

## THE SCHEDULE—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>Division XVI.—Miscellaneous—continued.</b>			
49—continued.			
(A)—continued.			
(2) Being of a class or kind not commercially produced or manufactured in Australia or the United Kingdom, as prescribed by Departmental By-laws	Free	Free	Free
(B) Goods of the classes which may be prescribed by Departmental By-laws under sub-item (A) or under Items 103 (B), 228 (A) (1) or 229 (H) (3), but which are for such use as in the opinion of the Minister does not justify the application of the rates of duty operating under such sub-item or items, as prescribed by Departmental By-laws ad val.	5 per cent.	17½ per cent.	17½ per cent."

## EXCISE TARIFF (NO. 4).

## No. 93 of 1948.

## An Act relating to Duties of Excise.

[Assented to 21st December, 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. 4) 1948*. Short title and citation.

(2.) The *Excise Tariff 1921–1939\**, as amended by the *Excise Tariff 1948†*, by the *Excise Tariff (No. 2) 1948‡* and by the *Excise Tariff (No. 3) 1948§*, is in this Act referred to as the Principal Act.

(3.) Section one of the *Excise Tariff (No. 3) 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.

\* Act No. 26, 1921, as amended by No. 28 1924; No. 23, 1926; No. 4, 1928; Nos. 20 and 21, 1933; No. 17, 1936; Nos. 24 and 70, 1938; and Nos. 29, 64 and 65, 1939.

† Act No. 3, 1948.

‡ Act No. 4, 1948.

§ Act No. 14, 1948.

Time of  
imposition of  
duties of  
Excise.

3.—(1.) The time of the imposition of the duties of Excise (not being duties of Excise the time of the imposition of which is fixed by the next succeeding sub-section) imposed by this Act is the ninth day of September, 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.

(2.) The time of imposition of duties of Excise imposed by this Act in respect of which a date earlier than the ninth day of September, One thousand nine hundred and forty-eight, is specified in the Schedule to this Act, is the earlier date so specified at nine o'clock in the forenoon reckoned according to standard time in the Australian Capital Territory.

Validation of  
Proclamations.

4.—(1.) Where, in the Schedule to this Act, it is provided that, on a date to be fixed by Proclamation, the omission of an item or portion of an item from the Schedule to the Principal Act shall be effective, every Proclamation issued on or after the eighth day of September, One thousand nine hundred and forty-eight, and prior to the date on which this Act receives the Royal Assent, fixing the date on which the omission of that item or portion of an item from the Schedule to the Principal Act shall be effective, shall be deemed to have been lawfully made.

(2.) Where, in the Schedule to this Act, it is provided that on and after a date to be fixed by Proclamation, rates of duty shall be imposed on goods covered by an item or portion of an item in the Schedule to this Act, every Proclamation issued on or after the eighth day of September, One thousand nine hundred and forty-eight, and prior to the date on which this Act receives the Royal Assent, fixing the date on and after which those rates of duty shall be imposed on goods covered by an item or portion of an item in the Schedule to this Act, shall be deemed to have been lawfully made.

Duties of  
Excise.

5. 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.

