CUSTOMS.

**No. 56 of 1950.**

An Act to amend the *Customs Act* 1901–1949.

[Assented to 14th December, 1950.]

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* 1950.

(2.) The *Customs Act* 1901–1949 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 Act* 1901–1950.

**Commencement.**

**2.** This Act shall be deemed to have come into operation on the thirtieth day of November, One thousand nine hundred and fifty.

**Interpretation.**

**3.** Section four of the Principal Act is amended by omitting from the definition of “Smuggling” the words “importation or introduction” (wherever occurring) and inserting in their stead the words “importation, introduction or exportation”.

**Alteration of agreements where duty altered.**

**4.** Section one hundred and fifty-two of the Principal Act is amended by inserting after the word “consumption” the words “, or for export, as the case may be,”.

**5.** Before section one hundred and fifty-four of the Principal Act the following section is inserted in Division 2 of Part VIII.:—

**Application of Division.**

“153a. The provisions of this Division relating to value for duty apply to the value for duty of imported goods.”.

**Deposits.**

**6.** Section one hundred and sixty-two of the Principal Act is amended by omitting the words “any goods” and inserting in their stead the words “imported goods”.

**7.** After section one hundred and sixty-four a of the Principal Act the following section is inserted:—

**Refunds of export duty.**

“164b. Whenever goods in respect of which an export duty of Customs has been paid are re-imported or brought back to Australia, the Minister may direct the refund of so much of the duty paid on those goods as he considers to be justified in the circumstances.”.

**Production of documents, &c., In cases of seizure.**

**8.** Section two hundred and fourteen of the Principal Act is amended—

(*a*) by inserting in sub-section (1.), after the word “imported” (first, second and third occurring) the word “exported”;

(*b*) by inserting in sub-section (1.), after the word “import” the word “export”; and

(*c*) by inserting in sub-section (1.), after the word “imported” (fourth occurring) the words “or exported”.

**Forfeited goods.**

**9.** Section two hundred and twenty-nine of the Principal Act is amended—

(*a*) by inserting in paragraph (*c*), after the word “imported” (wherever occurring) the words “or exported”; and

(*b*) by omitting from paragraph (*q*) the words “got out of or landed from” and inserting in their stead the words “got out of, landed from or gone on board”.

**Commissioned ships to be reported.**

**10.** Section two hundred and seventy-four of the Principal Act is amended by inserting after the word “seas” the words “or in Australia”.

**Commissioned ships may be searched.**

**11.** Section two hundred and seventy-five of the Principal Act is amended by inserting after the word “seas” the words “or in Australia”.

**Schedule V.**

**12.** Schedule V. to the Principal Act is amended—

(*a*) by inserting after the word “imported,” the word “exported,”; and

(*b*) by inserting after the word “import,” the word “export,”.