

THE SCHEDULE.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

Section 2.

Tariff Item.	Tariff on goods the produce or manufacture of Canada.
DIVISION XIV.—VEHICLES.	
Ex. 359. Vehicle parts, viz. :— By inserting after sub-item (D) the following :— “(F) (3) Gears for vehicles with self-contained power excepting motor cycles and vehicles for railways and tramways, viz. :—Crown wheels and pinions, transmission gears, differential gears, worms and worm wheels, internal tooth gears, jack shaft pinions and fly-wheel starter bands— when incorporated in or forming part of any goods classifiable under Tariff Item 359 (D) (4) except when imported with motor vehicles or motor vehicle chassis as original equipment when imported separately	ad val. and per lb. 20 per cent. 2s. 3d. Intermediate Tariff.”

EXCISE TARIFF (NO. 3).

No. 14 of 1948.

An Act relating to Duties of Excise.

[Assented to 27th April, 1948.]

BE it enacted by the King'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. 3) 1948*. Short title and citation.
 (2.) The *Excise Tariff 1921-1939**, as amended by the *Excise Tariff 1948†* and by the *Excise Tariff (No. 2) 1948‡*, is in this Act referred to as the Principal Act.
 (3.) Section one of the *Excise Tariff (No. 2) 1948* is amended by omitting sub-section (4.).
 (4.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff 1921-1948*.

2. The Schedule to the Principal Act is amended as set out in the Schedule to this Act and duties of Excise are hereby 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 nineteenth day of February, One thousand nine hundred and forty-eight, at nine 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.

Act No. 28, 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; and Nos. 29, 54 and 65, 1939.

† Act No. 3, 1948.

‡ Act No. 4, 1948.

Duties of
Excise.

4. The duties of Excise specified in the Schedule to this Act are hereby imposed in accordance with that Schedule, as from the time of the imposition of those duties, and those duties shall be deemed to have been imposed at that time, and shall be charged, collected and paid to the use of the King for the purposes of the Commonwealth, on—

- (a) all goods dutiable under the Schedule to this Act and manufactured or produced in Australia after the time when those duties are 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 those duties are deemed to have been imposed 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, any distiller or manufacturer thereof and on which no duty of Excise had been paid before the time when those duties are deemed to have been imposed.

THE SCHEDULE.

Section 2.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

EXCISE DUTIES.

Articles.	Rate of Duty.
1. By omitting the whole item and inserting in its stead the following item :—	
“ 1. Beer—	
(A) Ale, porter, and other beer, containing not less than 2 per cent. of proof spirit - - - - - per gallon	4s. 7d.
(B) Any other fermented liquors n.e.i. containing not less than 2 per cent. of proof spirit which may by Proclamation be declared dutiable under this item - - - - - per gallon	4s. 7d.
For the purposes of this item beer means any fermented liquor brewed from a mash of malted or other grains or extracts from malted or other grains with or without sugars or glucose or both sugars and glucose, hops or other vegetable bitters.”	
2. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—	
“(A) Brandy, distilled wholly from wine, the fermented juice of fresh grapes, by a pot-still or similar process at a strength not exceeding 40 per cent. over proof, matured by storage in wood for a period of not less than two years and certified by an officer to be pure brandy - - - - - per proof gallon	53s. 6d.”
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—	
“(B) Blended Brandy, distilled wholly from wine, the fermented juice of fresh grapes, and containing not less than 25 per cent. of pure spirit (which has been separately distilled from wine, the fermented juice of fresh grapes, by a pot-still or similar process at a strength not exceeding 40 per cent. over proof), the whole being matured by storage in wood for a period of not less than two years, and certified by an officer to be brandy so blended and matured - - - - - per proof gallon	53s. 6d.”

