

“(2.) No goods shall be deemed to be the produce or manufacture of the United Kingdom, unless the final process of their production or manufacture was performed in the United Kingdom.

“(3.) The provisions of this section shall apply *mutatis mutandis* in relation to goods imported from any country with which the Commonwealth has a preferential Tariff Agreement in like manner as they apply in relation to goods imported from the United Kingdom.

“(4.) For the purposes of the last three preceding sub-sections the Minister may, from time to time, determine—

- (a) what shall be deemed to be raw materials and in any such determination may include materials partially manufactured in Australia;
- (b) the method of determining factory and works cost and the value of labour and material; and
- (c) whether any manufacturing process is being commercially performed in the United Kingdom and whether any goods are of a class or kind not commercially manufactured in Australia.

“(5.) Any determination of the Minister in pursuance of the last preceding sub-section shall be notified in the *Gazette*.

“(6.) Statutory Rules 1925, No. 29, shall be deemed to have been valid and effectual from the time of their making to the commencement of this section.”

ENTERTAINMENTS TAX.

No. 23 of 1925.

An Act to amend the *Entertainments Tax Act*
1916-1922.

[Assented to 26th September, 1925.]

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 *Entertainments Tax Act* 1925.

(2.) The *Entertainments Tax Act* 1916-1922*, as amended by this Act, may be cited as the *Entertainments Tax Act* 1916-1925.

Short title and citation.

Commencement.

2. This Act shall commence on a date to be fixed by Proclamation.

* Act No. 38, 1916, as amended by No. 25, 1918; No. 11, 1919; and No. 15, 1922.

3. Section four of the *Entertainments Tax Act* 1916–1922 is repealed and the following section is inserted in its stead:—

“4. The rates of the Entertainments Tax shall be as follows, namely:—

Entertainments Tax.

Payment for Admission (excluding the amount of tax).	Rate of Tax.
Two shillings and sixpence ..	Two pence and one half-penny.
Exceeding two shillings and sixpence	Two pence and one half-penny for the first two shillings and sixpence and one half-penny for every sixpence or part of sixpence by which the payment exceeds two shillings and sixpence.”

NAVAL CONSTRUCTION.

No. 24 of 1925.

An Act to grant and apply out of the Consolidated Revenue Fund a sum for Naval Construction.

[Assented to 26th September, 1925.]

BE it enacted by the King’s Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows:—

Preamble.

1. This Act may be cited as the *Naval Construction Act* 1925.

Short title.

2. There shall be payable out of the Consolidated Revenue Fund, which is hereby appropriated accordingly for the purposes of the Trust Account established under the *Defence Equipment Act* 1924 and known as the Naval Construction Trust Account, the sum of One million five hundred thousand pounds.

Appropriation of £1,500,000 for Naval Construction.