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THE SCHEDULE--continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous-	-continued.		

49—continued.	[1
(A)—continued.	
(2) Being of a class or kind not com-	
mercially produced or manufac-	
tured in Australia or the United	
Kingdom, as prescribed by	
Departmental By-laws -	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	1
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	ł
operating under such sub-item or items,	
as prescribed by Departmental By-laws	
ad val.	5 per cent.

-concinacu.		
Free	Free	Free
5 pe r ce nt.	17 1 per cent.	17 1 per cent."

EXCISE TARIFF (No. 4).

No. 93 of 1948.

An Act relating to Duties of Excise.

[Assented to 21st December, 1948.]

DE 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 (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 Amendment of Tariff. 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.

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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; and Nos. 29, 54 and 65, 1939. † Act No. 3, 1448. \$ Act No. 4, 1948. \$ Act No. 14, 1948.

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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.

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.

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.

Validation of Proclamations.

Duties of Excise.

THE SCHEDULE.

EXCISE DUTIES.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

Articles. Rate of Duty. 2. By omitting the whole of sub-item (1), such omission to be effective on a date to be fixed by Proclamation. 5. By adding a new item 5 as follows :-"On and after a date to be fixed by Proclamation-5. Liqueurs-55s. 6d. (A) As prescribed by Departmental By-laws per proof gallon 65s. 6d." (b) N.E.I. per proof gallon 10. By adding a new sub-item (F) as follows :-(F) Articles which are owned (prior to clearance for home consumption) by and are for the official use of the United Nations Organization or a Free." Specialized Agency of the United Nations Organization -By adding a new sub-item (G) as follows :-(G) Articles which are owned (prior to clearance for home consumption) by and are for the personal or official use of the Secretary-General or an Assistant Secretary-General of the United Nations Organization or the Executive Head or an Assistant Executive Head of a Specialized Agency of the United Nations Organization or a member of the family of any person Free." mentioned in this sub-item 11. By omitting the whole of paragraph (3) (twice occurring) of sub-item (A) and inserting in its stead the following paragraph :---"(3) Produced from shale mined in Australia Free." By adding to sub-item (B) a new paragraph (3) as follows :-(3) Produced from shale mined in Australia . Free." By omitting the whole of paragraph (2) (twice occurring) of sub-item (c) and Free." per 8,640 matches 15. Matches 7s. 3d." .

1948.

Section 2.