

Excise Tariff (No. 3)

No. 119 of 1972

An Act relating to Duties of Excise.

[Assented to 2 November 1972]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

Short title and citation.

1.—(1.) This Act may be cited as the *Excise Tariff (No. 3) 1972*.

(2.) The *Excise Tariff 1921–1971*,* as amended by the *Excise Tariff 1972*,† is in this Act referred to as the Principal Act.

Commencement.

2. Except as provided by sub-section (2.) of the next succeeding section, this Act shall be deemed to have come into operation on the sixteenth day of August, One thousand nine hundred and seventy-two.

Amendment of *Excise Tariff (No. 2) 1972*.

3.—(1.) Section 1 of the *Excise Tariff (No. 2) 1972* is amended by omitting sub-section (2.) and inserting in its stead the following sub-section:—

“(2.) The *Excise Tariff 1921–1971*, as amended by the *Excise Tariff 1972* and by the *Excise Tariff (No. 3) 1972*, is in this Act referred to as the Principal Act.”

(2.) This section shall be deemed to have come into operation on the day on which the *Excise Tariff (No. 2) 1972* received the Royal Assent.

Amendment of Tariff.

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.

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 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 to be 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, on that date, 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, 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; No. 73, 1962; Nos. 41 and 91, 1963; No. 125, 1964; Nos. 83 and 140, 1965; Nos. 18 and 82, 1967; Nos. 74 and 75, 1968; Nos. 5 and 33, 1969; No. 81, 1970; and No. 108, 1971.

† Act No. 22, 1972.

THE SCHEDULE

Section 4.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT

1. Omit from sub-item (A) of item 2 “ and containing not more than 83 per centum by volume of alcohol ”, insert “ at a strength at which the brandy does not contain more than 83 per centum by volume of alcohol ”.

2. After “ 25 per centum ” in sub-item (B) of item 2, insert “ by volume ”.

3. Omit from sub-item (B) of item 2 “ and containing not more than 83 per centum by volume of alcohol ”, insert “ at a strength at which the pure spirit does not contain more than 83 per centum by volume of alcohol ”.

4. Omit from sub-item (C) of item 2 “ and containing not more than 83 per centum by volume of alcohol ”, insert “ at a strength at which the apple or other brandy does not contain more than 83 per centum by volume of alcohol ”.

5. Omit from sub-item (D) of item 2 “ and containing not more than 83 per centum by volume of alcohol ”, insert “ at a strength at which the whisky does not contain more than 83 per centum by volume of alcohol ”.

6. After “ 25 per centum ” in paragraph (1) of sub-item (E) of item 2, insert “ by volume ”.

7. Omit from paragraph (1) of sub-item (E) of item 2 “ and containing not more than 83 per centum by volume of alcohol ”, insert “ at a strength at which the pure barley malt spirit does not contain more than 83 per centum by volume of alcohol ”.

8. After “ 25 per centum ”, “ 15 per centum ” and “ 20 per centum ” in paragraph (2) of sub-item (E) of item 2, insert “ by volume ”.

9. Omit from paragraph (2) of sub-item (E) of item 2 “ and containing not more than 83 per centum by volume of alcohol ”, insert “ at a strength at which the pure barley malt spirit does not contain more than 83 per centum by volume of alcohol ”.

10. Omit from sub-item (F) of item 2 “ and containing not more than 83 per centum by volume of alcohol ”, insert “ at a strength at which the rum does not contain more than 83 per centum by volume of alcohol ”.

11. After “ 25 per centum ” in sub-item (G) of item 2, insert “ by volume ”.

12. Omit from sub-item (G) of item 2 “ and containing not more than 83 per centum by volume of alcohol ”, insert “ at a strength at which the pure spirit does not contain more than 83 per centum by volume of alcohol ”.

13. Omit from item 6—

“ 6 . . Tobacco—”,

insert—

“ 6. Tobacco (other than tobacco delivered under item 9A in this Schedule):—”.

14. Omit from item 7—

“ 7. Cigars:—”,

insert—

“ 7. Cigars (other than cigars delivered under item 9A in this Schedule):—”.

15. Omit from item 8—

“ 8. Cigarettes, including the weight of the outer portion of each cigarette:—”,

insert—

“ 8. Cigarettes (other than cigarettes delivered under item 9A in this Schedule), including the weight of the outer portion of each cigarette:—”.

THE SCHEDULE—*continued*

16. Omit from item 9—

“ 9 ..Snuff ”,

insert—

“ 9. Snuff (other than snuff delivered under item 9A in this Schedule) ”.

17. After item 9, insert the following item:—

“ 9A. Tobacco, cigars, cigarettes and snuff, being goods for use in a medical or other scientific research programme approved by the Minister, and delivered with the approval of the Minister | Free ”.

18. Omit from sub-item (A) of item 16 “ \$0.55 per litre ”, insert “ \$0.495 per litre ”.

19. Omit from sub-item (A) of item 16 “ \$0.11 per litre ”, insert “ \$0.055 per litre ”.

20. Omit from sub-item (B) of item 16 “ \$0.55 per litre ”, insert “ \$0.495 per litre ”.
