod Ball Studs and High Tension Ignition Coils—	
(a) Unassembled	ad val. 15 per cent.
(b) Assembled	ad val. 35 per cent.”
and inserting in its stead the following :—	
“ (4) Chassis, including lamps but not including Rubber Tyres and Tubes, Storage Batteries, Shock Absorbers (excepting Steering Dampers), Bumper Bars, Sparking Plugs and Springs—	
(a) Unassembled	ad val. 15 per cent.
(b) Assembled	ad val. 35 per cent.”

EXCISE TARIFF.

No. 17 of 1936.

An Act relating to Duties of Excise.

[Assented to 27th May, 1936.]

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* 1936.(2.) The *Excise Tariff* 1921-1933* is in this Act referred to as the Principal Act.(3.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff* 1921-1936.

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 hereby imposed in accordance with the first-mentioned Schedule as amended by the last-mentioned Schedule.

Time of imposition of duties of Excise.

3.—(1.) The time of the imposition of the duties of Excise imposed by this Act, except in respect of items in the Schedule to this Act in respect of which a later date is specified, is the twenty-ninth day of November, One thousand nine hundred and thirty-five at nine o'clock in the forenoon, reckoned according to the standard time in the Territory for the Seat of Government, and this Act shall be deemed to have come into operation at that time.

(2.) The time of imposition of the duties of Excise imposed by this Act in respect of items in the Schedule to this Act in respect of

* Act No. 26, 1921, as amended by No. 28, 1924; No. 28, 1926; No. 4, 1928; No. 20, 1933; and No. 21, 1933.

which a date later than the twenty-ninth day of November, One thousand nine hundred and thirty-five is fixed, is the later date so fixed, at nine o'clock in the forenoon, reckoned according to standard time in the Territory for the Seat of Government.

4. The duties of Excise specified in the Schedule to this Act are hereby imposed in accordance with that Schedule, as from the time of the imposition of such duties or such later dates as are mentioned in that Schedule in respect of any particular items, and such duties shall be deemed to have been imposed at such time or dates, and shall be charged, collected and paid to the use of the King for the purposes of the Commonwealth, on the following goods, namely :—

Duties of Excise.

- (a) All goods dutiable under the Schedule to this Act and manufactured or produced in Australia after the time or dates when such duties are deemed to have been imposed ; and
- (b) All goods dutiable under the Schedule to this Act and manufactured or produced in Australia before the time or dates when such duties are deemed to have been imposed, and which were at that time or those dates subject to the control of the Customs, or to Excise supervision, or in the stock, custody or possession of, or belonging to, any distiller or manufacturer thereof, and on which no duty of Excise had been paid before the time or dates when such duties are deemed to have been imposed.

5.—(1.) All duties of Excise demanded or collected pursuant to the Excise Tariff proposals to which this section applies shall be deemed to have been lawfully imposed and lawfully demanded or collected.

Validation of collections under Tariff proposals.

(2.) The Excise Tariff proposals to which this section applies are the Excise Tariff proposals introduced into the House of Representatives on the following dates, namely :—

- 6th December, 1934 ;
- 28th March, 1935 ; and
- 23rd September, 1935.

6. Any Excise Tariff proposal to which the last preceding section applies, which is in operation immediately prior to the time when this Act is deemed to have come into operation, shall be deemed to have ceased to have effect as from that time.

Cessation of operation of Tariff proposals.

THE SCHEDULE.

AMENDMENTS TO THE SCHEDULE TO THE EXCISE TARIFF 1921-1933.

EXCISE DUTIES.

Articles.	Rate of Duty.
2. By omitting the whole of sub-item (D) (twice occurring) and inserting in its stead the following sub-item :— “ (D) Whisky, distilled wholly from barley malt 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 malt whisky per proof gallon	20s.”

THE SCHEDULE—continued.

