

# STATUTORY RULES.

1907. No. 22.

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## REGULATION UNDER THE EXCISE ACT 1901.

**I** THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulation under the *Excise Act 1901*, to come into operation forthwith.

Dated this twenty-second day of March, One thousand nine hundred and seven.

NORTHCOTE,  
Governor-General.

By His Excellency's Command,

JOHN FORREST.

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### SCALE FOR CALCULATING QUANTITY OF TOBACCO, ETC., MADE IN A FACTORY.

1. The following scale is prescribed for the purpose of calculating the full quantity of plug tobacco, cut tobacco, cigars or cigarettes produced in a factory:—

#### *Scale.*

For every 100 lbs. of leaf tobacco, made into plug tobacco, 110 lbs. of plug tobacco shall be deemed to have been produced.

For every 100 lbs. of leaf tobacco, made into cut tobacco without being first made into plug tobacco, 106 lbs. of cut tobacco shall be deemed to have been produced.

For every 100 lbs. of leaf tobacco, made into cigars, 90 lbs. of cigars shall be deemed to have been produced.

For every 100 lbs. of leaf tobacco, made into cigarettes, 104 lbs. of cigarettes shall be deemed to have been produced.

2. In a factory where plug tobacco, cut tobacco, cigars and cigarettes or any two or more of those articles are made, all leaf tobacco received into the factory shall, unless the contrary is shown by the manufacturer, be deemed to have been made into the article made in the factory which is, at the time, subject to the highest rate of duty.

3. The scale prescribed by this Regulation shall apply in proportion to greater or lesser quantities.

4. Nothing in this Regulation shall relieve any manufacturer from the liability to pay the excise duty on the full quantity of excisable goods produced by him.

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By Authority: J. KEMP, Acting Government Printer, Melbourne.