

Excise Tariff (No. 2)

No. 64 of 1972

An Act relating to the Exemption from Duties of Excise of Goods for the Use of certain Representatives of Governments of Countries other than Australia and their Families.

[Assented to 31 August 1972]

BE it enacted by the Queen'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. 2) 1972*. Short title and citation.
- (2.) The *Excise Tariff* 1921–1971,* as amended by the *Excise Tariff* 1972,† is in this Act referred to as the Principal Act.
- (3.) Section 1 of the *Excise Tariff* 1972 is amended by omitting sub-section (3.).
- (4.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff* 1921–1972.
2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.
3. Section 6 of the Principal Act is amended—
 - (a) by omitting sub-section (1.) and inserting in its stead the following sub-section:—

“(1.) Sub-item (D) of item 10 in the Schedule to this Act does not apply in respect of goods that are intended for the use of a person referred to in that sub-item where any other goods of the same kind, or of a similar kind, that have been entered for home consumption were, at the time when they were so entered, intended for the use of the person and the Minister, by instrument in writing, declares that, in his opinion, the reasonable requirements of the person have adequately been met by the other goods.”; and
 - (b) by omitting paragraph (a) of sub-section (2.) and inserting in its stead the following paragraph:—

“(a) the person for whose use the goods are intended agrees that, if the goods are sold or otherwise disposed of in Australia or in a Territory of the Commonwealth not forming part of the Commonwealth within two years after the date of entry of the goods for home consumption, he will, unless the Minister otherwise determines, pay to

Limitation of exemption from duty on goods for use by Trade Commissioners, &c.

* 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; Nos. 5 and 33, 1969; No. 81, 1970; and No. 108, 1971.

† Act No. 22, 1972.

the Commonwealth an amount equal to the duty that, but for that sub-item, would have been payable in respect of the goods; and ”.

**Amendment of
Schedule.**

4. 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.

**Application of
amendments.**

5. The amendments made by this Act apply in relation to—

- (a) goods that are manufactured or produced in Australia after the commencement of this Act; and
- (b) goods that were manufactured or produced in Australia before that time, being goods—
 - (i) that, 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 belonged to, a manufacturer or producer of the goods; and
 - (ii) on which no duty of Excise had been paid before that time.

THE SCHEDULE

Section 4.

AMENDMENT OF THE SCHEDULE TO THE PRINCIPAL ACT

Omit sub-items (D) and (E) of item 10, insert the following sub-items:—

“(D)”	.. Articles that are, at the time when they are entered for home consumption, intended for—	
(1)	.. the official or personal use of a Trade Commissioner in Australia of any country, being a person who is not an Australian citizen, is not ordinarily resident in Australia or in a Territory of the Commonwealth and is not otherwise engaged in a profession, business or occupation	
(2)	.. the personal use of a member of the family of a person referred to in the last preceding paragraph, being a member of the family who forms part of the household of the person, is not an Australian citizen, is not ordinarily resident in Australia or in a Territory of the Commonwealth and is not engaged in a profession, business or occupation	Free
“(E)”	.. Articles that—	
(1)	are, at the time when they are entered for home consumption, intended for the official use of a Trade Commissioner in Australia of any country, being a person to whom paragraph (1) of sub-item (D) of this item does not apply;	
(2)	are declared by that person, in writing, to be for such official use; and	
(3)	are articles, or are included in a class of articles, approved by the Minister for the purposes of this sub-item	Free”.