

Excise Tariff (No. 3) 1973

No. 146 of 1973

AN ACT

Relating to Duties of Excise.

[Assented to 22 November 1973]

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 (No. 3) 1973*.

(2) The *Excise Tariff 1921-1972*,* as amended by the *Excise Tariff 1973*† and by the *Excise Tariff (No. 2) 1973*,‡ is in this Act referred to as the Principal Act.

(3) Sub-section 1 (4) of the *Excise Tariff (No. 2) 1973* is omitted.

(4) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff 1921-1973*.

Commence-
ment.

2. This Act shall be deemed to have come into operation at the hour of eight o'clock in the evening by standard time in the Australian Capital Territory on 21 August 1973.

* Act No. 26, 1921, as amended by No. 23, 1924; No. 28, 1926; No. 4, 1928; Nos. 20 and 21, 1933; No. 17, 1936; Nos. 24 and 70, 1938; Nos. 29, 54 and 65, 1939; Nos. 3, 4, 14 and 93, 1948; Nos. 77 and 82, 1949; Nos. 61, 62 and 80, 1950; No. 83, 1952; No. 78, 1953; Nos. 16, 59 and 87, 1956; No. 82, 1957; No. 19, 1958; Nos. 26, 65 and 66, 1959; Nos. 26 and 57, 1960; Nos. 21 and 55, 1961; No. 73, 1962; Nos. 41 and 91, 1963; No. 125, 1964; Nos. 83 and 140, 1965; Nos. 13 and 62, 1967; Nos. 74 and 75, 1968; Nos. 5 and 33, 1969; No. 81, 1970; No. 103, 1971; and Nos. 22, 64 and 119, 1972.

† Act No. 20, 1973.

‡ Act No. 23, 1973.

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. Amendment of tariff.

4. The duties of Excise imposed by this Act shall be charged, collected and paid— Goods subject to duties of Excise imposed by this Act.

(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.

SCHEDULE

Section 3

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT

Provision Amended	Amendment
Item 2 (A)	Omit "\$3.08", substitute "\$6.00".
Item 2 (B)	Omit "\$3.08", substitute "\$6.00".
Item 2 (C)	Omit "\$3.08", substitute "\$6.00".
Item 2 (D)	Omit "\$4.27", substitute "\$6.80".
Item 2 (E) (1)	Omit "\$4.27", substitute "\$6.80".
Item 2 (E) (2)	Omit "\$4.27", substitute "\$6.80".
Item 2 (F)	Omit "\$4.35", substitute "\$6.88".
Item 2 (G)	Omit "\$4.39", substitute "\$6.92".
Item 2 (H)	Omit "\$4.35", substitute "\$6.88".
Item 2 (I)	Omit "\$4.70", substitute "\$7.23".
Item 5 (A)	Omit "\$4.31", substitute "\$6.84".
Item 5 (B)	Omit "\$4.70", substitute "\$7.23".
Item 5 (C)	Omit "\$4.31", substitute "\$6.84".
Item 6 (A) (1)	Omit "\$5.73", substitute "\$7.00".
Item 6 (A) (2)	Omit "\$5.88", substitute "\$7.15".
Item 6 (B) (1)	Omit "\$5.78", substitute "\$7.05".
Item 6 (B) (2)	Omit "\$5.93", substitute "\$7.20".
Item 6 (C) (1)	Omit "\$11.32", substitute "\$13.86".
Item 6 (C) (2)	Omit "\$11.464", substitute "\$14.00".
Item 7 (A)	Omit "\$9.37", substitute "\$11.78".
Item 7 (B)	Omit "\$9.59", substitute "\$12.00".
Item 8 (A)	Omit "\$11.41", substitute "\$13.95".
Item 8 (B)	Omit "\$11.464", substitute "\$14.00".
Item 11 (A) (3) (a)	Omit "\$0.03205", substitute "\$0.04305".
Item 11 (A) (3) (b)	Omit "\$0.03805", substitute "\$0.04905".
Item 11 (B) (3)	Omit "\$0.03805", substitute "\$0.04905".
Item 11 (C) (2)	Omit "\$0.03805", substitute "\$0.04905".
Item 11 (D) (2)	Omit "\$0.0284", substitute "\$0.0394".
Item 11 (E) (2)	Omit "\$0.0385", substitute "\$0.04905".