Excise Tariff

No. 81 of 1970

An Act relating to Duties of Excise.

[Assented to 26 October 1970]

B^E 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 1970.
- (2.) The Excise Tariff 1921-1969* 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 1921-1970.

Commence-

2. This Act shall be deemed to have come into operation on the nineteenth day of August, One thousand nine hundred and seventy.

Amendment

3. 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 Schedule to the Principal Act as so amended.

Goods subject to duties of Excise imposed by this Act.

- 4. The duties of Excise imposed by this Act shall be charged, collected and paid to the use of the Queen for the purposes of the Commonwealth—
 - (a) on all goods dutiable under the Schedule to the Principal Act as amended as set out in the Schedule to this Act and manufactured or produced in Australia on or after the date on which this Act is deemed to have come into operation; and
 - (b) on all goods dutiable under the Schedule to the Principal Act as so amended and manufactured or produced in Australia before that date, being goods—
 - (i) that on that date 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 or, in connexion with a business carried on by another manufacturer or producer of goods of that kind, were in the stock, custody or possession of, or belonged to, that other manufacturer or producer; and
 - (ii) on which no duty of Excise had been paid before that date.

[•] 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, 65 and 66, 1959; Nos. 26 and 57, 1960; Nos. 21 and 55, 1961; No. 73, 1962; Nos. 41 and 91, 1963; No. 125, 1964; Nos. 83 and 140, 1965; Nos. 18 and 82, 1967; Nos. 74 and 75, 1968; and Nos. 5 and 33, 1969.

