

# ACTS

PASSED BY

## THE PARLIAMENT

OF THE

### COMMONWEALTH OF AUSTRALIA

DURING THE YEAR

1948.

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#### CUSTOMS TARIFF.

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No. 1 of 1948.

An Act relating to Duties of Customs.

[Assented to 27th April, 1948.]

**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 :—

1.—(1.) This Act may be cited as the *Customs Tariff* 1948.

Short title  
and citation.

(2.) *The Customs Tariff* 1933–1939\* 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 Tariff* 1933–1948.

2. The Schedule to the Principal Act is amended as set out in the Schedule to this Act and duties of Customs are hereby imposed in accordance with the first-mentioned Schedule as amended by the last-mentioned Schedule.

Amendment of  
Tariff.

3. The time for the imposition of the duties of Customs imposed by this Act is the fifteenth day of November, One thousand nine hundred and forty-six, at nine o'clock in the forenoon reckoned according to standard time in the Australian Capital Territory, and this Act shall be deemed to have come into operation at that time.

Time for  
imposition of  
duties.

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\* Act No 27, 1933, as amended by No. 31, 1933; Nos. 14, 68, 76 and 80, 1936; Nos. 3, 67, 68 and 69, 1938; and Nos. 2, 28, 53, 56, 59, 62 and 64, 1939.

## THE SCHEDULE.

Section 2. AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.  
IMPORT DUTIES.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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## DIVISION I.—ALE, SPIRITS, AND BEVERAGES.

3. By omitting the whole of sub-item (F) and inserting in its stead the following sub-item :—

“(F) Spirit of strength not less than 65 per cent. over proof, denatured or to be denatured prior to delivery subject to compliance with the conditions and restrictions applying to methylated spirit prescribed in the *Spirits Act 1906-1935* and in the Regulations issued thereunder, viz. :—

(1) The produce of Papua or of any island or territory belonging to or administered under mandate by the Commonwealth, may, subject to conditions as prescribed by Departmental By-laws, be delivered for use as motor fuel on payment of duty at 1d. per gallon.

(2) N.E.I., as prescribed by Departmental By-laws - - - per gallon

1s.

1s.

1s.”

## DIVISION II.—TOBACCO AND MANUFACTURES THEREOF.

19. By omitting the whole item and inserting in its stead the following item :—

“19. (A) Tobacco, unmanufactured, entered to be locally manufactured into tobacco other than fine cut tobacco suitable for the manufacture of cigarettes—to be paid at the time of removal to the factory—

(1) Unstemmed - - - per lb.

6s. 6d.

6s. 6d.

6s. 6d.

(2) Stemmed, or partly stemmed, or in strips - - - per lb.

7s.

7s.

7s.

(3) For the manufacture of tobacco containing not less than such proportion by weight of stemmed Australian-grown tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) to the total stemmed tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) used, as the Minister may from time to time determine having regard to the available supply of suitable Australian-grown tobacco leaf, as prescribed by Departmental By-laws—

(a) Unstemmed - - - per lb.

5s.

5s.

5s.

(b) Stemmed, or partly stemmed, or in strips - - - per lb.

5s. 6d.

5s. 6d.

5s. 6d.

THE SCHEDULE—*continued.*  
IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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**Division II.—Tobacco and Manufactures thereof—*continued.***

19—*continued.*

(B) Tobacco, unmanufactured, entered to be locally manufactured into cigarettes or into fine cut tobacco suitable for the manufacture of cigarettes—to be paid at the time of removal to the factory—

(1) Unstemmed - - - per lb.

8s. 7d.

8s. 7d.

8s. 7d.

(2) Stemmed, or partly stemmed, or in strips - - - per lb.

9s. 1d.

9s. 1d.

9s. 1d.

(3) For the manufacture of cigarettes containing not less than such proportion by weight of stemmed Australian-grown tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) to the total stemmed tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) used, as the Minister may from time to time determine having regard to the available supply of suitable Australian-grown tobacco leaf, as prescribed by Departmental By-laws—

(a) Unstemmed - - - per lb.

7s. 2d.

7s. 2d.

7s. 2d.

(b) Stemmed, or partly stemmed, or in strips - - - per lb.

7s. 8d.

7s. 8d.

7s. 8d."

**DIVISION VI.—METALS AND MACHINERY.**

180. By omitting the whole of sub-item (i) and inserting in its stead the following sub-item :—

"(i) Dry Batteries and Dry Cells of all descriptions whether imported separately or incorporated in any article or appliance - - - per lb.

2d.

5d.

5½d.

or ad val.

25 per cent.

42½ per cent.

48½ per cent.

whichever rate returns the higher duty.

And in respect of sub-item (i)—

For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—

An additional duty of - - - per lb.

.02d.

.02d.

.02d.

or ad val.

.4 per cent.

.5 per cent.

.5 per cent.

whichever is applicable."

**DIVISION VII.—OILS, PAINTS, AND VARNISHES.**

229. By omitting the whole of sub-paragraph (b) of paragraph (4) of sub-item (B) and inserting in its stead the following sub-paragraph :—

"(b) Having a recoverable petrol content\* exceeding 70 per cent. - - - per gallon

10d.

10d.

10d."

By omitting the whole of paragraph (5) of sub-item (B) and inserting in its stead the following paragraph :—

"(5) Once-run distillate from crude petroleum n.e.i. per gallon

10d.

10d.

10d."

THE SCHEDULE—*continued.*  
IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>Division VII.—Oils, Paints, and Varnishes—<i>continued.</i></b>			
<b>229—<i>continued.</i></b>			
By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—			
“(c) Petroleum and shale products, viz. :—			
Naphtha, benzine, benzoline, gasoline, pentane, petrol and any other petroleum or shale spirit			
per gallon	10d.	10d.	10d.”
By omitting the whole of paragraph (2) of sub-item (d) and inserting in its stead the following paragraph :—			
“(2) N.E.I. - - - - - per gallon	10d.	10d.	10d.”
<b>DIVISION IX.—DRUGS AND CHEMICALS.</b>			
<b>266.</b> By omitting the whole of sub-items (A) and (B) and inserting in their stead the following sub-items :—			
“(A) Benzol - - - - - per gallon	8d.	11d.	11d.
“(B) Naphtha - - - - - per gallon	8d.	11d.	11d.”
<b>277.</b> By omitting the whole item and inserting in its stead the following item :—			
“277. Carbonic acid gas - - - - - per lb.	2d.	3d.	3d.”

## CUSTOMS TARIFF (SOUTHERN RHODESIAN PREFERENCE).

No. 2 of 1948.

An Act to amend the *Customs Tariff (Southern Rhodesian Preference) 1941.*

[Assented to 27th April, 1948.]

**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 Tariff (Southern Rhodesian Preference) 1948.*

(2.) The *Customs Tariff (Southern Rhodesian Preference) 1941\** 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 Tariff (Southern Rhodesian Preference) 1941–1948.*