Articles.	Rate of Duty.	
By omitting the whole of sub-item (x) (three times occurring) and inserting in its stead the following sub-item :—		
“(x) (1) Australian 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 45 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	26s.	
(2) Blended Whisky, n.e.i., 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 45 per cent. over proof), provided that the blended whisky contains not less than 15 per cent. of Australian pure barley malt spirit and contains not more than 20 per cent. of spirit upon which import duty has been paid, 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	26s.”	
By omitting the whole of sub-item (j) and inserting in its stead the following sub-item :—		
“(j) Spirit for fortifying Australian wine or for fortifying Australian grape must for use in the manufacture of wine, subject to Regulations—		
(1) Spirit used in fortifying wine or grape must prior to 13th March, 1930, and entered for home consumption on or after that date :—		
(a) Distilled wholly from the fresh juice of Doradillo grapes per proof gallon	5s.	
(b) N.E.I. per proof gallon	6s.	
(2) Spirit for fortifying wine or grape must or used in fortifying wine or grape must on or after 13th March, 1930 per proof gallon	6s. 6d.	
The duties imposed by this sub-item apply to the spirit whether, at the time of entry for home consumption, it is mixed or not with wine or grape must. If the spirit is mixed with wine or grape must, the quantity for duty is the total quantity of spirit which has been added to the wine or grape must less any allowance for waste, including evaporation waste, which may be prescribed by Regulations.”		
6. By omitting the whole item and inserting in its stead the following item :—		
“(6) Tobacco :—		
(A) *Tobacco, hand-made strand :—		
(1) In the manufacture of which all the tobacco leaf used is Australian-grown per lb.	3s. 7d.	
(2) Otherwise per lb.	4s. 3d.	
* HAND-MADE TOBACCO.—“ Hand-made Tobacco ” shall mean tobacco in the manufacture of which all operations are entirely carried on by hand without the aid of machine tools or machinery other than that used in the pressing of the tobacco.		
(B) Tobacco, manufactured, n.e.i. :—		
(1) In the manufacture of which all the tobacco leaf used is Australian-grown per lb.	3s. 10d.	
(2) Otherwise per lb.	4s. 6d.	
(c) Tobacco, fine cut suitable for the manufacture of cigarettes :—		
(1) In the manufacture of which all the tobacco leaf used is Australian-grown per lb.	6s. 7d.	
(2) Otherwise per lb.	7s. 3d.	
(D) Tobacco, in the manufacture of which all the tobacco leaf used is Australian-grown, for consumption by Australian aborigines, as prescribed by Departmental By-laws per lb.		3s. 2d.”
8. By omitting the whole item and inserting in its stead the following item :—		
“8. Cigarettes, including the weight of the outer portion of each cigarette :—		
(A) †Hand-made per lb.	6s. 9d.	
‡ HAND-MADE CIGARETTES.—“ Hand-made ” shall mean that the whole of the operations connected with the filling and completion of cigarettes shall be performed exclusively by hand.		
(B) N.E.I. per lb.	7s.”	

THE SCHEDULE—*continued.*

Articles.	Rate of Duty.
13. By omitting the whole item and inserting in its stead the following item :—	
“ 13. Concentrated Grape Must*—	
(A) Fortified or unfortified, for use in the manufacture of wine, subject to Regulations—	
(1) Not exceeding 15 degrees Beaumé†	Free
(2) Exceeding 15 degrees Beaumé†—for each degree Beaumé† or part thereof exceeding 15 degrees Beaumé† per gallon	3d.
(B) N.E.I., subject to Regulations per gallon	3d.
“ Concentrated Grape Must ” includes any must or juice of grapes from which water has been extracted by evaporation, refrigeration or any other method.	
† “ Degrees Beaumé ” means the specific gravity expressed in degrees as indicated by the use of the Beaumé hydrometer.”	
By adding a new item 18 as follows :—	
“ 18. Ale Porter and other Beer, Brandy, Whisky, Rum, Gin, Liqueurs, Tobacco, Cigars and Cigarettes, for consumption by the personnel of sea-going vessels of the Royal Australian Navy when such vessels are in full commission and when consumed on such vessels	Free.”
By adding a new item 19 as follows :—	
“ 19. Valves for wireless telegraphy and telephony including rectifying valves each And on and after 21st March, 1936	2s.
19. Valves for wireless telegraphy and telephony including rectifying valves, but not including metal type valves each And on and after 1st July, 1937	2s.
19. Valves for wireless telegraphy and telephony including rectifying valves each	2s.”

SUPPLEMENTARY APPROPRIATION 1934-35.

No. 18 of 1936.

An Act to appropriate a further sum out of the Consolidated Revenue Fund for the service of the year ended the thirtieth day of June One thousand nine hundred and thirty-five.

[Assented to 28th May, 1936.]

BE it enacted by the King's Most Excellent Majesty, the Senate, Preamble.
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 :—

1. This Act may be cited as the *Supplementary Appropriation* Short title.
Act 1934-35.

2. The sum of Six hundred and seventy-two thousand one hundred and twelve pounds which has been issued from the Consolidated Revenue Fund for the service of the year ended the thirtieth day of June One thousand nine hundred and thirty-five shall be deemed to have been appropriated as from the date of the passing of the Act No. 50 of 1934 for the purposes and services expressed in the Schedule to this Act. Appropriation of £872,112.