

# Excise Tariff (No. 2)

No. 75 of 1968

An Act relating to Duties of Excise.

[Assented to 31 October 1968]

**B**E 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) 1968.

Short title  
and citation.

(2.) The *Excise Tariff* 1921–1967,\* as amended by the *Excise Tariff* 1968,† is in this Act referred to as the Principal Act.

(3.) Section 1 of the *Excise Tariff* 1968 is amended by omitting sub-section (3.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff* 1921–1968.

2. This Act shall come into operation on the first day of November, One thousand nine hundred and sixty-eight.

Commence-  
ment.

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.

Amendment of  
Tariff in  
accordance  
with Schedule.

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—

Coal subject to  
duties of Excise  
imposed by this  
Act.

(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 of commencement of this Act; 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 (other than coal removed from a coal mine before that date in pursuance of sub-section (2.) of section 24 of the *Coal Excise Act* 1949 as in force from time to time)—

(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.

\* 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, 34 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; No. 73, 1962; Nos. 41 and 91, 1963; No. 125, 1964; Nos. 83 and 140, 1965; and Nos. 18 and 82, 1967.

† Act No. 74, 1968.

## THE SCHEDULE

Section 3.

## AMENDMENT OF THE SCHEDULE TO THE PRINCIPAL ACT

Omit item 20, insert the following item:—

“ 20. Coal, not being coal the property of a State, as prescribed by Departmental  
By-laws                    ..                    ..                    ..                    ..                    ..                    per ton                    | \$0.044 ”.

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