

EXCISE TARIFF (NO. 2).

No. 21 of 1933.

An Act relating to Duties of Excise.

[Assented to 21st November, 1933.]

BE it enacted by the King'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 (No. 2) 1933*.

(2.) Section one of the *Excise Tariff 1933* is amended by omitting sub-section (3.).

(3.) The *Excise Tariff 1921-1928** as amended by the *Excise Tariff 1933†* is in this Act referred to as the Principal Act.

(4.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff 1921-1933*.

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

Time of imposition of Duties of Excise.

3.—(1.) The time of the imposition of the Duties of Excise imposed by this Act, except in respect of items in the Schedule to this Act in respect of which a later date is specified, is the fifth day of October, One thousand nine hundred and thirty-three, at nine o'clock in the forenoon, reckoned according to standard time in the Territory for the Seat of Government, 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 fifth day of October, One thousand nine hundred and thirty-three is fixed, is the later date so fixed, at nine o'clock in the forenoon, reckoned according to standard time in the Territory for the Seat of Government.

Imposition of Duties.

4. Each Duty of Excise specified in the Schedule to this Act in relation to an item contained therein, is hereby imposed in accordance with the Schedule as from such time as is specified in the last preceding section as the time of imposition of the Duty of Excise in respect of that item, and that duty shall be deemed to have been imposed

Act No. 26, 1921, as amended by No. 28, 1924; No. 23, 1926; and No. 4, 1928.

† Act No. 20, 1933.

at that time, and the Duties of Excise imposed by this section shall be charged, collected and paid to the use of the King for the purposes of the Commonwealth, on the following goods, namely:—

- (a) All goods dutiable under the Schedule to this Act and manufactured or produced in Australia after the times when such duties are deemed to have been imposed; and
- (b) All goods dutiable under the Schedule to this Act and manufactured or produced in Australia before the times when such duties are deemed to have been imposed, and which were at those times subject to the control of the Customs, or to Excise supervision, or 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 times when such duties are deemed to have been imposed.

5. Notwithstanding anything contained in the foregoing provisions of this Act, where the duty which would be payable on any goods under the *Excise Tariff* 1921-1928 is higher than the duty payable under the Schedule to this Act, such higher duty shall be charged, collected and paid to the use of the King for the purposes of the Commonwealth, on all such goods entered for home consumption prior to the date of assent to this Act, and no refund shall be given of any duty paid or deposited at such higher rate, as the case may be.

Validation of collection of higher duties.

THE SCHEDULE.

AMENDMENTS TO THE SCHEDULE TO THE EXCISE TARIFF 1921-1928 AS AMENDED BY THE EXCISE TARIFF 1933.

EXCISE DUTIES.

Articles.	Rate of Duty.
1. By omitting the whole item and inserting in its stead the following item:—	
"1. Beer—	
(A) Ale, Porter, and other Beer, containing not less than 2 per cent. of proof spirit - - - - - per gallon	1s. 9d.
(B) Any other fermented liquors n.e.i. containing not less than 2 per cent. of proof spirit which may by Proclamation be declared dutiable under this item - - - - - per gallon	1s. 9d."
2. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item:—	
" (A) Brandy, distilled wholly from wine, the fermented juice of fresh grapes, by a pot-still or similar process at a strength not exceeding 40 per cent. over proof, matured by storage in wood for a period of not less than two years and certified by an officer to be pure brandy -per proof gallon	26s."
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item:—	
" (B) Blended Brandy, distilled wholly from wine, the fermented juice of fresh grapes, and containing not less than 25 per cent. of pure spirit (which has been separately distilled from wine, the fermented juice of fresh grapes, by a pot-still or similar process at a strength not exceeding 40 per cent. over proof), the whole being matured by storage in wood for a period of not less than two years, and certified by an officer to be brandy so blended and matured - - - - - per proof gallon	26s."

THE SCHEDULE—continued.

Articles.	Rate of Duty.
<i>2—continued.</i>	
By omitting the whole of sub-item (c) (twice occurring) and inserting in its stead the following sub-item :—	
“(c) Apple Brandy, distilled wholly from apple cider and Brandies distilled from other approved fruit juices by a pot-still or similar process at a strength not exceeding 40 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure apple or pure fruit brandy - - - per proof gallon	26s.”
By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :—	
“(D) Whisky, distilled wholly from barley malt by a pot-still or similar process at a strength not exceeding 45 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure malt whisky - - - per proof gallon	26s.
And on and after 1st October, 1935	
(D) Whisky, distilled wholly from barley malt by a pot-still or similar process at a strength not exceeding 45 per cent. over proof, matured by storage in wood for a period of not less than three years, and certified by an officer to be pure malt whisky - - - per proof gallon	26s.”
By omitting the whole of sub-item (F) and inserting in its stead the following sub-item :—	
“(F) Rum, distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, by a pot-still or similar process at a strength not exceeding 45 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure rum - - - per proof gallon	28s.”
By omitting the whole of sub-item (G) and inserting in its stead the following sub-item :—	
“(G) Blended Rum, distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, containing not less than 25 per cent. of pure spirit (which has been separately distilled from sugar, sugar syrup, molasses, or the refuse of sugar cane, by a pot-still or similar process at a strength not exceeding 45 per cent. over proof), the whole being matured by storage in wood for a period of not less than two years and certified by an officer to be rum so blended and matured - - - per proof gallon	29s.”
By omitting the whole of sub-item (H) and inserting in its stead the following sub-item :—	
“(H) Gin, distilled from barley malt, grain, grape wine, apples, or other approved fruit and certified by an officer to be pure gin - - - per proof gallon	28s.”
By omitting the whole of sub-item (I) and inserting in its stead the following sub-item :—	
“(I) Liqueurs, as prescribed by Departmental By-laws - - - per proof gallon	28s.”
By omitting the whole of sub-item (O) and inserting in its stead the following sub-item :—	
“(O) Spirits, n.e.i. - - - - - per proof gallon	33s.”
By adding a new item 11 as follows :—	
“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. - - - - - per gallon	5½d.
(B) Petroleum or Shale Distillates, viz. :—Turpentine Substitutes—	
(1) As prescribed by Departmental By-laws - - - - -	Free
(2) N.E.I. - - - - - per gallon	5½d.
(C) Coal Tar and Coke Oven Distillates suitable for use as petrol substitutes 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) Benzol - - - - - per gallon	1½d.
(3) N.E.I. - - - - - per gallon	5½d.”