



Tobacco Charge Act (No. 2) 1955

Act No. 60 of 1955 as amended

[Note: This Act was repealed by Act No. 101 of 2006 on 14 September 2006

**For transitional and application provisions *see* Act No. 101, 2006,
Schedule 6 (items 5–11)]**

This compilation was prepared on 10 October 2000
taking into account amendments up to Act No. 85 of 1986

The text of any of those amendments not in force
on that date is appended in the Notes section

The operation of amendments that have been incorporated may be
affected by application provisions that are set out in the Notes section

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An Act to impose a Charge on Tobacco Leaf grown in Australia and purchased by certain Manufacturers

1 Short title [see Note 1]

This Act may be cited as the *Tobacco Charge Act (No. 2) 1955*.

2 Commencement

This Act shall come into operation on the first day of January, One thousand nine hundred and fifty-six.

3 Interpretation

In this Act, *growers' co-operative association* means an association incorporated under the law of the Commonwealth or of a State or Territory of the Commonwealth and having a capital divided into shares, being an association the rules of which:

- (a) require that the shares be held exclusively by, or on behalf of, growers; and
- (b) prohibit the quotation of the shares for sale or purchase at a stock exchange or in any other public manner.

4 Assessment Act to be read with this Act

The *Tobacco Charges Assessment Act 1955* shall be read as one with this Act.

5 Imposition of charge

- (1) Subject to this section, a charge is imposed on all Australian tobacco leaf which, after the commencement of this Act, is purchased by a manufacturer, not being a growers' co-operative association which, during the year that ended on the thirty-first day of December next preceding the date of the purchase, purchased from its shareholders not less than nine-tenths of the Australian tobacco leaf purchased by it during that year.
- (2) Where the tobacco leaf that has been purchased by a manufacturer after the commencement of this Act is again purchased by a

manufacturer, the charge is not imposed on that tobacco leaf by reason of the last-mentioned purchase.

6 Rate of charge

The rate of the charge imposed by this Act is such amount per kilogram of tobacco leaf as is equal to the aggregate of:

- (a) the amount that is prescribed for the purposes of paragraph 5 (a) of the *Tobacco Charge Act (No. 1) 1955*; and
- (b) the amount that is prescribed for the purposes of paragraph 5 (b) of that Act.

6A Prescribed amounts

Until regulations are made for the purposes of section 5 of the *Tobacco Charge Act (No. 1) 1955*, section 6 of this Act has effect as if:

- (a) the reference in paragraph 6(a) to the amount that is prescribed for the purposes of paragraph 5(a) of the first-mentioned Act were a reference to 0.8 cents; and
- (b) the reference in paragraph 6(b) to the amount that is prescribed for the purposes of paragraph 5(b) of the first-mentioned Act were a reference to 2.7 cents.

Table of Acts**Notes to the *Tobacco Charge Act (No. 2) 1955*****Note 1**

The *Tobacco Charge Act (No. 2) 1955* as shown in this compilation comprises Act No. 60, 1955 amended as indicated in the Tables below.

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Tobacco Charge Act (No. 2) 1955</i>	60, 1955	4 Nov 1955	1 Jan 1956	
<i>Companies (Miscellaneous Amendments) Act 1981</i>	92, 1981	18 June 1981	(a)	—
<i>Tobacco Charge (No. 2) Amendment Act 1982</i>	74, 1982	6 Sept 1982	6 Sept 1982	S. 3(2)
<i>Tobacco Charge (No. 2) Amendment Act 1985</i>	97, 1985	26 Sept 1985	S. 3: 1 Apr 1986 (see s. 2(2)) Remainder: Royal Assent	S. 3(2)
<i>Tobacco Charge (No. 2) Amendment Act 1986</i>	85, 1986	25 June 1986	25 June 1986	S. 4

Act Notes

- (a) The *Tobacco Charge Act (No. 2) 1955* was amended by section 45 only of the *Companies (Miscellaneous Amendments) Act 1981*, subsections 2(1)–(3) of which provide as follows:
- (1) Part 1 of this Act shall come into operation on the day on which this Act receives the Royal Assent.
 - (2) Division 1 of Part XI of this Act shall come into operation on the day on which this Act receives the Royal Assent or, if on that day the *Companies (Acquisition of Shares) Act 1980* has not come into operation, on the day on which the *Companies (Acquisition of Shares) Act 1980* comes into operation.
 - (3) The provisions of this Act other than the provisions referred to in subsections (1) and (2) shall come into operation on the day on which the *Companies Act 1981* comes into operation.

The *Companies Act 1981* came into operation on 1 July 1982 (see *Gazette* 1982, No. S124).

Table of Amendments

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ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
S. 3.....	am. No. 92, 1981
S. 6.....	am. No. 74, 1982 rs. No. 97, 1985
S. 6A	ad. No. 85, 1986