
EXCISE TARIFF.*

No. 8 of 1908.

An Act relating to Duties of Excise.

[Assented to 3rd June, 1908.]

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. This Act may be cited as the *Excise Tariff* 1908. Short title.
2. The *Distillation Act* 1901, the *Beer Excise Act* 1901, and the *Excise Act* 1901 shall be incorporated and read as one with this Act. Incorporation:
3. In this Act, except where otherwise clearly intended— Definitions.
 - “Tariff” means the Tariff proposed in the Parliament on the eighth day of August, One thousand nine hundred and seven.
 - “Tariff alteration” means any alteration of the Tariff since proposed in the Parliament.
4. The time of the imposition of the Duties of Excise imposed by this Act is the eighth day of August, One thousand nine hundred and seven, at four o'clock in the afternoon reckoned according to the standard time in the State of Victoria, and this Act shall be deemed to have come into operation at that time. Time of imposition of Duties of Excise.

* Schedule amended by *Excise Tariff (Starch)* 1908, see *post*, p. 123.

Duties of
Excise.

5. The Duties of Excise specified in the Schedule are hereby imposed according to the Schedule, as from the time of the imposition of such duties or such later dates as are mentioned in the Schedule in regard to any particular items, and such duties shall be deemed to have been imposed at such time or dates, and shall be charged, collected, and paid to the use of the King for the purposes of the Commonwealth on the following goods, namely :—

- (a) All goods dutiable under the Schedule and manufactured or produced in Australia after the time or dates when such duties are deemed to have been imposed ; and
- (b) All goods dutiable under the Schedule and manufactured or produced in Australia before the time or dates when such duties are deemed to have been imposed, and which were at that time or those dates subject to the control of the Customs or to Excise supervision or 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 or dates when such duties are deemed to have been imposed.

Validation of
collections
under Tariff
proposals.

6. All Duties of Excise collected pursuant to any Tariff or Tariff alteration shall be deemed to have been lawfully imposed and collected, and no additional duty shall be payable on any goods on which duty was so collected merely by reason that the rate at which the duty was so collected is less than the rate of duty specified in this Act, and no duty shall be payable in respect of goods delivered for home consumption free of duty pursuant to any Tariff or Tariff alteration.

Substitutes for
excisable
goods.

7. Whenever any goods are manufactured which in the opinion of the Minister are a substitute for any excisable goods, or are intended to be or can be used as such substitute, or for any purpose for which such excisable goods can be used, or for any similar purpose, the Minister may by *Gazette* notice direct that such first-mentioned goods shall be charged with Excise duty at a specified rate, such rate to be proportionate to the rate of duty chargeable on the excisable goods according to a standard to be prescribed by regulations under the *Excise Act* 1901, and upon the publication of the *Gazette* notice the goods specified therein shall be deemed to be excisable goods.

Repeal.

8. The Schedule to the *Excise Tariff* 1902 (No. 11 of 1902) in so far as it relates to Duties of Excise on Starch and Tobacco is hereby repealed as from the time when this Act is deemed to have come into operation.

Saving clause.

9. This Act shall not affect the provisions of any of the following Acts, that is to say :—The *Excise Tariff* 1905 (No. 24 of 1905) as amended by the *Excise Tariff (Amendment)* 1906 (No. 15 of 1906) the *Excise Tariff* 1906 (No. 16 of 1906) and the *Excise Tariff* 1906 (No. 20 of 1906).

THE SCHEDULE.

THE EXCISE TARIFF.

All imitations to be dutiable at the rate chargeable on the goods they imitate, unless such rate is less than the rate which would otherwise be chargeable on the imitations.

"N.E.I." means "not elsewhere included."

EXCISE DUTIES.

Tariff Items.	Rate.
Tobacco, manufactured, n.e.i., made in Australia, both from imported and locally-grown leaf per lb.	1s. 3d.; and on and after 5th October, 1907, 1s.
*Tobacco, hand-made strand per lb.	1s. 3d.; and on and after 5th October, 1907, 9d.
Cigars—	
(a) Machine-made per lb.	1s.; and on and after 5th October, 1907, 9d.
†(b) Hand-made per lb.	6d.; and on and after 5th October, 1907, 3d.
Cigarettes, including the weight of the outer portion of each Cigarette per lb.	3s.
Cigarettes, if hand-made ‡ per lb.	3s.; and on and after 9th October, 1907, 2s. 9d.
Snuff per lb.	2s.
§ Starch—	
(a) Made from rice per lb.	1d.
(b) Made from materials grown in the Commonwealth	Free
Amylic Alcohol and Fusel Oil per gal.	12s.; and on and after 19th May, 1908, 13s.
Glucose per cwt.	4s.; and on and after 11th October, 1907, 1s.
Invert Sugar and Invert Syrup per cwt.	3s.
Saccharin and other similar substitutes for Sugar per lb.	£5; and on and after 12th December, 1907, £1
Golden Syrup, and Syrups n.e.i. per cwt.	1s. 6d.; and on and after 17th October, 1907, free

* "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.

† Hand-made cigars shall mean cigars in the manufacture of which every operation is performed by hand, provided that moulds may be used.

‡ Hand-made shall mean that the whole of the operations connected with the filling and completion of cigarettes shall be performed exclusively by hand.

§ NOTE.—By Act No. 14 of 1908, the following duty is imposed on starch in lieu of the duty set out above:—

 "Starch, made from imported rice delivered free for use in the manufacture of starch per lb. 1d."