

## EXCISE TARIFF (NO. 2).

### No. 70 of 1938.

#### An Act relating to Duties of Excise.

[Assented to 10th December, 1938.]

**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.—(1.) This Act may be cited as the *Excise Tariff (No. 2) 1938*.

Short title  
and citation.

(2.) Section one of the *Excise Tariff 1938\** is amended by omitting sub-section (3.).

(3.) The *Excise Tariff 1921–1936†*, as amended by the *Excise Tariff 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 *Excise Tariff 1921–1938*.

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

Amendment  
of Tariff.

3. The time of the imposition of the duties of Excise imposed by this Act 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 of  
Excise.

4. The duties of Excise specified in the Schedule to this Act are hereby imposed in accordance with that Schedule, as from the time of the imposition of those duties, and those duties shall be deemed to have been imposed at that time, and shall be charged, collected and paid to the use of the King for the purposes of the Commonwealth, on the following goods, namely:—

Duties of  
Excise.

(a) all goods dutiable under the Schedule to this Act and manufactured or produced in Australia after the time when those duties are deemed to have been imposed; and

(b) all goods dutiable under the Schedule to this Act and manufactured or produced in Australia before the time when those duties are deemed to have been imposed, and which were at that time subject to the control of the Customs, or to Excise supervision, or in the stock, custody or possession of, or belonging to, any manufacturer thereof, and on which no duty of Excise had been paid before the time when those duties are deemed to have been imposed.

Act No. 24, 1938.

† Act No. 26, 1921, as amended by No. 23, 1924; No. 28, 1926; No. 4, 1929; Nos. 20 and 21, 1933; and No. 17, 1936.

## THE SCHEDULE.

## Sec. 2. AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

## EXCISE DUTIES.

Articles.	Rate of Duty.
6. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “ (A)*Tobacco, hand-made strand :— (1) In the manufacture of which all the tobacco leaf used is Australian-grown - - - - - per lb. (2) Otherwise - - - - - per lb. HAND-MADE TOBACCO.—“ Hand-made Tobacco ” shall mean tobacco in the manufacture of which all operations are entirely carried on by hand without the aid of machine tools or machinery other than that used in the pressing of the tobacco.”	4s. 3d. 4s. 11d.
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :— “ (B) Tobacco, manufactured, n.e.i. :— (1) In the manufacture of which all the tobacco leaf used is Australian-grown - - - - - per lb. (2) Otherwise - - - - - per lb.	4s. 6d. 5s. 2d.”
By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :— “ (D) Tobacco, in the manufacture of which all the tobacco leaf used is Australian-grown, for consumption by Australian aborigines, as prescribed by Departmental By-laws - - - - - per lb.	3s. 10d.”

## LOAN (NO. 2).

## No. 71 of 1938.

An Act to authorize the Raising and Expending  
of a certain Sum of Money.

[Assented to 12th December, 1938.]

**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 :—

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| Short title.                             | 1. This Act may be cited as the <i>Loan Act (No. 2) 1938</i> .   |
| Commencement.                            | 2. This Act shall come into operation on the day on which it receives the Royal Assent.  |
| Authority to borrow<br>£10,200,000.      | 3. The Treasurer may, from time to time, under the provisions of the <i>Commonwealth Inscribed Stock Act 1911-1933</i> , or under the provisions of any Act authorizing the issue of Treasury Bills, borrow moneys not exceeding in the whole the amount of Ten million two hundred thousand pounds. |
| Purpose for which money may be expended. | 4. The amount borrowed may be issued and applied for the expenses of borrowing and for the purposes set forth in the Schedule to this Act.   |