

Excise Tariff 1973

No. 20 of 1973

AN ACT

Relating to Duties of Excise on Wine.

[Assented to 18 April 1973]

BE IT ENACTED by the Queen, the Senate and the House of Representatives of Australia, as follows:—

Short title
and citation,

1. (1) This Act may be cited as the *Excise Tariff* 1973.

(2) The *Excise Tariff* 1921–1972* 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* 1921–1973.

Commence-
ment.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

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.

* 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, 63 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. 3 and 33, 1969; No. 81, 1970; No. 108, 1971; and Nos. 22, 64 and 119, 1972.

4. The duties of Excise imposed by this Act shall be charged, collected and paid—

Goods
subject to
duties of
Excise
imposed by
this Act.

- (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 comes 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, are subject to the control of the Customs or to Excise supervision, or, on that date, are in the stock, custody or possession of, or belong to, a manufacturer or producer of the goods; and
 - (ii) on which no duty of Excise has been paid before that date.

SCHEDULE

Section 3

AMENDMENT OF THE SCHEDULE TO THE PRINCIPAL ACT

Omit item 16, substitute the following item:—

- " 16. Wine produced from grapes other than fresh grapes; wine produced from fresh grapes and 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;
 - (c) wine to be used in the manufacture of liqueurs, cocktails or wine cordials; or
 - (d) wine that, under Departmental By-laws, is to be treated as medicated wine.

\$0.44 per
litre "