THE SCHEDULE

Section 3.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT

			Article	:s 					Rate of Dut
	nit sub-item (1), inser								
((J) Spirit for fortifying subject to regulation		an wine	or for fo	ortifying	Australi	an grap	e must,	Free ".
6. Or	nit sub-items (A), (B)	and (c), in	sert the f	ollowing	sub-iter	ns:—			
" ((a) Tobacco, hand-ma (1) In the man			all the t	obacco	leaf used	l is Au	tralian-	1
	grown		••		• •	••	••	per lb	\$2.348
an tha	(2) Otherwise Iand-made', in relation have been carried on en it used in the pressing of	the tobacco		at all the o	pperation of machin	s in the m	anufactu machine	per lb re of the ry, other	\$2.415
(B) Tobacco, manufaction (1) In the manufaction			all the to	obacco	leaf used	is Aus	tralian-	
	grown							per lb	\$2.373
" /	(2) Otherwise	 isabla fa						per lb	\$2.44
· ·	c) Tobacco, fine cut s (1) In the man						is Aus	tralian-	
	grown	••	••	••	••	••	••	per lb	\$4.6333
	(2) Otherwise	••	••	••	• •	••	• •	per lb	\$4.70".
	nit the item, insert the	_	item:—						02.75
† 'H	(A) †Hand-made and-made', in relation we been carried on entire	to cigars, n	neans that	all the o	erations	in the ma	anufactu	per lb	\$3.75
gars na	(B) Machine-ma		or by the	use of mot				per lb	\$3.85 ".
	ait tha itam imaamt tha								
	nit the item, insert the		nt of the	outer por	rtion of				
	. Cigarettes, includin					cacii ciga	rette:		\$4.675
" 8	. Cigarettes, includin (A) ‡Hand-made	·		at all the				per lb	\$4.675
" 8	. Cigarettes, includin	·		at all the ntirely by				per lb	\$4.675 \$4.70 ".
# 'H d com	c. Cigarettes, includin (A) †Hand-made and-made', in relation to pletion of the cigarettes in (B) N.E.I.	o cigarettes, have been ca	means the arried on e	 ving sub-i	operation hand.	ns connecte	ed with t	per lb he filling per lb	•
"8 t'H nd com	d. Cigarettes, including (A) ‡Hand-made (A) ‡Hand-made (A) pletion of the cigarettes (B) N.E.I. (B) N.E.I. This sub-items (A) and (A) Gasoline and other (A) Gasoline and other (A) degrees Fahrenhe	o cigarettes, have been ca	means the rried on e	 ving sub-i e spirit, l n Abel Pe	operation hand. items:—	ns connecte	ed with t	per lb he filling per lb	\$4.70 ".
t'H	Cigarettes, includin (a) Hand-made and-made, in relation t pletion of the cigarettes i (B) N.E.I. hit sub-items (A) and (A) Gasoline and other 73 degrees Fahrenhe (1) As prescribed	o cigarettes, nave been ca (B), insert to r petroleur cit when ted d by Depa	means the rried on e The following or shall sted in arrtmental	 ving sub-i e spirit, l n Abel Pe By-laws	operation hand. items:— naving a nsky clo	ns connecte	ed with t	per lb he filling per lb ss than s—	\$4.70 ".
t'H	d. Cigarettes, including (A) ‡Hand-made (A) ‡Hand-made (A) pletion of the cigarettes (B) N.E.I. (B) N.E.I. This sub-items (A) and (A) Gasoline and other (A) Gasoline and other (A) degrees Fahrenhe	o cigarettes, nave been ca (B), insert to r petroleur cit when ted d by Depa	means the rried on e The following or shall sted in arrtmental	 ving sub-i e spirit, l n Abel Pe By-laws	operation hand. items:— naving a nsky clo	ns connecte	ed with t	per lb he filling per lb ss than	\$4.70 ".
# 'H d com	c. Cigarettes, includin (a) †Hand-made and-made', in relation t pletion of the cigarettes l (B) N.E.I. hit sub-items (A) and (A) Gasoline and other 73 degrees Fahrenhe (1) As prescribed (2) Produced fro	o cigarettes, have been ca	means the rried on e	ving sub-i e spirit, l n Abel Pe By-laws Australia	items:— naving a nsky clo	flash poised test a	int of le	per lb per lb ss than us— 3y-laws	\$4.70 ". Free Free
# 'H d com	c. Cigarettes, includin (a) Hand-made and-made, in relation to pletion of the cigarettes in (B) N.E.I. The state of the cigarettes in (C) Produced from (C) Produced from	(B), insert to repetroleum teit when teid by Depa om shale m	means the rried on e	ving sub-i e spirit, l n Abel Pe By-laws Australia	items:— naving a nsky clo	flash poised test a	int of leapparatu	per lb per lb ss than s 3y-laws gallon	\$4.70 ". Free Free \$0.1257
" 8 ‡ 'H d com . On	c. Cigarettes, includin (A) †Hand-made and-made', in relation t pletion of the cigarettes i (B) N.E.I. hit sub-items (A) and (A) Gasoline and other 73 degrees Fahrenhe (1) As prescribed (2) Produced fro (3) N.E.I.—	(B), insert to petroleur cit when test d by Depa m shale m	means the rried on e	ving sub-i e spirit, l n Abel Pe By-laws Australia	items:— naving a nsky clo	flash poised test a	int of leapparatu	per lb per lb ss than us— 3y-laws	\$4.70 ". Free Free
" 8 ‡ 'H d com . On	i. Cigarettes, includin (a) †Hand-made and-made', in relation t pletion of the cigarettes i (b) N.E.I. int sub-items (a) and (a) Gasoline and other 73 degrees Fahrenhe (1) As prescribed (2) Produced fro (3) N.E.I.— (a) For u (b) Other (b) Mineral turpentine (1) As prescribed	(B), insert to repetroleur to the tender to	the follow n or shall sted in ar rtmental sined in A craft, as	ving sub-i e spirit, h n Abel Pe By-laws Australia prescrib By-laws	items:— naving a nsky clo	flash poised test a	int of leapparatu	per lb per lb ss than s 3y-laws gallon	\$4.70 ". Free Free \$0.1257 \$0.153 Free
