

Excise Tariff

No. 18 of 1967

An Act relating to the Exemption from Duties of Excise of Goods for the use of certain Representatives of Governments of Countries other than Australia and their Families.

[Assented to 12 May 1967]

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

Short title
and citation.

1.—(1.) This Act may be cited as the *Excise Tariff* 1967.

(2.) The *Excise Tariff* 1921–1965* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff* 1921–1967.

Commence-
ment.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

3. After section 5 of the Principal Act the following section is inserted:—

Limitation on
exemption from
duty on goods
for use by
consuls, trade
commissioners,
&c.

“ 6.—(1.) Sub-item (D) of item 10 in the Schedule to this Act does not apply in respect of goods that are intended for the use of a consular post or person referred to in that sub-item where

* Act No. 26, 1921, as amended by 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; and Nos. 83 and 140, 1965.

any other goods of the same kind, or of a similar kind, that have been entered for home consumption were, at the time when they were so entered, intended for the use of the consular post or person and the Minister, by instrument in writing, declares that, in his opinion, the reasonable requirements of the consular post or person, as the case may be, have adequately been met by the other goods.

“(2.) Sub-item (D) of item 10 in the Schedule to this Act does not apply in respect of any goods unless—

- (a) the person for whose use the goods are intended, or, if the goods are intended for the use of a consular post, the head of the post, agrees that, in the event of the goods being sold or otherwise disposed of in Australia within two years after the date of entry of the goods for home consumption, he will, unless the Minister otherwise determines, pay an amount equal to the duty that, but for that sub-item, would have been payable in respect of the goods; and
- (b) where the person so entering into an agreement has previously entered into a similar agreement in relation to any other goods and has committed a breach of that last-mentioned agreement—the person complies with such conditions, if any, as the Minister, by instrument in writing, determines (which may include a condition that the person give security, satisfactory to the Minister, that he will comply with the first-mentioned agreement).

“(3.) Where the Minister is of opinion that a country does not grant in relation to Australia exemptions from duties of excise corresponding with the exemptions having effect in relation to that country by virtue of sub-item (D) of item 10 in the Schedule to this Act, he may, by instrument in writing published in the *Gazette*, direct that that sub-item shall not apply in relation to that country except to such extent, if any, as is specified in the instrument.”.

4. 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 Schedule.

5. The amendments made by this Act apply in relation to— Application of
amendments.
- (a) goods that are manufactured or produced in Australia after the commencement of this Act; and
 - (b) goods that were 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

