

EXCISE TARIFF (NO. 2).

No. 4 of 1948.

An Act relating to Duties of Excise.

[Assented to 27th April, 1948.]

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) 1948*.

(2.) The *Excise Tariff 1921–1939**, as amended by the *Excise Tariff 1948†*, is in this Act referred to as the Principal Act.

(3.) Section one of the *Excise Tariff 1948* is amended by omitting sub-section (3.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff 1921–1948*.

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 fifth day of June, One thousand nine hundred and forty-seven, 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—

(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 which were manufactured or produced in Australia before the time when those duties are deemed to have been imposed and 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 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. 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 ; and Nos. 29, 54 and 63, 1939.

† Act No. 3, 1948.

THE SCHEDULE.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

Section 2.

EXCISE DUTIES.

Articles.	Rate of Duty.
<p>2. By omitting the whole of sub-item (j) and inserting in its stead the following sub-item :—</p> <p>“(j) Spirit for fortifying Australian wine or for fortifying Australian grape must for use in the manufacture of wine, subject to Regulations</p> <p style="text-align: right;">per proof gallon</p> <p>The duties imposed by this sub-item apply to the spirit whether, at the time of entry for home consumption, it is or is not mixed with wine or grape must. If the spirit is mixed with wine or grape must, the quantity for duty is the total quantity of spirit which has been added to the wine or grape must less any allowance for waste, including evaporation waste, which may be prescribed by Regulations.”</p>	4s.

CUSTOMS TARIFF (NO. 2).

No. 5 of 1948.

An Act relating to Duties of Customs.

[Assented to 27th April, 1948.]

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 *Customs Tariff (No. 2) 1948*. Short title and citation.
- (2.) The *Customs Tariff 1933–1939**, as amended by the *Customs Tariff 1948†*, is in this Act referred to as the Principal Act.
- (3.) Section one of the *Customs Tariff 1948* is amended by omitting sub-section (3.).
- (4.) The Principal Act, as amended by this Act, may be cited as the *Customs Tariff 1933–1948*.

2.—(1.) The Schedule to the Principal Act is amended by omitting every provision providing for an additional duty calculated upon each One pound by which the equivalent in Australian currency of One hundred pounds sterling is less than One hundred and twenty-five pounds at the date of exportation. Amendment of Tariff.

Act No. 27, 1933, as amended by No. 31, 1933; Nos. 14, 68, 76 and 80, 1936; Nos. 3, 67, 68 and 69, 1938; and Nos. 2, 28, 53, 56, 62 and 64, 1939.

† Act No. 1, 1948.