

No. 4 of 1940. AN ORDINANCE

Relating to Duties of Customs.

H. W. CHAMPION.

[L.S.]

9th July, 1940.

B^E 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 short title and (Export) Tariff, 1940.

(2) The Customs (Export) Tariff, 1937, is in this Ordinance referred to as the Principal Ordinance.

(3) The Customs (Export) Tariff, 1925-1936, as amended by the Principal Ordinance and by this Ordinance may be cited as the Customs (Export) Tariff, 1925-1940. Section 3A added to Principal Ordinance. **2.** After Section Three of the Principal Ordinance the following new section is inserted :—

Peduction of Federal tax from value. "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."

Commencement. **3.** This Ordinance shall commence upon the date fixed for the commencement of the Principal Ordinance.

Passed in Council this ninth day of July, in the year of Our Lord One thousand nine hundred and forty.