CUSTOMS.

**No. 45 of 1949.**

An Act to amend the *Customs Act* 1901–1947.

[Assented to 27th October, 1949.]

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 *Customs Act* 1949.

(2.) The *Customs Act* 1901–1947, as amended by this Act, may be cited as the *Customs Act* 1901–1949.

**Commencement.**

**2.** This Act shall come into operation on a date to be fixed by Proclamation.

**3.**—(1.) After section one hundred and sixty-four of the *Customs Act* 1901–1947 the following section is inserted:—

**Rebate of duty on leaf tobacco on account of waste.**

“164a. A rebate, as prescribed, may be made of duty payable on the importation of leaf tobacco, as an allowance in respect of waste in manufacturing operations.”.

(2.) The section inserted in the *Customs Act* 1901–1947 by this section shall not apply in relation to leaf tobacco entered for home consumption before the commencement of this Act.