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# EXCISE TARIFF.

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No. 11 of 1902.

An Act relating to Duties of Excise.

[ Assented to 26th July, 1902.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

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| Short title                                     | 1. This Act may be cited as the <i>Excise Tariff</i> 1902.  |
| Incorporation.                                  | 2. The <i>Distillation Act</i> 1901, the <i>Beer Excise Act</i> 1901, and the <i>Excise Act</i> 1901 shall be incorporated and read as one with this Act.   |
| Definitions.                                    | 3. In this Act, except where otherwise clearly intended—<br>“Tariff” means the Tariff proposed in the Parliament on the eighth day of October One thousand nine hundred and one.<br>“Tariff alteration” means any alteration of the Tariff since proposed in the Parliament.                                |
| Time of imposition of uniform Duties of Excise. | 4. The time of the imposition of uniform Duties of Excise is the eighth day of October One thousand nine hundred and one at four o'clock in the afternoon reckoned according to the standard time in force in the State of Victoria, and this Act shall be deemed to have come into operation at that time. |
| Duties of Excise.                               | 5. The Duties of Excise specified in the Schedule are hereby imposed according to the Schedule, as from the time of the imposition of uniform Duties of Excise and such other later dates as are mentioned in the Schedule in regard to any particular items, and such                                      |

duties shall be deemed to have been imposed at such time and dates, and shall be charged collected and paid to the use of the King for the purposes of the Commonwealth on the following goods namely :—

- (a) All goods dutiable under the Schedule and manufactured or produced in Australia after the time when such duties are deemed to have been imposed ; and
- (b) All goods dutiable under the Schedule and manufactured or produced in Australia before the time when such duties are deemed to have been imposed, and which were at that time subject to the control of the Customs or to Excise supervision or in the stock custody or possession of or belonging to any brewer distiller manufacturer or refiner thereof, and on which no duty of Customs or Excise had been paid before the time when such duties are deemed to have been imposed.

6. All duties of Excise collected pursuant to any Tariff or Tariff alteration shall be deemed to have been lawfully imposed and collected, and no additional duty shall be payable on any goods on which duty was so collected merely by reason that the rate at which the duty was so collected is less than the rate of duty specified in this Act, and no duty shall be payable in respect of goods delivered for home consumption free of duty pursuant to any Tariff or Tariff alteration.

Validation of collections under Tariff proposals.

7. Whenever any goods are manufactured which in the opinion of the Minister are a substitute for any excisable goods, or are intended to be or can be used as such substitute, or for any purpose for which such excisable goods can be used, or for any similar purpose, the Minister may by *Gazette* notice direct that such first mentioned goods shall be charged with Excise duty at a specified rate, such rate to be proportionate to the rate of duty chargeable on the excisable goods according to a standard to be prescribed by regulations under the Excise Act, and upon the publication of the *Gazette* notice the goods specified therein shall be deemed to be excisable goods.

Substitutes for excisable goods.

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## THE SCHEDULE.

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### THE EXCISE TARIFF.

All imitations to be dutiable at the rate chargeable on the goods they imitate, unless such rate is less than the rate which would otherwise be chargeable on the imitations.

“Proof” or “Proof Spirit” means spirit of a strength equal to that of pure ethyl alcohol compounded with distilled water so that the resultant mixture at a temperature of 60° Fahrenheit has a specific gravity of 0.9198 as compared with that of distilled water at the same temperature.

“N. E. I.” means “not elsewhere included.”

## EXCISE DUTIES.

Dutiable Goods.	Duties.
BEER, viz.:—Ale, Porter, and other Beer, containing not less than 2% of proof spirit— Brewed from Barley Malt and Hops exclusively, ... .. per gallon N.E.I. ... .. per gallon	2d. on and after 7th February, 1902 3d.
SPIRITS, viz.:— Distilled wholly from Grape Wine, per proof gallon N.E.I. ... .. per proof gallon	11s. 12s. 6d., and on and after 7th February, 1902, 13s.
For fortifying Australian Wine or making Vinegar ... .. per proof gallon Methylated ... .. per gallon	1s. 6d.
STARCH ... .. per lb.	1d., on and after 26th March, 1902
SUGAR ... per cwt. of manufactured Sugar	3s. until the 1st January, 1907, less, from the 1st July, 1902, a rebate to the grower of sugar cane and beet. The rebate in the case of sugar cane to be 4s. per ton on all sugar cane delivered for manufacture, and in the production of which sugar cane white labour only has been employed after 28th February, 1902. The rebate is calculated on cane giving 10% of sugar, and is to be increased or reduced proportionately, according to any variation from this standard. A similar rebate to be allowed in respect of sugar beet—the rebate to be allowed at the rate of £2 per ton on the sugar-giving contents of the beet. All rebates to be allowed at the time of delivery of the cane or beet on the ascertainment in manner prescribed of the sugar-giving contents, and so that it may be prescribed that the average sugar-giving contents of the cane or beet in any particular district shall be taken to be the sugar-giving contents of each lot of cane or beet in such district
TOBACCO, viz.:— Manufactured ... .. per lb. Cigars ... .. per lb. Cigarettes, including the weight of the outer portion of each Cigarette ... per lb. Snuff ... .. per lb.	1s. 1s. 6d. 2s., and on and after 12th February, 1902, 3s. 2s.