THE SCHEDULE—*continued.*EXCISE DUTIES—*continued.*

Articles.	Rate of Duty.
2— <i>continued.</i>	
By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—	
“(c) Apple Brandy, distilled wholly from apple cider and Brandies distilled from other approved fruit juices by a pot-still or similar process at a strength not exceeding 40 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure apple or pure fruit brandy - - - - -	53s. 6d.”
By omitting the whole of sub-item (d) and inserting in its stead the following sub-item :—	
“(d) Whisky, distilled wholly from barley malt by a pot-still or similar process at a strength not exceeding 45 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure malt whisky - - - - -	54s. 6d.”
By omitting the whole of sub-item (e) and inserting in its stead the following sub-item :—	
“(e) (1) Australian Blended Whisky, distilled partly from barley malt and partly from other grain, containing not less than 25 per cent. of pure barley malt spirit (which has been separately distilled by a pot-still or similar process at a strength not exceeding 45 per cent. over proof), the whole being matured by storage in wood for a period of not less than two years, and certified by an officer to be whisky so blended and matured - - - - -	54s. 6d.
(2) Blended Whisky, n.e.i., distilled partly from barley malt and partly from other grain, containing not less than 25 per cent. of pure barley malt spirit (which has been separately distilled by a pot-still or similar process at a strength not exceeding 45 per cent. over proof), provided that the blended whisky contains not less than 15 per cent. of Australian pure barley malt spirit and contains not more than 20 per cent. of spirit upon which import duty has been paid, the whole being matured by storage in wood for a period of not less than two years, and certified by an officer to be whisky so blended and matured - - - - -	54s. 6d.”
By omitting the whole of sub-item (f) and inserting in its stead the following sub-item :—	
“(f) Rum, distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, by a pot-still or similar process at a strength not exceeding 45 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure rum - - - - -	56s. 6d.”
By omitting the whole of sub-item (g) and inserting in its stead the following sub-item :—	
“(g) Blended Rum, distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, containing not less than 25 per cent. of pure spirit (which has been separately distilled from sugar, sugar syrup, molasses, or the refuse of sugar cane, by a pot-still or similar process at a strength not exceeding 45 per cent. over proof), the whole being matured by storage in wood for a period of not less than two years and certified by an officer to be rum so blended and matured - - - - -	57s. 6d.”
By omitting the whole of sub-item (h) and inserting in its stead the following sub-item :—	
“(h) Gin, distilled from barley malt, grain, grape wine, apples, or other approved fruit and certified by an officer to be pure gin - - - - -	56s. 6d.”
By omitting the whole of sub-item (i) and inserting in its stead the following sub-item :—	
“(i) Liqueurs, as prescribed by Departmental By-laws - - - - -	55s. 6d.”

THE SCHEDULE—continued.

EXCISE DUTIES—continued.

Articles.	Rate of Duty.
<i>2—continued.</i>	
By omitting the whole sub-paragraph (a) of paragraph (1) of sub-item (L) and inserting in its stead the following sub-paragraph :—	
“(a) To each liquid gallon of which are added six ounces avoirdupois of citrus essential oil or one-half ounce avoirdupois of approved citrus terpeneless essential oil, produced in Australia from Australian raw materials - - - - - per proof gallon	12s.
Provided that, for each additional ounce avoirdupois of such essential oil or for each additional one-twelfth ounce avoirdupois of such approved citrus terpeneless essential oil which is added to each liquid gallon of spirit the rate of duty shall be reduced by sixpence per proof gallon—with a minimum duty of - - - per proof gallon	10s.”
By omitting the whole of sub-item (o) and inserting in its stead the following sub-item :—	
“(o) Spirits, n.e.i. - - - - - per proof gallon	65s. 6d.”
By omitting the whole of sub-item (q) and inserting in its stead the following sub-item :—	
“(q) Spirit for use in Public Hospitals, or for use in the manufacture of Medicinal Preparations for use in Public Hospitals, subject to Regulations - - -	Free ”
3. By omitting the whole of sub-item (b) and inserting in its stead the following sub-item :—	
“(B) Amylic Alcohol and Fusel Oil, as prescribed by Departmental By-laws - - -	Free ”
4. By omitting the whole of sub-item (b) and inserting in its stead the following sub-item :—	
“(B) Saccharin for all medicinal purposes, as prescribed by Departmental By-laws	Free ”
6 By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—	
“(A) *Tobacco, hand-made strand :—	
(1) In the manufacture of which all the tobacco leaf used is Australian grown - - - - - per lb.	10s.
(2) Otherwise - - - - - per lb.	10s. 8d.
* HAND-MADE TOBACCO.—“Hand-made Tobacco” shall mean tobacco in the manufacture of which all operations are entirely carried on by hand without the aid of machine tools or machinery other than that used in the pressing of the tobacco.”	
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—	
“(B) Tobacco, manufactured, n.e.i. :—	
(1) In the manufacture of which all the tobacco leaf used is Australian-grown - - - - - per lb.	10s. 3d.
(2) Otherwise - - - - - per lb.	10s. 11d.”
By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—	
“(c) Tobacco, fine cut suitable for the manufacture of cigarettes :—	
(1) In the manufacture of which all the tobacco leaf used is Australian-grown - - - - - per lb.	20s. 1d.
(2) Otherwise - - - - - per lb.	20s. 9d.”
By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :—	
“(D) Tobacco, in the manufacture of which all the tobacco leaf used is Australian-grown, for consumption by Australian aborigines, as prescribed by Departmental By-laws - - - - - per lb.	6s. 11d.”
By omitting the whole of sub-item (E).	
7. By omitting the whole item and inserting in its stead the following item :—	
“7. Cigars—	
(A) *Hand-made - - - - - per lb.	11s. 7d.
* HAND-MADE CIGARS.—“Hand-made Cigars” shall mean cigars in the manufacture of which every operation is performed by hand, provided that moulds may be used.	
(B) Machine-made - - - - - per lb.	12s. 7d.”
8. By omitting the whole item and inserting in its stead the following item :—	
“8. Cigarettes, including the weight of the outer portion of each cigarette :—	
(A) †Hand-made - - - - - per lb.	20s. 6d.
† HAND-MADE CIGARETTES.—“Hand-made” shall mean that the whole of the operations connected with the filling and completion of cigarettes shall be performed exclusively by hand.	
(B) N.E.I - - - - - per lb.	20s. 9d.”

