

## EXCISE TARIFF (NO. 2).

### No. 62 of 1950.

#### An Act relating to Duties of Excise.

[Assented to 14th December, 1950.]

**B**E 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 *Excise Tariff (No. 2) 1950*. Short title and citation.  
 (2.) The *Excise Tariff 1921–1949\**, as amended by the *Excise Tariff 1950†*, is in this Act referred to as the Principal Act.  
 (3.) Section one of the *Excise Tariff 1950* is amended by omitting sub-section (3.).  
 (4.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff 1921–1950*.

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. Amendment of Tariff.

3. The time of the imposition of the duties of Excise imposed by this Act is the sixth day of December, One thousand nine hundred and fifty, 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. Time of imposition of duties of Excise.

\* 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; and Nos. 77 and 82, 1949.

† Act No. 61, 1950.

Validation  
of part  
collections.

4. Duties of Excise demanded or collected on or after the date of commencement of the *Excise Tariff* 1948 and before the date of commencement of this Act at the rate of Eight pence half-penny per gallon on goods covered by paragraph (2.) of sub-item (A) or paragraph (2.) of sub-item (B) of item eleven in the Schedule to the *Excise Tariff* 1921-1948 shall be deemed to have been lawfully imposed and lawfully demanded or collected.

Duties of  
Excise.

5. 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, a manufacturer thereof and on which no duty of Excise had been paid before the time when those duties are deemed to have been imposed.

## THE SCHEDULE.

### AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

#### EXCISE DUTIES.

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	8½d.”
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	8½d.”