

EXCISE TARIFF (No. 2).

No. 91 of 1963.

An Act relating to Duties of Excise.

[Assented to 31st October, 1963.]

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)* 1963. Short title and citation.

(2.) The *Excise Tariff* 1921–1962,* as amended by the *Excise Tariff* 1963,† is in this Act referred to as the Principal Act.

(3.) Section one of the *Excise Tariff* 1963 is amended by omitting sub-section (3.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff* 1921–1963.

2. This Act shall be deemed to have come into operation on the thirtieth day of October, One thousand nine hundred and sixty-three. Commencement.

3. Section two of the Principal Act is amended by inserting after the words “the *Coal Excise Act* 1949” the words “, the *Canned Fruit Excise Act* 1963”. Incorporation.

4. 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 Schedule to the Principal Act as so amended. Amendments of Tariff.

* 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; No. 19, 1958; Nos. 26, 65 and 66, 1959; Nos. 26 and 57, 1960; Nos. 21 and 55, 1961; and No. 73, 1962.

† Act No. 41, 1963.

Goods subject
to duties of
Excise
imposed by
this Act.

5. The duties of Excise imposed by this Act shall be charged, collected and paid to the use of the Queen for the purposes of the Commonwealth—

(a) on all goods dutiable under the Schedule to the Principal Act as amended by the Schedule to this Act and manufactured or produced in Australia after the time at which this Act is deemed to have come into operation; and

(b) on all goods dutiable under the Schedule to the Principal Act as so amended and manufactured or produced in Australia before that time, being goods—

(i) that 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 belonged to, a manufacturer or producer of the goods; and

(ii) on which no duty of Excise had been paid before that time.

THE SCHEDULE.

Section 4.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

By adding at the end of the Prefatory Notes the following Prefatory Notes:—

“ ‘ Canned fruit ’ means fruit preserved by sterilization and enclosed (with or without syrup, water or other liquid) in an air-tight container, not being goods known as ‘ fruit pulp ’, ‘ solid pack ’ or ‘ pie pack ’.

“ A reference to the pack in relation to canned fruit shall be read as a reference to the weight of the contents of the container in which the fruit is enclosed.”.

Articles.	Rate of Duty.
By inserting after item 21 the following item:—	
“ 22. Canned fruit, being—	
(a) canned peaches;	
(b) canned pears;	
(c) canned apricots; or	
(d) canned mixed fruit having a fruit content not less than fifty-five per centum of which consists of one or more of the fruits specified above.	
Where the pack does not exceed 5 ounces - - per dozen containers	3d.
Where the pack exceeds 5 ounces but does not exceed 11 ounces per dozen containers	6d.
Where the pack exceeds 11 ounces but does not exceed 17 ounces per dozen containers	1s.
Where the pack exceeds 17 ounces but does not exceed 24 ounces per dozen containers	1s.6d.
Where the pack exceeds 24 ounces - - - per dozen containers	2s.
And, in addition, for each 14 ounces or part of 14 ounces by which the pack exceeds 31 ounces - - - per dozen containers	10d.”