" 8 ‡ 'H d com . On	c. Cigarettes, including (a) †Hand-made and-made ', in relation to pletion of the cigarettes in (B) N.E.I. That sub-items (A) and (A) Gasoline and other cigarettes in the ci	(B), insert to repetroleur to the tender of	the follow n or shall sted in ar rtmental ined in A craft, as	ving sub-i e spirit, I n Abel Pe By-laws Australia prescrib By-laws Australia	items:— naving a nsky clo	a flash pointed test a	int of leapparature	per lb he filling per lb ss than ls— By-laws gallon gallon	\$4.70 ". Free Free \$0.1257 \$0.153 Free Free
" 8 ‡ 'H d com . Om	i. Cigarettes, includin (a) †Hand-made and-made', in relation t pletion of the cigarettes i (b) N.E.I. int sub-items (a) and (a) Gasoline and other 73 degrees Fahrenhe (1) As prescribed (2) Produced fro (3) N.E.I.— (a) For u (b) Other (b) Mineral turpentine (1) As prescribed	(B), insert to repetroleur to the tender to	the follow n or shall sted in ar rtmental sined in A craft, as	ving sub-i e spirit, l n Abel Pe By-laws Australia prescrib By-laws Australia	operation hand. items:— naving a nsky clo	flash poised test a	int of leapparature	per lb he filling per lb ss than ss— 3y-laws gallon gallon	\$4.70 ". Free Free \$0.1257 \$0.153 Free
" 8 ‡ 'H nd com . Om (a	A. Cigarettes, including (a) †Hand-made and-made ', in relation teletion of the cigarettes in (B) N.E.I. That sub-items (A) and (A) Gasoline and other including the cigarettes in the cigarett	(B), insert to repetroleur tende to by Depa om shale me se in airce to by Depa om shale me se in airce to by Depa om shale me se in airce to by Depa om shale me se in airce to by Depa om shale me se in airce to by Depa om shale me se in airce to by Depa om shale me se in airce to by Depa om shale me se in airce to by Depa om shale me se in airce to by Depa om shale me se in airce to by Depa om shale me se in airce to by Depa om shale me se in airce to by Depa om shale me se in airce to be seen to be s	the follown or shall sted in arrtmental ined ined ined ined ined ined ined ined	ving sub-ie spirit, It and the By-laws Australia prescrib By-laws Australia Ey-laws Australia ving sub-i	items:— naving a nsky clo	flash pointed test a	int of leapparature	per lb he filling per lb ss than ls— By-laws gallon gallon gallon	\$4.70 ". Free Free \$0.1257 \$0.153 Free Free
" 8 ‡ 'H nd com . Om (a	c. Cigarettes, including (a) ‡Hand-made and-made, in relation the pletion of the cigarettes in (b) N.E.I. That sub-items (A) and (c) Gasoline and other including in the cigarettes in (b) Gasoline and other including	(B), insert to petroleur sit when test to by Depar shale m se in aircom shale m (E), insert to the control by Depar shale m (E), insert to the control by	the follow n or shal sted in ar rtmental ined in A craft, as rtmental ined in A he follow kerosene aws—	ving sub-i e spirit, t a Abel Pe By-laws Australia prescrib By-laws Australia 	items:— naving a nsky clo	flash pointed test a	int of leapparature. nental leapper per per	per lb he filling per lb ss than is— By-laws gallon gallon gallon ene as	\$4.70 ". Free Free \$0.1257 \$0.153 Free Free \$0.153 ".
" 8 t ' H ad com. I. Om " (1) " (1)	(a) Hand-made and-made in Pletion of the cigarettes in Pletion of the cigarettes in (B) N.E.I. (b) N.E.I. (c) N.E.I. (d) Gasoline and other in the interest	(B), insert to repetroleur ti when tend by Depan shale muse in aircust by Depan shale muse in series in series to the control by Depan shale muse in series in series to the control by Depan shale muse in series in series to the control by Depan in series i	the follow n or shall sted in ar rtmental lined in A craft, as rtmental lined in A he follow kerosene aws— rtmental	ving sub-ie spirit, It and the s	items:— naving a nsky clo ed by tems:— tems:— tems:— tems:—	flash pointed test a	int of leapparature. nental leapper per per	per lb he filling per lb ss than ls— By-laws gallon gallon gallon	\$4.70 ". Free Free \$0.1257 \$0.153 Free Free \$0.153 ".
" 8 t ' H ad com. I. Om " (1) " (1)	c. Cigarettes, including (a) ‡Hand-made and-made, in relation the pletion of the cigarettes in (b) N.E.I. That sub-items (A) and (c) Gasoline and other including in the cigarettes in (b) Gasoline and other including	(B), insert to repetroleum the tend by Depa m shale m (E), insert t tend the tend to	the follown or shall sted in ar rtmental lined in A rtmental lined in A result of the follow kerosene aws—rtmental artmental a	ving sub-ie spirit, It and in Abel Pe By-laws Australia prescrib By-laws Australia ving sub-i, n.e.i., and By-laws By-laws	items:— naving a nsky clo ed by tems:— tems:— tems:— tems:—	flash poised test a	int of leapparature. nental leapper per per	per lb he filling per lb ss than is— By-laws gallon gallon gallon ene as	\$4.70 ". Free Free \$0.1257 \$0.153 Free Free \$0.153 ".

THE SCHEDULE—continued

Articles	Rate of Dut				
16. Omit the item, insert the following item:— "16. (A) Wine produced from fresh grapes (other than wine that, under Departmental By-laws, is to be treated as wine produced for non-commercial purposes)— (1) As prescribed by Departmental By-laws					
(3) Other per gallon	\$2.50 \$0.50 \$2.50".				
17. Omit the item.	V =.55				