

CUSTOMS TARIFF (NO. 3).

No. 68 of 1938.

An Act relating to Duties of Customs.

[Assented to 10th December, 1938.]

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

1.—(1.) This Act may be cited as the *Customs Tariff (No. 3) 1938*.

Short title
and citation.

(2.) Section one of the *Customs Tariff (No. 2) 1938** is amended by omitting sub-section (4.).

(3.) The *Customs Tariff 1933–1936†*, as amended by the *Customs Tariff 1938‡* and by the *Customs Tariff (No. 2) 1938*, is in this Act referred to as the Principal Act.

(4.) The Principal Act, as amended by this Act may be cited as the *Customs Tariff 1933–1938*.

2. The Schedule to the Principal Act is amended as set out in the Schedule to this Act, and duties of Customs are hereby imposed in accordance with the first-mentioned Schedule as amended by the last-mentioned Schedule.

Amendment of
Tariff.

3.—(1.) The time of the imposition of the duties of Customs imposed by this Act (not being duties of Customs the time of the imposition of which is fixed by either of the next two succeeding sub-sections) is the twenty-second day of September, One thousand nine hundred and thirty-eight, at nine o'clock in the forenoon, reckoned according to standard time in the Australian Capital Territory, and this Act shall be deemed to have come into operation at that time.

Time of
imposition of
duties.

(2.) The time of the imposition of the duties of Customs imposed by this Act in respect of which a date later than the twenty-second day of September, One thousand nine hundred and thirty-eight is specified in the Schedule to this Act (not being duties of Customs the time of the imposition of which is fixed by the next succeeding sub-section) is the later date so specified at nine o'clock in the forenoon, reckoned according to standard time in the Australian Capital Territory.

(3.) The time of the imposition of the duties of Customs imposed by this Act and set out in the column headed "Intermediate Tariff" in the Schedule to this Act, upon any goods which are specified in, and are the produce or manufacture of any British or foreign country specified in, a Proclamation which, after the commencement of this section, is issued under section nine A of the Principal Act applying, or varying the application of, the Intermediate Tariff, is the time and date specified in that Proclamation.

* Act No. 67, 1938.

† Act No. 27, 1933, as amended by No. 31, 1933; and Nos. 14, 68, 76 and 80, 1936.

‡ Act No. 3, 1938.

THE SCHEDULE.

Sec. 2.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

IMPORT DUTIES.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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DIVISION II.—TOBACCO AND MANUFACTURES THEREOF.

19. By omitting the whole of paragraph (1) of sub-item (A) and inserting in its stead the following paragraph :—

“(1) For the manufacture of tobacco in which only imported tobacco leaf is used ; for the manufacture of tobacco containing less than 13 per cent. by weight of stemmed Australian-grown tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) to the total stemmed tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) used—

(a) Unstemmed - - - per lb. 5s.
(b) Stemmed, or partly stemmed, or in strips per lb. 5s. 6d.

5s.	5s.	5s.
5s. 6d.	5s. 6d.	5s. 6d.

And in respect of paragraph (1)—

On and after 1st October, 1938

(1) For the manufacture of tobacco in which only imported tobacco leaf is used ; for the manufacture of tobacco containing less than 15 per cent. by weight of stemmed Australian-grown tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) to the total stemmed tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) used—

(a) Unstemmed - - - per lb. 5s.
(b) Stemmed, or partly stemmed, or in strips per lb. 5s. 6d.

5s.	5s.	5s.
5s. 6d.	5s. 6d.	5s. 6d.”

By omitting the whole of paragraph (1) of sub-item (B) and inserting in its stead the following paragraph :—

“(1) For the manufacture of cigarettes in which only imported tobacco leaf is used ; for the manufacture of cigarettes containing less than 2½ per cent. by weight of stemmed Australian-grown tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) to the total stemmed tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) used—

(a) Unstemmed - - - per lb. 6s. 7d.
(b) Stemmed, or partly stemmed, or in strips per lb. 7s. 1d.

6s. 7d.	6s. 7d.	6s. 7d.
7s. 1d.	7s. 1d.	7s. 1d.

And in respect of paragraph (1)—

On and after 1st October, 1938

(1) For the manufacture of cigarettes in which only imported tobacco leaf is used ; for the manufacture of cigarettes containing less than 3 per cent. by weight of stemmed Australian-grown tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) to the total stemmed tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) used—

(a) Unstemmed - - - per lb. 6s. 7d.
(b) Stemmed, or partly stemmed, or in strips per lb. 7s. 1d.

6s. 7d.	6s. 7d.	6s. 7d.
7s. 1d.	7s. 1d.	7s. 1d.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division II.—Tobacco and Manufactures thereof—<i>continued.</i>			
20. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “ (A) The manufacture of the United Kingdom, containing not less than 13 per cent. by weight of stemmed Australian-grown tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) to the total stemmed tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) used in the manufacture of such tobacco - per lb.	9s. 3d.
And in respect of sub-item (A)— On and after 1st January, 1939			
(A) The manufacture of the United Kingdom, containing not less than 15 per cent. by weight of stemmed Australian-grown tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) to the total stemmed tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) used in the manufacture of such tobacco - per lb.	9s. 3d. ”
21. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “ (A) The manufacture of the United Kingdom, containing not less than 13 per cent. by weight of stemmed Australian-grown tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) to the total stemmed tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) used in the manufacture of such tobacco - per lb.	9s.
And in respect of sub-item (A)— On and after 1st January, 1939			
(A) The manufacture of the United Kingdom, containing not less than 15 per cent. by weight of stemmed Australian-grown tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) to the total stemmed tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) used in the manufacture of such tobacco - per lb.	9s. ”
22. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “ (A) The manufacture of the United Kingdom, containing not less than 2½ per cent. by weight of stemmed Australian-grown tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) to the total stemmed tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) used in the manufacture of such cigarettes or fine cut tobacco - - - per lb.	16s.
And in respect of sub-item (A)— On and after 1st January, 1939			
(A) The manufacture of the United Kingdom, containing not less than 3 per cent. by weight of stemmed Australian-grown tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) to the total stemmed tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) used in the manufacture of such cigarettes or fine cut tobacco - - - per lb.	16s. ”