**Excise Tariff**

**No. 108 of 1971**

An Act relating to Duties of Excise.

[*Assented to 6 December 1971*]

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* 1971.

(2.) The *Excise Tariff* 1921–1970 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* 1921–1971.

**Commencement.**

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

**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 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.

THE SCHEDULE Section 3.

Amendments of the Schedule to the Principal Act

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| Articles | Rate of Duty |
| 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. | $2.598 |
| (2) Otherwise per lb. | $2.665 |
| \*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. | $2.623 |
| (2) Otherwise per lb. | $2.69 |
| “(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. | $5.1333 |
| (2) Otherwise per lb. | $5.20”. |
| 7. Omit the item, insert the following item:— |  |
| “7. Cigars:— |  |
| (a) †Hand-made per lb. | $4.25 |
| † 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. | $4.35”. |
| 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. | $5.175 |
| ‡ ‘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. | $5.20”. |

The Schedule*—continued*

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| Articles | Rate of Duty |
| 11. Omit the item, insert the following item:— |  |
| “11. (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  | Free |
| (2) Produced from shale mined in Australia  | Free |
| (3) N.E.I.— |  |
| (*a*) For use in aircraft, as prescribed by Departmental By-laws |  |
| per gallon | $0.1457 |
| (*b*) Other per gallon | $0.173 |
| (b) Mineral turpentine— |  |
| (1) As prescribed by Departmental By-laws  | Free |
| (2) Produced from shale mined in Australia  | Free |
| (3) N.E.I. per gallon | $0.173 |
| (c) Coal tar and coke oven distillates, aromatic hydrocarbons and light oils consisting principally of aromatic hydrocarbons (not being petroleum or shale products), suitable for use as gasoline substitutes and 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  | Free |
| (2) N.E.I. per gallon | $0.173 |
| (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  | Free |
| (2) Other per gallon | $0.129 |
| (e) Diesel fuel as defined by Departmental By-laws— |  |
| (1) As prescribed by Departmental By-laws  | Free |
| (2) Other per gallon | $0.175”. |