

EXCISE TARIFF.

No. 29 of 1939.

An Act relating to Duties of Excise.

[Assented to 26th September, 1939.]

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 *Excise Tariff* 1939.

Short title
and citation.

(2.) The *Excise Tariff* 1921–1936*, as amended by the *Excise Tariff* 1938† and the *Excise Tariff* (No. 2) 1938‡, is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff* 1921–1939.

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

Amendment of
Tariff.

3. The time of the imposition of the duty of Excise imposed by this Act is the fifth day of May, One thousand nine hundred and thirty-eight, 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 of
imposition of
duty of Excise.

4. The duty of Excise specified in the Schedule to this Act is hereby imposed in accordance with that Schedule, as from the time of the imposition of that duty and that duty shall be deemed to have been imposed at that time, and shall be charged, collected and paid to the use of the King for the purposes of the Commonwealth, on the following goods, namely:—

Duty of Excise.

- (a) all goods dutiable under the Schedule to this Act and manufactured or produced in Australia after the time when that duty is deemed to have been imposed; and
- (b) all goods dutiable under the Schedule to this Act and manufactured or produced in Australia before the time when that duty is deemed to have been imposed, and which were at that time subject to the control of the Customs, or to Excise supervision, or in the stock, custody or possession of, or belonging to, any manufacturer thereof, and on which no duty of Excise had been paid before the time when that duty is deemed to have been imposed.

* Act No. 26, 1921, as amended by No. 28, 1924; No. 23, 1926; No. 4, 1928; Nos. 20 and 21, 1933; and No. 17, 1936.

† Act No. 24, 1938.

‡ Act No. 70, 1938.

Sec. 2.

THE SCHEDULE.

AMENDMENT OF THE SCHEDULE TO THE EXCISE TARIFF 1921-1938.

EXCISE DUTIES.

Articles.	Rate of Duty.
<p>19. By omitting the whole item (three times occurring) and inserting in its stead the following item :— “ 19. Valves for wireless telegraphy and telephony including rectifying valves each</p>	<p>1s. 9d.”</p>

INCOME TAX ASSESSMENT.

No. 30 of 1939.

An Act to amend the *Income Tax Assessment Act 1936-1938*.

[Assented to 26th September, 1939.]

[Date of Commencement, 24th October, 1939.]

BE 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 *Income Tax Assessment Act 1939*.

(2.) The *Income Tax Assessment Act 1936-1938** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Income Tax Assessment Act 1936-1939*.

Definition of resident.

2. Section six of the Principal Act is amended—

(a) by omitting from sub-paragraph (i) of paragraph (a) of the definition of “resident” or “resident of Australia” the word “or”;

* Act No. 27, 1938, as amended by No. 88, 1936; No. 5, 1937; and No. 46, 1938.