THE SCHEDULE—continued.

EXCISE DUTIES—continued.

Articles.	Rate of Duty.
10. By omitting the whole of sub-item (b) and inserting in its stead the following sub-item :—	
“(b) Articles which are owned (prior to clearance for home consumption) by, and are for the personal or official use of—	
(1) the Governor-General or any member of his family - - -	Free
(2) a member of the staff of the Governor-General, provided that that member is not an Australian citizen - - -	Free ”
By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—	
“(c) Articles which are owned (prior to clearance for home consumption) by, and are for the personal or official use of—	
(1) a State Governor or any member of his family - - -	Free
(2) a member of the staff of a State Governor, provided that that member is not an Australian citizen - - -	Free ”
By adding a new sub-item (d) as follows :—	
“(d) Articles which are owned (prior to clearance for home consumption) by, and are for the personal or official use of—	
(1) the diplomatic representative in the Commonwealth of any foreign country - - -	Free
(2) the High Commissioner in the Commonwealth of any part of the King's dominions - - -	Free
(3) the official representative (not being a High Commissioner) in the Commonwealth of a part of the King's dominions, being a citizen of that part - - -	Free
(4) a consular representative in the Commonwealth of any foreign country, provided that that consular representative is a citizen of the country he represents and is not otherwise engaged in any business, occupation or profession - - -	Free
(5) a Trade Commissioner in the Commonwealth of any British or foreign country, provided that that Trade Commissioner is a citizen of the country he represents and is not otherwise engaged in any business, occupation or profession - - -	Free
(6) a member of the staff of any person mentioned in paragraphs (1) to (5) (both inclusive) of this sub-item, provided that that member is a citizen of the country represented - - -	Free
(7) a member of the family of any person mentioned in the preceding paragraphs of this sub-item - - -	Free
The Minister may determine that the application of this sub-item in relation to any country shall be conditional on that country granting freedom from excise duty to the representatives of the Commonwealth holding corresponding positions in that country, to their families, and to members of their staffs (being Australian citizens)”	
By adding a new sub-item (e) as follows :—	
“(e) Articles which are owned (prior to clearance for home consumption) by and are for the official use of the representative in the Commonwealth of a British or foreign country, not being a citizen of the country represented, and declared as being for such official use, subject to the approval of the Minister - - -	Free ”
12. By omitting the whole item and inserting in its stead the following item :—	
“12. Playing Cards - - - per dozen packs	10s.”
14. By omitting the whole item (twice occurring) and inserting in its stead the following item :—	
“14. Cigarette tubes, paper and papers—	
For each 60 cigarette tubes - - -	1½d.
For each 60 cigarette papers or the equivalent of 60 cigarette papers - - -	1¼d.”
5. By omitting the whole item and inserting in its stead the following item :—	
“15. Matches - - - per 8,640 matches	8s.”
9. By omitting the whole item and inserting in its stead the following item :—	
“19. Valves for wireless telegraphy and telephony including rectifying valves each	3s. 9d.”