

## CUSTOMS.

### No. 56 of 1950.

#### An Act to amend the *Customs Act* 1901-1949.

[Assented to 14th December, 1950.]

**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:—

Short title  
and citation.

1.—(1.) This Act may be cited as the *Customs Act* 1950.

(2.) The *Customs Act* 1901-1949\* 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* 1901-1950.

Commencement.

2. This Act shall be deemed to have come into operation on the thirtieth day of November, One thousand nine hundred and fifty.

Interpretation.

3. Section four of the Principal Act is amended by omitting from the definition of "Smuggling" the words "importation or introduction" (wherever occurring) and inserting in their stead the words "importation, introduction or exportation".

Alteration of  
agreements  
where duty  
altered.

4. Section one hundred and fifty-two of the Principal Act is amended by inserting after the word "consumption" the words ", or for export, as the case may be,".

\* Act No. 6, 1901, as amended by Act No. 21, 1906; No. 9, 1910; No. 36, 1910; No. 19, 1914; No. 10, 1916; No. 41, 1920; No. 19, 1922; No. 12, 1923; No. 22, 1925; No. 8, 1930; No. 7, 1934; No. 45, 1934; No. 7, 1935; No. 85, 1938; No. 54, 1947; and No. 45, 1949.

5. Before section one hundred and fifty-four of the Principal Act the following section is inserted in Division 2 of Part VIII. :—

“153A. The provisions of this Division relating to value for duty apply to the value for duty of imported goods.”

Application  
of Division.

6. Section one hundred and sixty-two of the Principal Act is amended by omitting the words “any goods” and inserting in their stead the words “imported goods”.

Deposits.

7. After section one hundred and sixty-four A of the Principal Act the following section is inserted :—

“164B. Whenever goods in respect of which an export duty of Customs has been paid are re-imported or brought back to Australia, the Minister may direct the refund of so much of the duty paid on those goods as he considers to be justified in the circumstances.”

Refunds of  
export duty.

8. Section two hundred and fourteen of the Principal Act is amended—

Production of  
documents, &c.,  
in cases of  
seizure.

- (a) by inserting in sub-section (1.), after the word “imported” (first, second and third occurring) the word “exported”;
- (b) by inserting in sub-section (1.), after the word “import” the word “export”; and
- (c) by inserting in sub-section (1.), after the word “imported” (fourth occurring) the words “or exported”.

9. Section two hundred and twenty-nine of the Principal Act is amended—

Forfeited  
goods.

- (a) by inserting in paragraph (c), after the word “imported” (wherever occurring) the words “or exported”; and
- (b) by omitting from paragraph (g) the words “got out of or landed from” and inserting in their stead the words “got out of, landed from or gone on board”.

10. Section two hundred and seventy-four of the Principal Act is amended by inserting after the word “seas” the words “or in Australia”.

Commissioned  
ships to be  
reported.

11. Section two hundred and seventy-five of the Principal Act is amended by inserting after the word “seas” the words “or in Australia”.

Commissioned  
ships may be  
searched.

12. Schedule V. to the Principal Act is amended—

Schedule V.

- (a) by inserting after the word “imported,” the word “exported,”; and
- (b) by inserting after the word “import,” the word “export,”.