**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.

**Commencement.**

**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.

**Amendment of tariff.**

**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.

**Goods subject to duties of Excise imposed by this Act.**

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

(a) onall goods dutiable under the Schedule tothe 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

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| 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 “14.35”, substitute “$6.88”. |
| Item 2(g) | Omit “$4.39”, substitute “$6.92”. |
| Item 2(h) | Omit “$4.35”*,* substitute “$6.88”. |
| Item 2(o) | 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”. |