

GOLD TAX.

No. 52 of 1939.

An Act to impose a Tax upon Gold.

[Assented to 15th December, 1939.]

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

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| 1. This Act may be cited as the <i>Gold Tax Act</i> 1939. | <small>Short title.</small> |
| 2. This Act shall be deemed to have come into operation on the fifteenth day of September, One thousand nine hundred and thirty-nine. | <small>Commencement.</small> |
| 3. This Act shall extend to the Territories of the Commonwealth. | <small>Extension to Territories.</small> |
| 4. The <i>Gold Tax Collection Act</i> 1939 shall be incorporated and read as one with this Act. | <small>Incorporation.</small> |
| 5. A tax is imposed upon gold delivered to the Commonwealth Bank of Australia, or to an agent of that Bank, on or after the fifteenth day of September, One thousand nine hundred and thirty-nine. | <small>Imposition of tax.</small> |
| 6. The amount of tax so imposed shall be one-half of the amount by which the amount payable by the Commonwealth Bank of Australia in respect of gold so delivered exceeds an amount calculated at the rate of Nine pounds for each ounce of fine gold contained in the gold so delivered. | <small>Amount of tax.</small> |

CUSTOMS TARIFF (No. 3).

No. 53 of 1939.

An Act relating to Duties of Customs.

[Assented to 15th December, 1939.]

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)* 1939. Short title and citation.

(2.) Section one of the *Customs Tariff (No. 2) 1939** is amended by omitting sub-section (4.).

(3.) The *Customs Tariff 1933-1938†*, as amended by the *Customs Tariff 1939‡*, and by the *Customs Tariff (No. 2) 1939*, 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 1933-1939*.

Amendment of
Tariff.

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.

Time of
imposition of
duties.

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 the next succeeding sub-section) is the ninth day of September, One thousand nine hundred and thirty-nine, 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.

(2.) 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 issued on or after the eighth day of September, One thousand nine hundred and thirty-nine, and prior to the date on which this Act receives the Royal Assent, applying, or varying the application of, the rates of duty so set out to those goods, is the time and date specified in that Proclamation.

Validation of
Proclamations.

4.—(1.) Every Proclamation issued on or after the eighth day of September, One thousand nine hundred and thirty-nine, and prior to the date on which this Act receives the Royal Assent, applying, or varying the application of, the rates of duty set out in the column headed "Intermediate Tariff" in the Schedule to this Act, to goods which are specified in, and are the produce or manufacture of any British or foreign country specified in, the Proclamation, and every Proclamation issued during that period revoking or varying any such Proclamation, shall be deemed to have been lawfully made.

(2.) The power conferred by sub-section (3.) of section nine A of the *Customs Tariff 1933-1939* to issue a Proclamation revoking or varying a Proclamation issued in pursuance of sub-section (1.) of that section, shall include a power to revoke or vary any Proclamation referred to in the last preceding sub-section.

* Act No. 28, 1939.

† Act No. 27, 1933, as amended by No. 31, 1933; Nos. 14, 68, 76 and 80, 1936; and Nos. 3, 67, 68 and 69, 1938.

‡ Act No. 2, 1939.

THE SCHEDULE—*continued.*IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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Division I.—Ale, Spirits, and Beverages—*continued.*3—*continued.*

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

“(D) Rum, pure, distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, by a pot-still or similar process at a strength not exceeding 45 per cent. over proof and certified in the prescribed form by the competent Government official in the country of production to be pure rum distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, under the conditions specified—

(1) When not exceeding the strength of proof
per gallon

37s.

42s.

42s.

(2) When exceeding the strength of proof
per proof gallon

37s.

42s.

42s.”

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

“(E) Blended Rum, distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, containing not less than 25 per cent. of pure spirit which has been separately distilled from sugar, sugar syrup, molasses, or the refuse of sugar cane, by a pot-still or similar process at a strength not exceeding 45 per cent. over proof and certified in the prescribed form by the competent Government official in the country of production to be rum distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, under the conditions specified and so blended—

(1) When not exceeding the strength of proof
per gallon

38s.

43s.

43s.

(2) When exceeding the strength of proof
per proof gallon

38s.

43s.

43s.”

DIVISION V.—TEXTILES, FELTS AND FURS, AND MANUFACTURES
THEREOF, AND ATTIRE.

122. By adding a new sub-item (D) as follows :—

“(D) Cotton material of the type ordinarily used in the manufacture of pneumatic rubber tyres, viz. :—

(1) Cotton cord fabric and cotton tyre fabric in the piece, being loosely woven or consisting of a number of lengths of cotton cord loosely held together by weft threads inserted at intervals
ad val.

5 per cent.

25 per cent.

25 per cent.

(2) Cotton cord, as prescribed by Departmental By-laws
ad val.

5 per cent.

25 per cent.

25 per cent.”

THE SCHEDULE—continued.
IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION VII.—OILS, PAINTS, AND VARNISHES.			
229. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—			
“ (A) Power kerosene; kerosene and other refined petroleum burning oils, n.e.i. - - - - -	Free	Free	Free ”
By omitting the whole of sub-paragraph (b) of paragraph (4) of sub-item (B) and inserting in its stead the following sub-paragraph :—			
“ (b) Having a recoverable petrol content* exceeding 70 per cent. - - - - - per gallon	8d.	8d.	8d.”
By omitting the whole of paragraph (5) of sub-item (B) and inserting in its stead the following paragraph :—			
“ (5) Once-run distillate from crude petroleum n.e.i. - - - - - per gallon	8d.	8d.	8d.”
By adding to sub-item (B) a new paragraph (7) as follows :—			
“ (7) Crude lubricating distillate from crude petroleum for use in the production of mineral lubricating oils by distillation, as prescribed by Departmental By-laws - - - - - per gallon	4½d.	5½d.	7d.”
By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—			
“ (c) Petroleum and shale products, viz. :— Naphtha, benzine, benzoline, gasoline, pentane, petrol and any other petroleum or shale spirit - - - - - per gallon	8d.	8d.	8d.”
By omitting the whole of paragraph (2) of sub-item (D) and inserting in its stead the following paragraph :—			
“ (2) N.E.I. - - - - - per gallon	8d.	8d.	8d.”
By omitting the whole of sub-item (E) and inserting in its stead the following sub-item :—			
“ (E) Lubricating (Mineral)† - - - - - per gallon † An admixture not exceeding 2 per cent. of any vegetable or animal oil or other foreign matter shall not be deemed to render the oil liable to any higher duty.”	6½d.	7½d.	9d.

DIVISION IX.—DRUGS AND CHEMICALS.

266. By omitting the whole of sub-items (A) and (B) and inserting in their stead the following sub-items :—			
“ (A) Benzol - - - - - per gallon	6d.	9d.	9d.
“ (B) Naphtha - - - - - per gallon	6d.	9d.	9d.”

DIVISION XVI.—MISCELLANEOUS.

434. By omitting the whole item and inserting in its stead the following item :—			
“ 434. Goods of the classes which may be prescribed by Departmental By-laws under items 103 (B), 174, 228 (A) (1), 229 (H) (3), 404, 404A or 415A, but which are for such use as, in the opinion of the Minister, does not justify the application of the rates of duty operating under such items, as prescribed by Departmental By-laws - ad val.	5 per cent.	20 per cent.	20 per cent.”
By adding a new item 442 as follows :—			
“ 442. Kapok fibre - - - - - per lb.	2d.	2d.	2d.”