**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.

(2) The Excise Tariff 1921-1974 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.

**Commencement.**

**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.

**Amendments 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.

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| SCHEDULE Section 3 | |
| AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT | |
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| 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

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| 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” |