

## Excise Tariff

### No. 22 of 1972

An Act to amend the *Excise Tariff* 1921–1971 in relation to Metric Conversion.

[Assented to 17 May 1972]

**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* 1972.

(2.) The *Excise Tariff* 1921–1971\* 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* 1921–1972.

Commencement.

2. This Act shall come into operation on the first day of July, One thousand nine hundred and seventy-two.

Amendment of Tariff.

3. The Schedule to the Principal Act is amended as set out in the Schedule to this Act.

Application of this Act.

4. The duties of Excise imposed by the Principal Act as amended 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 by this Act and manufactured or produced in Australia on or after the date of commencement of this Act; 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, are subject to the control of the Customs or to Excise supervision or are in the stock, custody or possession of, or belong to, a manufacturer or producer of the goods; and

(ii) on which no duty of Excise has 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; Nos. 5 and 33, 1969; No. 81, 1970; and No. 108, 1971.

## THE SCHEDULE

Section 3.

## AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT

Provision Amended	Amendment
Prefatory Notes ..	<p>(a) Omit the Prefatory Note defining " Proof " and " Proof Spirit " .</p> <p>(b) Add the following at the end of the Prefatory Notes:—  " Except in Item 3, a reference to alcohol shall be read as a reference to ethyl alcohol.  " The volume of alcohol contained in goods shall be taken to be the volume that would be the volume of that alcohol if the alcohol were measured at a temperature of twenty degrees Celsius, and a calculation made for the purpose of ascertaining the volume of alcohol by reference to the specific gravity of alcohol shall be made on the basis that, at a temperature of twenty degrees Celsius and in vacuum, the specific gravity of alcohol in relation to water is 0.79067."</p>
Item 1(A) ..	<p>(a) Omit from column 1 " not less than 2 per centum of proof spirit ", insert " more than 1.15 per centum by volume of alcohol " .</p> <p>(b) Omit from column 1 " per gallon " .</p> <p>(c) Omit from column 2 " \$1.1375 ", insert " \$0.252778 per litre " .</p>
Item 1(B) ..	<p>(a) Omit from column 1 " not less than 2 per centum of proof spirit ", insert " more than 1.15 per centum by volume of alcohol " .</p> <p>(b) Omit from column 1 " per gallon " .</p> <p>(c) Omit from column 2 " \$1.1375 ", insert " \$0.252778 per litre " .</p>
Item 2(A) ..	<p>(a) Omit from column 1 " at a strength not exceeding 45 per centum over proof ", insert " and containing not more than 83 per centum by volume of alcohol " .</p> <p>(b) Omit from column 1 " per proof gallon " .</p> <p>(c) Omit from column 2 " \$8.00 ", insert " \$3.08 per litre of alcohol " .</p>
Item 2(B) ..	<p>(a) Omit from column 1 " at a strength not exceeding 45 per centum over proof ", insert " and containing not more than 83 per centum by volume of alcohol " .</p> <p>(b) Omit from column 1 " per proof gallon " .</p> <p>(c) Omit from column 2 " \$8.00 ", insert " \$3.08 per litre of alcohol " .</p>
Item 2(c) ..	<p>(a) Omit from column 1 " at a strength not exceeding 45 per centum over proof ", insert " and containing not more than 83 per centum by volume of alcohol " .</p> <p>(b) Omit from column 1 " per proof gallon " .</p> <p>(c) Omit from column 2 " \$8.00 ", insert " \$3.08 per litre of alcohol " .</p>
Item 2(d) ..	<p>(a) Omit from column 1 " at a strength not exceeding 45 per centum over proof ", insert " and containing not more than 83 per centum by volume of alcohol " .</p> <p>(b) Omit from column 1 " per proof gallon " .</p> <p>(c) Omit from column 2 " \$8.00 ", insert " \$3.08 per litre of alcohol " .</p>
Item 2 (E)(1) ..	<p>(a) Omit from column 1 " at a strength not exceeding 45 per centum over proof ", insert " and containing not more than 83 per centum by volume of alcohol " .</p> <p>(b) Omit from column 1 " per proof gallon " .</p> <p>(c) Omit from column 2 " \$11.10 ", insert " \$4.27 per litre of alcohol " .</p>
Item 2(E)(2) ..	<p>(a) Omit from column 1 " at a strength not exceeding 45 per centum over proof ", insert " and containing not more than 83 per centum by volume of alcohol " .</p> <p>(b) Omit from column 1 " per proof gallon " .</p> <p>(c) Omit from column 2 " \$11.10 ", insert " \$4.27 per litre of alcohol " .</p>
Item 2(F) ..	<p>(a) Omit from column 1 " at a strength not exceeding 45 per centum over proof ", insert " and containing not more than 83 per centum by volume of alcohol " .</p> <p>(b) Omit from column 1 " per proof gallon " .</p> <p>(c) Omit from column 2 " \$11.10 ", insert " \$4.27 per litre of alcohol " .</p>
Item 2(G) ..	<p>(a) Omit from column 1 " at a strength not exceeding 45 per centum over proof ", insert " and containing not more than 83 per centum by volume of alcohol " .</p> <p>(b) Omit from column 1 " per proof gallon " .</p> <p>(c) Omit from column 2 " \$11.30 ", insert " \$4.35 per litre of alcohol " .</p>
Item 2(H) ..	<p>(a) Omit from column 1 " per proof gallon " .</p> <p>(b) Omit from column 2 " \$11.30 ", insert " \$4.35 per litre of alcohol " .</p>

