

Excise Tariff (No. 2)

No. 82 of 1967

An Act to vary the Rates of Excise Duty on Canned Fruit.

[Assented to 8 November 1967]

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) 1967*.

(2.) The *Excise Tariff 1921–1965*,* as amended by the *Excise Tariff 1967*,† is in this Act referred to as the Principal Act.

Short title
and citation.

* 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, 39 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; No. 73, 1962; Nos. 41 and 91, 1963; No. 125, 1964; and Nos. 83 and 140, 1965.

† Act No. 18, 1967.

(3.) Section 1 of the *Excise Tariff 1967* is amended by omitting subsection (3.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff 1921-1967*.

Commence-
ment.

2.—(1.) Section 1 of this Act and this section shall come into operation on the day on which this Act receives the Royal Assent.

(2.) The remaining provisions of this Act shall be deemed to have come into operation on the seventeenth day of March, One thousand nine hundred and sixty-seven.

Amendment
of Tariff.

3. 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.

Goods subject
to duties of
Excise imposed
by this Act.

4. 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 as set out in the Schedule to this Act and manufactured or produced in Australia on or after the date on which this section 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 date, being goods—

(i) that on that date 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 date.

THE SCHEDULE

Section 3.

AMENDMENT OF THE SCHEDULE TO THE PRINCIPAL ACT

Omit item 22, insert 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	\$0.0375
Where the pack exceeds 5 ounces but does not exceed 11 ounces	per dozen containers	\$0.075
Where the pack exceeds 11 ounces but does not exceed 17 ounces	per dozen containers	\$0.15
Where the pack exceeds 17 ounces but does not exceed 24 ounces	per dozen containers	\$0.225
Where the pack exceeds 24 ounces	per dozen containers	\$0.30
And, in addition, for each 16 ounces or part of 16 ounces by which the pack exceeds 31 ounces	per dozen containers	\$0.15 "