

# STATUTORY RULES

1924. No. 26.

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REGULATION UNDER THE EXCISE ACT 1901-1918.

[ 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* 1901-1918,  
to come into operation forthwith.

Dated this thirteenth day of February, 1924.

FORSTER,  
Governor-General.

By His Excellency's Command,  
AUSTIN CHAPMAN,  
Minister of State for Trade and Customs.

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AMENDMENT OF EXCISE REGULATIONS 1913.

(Statutory Rules 1913, No. 345, as amended to this date.)

After regulation 93 of the Excise Regulations 1913, the following regulation is inserted:—

“Rebate of Excise duty on Fortified Australian Wine when distilled.

93A. When fortified Australian wine is distilled a rebate of Excise duty may be allowed, at the Excise rate of duty applicable to spirit for fortifying wine, on the spirit produced from such wine in excess of 20 per cent. of proof spirit. The spirit so produced shall be liable to duty on entry for home consumption at the rate of the Excise Tariff applicable.”

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