

# TOBACCO CHARGE (No. 1).

No. 59 of 1955.

An Act to impose a Charge on Tobacco Leaf grown in Australia and sold to a Manufacturer.

[Assented to 4th November, 1955.]

**B**E it enacted by the Queen'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 *Tobacco Charge Act (No. 1) 1955*. Short title.
2. This Act shall come into operation on the first day of January, One thousand nine hundred and fifty-six. Commencement.
3. The *Tobacco Charges Assessment Act 1955* shall be read as one with this Act. Assessment Act to be read with this Act.
- 4.—(1.) Subject to this section, a charge is imposed on all Australian tobacco leaf which, after the commencement of this Act, is sold to a manufacturer. Imposition of charge.  
(2.) Where tobacco leaf that has been sold to a manufacturer after the commencement of this Act is again sold to a manufacturer, the charge is not imposed on that tobacco leaf by reason of the last-mentioned sale.

(3.) Where tobacco leaf on which charge has been imposed by the *Tobacco Charge Act (No. 3) 1955* is sold to a manufacturer, charge is not imposed by this Act on that tobacco leaf by reason of that sale.

**Rate of charge.**

5. The rate of the charge is—

- (a) One halfpenny for each pound of tobacco leaf; or
- (b) where a lower rate prescribed under the next succeeding section is applicable—that lower rate.

**Regulations.**

6.—(1.) The Governor-General may make regulations prescribing a rate of charge lower than the rate specified in paragraph (a) of the last preceding section.

(2.) The regulations may limit the application of a rate prescribed by the regulations to a period specified in the regulations.

---