

EXCISE TARIFF.**No. 82 of 1957.****An Act relating to Duties of Excise.**

[Assented to 12th December, 1957.]

BE it enacted by the Queen'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* 1957.

(2.) The *Excise Tariff* 1921–1956* 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* 1921–1957.

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

Time of
imposition of
duties of
Excise.

3. The time of the imposition of the duties of Excise imposed by this Act is the fourth day of September, One thousand nine hundred and fifty-seven, at five 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.

Duties of
Excise.

4. The duties of Excise specified in the Schedule to this Act are 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 Queen 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

* Act No. 26, 1921, as amended by No. 28, 1924; No. 28, 1926; No. 4, 1928; Nos. 20 and 21, 1933; No. 17, 1936; Nos. 24 and 70, 1938; Nos. 29, 54 and 65, 1939; Nos. 3, 4, 14 and 93, 1948; Nos. 77 and 82, 1949; Nos. 61, 62 and 80, 1950; No. 83, 1952; No. 78, 1953; and Nos. 16, 59 and 87, 1956.

- (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, a 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.

Section 2.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

EXCISE DUTIES.

Articles.	Rate of Duty.
11. By adding a new sub-item (D) as follows:—	
“(D) Aviation turbine kerosene; kerosene n.e.i., other than power kerosene as defined by Departmental By-laws—	
(1) As prescribed by Departmental By-laws - - - - -	Free
(2) Other - - - - - per gallon	6½d.”
By adding a new sub-item (E) as follows:—	
“(E) Diesel fuel as defined by Departmental By-laws—	
(1) As prescribed by Departmental By-laws - - - - -	Free
(2) Other - - - - - per gallon	1s.”