

EXCISE TARIFF (NO. 3).

No. 65 of 1939.

An Act relating to Duties of Excise.

[Assented to 15th December, 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 *Excise Tariff (No. 3) 1939*.

(2.) Section one of the *Excise Tariff (No. 2) 1939** is amended by omitting sub-section (4.).

(3.) The *Excise Tariff 1921–1938†*, as amended by the *Excise Tariff 1939‡*, and by the *Excise Tariff (No. 2) 1939*, is in this Act referred to as the Principal Act.

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

Amendme
of Tariff.

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.

Time of
imposition of
duties of
Excise.

3. The time of the imposition of the duties of Excise imposed by this Act is the first day of December, One thousand nine hundred and thirty-nine, 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.

Duties of
Excise.

4. The duties of Excise specified in the Schedule to this Act are hereby imposed in accordance with that Schedule, as from the time of the imposition of those duties, and those duties 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 :—

(a) all goods dutiable under the Schedule to this Act and manufactured or produced in Australia after the time when those duties are 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 those duties are 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 distiller or manufacturer thereof, and on which no duty of Excise had been paid before the time when those duties are deemed to have been imposed.

* Act No. 54, 1939.

† Act No. 26, 1921, as amended by No. 28, 1924 ; No. 28, 1926 ; No. 4, 1928 ; Nos. 20 and 21, 1933 ; No. 17, 1936 ; and Nos. 24 and 70, 1938.

‡ Act No. 29, 1939.

THE SCHEDULE.

Sec. 2.

AMENDMENT OF THE SCHEDULE TO THE PRINCIPAL ACT.
EXCISE DUTIES.

Articles.	Rate of Duty.
11. By adding a new paragraph (3) to sub-item (A) (third time occurring) as follows :— “(3) Produced by National Oil Proprietary Limited from shale mined on the land described in the First Part of the Fourth Schedule to the Agreement (a copy of which is set forth in the Schedule to the <i>National Oil Proprietary Limited Agreement Act 1937</i>) as read and construed in the manner provided by the Agreement made on the 25th October, 1939, between the parties to the first-mentioned Agreement— (a) For each gallon not exceeding 10,000,000 gallons in each year commencing on the first day of January — — — (b) For each gallon exceeding 10,000,000 gallons in each year commencing on the first day of January — — —	Id. 6½d.”

PATENTS, TRADE MARKS, DESIGNS AND
COPYRIGHT (WAR POWERS).

No. 66 of 1939.

An Act to make special Provisions with respect to Patents, Trade Marks, Designs and Copyright in Consequence of the War, and for other purposes.

[Assented to 15th December, 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. This Act may be cited as the *Patents, Trade Marks, Designs and Copyright (War Powers) Act 1939*. Short title.
2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.
- 3.—(1) In this Act, unless the contrary intention appears— Definitions.
 - “Australia” includes the Territory of Papua, the Territory of New Guinea and the Territory of Norfolk Island ;
 - “enemy country” means any country with which His Majesty is for the time being at war ;
 - “enemy subject” has the same meaning as in the *Trading with the Enemy Act 1939* ;