

CUSTOMS (EXPORT) TARIFF, 1937. ⁽¹⁾ ⁽²⁾

An Ordinance relating to Duties of Customs.

BE it ordained by the Legislative Council for the Territory of Papua, in pursuance of the powers conferred by the *Papua Act, 1905-1934*, as follows:—

1.—(1.) This Ordinance may be cited as the *Customs (Export) Tariff, 1937*. ⁽¹⁾ ⁽²⁾ Short title and citation.

(2.) In this Ordinance the *Customs (Export) Tariff, 1925-1936*, is referred to as the Principal Ordinance.

(3.) The Principal Ordinance as amended by this Ordinance may be cited as the *Customs (Export) Tariff, 1925-1937*.

2. The Schedule to the Principal Ordinance is amended by adding thereto the words set out in the Schedule to this Ordinance. Amendment of Export Schedule.

3. Notwithstanding the provisions of the *Customs Ordinance, 1909-1928*, ⁽³⁾ the *ad valorem* value of gold for the purposes of duty under this Ordinance shall be computed in Australian currency. Value of gold to be in Australian currency.

3A. Notwithstanding the provisions of the *Customs Ordinance, 1909-1939*, the *ad valorem* value of gold for the purposes of duty under this Ordinance shall not include any sum paid in direct taxation upon such gold pursuant to any law of the Commonwealth of Australia. Deduction of Federal tax from value. Inserted by No. 4 of 1940, s. 2.

(1) The *Customs (Export) Tariff, 1937*, comprises the original *Customs (Export) Tariff, 1937*, as amended by the other Ordinance referred to in the following Table:—

ORDINANCES OF THE LEGISLATIVE COUNCIL FOR THE TERRITORY OF PAPUA.

Short title, number and year.	Date of assent by Lieut.-Gov.	Date notified in Papua <i>Govt. Gaz.</i> as not disallowed by Gov.-Gen. in Council.	Date on which came into operation.
<i>Customs (Export) Tariff, 1937</i> (No. 10 of 1937)	17.8.1937	1.12.1937	12.7.1940 (<i>Papua Govt. Gaz.</i> of 11.7.1940)
<i>Customs (Export) Tariff, 1940</i> (No. 4 of 1940)	9.7.1940	3.10.1940	12.7.1940 (Sec. 3, <i>Customs (Export) Tariff, 1940</i>)

(2) Section 1(3) of the *Customs (Export) Tariff, 1940*, provided that the *Customs (Export) Tariff, 1925-1936*, as amended by the *Customs (Export) Tariff, 1937* (No. 10 of 1937), and by the *Customs (Export) Tariff, 1940*, may be cited as the *Customs (Export) Tariff, 1925-1940*.

(3) Now the *Customs Ordinance, 1909-1939*. At the time of the passing of the *Customs (Export) Tariff, 1937*, Section 128 of the *Customs Ordinance, 1909-1928*, read as follows: "128. All duties shall be paid in British currency." The *Customs Ordinance, 1939* repealed that Section and substituted the present Section 128 which now reads: "128. All duties shall be paid in Australian Currency."

CUSTOMS—

Adjustment of
duty.

4. Within a period of three months from the date of the exportation of gold dutiable under this Ordinance or such further time as the Treasurer may in his discretion allow in any particular case the exporter shall forward to the Treasurer all mint returns and sales receipt vouchers relating thereto and shall if the Treasurer so requires verify the gross value of the gold by a statutory declaration whereupon an adjustment shall be made if necessary either by payment by the exporter of any amount short levied or by the refund to him by the Treasurer of any amount overpaid.

Commencement
of Ordinance.

5. This Ordinance shall commence on a date to be fixed by the Lieutenant-Governor by Proclamation published in the *Gazette*.⁽¹⁾

SCHEDULE. (4)

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(1) See footnote (1) printed on p. 1755.

(4) The amendments contained in the Schedule are incorporated in the *Customs (Export) Tariff, 1925-1937*.