

CUSTOMS TARIFF (SOUTHERN RHODESIAN PREFERENCE).

No. 13 of 1941.

An Act relating to Duties of Customs.

[Assented to 7th April, 1941.]

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 *Customs Tariff (Southern Rhodesian Preference)* 1941. Short title.
2. This Act shall come into operation at a time and date to be fixed by Proclamation. Commencement.
3. The *Customs Act* 1901–1936 shall be incorporated and read as one with this Act. Incorporation of Customs Act.
4. In this Act, unless the contrary intention appears—
“British Preferential Tariff”, in respect of any goods in relation to which the expression is used, means the rate of duty for the time being set out opposite the tariff item or portion of a tariff item covering those goods in the Schedule to the Customs Tariff and, where that rate is proposed to be varied by any tariff proposal introduced into the House of Representatives, means that rate as so proposed to be varied ;
“Customs Tariff” means the *Customs Tariff* 1933–1939, and includes that Act as amended from time to time and any Act passed in substitution for that Act, or for that Act as so amended. Definitions.
- 5.—(1.) After the commencement of this Act, duties of Customs at the rates specified in the column headed “Rate of duty” in the Schedule to this Act shall be imposed on the goods specified in that Schedule which—
(a) are the produce of Southern Rhodesia ; and
(b) are imported into Australia direct from Southern Rhodesia.
(2.) The duties of Customs imposed on any goods by this Act shall be in lieu of the duties imposed on those goods under the Customs Tariff. Imposition of duties.
6. The duties of Customs imposed by sub-section (1.) of section five of this Act shall be charged, collected and paid to the use of the King for the purposes of the Commonwealth on all goods subject to those duties which are imported into Australia after the commencement of this Act, or are imported into Australia before, and are not entered for home consumption until after, the commencement of this Act. Application of duties.

Sec. 5.

THE SCHEDULE.

Tariff Item.	Rate of Duty.
DIVISION II.—TOBACCO AND MANUFACTURES THEREOF.	
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) For the manufacture of tobacco in which only imported tobacco leaf is used ; for the manufacture of tobacco containing less than 15 per cent. 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—	
(a) Unstemmed - - - - -	per lb.
(b) Stemmed, or partly stemmed, or in strips - - - - -	per lb.
(2) Otherwise—	
(a) Unstemmed - - - - -	per lb.
(b) Stemmed, or partly stemmed, or in strips - - - - -	per lb.
(A) 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) For the manufacture of cigarettes in which only imported tobacco leaf is used ; for the manufacture of cigarettes containing less than 3 per cent. 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—	
(a) Unstemmed - - - - -	per lb.
(b) Stemmed, or partly stemmed, or in strips - - - - -	per lb.
(2) Otherwise—	
(a) Unstemmed - - - - -	per lb.
(b) Stemmed, or partly stemmed, or in strips - - - - -	per lb.

British Preferential
Tariff *less* 9d.
per lb.