CUSTOMS TARIFF (INDUSTRIES PRESERVATION).

No. 111 of 1956.

An Act to amend the Customs Tariff (Industries Preservation) Act 1921-1936.

[Assented to 15th November, 1956.]

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.—(1.) This Act may be cited as the Customs Tariff (Industries Short title and citation.

Preservation) Act 1956.

- (2.) The Customs Tariff (Industries Preservation) Act 1921-1936* 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 (Industries Preservation) Act 1921-1956.

Commencement.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Evasion of duty under section 8, 9 or 10 by consignment.

- 3. Section eleven of the Principal Act is amended by omitting the word "either" and inserting in its stead the word "any".
- 4. After section eleven of the Principal Act the following section is inserted:—

Emergency duty.

- "11a.—(1.) If the Minister is satisfied that any goods produced or manufactured in a particular country are being imported into Australia under such conditions as to cause or threaten serious injury—
 - (a) to producers in Australia of like or directly competitive goods;
 - (b) to producers in a third country of like or directly competitive goods which are dutiable at a rate applicable under the British Preferential Tariff or at a rate lower than the rate that would be applicable under that tariff,

he may publish a notice in the Gazette specifying the goods as to which he is so satisfied.

- "(2.) The Minister shall not publish a notice in pursuance of the last preceding sub-section unless he is satisfied that the publication of the notice is not inconsistent with the obligations of Australia to another country under an international agreement relating to tariffs or trade.
- "(3.) Upon publication of a notice under this section, there shall be charged, collected and paid to the use of the Queen, for the purposes of the Commonwealth, on goods specified in the notice imported into Australia a special duty (in this section referred to as 'the emergency duty').
- "(4.) The amount of the emergency duty in each case shall be a sum equal to the amount, if any, by which the landed duty-paid cost of the goods is less than a reasonably competitive landed dutypaid cost ascertained as determined by the Minister.
- "(5.) In making a determination under the last preceding subsection in relation to goods produced or manufactured in a particular country, the Minister shall, if like or directly competitive goods produced or manufactured in another country are being imported into Australia, have regard to the landed duty-paid costs of the last-mentioned goods.

^{*} Act No. 28, 1921, as amended by No. 20, 1922; No. 30, 1933; and No. 82, 1936.

- "(6.) In this section, 'the landed duty-paid cost' means—
 - (a) in relation to goods that have been purchased by the importer—the amount, expressed in Australian currency, that is equivalent to the cost to the importer (including the amount of any duty of customs other than the emergency duty) of the goods landed in Australia; or
 - (b) in relation to any other goods (including goods consigned by the producer or manufacturer of the goods for sale in Australia)—the amount, expressed in Australian currency, that would have been the landed duty-paid cost, in accordance with the last preceding paragraph, if the person who owned the goods at the time of their importation into Australia had, before the goods were imported, sold them to a person in Australia and that last-mentioned person had imported them into Australia.
- "(7.) Where, in relation to any goods, the Minister is of opinion that—
 - (a) it is difficult to ascertain the landed duty-paid cost; or
 - (b) the purchase price or any other item of cost to be included in the landed duty-paid cost was not fixed on a bonu fide commercial basis,

the Minister may determine the landed duty-paid cost, having regard to costs of production and manufacture in the country in which the goods were produced or manufactured and other relevant matters.".