

Excise Tariff

No. 81 of 1970

An Act relating to Duties of Excise.

[Assented to 26 October 1970]

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* 1970.

(2.) The *Excise Tariff* 1921–1969* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff* 1921–1970.

Commence-
ment.

2. This Act shall be deemed to have come into operation on the nineteenth day of August, One thousand nine hundred and seventy.

Amendment
of Tariff.

3. 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.

4. 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 Act is 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 were in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods or, in connexion with a business carried on by another manufacturer or producer of goods of that kind, were in the stock, custody or possession of, or belonged to, that other manufacturer or producer; 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; and Nos. 5 and 33, 1969.

THE SCHEDULE
AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT

Section 3.

Articles	Rate of Duty
2. Omit sub-item (j), insert the following sub-item:— “(i) Spirit for fortifying Australian wine or for fortifying Australian grape must, subject to regulations”	Free ”.
6. Omit sub-items (A), (B) and (C), insert the following sub-items:— “(A) Tobacco, hand-made* strand:— (1) In the manufacture of which all the tobacco leaf used is Australian-grown per lb (2) Otherwise per lb * ‘Hand-made’, in relation to tobacco, means that all the operations in the manufacture of the tobacco have been carried on entirely by hand without the aid of machine tools or machinery, other than that used in the pressing of the tobacco. “(B) Tobacco, manufactured, n.e.i.:— (1) In the manufacture of which all the tobacco leaf used is Australian-grown per lb (2) Otherwise per lb “(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 (2) Otherwise per lb	\$2.348 \$2.415 \$2.373 \$2.44 \$4.6333 \$4.70”.
7. Omit the item, insert the following item:— “7. Cigars:— (A) †Hand-made per lb † ‘Hand-made’, in relation to cigars, means that all the operations in the manufacture of the cigars have been carried on entirely by hand or by the use of moulds. (B) Machine-made per lb	\$3.75 \$3.85”.
8. Omit the item, insert the following item:— “8. Cigarettes, including the weight of the outer portion of each cigarette:— (A) ‡Hand-made per lb ‡ ‘Hand-made’, in relation to cigarettes, means that all the operations connected with the filling and completion of the cigarettes have been carried on entirely by hand. (B) N.E.I. per lb	\$4.675 \$4.70”.
11. Omit sub-items (A) and (B), insert the following sub-items:— “(A) Gasoline and other petroleum or shale spirit, having a flash point of less than 73 degrees Fahrenheit when tested in an Abel Pensky closed test apparatus— (1) As prescribed by Departmental By-laws (2) Produced from shale mined in Australia (3) N.E.I.— (a) For use in aircraft, as prescribed by Departmental By-laws (b) Other “(B) Mineral turpentine— (1) As prescribed by Departmental By-laws (2) Produced from shale mined in Australia (3) N.E.I.	Free Free \$0.1257 \$0.153 Free Free \$0.153”.
Omit sub-items (D) and (E), insert the following sub-items:— “(D) Aviation turbine kerosene; kerosene, n.e.i., other than power kerosene as defined by Departmental By-laws— (1) As prescribed by Departmental By-laws (2) Other “(E) Diesel fuel as defined by Departmental By-laws— (1) As prescribed by Departmental By-laws (2) Other	Free \$0.109 Free \$0.155”.

THE SCHEDULE—continued

Articles	Rate of Duty
16. Omit the item, insert the following item:—	
" 16. (A) Wine produced from fresh grapes (other than wine that, under Departmental By-laws, is to be treated as wine produced for non-commercial purposes)—	
(1) As prescribed by Departmental By-laws	Free
(2) Containing added sugar in any form (otherwise than in the form of concentrated grape must produced from fresh grapes), added honey, added glucose, or any other added sweetening matter prescribed by Departmental By-laws, but not being—	
(a) natural or artificial sparkling wine;	
(b) vermouth; or	
(c) wine to be used in the manufacture of cocktails or wine cordials	
per gallon	\$2.50
(3) Other	per gallon
(B) Wine produced from grapes other than fresh grapes ..	per gallon
	\$2.50 "
17. Omit the item.	