

EXCISE TARIFF, 1916.⁽¹⁾

No 13 of 1916.

An Ordinance relating to Duties of Excise.

BE it enacted by the Lieutenant-Governor of the Territory of Papua with the advice and consent of the Legislative Council thereof as follows:—

1. This Ordinance may be cited as the *Excise Tariff, 1916.*⁽¹⁾ Citation.
2. The *Excise Ordinance, 1914* shall be incorporated and read as one with this Ordinance. Incorporation.
3. The *Excise Tariff, 1914* is hereby repealed. Repeal.
4. In this Ordinance except where otherwise clearly intended:— Definition.
 “Tariff” means the Tariff proposed in the Legislative Council on the ninth day of August One thousand nine hundred and sixteen. Cwlth. No. 8 of 1908, s. 3.
 “Tariff alteration” means any alteration of the Tariff since proposed in the Legislative Council.
5. The time of the imposition of the duties of excise imposed by this Ordinance is the ninth day of August One thousand nine hundred and sixteen at ten o'clock in the forenoon and this Ordinance shall be deemed to have come into operation at that time. Time of imposition of duties.
Cwlth. *Ib.* s. 4.
6. The duties of excise specified in the Schedule are hereby imposed according to the Schedule as from the time of the imposition of such duties and such duties shall be deemed to have been imposed at such time and shall be charged collected and paid to the use of the King for the purposes of the Territory on all goods dutiable under the Schedule and manufactured or produced in Papua after the time when such duties are deemed to have been imposed. Duties of Excise.
Cwlth. *Ib.* s. 5.
7. All duties of excise collected pursuant to any Tariff or Tariff alteration shall be deemed to have been lawfully imposed and collected and no additional duty shall be payable on any goods on Validation of collections under Tariff proposals.
Cwlth. *Ib.* s. 6.

(1) Particulars of this Ordinance are as follows:—

Date of assent by Lieut.-Gov.	Date notified in Papua Govt. Gaz. as not disallowed by Gov.-Gen. in Council.	Date on which came into operation.
9. 8. 1916	7. 3. 1917	9. 8. 1916 (Sec. 5, <i>Excise Tariff, 1916</i>)

EXCISE—

which duty was so collected merely by reason that the rate at which the duty was so collected is less than the rate of duty specified in this Ordinance and no duty shall be payable in respect of goods delivered for home consumption free of duty pursuant to any Tariff or Tariff alteration.

Substitutes for excisable goods. Cwith. No. 8 of 1908, s. 7.

8. Whenever any goods are manufactured which in the opinion of the Treasurer are a substitute for any excisable goods or are intended to be used as such substitute or for any purpose for which such excisable goods can be used or for any similar purpose the Lieutenant-Governor⁽²⁾ may by *Gazette* notice⁽³⁾ direct that such first mentioned goods shall be charged with excise duty at a specified rate and such rate to be proportionate to the rate of duty chargeable on the excisable goods according to the standard to be prescribed by regulations under the *Excise Ordinance, 1914* and upon the publication of the *Gazette* notice⁽³⁾ the goods specified therein shall be deemed to be excisable goods.

THE SCHEDULE.

All imitations to be dutiable at the rate chargeable on the goods they imitate unless such rate is less than the rate which would otherwise be chargeable on the imitations.

“N.E.I.” means “not elsewhere included.”

EXCISE DUTIES.

Tariff Items.	Rate.
Tobacco manufactured n.e.i., made in Papua both from imported and locally grown leaf per lb.	2s.
Tobacco, trade, of which twenty-nine (29) sticks or figs weigh in the aggregate not less than one(1) pound avoirdupois in weight per lb.	1s. 9d.
Cigars including wrappers per lb.	1s.
Cigarettes including the weight of the outer portion of each cigarette per lb.	3s.

(2) See Section 19(2) of the *Ordinance Interpretation Ordinance, 1911-1940*.

(3) No notice has been published in *Papua Govt. Gaz.*