

CUSTOMS.

No. 22 of 1925.

An Act to amend the *Customs Act* 1901–1923.

[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 *Customs Act* 1925.

(2.) The *Customs Act* 1901–1923* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Customs Act* 1901–1925.

Short title and citation.

2. After section one hundred and fifty-one of the Principal Act, the following section is inserted:—

“151A.—(1.) Where in or under any Customs Tariff, whether passed before or after the commencement of this section, duties of Customs are imposed upon goods the produce or manufacture of the United Kingdom, the following goods shall, subject to this section, be deemed to be the produce or manufacture of that country:—

Conditions relating to application of Preferential Tariff.

(a) Goods which are wholly produced or wholly manufactured in the United Kingdom:

Provided that goods shall not be deemed to be wholly manufactured in the United Kingdom if, in the raw material used or in the finished goods, any manufacturing process has been performed in any country outside the United Kingdom (other than Australia) which is being commercially performed in the United Kingdom;

(b) Goods which are not in accordance with the last preceding paragraph wholly produced or manufactured in the United Kingdom, in the manufacture or production of which not less than seventy-five per centum of their factory or works cost consists of United Kingdom labour or material;

(c) Goods to which neither of the last two preceding paragraphs applies, which are of a class or kind not commercially manufactured in Australia and in the manufacture of which not less than twenty-five per centum of their factory or works cost consists of United Kingdom labour or material.

* Act No. 6, 1901, as amended by No. 21, 1906; No. 9, 1910; No. 36, 1910; No. 19, 1914; No. 10, 1916; No. 41, 1920; No. 19, 1922; and No. 12, 1923.

“(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.