

EXCISE TARIFF (No. 2).

No. 59 of 1956.

An Act relating to Duties of Excise.

[Assented to 13th September, 1956.]

BE it enacted by the Queen'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)* 1956. Short title and citation.
- (2.) The *Excise Tariff* 1921–1953,* as amended by the *Excise Tariff* 1956,† is in this Act referred to as the Principal Act.
- (3.) Section one of the *Excise Tariff* 1956 is amended by omitting sub-section (3.).
- (4.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff* 1921–1956.
2. The Schedule to the Principal Act is amended as set out in the Schedule to this Act and duties of Excise are 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 seventeenth day of May, One thousand nine hundred and fifty-six, at five 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.
4. The amendments made by this Act apply in relation to— Application of amendments.
- (a) goods manufactured or produced in Australia after the time specified in the last preceding section; and
- (b) goods which were manufactured or produced in Australia before that time, 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 that time.

* Act No. 26, 1921, as amended by No. 28, 1924; No. 23, 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; and No. 78, 1953.

† Act No. 16, 1956.

THE SCHEDULE.

Section 2.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

EXCISE DUTIES.

| Articles. | Rate of Duty. |
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| 2. By omitting the whole of sub-item (p) and inserting in its stead the following sub-item :— “ (p) Spirit for scientific or educational purposes, subject to Regulations— (1) For use in Universities (2) For use in approved Technical Colleges or other educational institutions prescribed by Departmental By-laws | Free Free ” |