

EXCISE TARIFF (NO. 2).

No. 65 of 1959.

An Act relating to Duties of Excise.

[Assented to 12th November, 1959.]

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)* 1959. Short title and citation.

(2.) The *Excise Tariff* 1921–1958,* as amended by the *Excise Tariff* 1959,† is in this Act referred to as the Principal Act.

(3.) Section one of the *Excise Tariff* 1959 is amended by omitting sub-section (3.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff* 1921–1959.

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 first day of September, One thousand nine hundred and fifty-nine, 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 duty of Excise specified in the Schedule to this Act is imposed in accordance with that Schedule, as from the time of the imposition of that duty, and that duty shall be deemed to have been imposed at that time, and shall be charged, collected and paid to the use of the Queen for the purposes of the Commonwealth, on— Duty of Excise.

(a) all goods dutiable under the Schedule to this Act and manufactured or produced in Australia after the time when that duty is 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 that duty is deemed to have been imposed and at that time were subject to the control

* 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; Nos. 77 and 82, 1949; Nos. 61, 62 and 80, 1950; No. 83, 1952; No. 78, 1953; Nos. 16, 59 and 87, 1956; No. 82, 1957; and No. 19, 1958.

† Act No. 26, 1959.

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 that duty is deemed to have been imposed.

THE SCHEDULE.

Section 2.

AMENDMENT OF THE SCHEDULE TO THE PRINCIPAL ACT.

Articles.	Rate of Duty.
20. By omitting the item and inserting in its stead the following item:— “ 20. Coal, not being coal the property of a State, as prescribed by Departmental By-laws - - - - - per ton	5d.”
