

EXCISE TARIFF (NO. 2).

No. 54 of 1939.

An Act relating to Duties of Excise.

[Assented to 15th December, 1939.]

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) 1939*.

(2.) Section one of the *Excise Tariff 1939** is amended by omitting sub-section (3.).

(3.) The *Excise Tariff 1921–1938†*, as amended by the *Excise Tariff 1939*, 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 1921–1939*.

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. The time of the imposition of the duties of Excise imposed by this Act is the ninth day of September, One thousand nine hundred and thirty-nine, at nine 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 hereby 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 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 time when those 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 time when those duties are deemed to have been imposed, and which were at that time 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 time when those duties are deemed to have been imposed.

* Act No. 29, 1939.

† Act No. 26, 1921, as amended by No. 28, 1924 ; No. 28, 1926 ; No. 4, 1928 ; Nos. 20 and 21, 1933 ; No. 17, 1936 ; and Nos. 24 and 70, 1938.

THE SCHEDULE.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

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	2s.
(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	2s.”
2. 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	27s.”
By omitting the whole of sub-item (E) and inserting in its stead the following sub-item :—	
“ (E) (1) Australian Blended Whisky, distilled partly from barley malt and partly from other grain, containing not less than 25 per cent. of pure barley malt spirit (which has been separately distilled 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 whisky so blended and matured - - - - - per proof gallon	27s.
(2) Blended Whisky, n.e.i., distilled partly from barley malt and partly from other grain, containing not less than 25 per cent. of pure barley malt spirit (which has been separately distilled by a pot-still or similar process at a strength not exceeding 45 per cent. over proof), provided that the blended whisky contains not less than 15 per cent. of Australian pure barley malt spirit and contains not more than 20 per cent. of spirit upon which import duty has been paid, the whole being matured by storage in wood for a period of not less than two years, and certified by an officer to be whisky so blended and matured - - - - - per proof gallon	27s.”
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	29s.”
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	30s.”
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	29s.”

THE SCHEDULE—*continued.*
 EXCISE DUTIES—*continued.*

Articles.	Rate of Duty.
11. By omitting the whole of paragraph (2) of sub-item (A) and inserting in its stead the following paragraph :—	
“ (2) N.E.I. per gallon	6½d.”
By omitting the whole of paragraph (2) of sub-item (B) and inserting in its stead the following paragraph :—	
“ (2) N.E.I. per gallon	6½d.”
By omitting the whole of paragraphs (2) and (3) of sub-item (C) and inserting in their stead the following paragraphs :—	
“ (2) Benzol per gallon	2½d.
“ (3) N.E.I. per gallon	6½d.”

RULES PUBLICATION.

No. 55 of 1939.

An Act to amend the *Rules Publication Act* 1903-1934.

[Assented to 15th December, 1939.]

[Date of commencement 12th January, 1940.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.—(1.) This Act may be cited as the *Rules Publication Act* 1939.

Short title
and citation.

(2.) The *Rules Publication Act* 1903-1934*, as amended by this Act, may be cited as the *Rules Publication Act* 1903-1939.

2. After section six of the *Rules Publication Act* 1903-1934 the following section is inserted :—

“ 6A.—(1.) Where any statutory rules have, before or after the commencement of this section, been amended by—

Incorporation
of amendments
in reprint of
statutory
rules.

- (a) the repeal or omission of certain words or figures ;
- (b) the substitution of certain words or figures in lieu of any repealed or omitted words or figures ; or

* Act No. 18, 1903, as amended by No. 16, 1916, and No. 45, 1934.