## **Excise Tariff**

## No. 18 of 1967

An Act relating to the Exemption from Duties of Excise of Goods for the use of certain Representatives of Governments of Countries other than Australia and their Families.

[Assented to 12 May 1967]

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 1967.
- (2.) The Excise Tariff 1921-1965\* 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* 1921–1967.

Commencement.

- 2. This Act shall come into operation on the day on which it receives the Royal Assent.
- 3. After section 5 of the Principal Act the following section is inserted:—

Limitation on exemption from duty on goods for use by consuls, trade commissioners, &c. "6.—(1.) Sub-item (D) of item 10 in the Schedule to this Act does not apply in respect of goods that are intended for the use of a consular post or person referred to in that sub-item where

<sup>\*</sup> 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; Nos. 16, 59 and 87, 1956; No. 82, 1957; No. 19, 1958; Nos. 26, 5 and 66, 1959; Nos. 26 and 57, 1960; Nos. 21 and 55, 1961; No. 73, 1962; Nos. 41 and 91, 1963; No. 125, 1964; and Nos. 83 and 140, 1965.

any other goods of the same kind, or of a similar kind, that have been entered for home consumption were, at the time when they were so entered, intended for the use of the consular post or person and the Minister, by instrument in writing, declares that, in his opinion, the reasonable requirements of the consular post or person, as the case may be, have adequately been met by the other goods.

- "(2.) Sub-item (D) of item 10 in the Schedule to this Act does not apply in respect of any goods unless---
  - (a) the person for whose use the goods are intended, or, if the goods are intended for the use of a consular post, the head of the post, agrees that, in the event of the goods being sold or otherwise disposed of in Australia within two years after the date of entry of the goods for home consumption, he will, unless the Minister otherwise determines, pay an amount equal to the duty that, but for that sub-item, would have been payable in respect of the goods; and
  - (b) where the person so entering into an agreement has previously entered into a similar agreement in relation to any other goods and has committed a breach of that last-mentioned agreement—the person complies with such conditions, if any, as the Minister, by instrument in writing, determines (which may include a condition that the person give security, satisfactory to the Minister, that he will comply with the first-mentioned agreement).
- "(3.) Where the Minister is of opinion that a country does not grant in relation to Australia exemptions from duties of excise corresponding with the exemptions having effect in relation to that country by virtue of sub-item (D) of item 10 in the Schedule to this Act, he may, by instrument in writing published in the Gazette, direct that that sub-item shall not apply in relation to that country except to such extent, if any, as is specified in the instrument.".
- 4. The Schedule to the Principal Act is amended as set out in Amendment of Schedule. the Schedule to this Act and duties of Excise are imposed in accordance with the Schedule to the Principal Act as so amended.

5. The amendments made by this Act apply in relation to— Application of

- (a) goods that are manufactured or produced in Australia after the commencement of this Act; and
- (b) goods that were manufactured or produced in Australia before that time, being goods—
  - (i) that, 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 belonged to, a manufacturer or producer of the goods; and

(ii) on which no duty of Excise had been paid before that time.

## THE SCHEDULE

Section 4.

Free ".

## AMENDMENT OF THE SCHEDULE TO THE PRINCIPAL ACT

Omit sub-items (D) and (E) of item 10, insert the following sub-items:-.. Articles that are, at the time when they are entered for home consumption, intended for-(1) the official use of a consular post in Australia of any country, being a consular post the head of which is a person who is not an Australian citizen, is not ordinarily resident in Australia or in a Territory of the Commonwealth (including the Territory of Nauru) and is not otherwise engaged in a profession, business Free or occupation (2) ... the personal use of a person who is the head of a consular post in Australia of any country or, not being the head of such a post, is entrusted in the capacity of a consular officer with the exercise of consular functions at such a post, being a person who is not an Australian citizen, is not ordinarily resident in Australia or in a Territory of the Commonwealth (including the Territory of Nauru) and is not otherwise engaged in a profession, business or occupation .. Free . . . . (3) .. the official or personal use of a Trade Commissioner in Australia of any country, being a person who is not an Australian citizen, is not ordinarily resident in Australia or in a Territory of the Commonwealth (including the Territory of Nauru) and is not otherwise engaged in a profession, business or occupation Free (4) .. the personal use of a member of the family of a person referred to in either of the last two preceding paragraphs, being a member of the family who forms part of the household of the person, is not an Australian citizen, is not ordinarily resident in Australia or in a Territory of the Commonwealth (including the Territory of Nauru) and is not engaged Free in a profession, business or occupation " (E) .. Articles that-(1) are, at the time when they are entered for home con-(a) intended for the official use of a consular post in Australia of any country, being a consular post to which paragraph (1) of sub-item (D) of this item does not apply: or (b) intended for the official use of a Trade Commissioner in Australia of any country, being a person to whom paragraph (3) of sub-item (D) of this item does not apply; (2) are declared by that person, in writing, to be for such official use; and (3) are included in a class of articles, or are articles, approved by the Minister for the purposes of

this sub-item