
EXCISE TARIFF.

No. 16 of 1906.

An Act relating to Duties of Excise.

[Assented to 12th October, 1906.]

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

1. This Act may be cited as the *Excise Tariff* 1906.

Short title.

2. Duties of Excise shall on and from the first day of January One thousand nine hundred and seven be imposed on the dutiable goods specified in the Schedule at the rates specified in the said Schedule.

Excise duties
on agricultural
machinery.

Provided that this Act shall not apply to goods manufactured by any person in any part of the Commonwealth under conditions as to the remuneration of labour which—

- (a) are declared by resolution of both Houses of the Parliament to be fair and reasonable; or
- (b) are in accordance with an industrial award under the *Commonwealth Conciliation and Arbitration Act 1904*; or
- (c) are in accordance with the terms of an industrial agreement filed under the *Commonwealth Conciliation and Arbitration Act 1904*; or
- (d) are, on an application made for the purpose to the President of the Commonwealth Court of Conciliation and Arbitration, declared to be fair and reasonable by him or by a Judge of the Supreme Court of a State or any person or persons who compose a State Industrial Authority to whom he may refer the matter.

THE SCHEDULE.

EXCISE DUTIES.

Dutiable Goods.	Duties
<i>Fixed Rates.</i>	
Stripper Harvesters each	£6
Strippers each	£3
Metal parts of Stripper Harvesters and Strippers ... per lb.	3d.
<i>Ad Valorem Rates.</i>	
Stump Jump Ploughs	} <i>ad valorem</i> 12½ per cent.
Disc Cultivators	
Winnowers, Horse and other power	
Combined Corn Sheller, Husker, and Bagger	
Combined Corn Sheller and Husker	} <i>ad valorem</i> 12½ per cent.
Drills—	
Fertilizer	
Seed	
Grain	} <i>ad valorem</i> 10 per cent.
and attachments thereto	
Ploughs, Other	
Plough Shares	
Harrows	} <i>ad valorem</i> 10 per cent.
Chaffcutters and Horse Gear	
Cultivators, other than Disc	
Scarifiers	
Plough Mould Boards	} <i>ad valorem</i> 10 per cent.
Corn Shellers	
Corn Huskers	
<i>Exemptions.</i>	
Hand-worked Rakes and Ploughs combined.	
Hay Tedders.	
Maize Harvesters.	
Maize Binders.	
Maize Planters.	
Mould Board Plates in the rough and not cut into shape.	
Potato Sorters.	
Potato Raisers or Diggers.	