

TOBACCO CHARGE (No. 3).

No. 61 of 1955.

An Act to impose a Charge on Tobacco Leaf grown in Australia by a Manufacturer and appropriated by him for Manufacturing Purposes.

[Assented to 4th November, 1955.]

BE 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. 3) 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. A charge is imposed on all Australian tobacco leaf—Imposition of charge.
 - (a) grown by a manufacturer; and
 - (b) after the commencement of this Act, appropriated by him for manufacturing purposes.
5. The rate of the charge is—Rates of charge.
 - (a) where the manufacturer grew in Australia not less than nine-tenths of the Australian tobacco leaf used by him in manufacture during the year that ended on the thirty-first day of December next preceding the date on which the tobacco leaf is appropriated by him for manufacturing purposes—the rate of the charge for the time being in force under the *Tobacco Charge Act (No. 1) 1955*; and
 - (b) in any other case—twice the rate of the charge so in force.