

# CUSTOMS TARIFF (NEWFOUNDLAND PREFERENCE).

## No. 50 of 1939.

### An Act relating to Duties of Customs.

[Assented to 11th December, 1939.]

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

1. This Act may be cited as the *Customs Tariff (Newfoundland Preference) 1939*. Short title.
2. This Act shall come into operation at a time and date to be fixed by Proclamation. Commencement.
3. The *Customs Act 1901–1936* shall be incorporated and read as one with this Act. Incorporation of Customs Act.
4. In this Act, unless the contrary intention appears—
  - “British Preferential Tariff” means the rates of duty set out in the column headed “British Preferential Tariff” in the Schedule to the Customs Tariff, in respect of any goods in relation to which the expression is used;
  - “Customs Tariff” means the *Customs Tariff 1933–1939*, and includes that Act as amended from time to time and any Act passed in substitution for that Act, or for that Act as so amended. Definitions.
- 5.—(1.) On and after the commencement of this Act, duties of Customs at the rates in force under the British Preferential Tariff shall be imposed on the goods specified in the Schedule to this Act which—
  - (a) are the produce or manufacture of Newfoundland;
  - (b) comply with the laws and statutory regulations affecting the grant of British preference; and
  - (c) have been shipped in Newfoundland to Australia and
    - (i) have not been transhipped; or
    - (ii) have been transhipped and the intended destination of which, when originally shipped from Newfoundland, the Collector of Customs is satisfied was Australia. Imposition of duties.
- (2.) The Duties of Customs imposed on any goods in accordance with this Act shall be in lieu of the duties (if any) imposed on those goods under the Customs Tariff.

Application  
of duties.

6. The Duties of Customs imposed by sub-section (1.) of section five of this Act shall be charged, collected and paid to the use of the King for the purposes of the Commonwealth on all goods subject to those duties which are imported into Australia on or after the commencement of this Act, or are imported into Australia before, and are not entered for home consumption until after, the commencement of this Act.

Section 5.

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**THE SCHEDULE.**

Item Number in Customs Tariff.	Item.
334 (c) (1) (a) .. 334 (c) (1) (b) ..	Paper, viz. :— News-printing, not glazed mill-glazed or coated— In rolls not less than 10 inches in width In sheets not less than 20 inches by 25 inches or its equivalent

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**GOLD TAX COLLECTION.**
**No. 51 of 1939.**
**An Act relating to the Imposition and Collection  
of a Tax upon Gold.**

[Assented to 15th December, 1939.]

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

Short title.

1. This Act may be cited as the *Gold Tax Collection Act 1939.*

Commencement.

2. This Act shall be deemed to have come into operation on the fifteenth day of September, One thousand nine hundred and thirty-nine.

Extension to  
Territories.

3. This Act shall extend to the Territories of the Commonwealth.

Definitions.

4. In this Act, unless the contrary intention appears—

“tax” means tax imposed by the *Gold Tax Act 1939* ;

“the Account” means the Gold Tax (New Guinea) Trust Account established in pursuance of this Act ;

“the Bank” means the Commonwealth Bank of Australia ;

“wrought gold” means gold and gold alloys which on view have apparently been worked or manufactured for trade purposes, and includes the waste products arising from the working and manufacturing of gold and gold alloys for trade purposes.