

CUSTOMS TARIFF (EXPORT DUTIES).

No. 77 of 1951.

An Act to impose an Export Duty of Customs.

[Assented to 11th December, 1951.]

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.** 1. This Act may be cited as the *Customs Tariff (Export Duties) Act 1951*.
- Incorporation.** 2. The *Customs Act 1901-1951* is incorporated and shall be read as one with this Act.
- Definitions.** 3. In this Act, unless the contrary intention appears—
 “the Board” means the Tea Importation Board established under the *Tea Importation Act 1951* ;
 “the former Board” means the Tea Control Board which was established under the National Security (Tea Control) Regulations.
- Time of imposition of duty.** 4. This Act shall come into operation on a date to be fixed by Proclamation, and the time of the imposition of the duty of Customs imposed by this Act is nine o'clock in the forenoon, reckoned according to standard time in the Australian Capital Territory, on the date so fixed.
- Imposition of duty.** 5.—(1.) A duty of Customs is imposed on tea exported from Australia by a person other than the Board, being tea which was imported into Australia by the Board or by the former Board and sold in Australia by the Board or by the former Board.
 (2.) The duty of Customs imposed by this Act shall be charged, collected and paid to the use of the King for the purposes of the Commonwealth on all tea specified in the last preceding sub-section which is exported from Australia after the time specified in the last preceding section.
- Rate of duty.** 6. The rate of the duty is a prescribed amount per pound of tea, being the amount which the Governor-General considers necessary to be prescribed for the purpose of recovering, in respect of tea to which the duty applies, the excess of the cost of that tea to the Board or the former Board over the amounts received by the Board or the former Board upon the sale of that tea.

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7. For the purposes of this Act, tea exported from Australia shall, unless the contrary is proved, be deemed to be tea specified in sub-section (1.) of section five of this Act. Tea presumed to be dutiable.

8. This Act applies to tea exported as ship's stores or aircraft's stores notwithstanding the provisions of section one hundred and twenty-nine of the *Customs Act* 1901-1951. Ship's and aircraft's stores.

9. The Governor-General may make regulations prescribing the rate of duty in accordance with section six of this Act. Regulations.
