EXCISE TARIFF.

No. 3 of 1948.

An Act relating to Duties of Excise.

[Assented to 27th April, 1948.]

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.-(1.) This Act may be cited as the Excise Tariff 1948.

(2.) The *Excise Tariff* $1921-1939^*$ 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* 1921-1948.

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.

3.—(1.) The time of the imposition of the duties of Excise (not being duties of Excise the time of the imposition of which is fixed by the next succeeding sub-section) imposed by this Act is the fifteenth day of November, One thousand nine hundred and forty-six, at nine o'clock in the forenoon, reckoned according to standard time in the Australian Capital Territory, and this Act shall be deemed to have come into operation at that time.

(2.) The time of the imposition of the duties of Excise imposed by this Act in respect of items in the Schedule to this Act in respect of which a date later than the fifteenth day of November, One thousand nine hundred and forty-six is fixed, is the later date so fixed, at nine o'clock in the forenoon, reckoned according to standard time in the Australian Capital Territory.

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 those duties, and those duties shall be deemed to have been imposed at that time, and shall be charged, collected and paid to the use of the King for the purposes of the Commonwealth, on—

(a) all goods dutiable under the Schedule to this Act and manufactured or produced in Australia after the time when those duties are deemed to have been imposed; and

Short title and citation.

Amendment of Tariff.

Time of imposition of duties of Excise.

Duties of Excise.

Act No. 26, 1921, as amended by No. 23, 1924; No. 28, 1926; No. 4, 1928; Nos. 20 and 21, 1933; No. 17, 1936; Nos. 24 and 70, 1938; and Nos. 29, 54 and 65, 1939.

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(b) all goods dutiable under the Schedule to this Act which were manufactured or produced in Australia before the time when those duties are deemed to have been imposed and at that time were subject to the control of the Customs, or to Excise supervision, or were 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 when those duties are deemed to have been imposed.

THE SCHEDULE.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT. EXCISE DUTIES.

Articles. Rate of Duty. 1. By adding at the end of item I the following words :----For the purposes of this item beer means any fermented liquor brewed from a mash of malted or other grains or extracts from malted or other grains with or without sugars or glucose or both sugars and glucose, hops or other vegetable bitters." 11. By omitting the whole item (three times occurring) and inserting in its stead the following item :-"11. (A) Petroleum or Shale Products, viz. :- Petrol, Benzine, Benzoline, Gasoline, Naphtha, Pentane and any other petroleum or shale spirit, having a flash point of under 73 degrees Fahrenheit when tested in an Abel Pensky closed test apparatus-(1) As prescribed by Departmental By-laws Free (2) N.E.I. 8įd. (3) Produced from shale mined in Australia per gallon 3d. And on and after 21st August, 1955 (3) Produced by National Oil Proprietary Limited from shale mined on the land described in the First Part of the Fourth Schedule to the Agreement (a copy of which is set forth in the Schedule to the National Oil Proprietary Limited Agreement Act 1937) as read and construed in the manner provided by the Agreement made on the 25th October, 1939, between the parties to the first-mentioned Agreement-(a) For each gallon not exceeding 10,000,000 gallons in each year commencing on the first day of January 3d. (b) For each gallon exceeding 10,000,000 gallons in each year commencing on the first day of January
(B) Petroleum or Shale Distillates, viz. :-Turpentine Substitutes-81d. (1) As prescribed by Departmental By-laws Free (2) N.É.I. 8**i**d. (c) Coal Tar and Coke Oven Distillates, Aromatic Hydrocarbons and Light Oils consisting principally of Aromatic Hydrocarbons (not being petroleum or shale products), suitable for use as petrol substitutes and having a flash point of under 73 degrees Fahrenheit when tested in an Abel Pensky closed test apparatus, viz. :--(1) As prescribed by Departmental By-laws Free (2) Produced directly or indirectly from coal mined in Australia per gallon 3d. And on and after 21st August, 1955 (2) Produced directly or indirectly from coal mined in Australia per gallon 4‡d. 4‡d." (3) N.E.I. per gallon

Section 2.