## THE SCHEDULE—continued

Provision Amended	Amendment
Item 2(o) .. ..	(a) Omit from column 1 "per proof gallon". (b) Omit from column 2 "\$12.20", insert "\$4.70 per litre of alcohol".
Item 3(A) .. ..	(a) Omit from column 1 "per gallon". (b) Omit from column 2 "\$2.90", insert "\$0.64 per litre".
Item 4 (B) .. ..	(a) Omit from column 1 "per lb". (b) Omit from column 2 "\$2.00", insert "\$4.41 per kg".
Item 5(A) .. ..	(a) Omit from column 1 "per proof gallon". (b) Omit from column 2 "\$11.20", insert "\$4.31 per litre of alcohol".
Item 5(B) .. ..	(a) Omit from column 1 "per proof gallon". (b) Omit from column 2 "\$12.20", insert "\$4.70 per litre of alcohol".
Item 5(c) .. ..	(a) Omit from column 1 "per proof gallon". (b) Omit from column 2 "\$11.20", insert "\$4.31 per litre of alcohol".
Item 6(A)(1) .. ..	(a) Omit from column 1 "per lb". (b) Omit from column 2 "\$2.598", insert "\$5.73 per kg".
Item 6(A)(2) .. ..	(a) Omit from column 1 "per lb". (b) Omit from column 2 "\$2.665", insert "\$5.88 per kg".
Item 6(B)(1) .. ..	(a) Omit from column 1 "per lb". (b) Omit from column 2 "\$2.623", insert "\$5.78 per kg".
Item 6(B)(2) .. ..	(a) Omit from column 1 "per lb". (b) Omit from column 2 "\$2.69", insert "\$5.93 per kg".
Item 6(c)(1) .. ..	(a) Omit from column 1 "per lb". (b) Omit from column 2 "\$5.1333", insert "\$11.32 per kg".
Item 6(c)(2) .. ..	(a) Omit from column 1 "per lb". (b) Omit from column 2 "\$5.20", insert "\$11.464 per kg".
Item 6(D) .. ..	(a) Omit from column 1 "per lb". (b) Omit from column 2 "\$0.69", insert "\$1.52 per kg".
Item 7(A) .. ..	(a) Omit from column 1 "per lb". (b) Omit from column 2 "\$4.25", insert "\$9.37 per kg".
Item 7(B) .. ..	(a) Omit from column 1 "per lb". (b) Omit from column 2 "\$4.35", insert "\$9.59 per kg".
Item 8(A) .. ..	(a) Omit from column 1 "per lb". (b) Omit from column 2 "\$5.175", insert "\$11.41 per kg".
Item 8(B) .. ..	(a) Omit from column 1 "per lb". (b) Omit from column 2 "\$5.20", insert "\$11.464 per kg".
Item 9 .. ..	(a) Omit from column 1 "per lb". (b) Omit from column 2 "\$0.40", insert "\$0.88 per kg".
Item 11(A) .. ..	(a) Omit from column 1 "73° Fahrenheit", insert "23° Celsius". (b) Omit from column 1 "per gallon" (wherever occurring). (c) Omit from column 2 "\$0.1457", insert "\$0.03205 per litre". (d) Omit from column 2 "\$0.173", insert "\$0.03805 per litre".
Item 11(B) .. ..	(a) Omit from column 1 "per gallon". (b) Omit from column 2 "\$0.173", insert "\$0.03805 per litre".
Item 11(c) .. ..	(a) Omit from column 1 "73° Fahrenheit", insert "23° Celsius". (b) Omit from column 1 "per gallon". (c) Omit from column 2 "\$0.173", insert "\$0.03805 per litre".
Item 11(D) .. ..	(a) Omit from column 1 "per gallon". (b) Omit from column 2 "\$0.129", insert "\$0.0284 per litre".
Item 11(E) .. ..	(a) Omit from column 1 "per gallon". (b) Omit from column 2 "\$0.175", insert "\$0.0385 per litre".
Item 15 .. ..	(a) Omit from column 1 "per 8,640 matches". (b) Omit from column 2 "\$0.65", insert "\$0.075 per 1,000 matches".
Item 16 (A)(2) .. ..	(a) Omit from column 1 "per gallon". (b) Omit from column 2 "\$2.50", insert "\$0.55 per litre".
Item 16 (A)(3) .. ..	(a) Omit from column 1 "per gallon". (b) Omit from column 2 "\$0.50", insert "\$0.11 per litre".
Item 16(B) .. ..	(a) Omit from column 1 "per gallon". (b) Omit from column 2 "\$2.50", insert "\$0.55 per litre".
Item 20 .. ..	(a) Omit from column 1 "per ton". (b) Omit from column 2 "\$0.044", insert "\$0.043 per tonne".

## THE SCHEDULE—continued

Provision Amended	Amendment
Item 22 .. ..	<p>Omit the item, insert the following item:—</p> <p>“ 22. Canned fruit, being—</p> <p>(a) canned peaches;</p> <p>(b) canned pears;</p> <p>(c) canned apricots; or</p> <p>(d) canned mixed fruit not less than 55 per centum of the fruit content of which consists of one or more of the following fruits, that is to say, peaches, pears or apricots</p> <p>Where the pack does not exceed 142 grams .. \$0.00625 per dozen containers</p> <p>Where the pack exceeds 142 grams but does not exceed 312 grams .. .. . \$0.0125 per dozen containers</p> <p>Where the pack exceeds 312 grams but does not exceed 482 grams .. .. . \$0.025 per dozen containers</p> <p>Where the pack exceeds 482 grams but does not exceed 681 grams .. .. . \$0.0375 per dozen containers</p> <p>Where the pack exceeds 681 grams .. .. \$0.05 per dozen containers</p> <p>And, in addition, for each 454 grams or part of 454 grams by which the pack exceeds 879 grams .. \$0.025 per dozen containers ”.</p>