

# EXCISE TARIFF 1975

## No. 104 of 1975

An Act relating to Duties of Excise.

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* 1975.<sup>1</sup>

(2) The *Excise Tariff* 1921-1974<sup>2</sup> 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* 1921-1975.

Commence-  
ment.

2. This Act shall be deemed to have come into operation at the hour of 8 o'clock in the evening by standard time in the Australian Capital Territory on 19 August 1975.

Amend-  
ments 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—

(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 at or after the time at 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 time, being goods—

(i) that, at that time, were subject to the control of the Customs or to Excise supervision, or, at that time, 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.

## SCHEDULE

Section 3

## AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT

## PART I

## AMENDMENTS OF PROVISIONS IN THE SCHEDULE TO THE PRINCIPAL ACT

Provisions amended	Amendments
Item 1 . . . . .	Omit "\$0.252778", substitute "\$0.394".
Sub-item 2 (A) . . . . .	Omit "\$8.95", substitute "\$10.21".
Sub-item 2 (B) . . . . .	Omit "\$8.95", substitute "\$10.21".
Sub-item 2 (C) . . . . .	Omit "\$8.95", substitute "\$10.21".
Sub-item 2 (D) . . . . .	Omit "\$9.35", substitute "\$10.21".
Paragraph 2 (E) (1) . . . . .	Omit "\$9.35", substitute "\$10.21".
Paragraph 2 (E) (2) . . . . .	Omit "\$9.35", substitute "\$10.21".
Sub-item 2 (F) . . . . .	Omit "\$9.43", substitute "\$10.29".
Sub-item 2 (G) . . . . .	Omit "\$9.47", substitute "\$10.33".
Sub-item 2 (H) . . . . .	Omit "\$9.43", substitute "\$10.29".
Sub-item 2 (O) . . . . .	Omit "\$9.78", substitute "\$10.64".
Sub-item 5 (A) . . . . .	Omit "\$9.39", substitute "\$10.25".
Sub-item 5 (B) . . . . .	Omit "\$9.78", substitute "\$10.64".
Sub-item 5 (C) . . . . .	Omit "\$9.39", substitute "\$10.25".
Paragraph 6 (A) (1) . . . . .	Omit "\$8.05", substitute "9.68".
Paragraph 6 (A) (2) . . . . .	Omit "\$8.20", substitute "\$9.83".
Paragraph 6 (B) (1) . . . . .	Omit "\$8.10", substitute "\$9.73".
Paragraph 6 (B) (2) . . . . .	Omit "\$8.25", substitute "\$9.88".
Paragraph 6 (C) (1) . . . . .	Omit "\$15.96", substitute "\$19.22".
Paragraph 6 (C) (2) . . . . .	Omit "\$16.10", substitute "\$19.36".
Sub-item 7 (A) . . . . .	Omit "\$13.58", substitute "\$16.34".
Sub-item 7 (B) . . . . .	Omit "\$13.80", substitute "\$16.56".
Sub-item 8 (A) . . . . .	Omit "\$16.05", substitute "\$19.31".
Sub-item 8 (B) . . . . .	Omit "\$16.10", substitute "\$19.36".
Sub-item 11 (A) . . . . .	After "apparatus" insert ", not being goods falling within item 17 (B)".

## PART II

## INSERTION OF NEW PROVISION IN THE SCHEDULE TO THE PRINCIPAL ACT

After item 16 insert the following item:—

"17. (A) Stabilized crude petroleum oil:	
(1) As prescribed by Departmental By-laws . . . . .	Free
(2) Other . . . . .	\$0.0126 per litre
(B) Liquid petroleum obtained from naturally occurring petroleum gas:	
(1) As prescribed by Departmental By-laws . . . . .	Free
(2) For use in admixture with refinery gasoline as fuel in internal combustion engines . . . . .	\$0.04905 per litre
(3) Other . . . . .	\$0.0126 per litre
(C) Liquefied petroleum gas obtained from unstabilized crude petroleum oil or from naturally occurring petroleum gas:	
(1) As prescribed by Departmental By-laws . . . . .	Free
(2) Other . . . . .	\$0.0126 per litre".

**NOTES**

1. Act No. 104, 1975; assented to 7 October 1975.
2. 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; No. 108, 1971; Nos. 22, 64 and 119, 1972; Nos. 20, 23 and 146, 1973; and No. 121, 1974.