

Excise Tariff Amendment Act (No. 3) 1980

No. 45 of 1980

An Act to amend the *Excise Tariff Act 1921*

[Assented to 23 May 1980]

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

Short title, &c.

1. (1) This Act may be cited as the *Excise Tariff Amendment Act (No. 3) 1980*.

(2) The *Excise Tariff Act 1921*¹ is in this Act referred to as the Principal Act.

Commencement

2. This Act shall be deemed to have come into operation on 1 January 1980.

Amendment of Tariff

3. (1) The Schedule to the Principal Act is amended by omitting from paragraph (2) of sub-item (A) of item 17 “\$102.27” and substituting “\$140.11”, and duties of Excise are imposed in accordance with the Schedule to the Principal Act as so amended.

(2) The duties of Excise imposed by this section shall be charged, collected and paid—

- (a) on all goods dutiable under the Schedule to the Principal Act as amended by sub-section (1) and manufactured or produced in Australia on or after the date on which this section 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 date, being goods—
 - (i) that, on that date, were subject to the control of the Customs or to Excise supervision, or, on that date, 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 date.

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NOTE

1. No. 26, 1921, as amended. For previous amendments, see No. 28, 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. 18 and 82, 1967; Nos. 74 and 75, 1968; Nos. 5 and 33, 1969; No. 81, 1970; No. 108, 1971; Nos. 22, 64 and 119, 1972; Nos. 20, 23 and 146, 1973; No. 216, 1973 (as amended by No. 20, 1974); No. 121, 1974; No. 104, 1975; Nos. 104 and 136, 1977; Nos. 48 and 184, 1978; Nos. 81, 83 and 164, 1979; and Nos. 43 and 44, 1980.