

CUSTOMS (EXPORT) TARIFF ORDINANCE 1951.⁽¹⁾**No. 31 of 1951.****An Ordinance relating to Duties of Customs.**

BE it ordained by the Administrator of the Government of the Commonwealth of Australia, with the advice of the Federal Executive Council, in pursuance of the powers conferred by the *Papua and New Guinea Act 1949-1950*, as follows:—

- Short title.** 1. This Ordinance may be cited as the *Customs (Export) Tariff Ordinance 1951*.⁽¹⁾
- Commencement.** 2. This Ordinance shall come into operation on a date to be fixed by the Administrator by notice in the *Gazette*.⁽¹⁾
- Definitions.** 3. In this Ordinance, unless the contrary intention appears—
 “assessed value” means the value declared by the Administrator by notice in the *Gazette* to be the value per ton of copra exported during the month specified in the notice;⁽²⁾
 “copra” includes coconuts, desiccated coconut and coconut oil;
 “the Fund” means the Papua and New Guinea Copra Fund established by this Ordinance.
- Export duty on copra.** 4.—(1.) The duties of Customs specified in the third column of the First Schedule to this Ordinance are hereby imposed in accordance with that Schedule as from the date of the commencement of this Ordinance, and those duties shall be charged, collected and paid on all copra exported from the Territory on or after that date.
- (2.) For the purpose of the assessment of duty under this Ordinance on coconuts, desiccated coconut and coconut oil—
 (a) 1 ton of coconuts is deemed the equivalent of .2 ton of copra;
 (b) 1 ton of desiccated coconut is deemed the equivalent of 1.5 tons of copra; and
 (c) 1 ton of coconut oil is deemed the equivalent of 1.6 tons of copra.

(1) Particulars of this Ordinance are as follows:—

Date on which made by Cwllth. Administrator in Council.	Date on which notified in <i>Cwllth. Gaz.</i>	Date on which took effect.
15.10.1951	25.10.1951	1.11.1951 (Papua and N.G. <i>Govt. Gaz.</i> of 30.10.1951)

(2) A Table containing particulars of notices declaring the value per ton of copra exported during specified months is printed in this Volume on p. 466.

5.—(1.) There shall be a Papua and New Guinea Copra Fund, Papua and New Guinea Copra Fund. into which shall be paid—

(a) the portions of the duties imposed by this Ordinance which are respectively specified in the second column of the First Schedule to this Ordinance opposite to those duties; and

(b) such other moneys as are specified by this or any other Ordinance.

(2.) Moneys standing to the credit of the Fund may be invested in securities of the Commonwealth or on deposit in the Commonwealth Bank, and the income of those investments shall form part of the Fund.

(3.) No moneys shall be expended from the Fund except for purposes of assisting the copra or other coconut industries in pursuance of the provisions of an Ordinance for the time being in force in the Territory.

(4.) The accounts relating to the Fund shall be audited by the Auditor-General for the Commonwealth.

6.—(1.) Sections four, five and six of the *Customs (Export) Tariff, 1925-1940*⁽³⁾ of the Territory of Papua are repealed. Amendment of Customs (Export) Tariff 1925-1940 of Territory of Papua.

(2.) The Schedule to the *Customs (Export) Tariff, 1925-1940*⁽³⁾ of the Territory of Papua is amended by omitting the words and figures—

“ Copra	The excess of the declared value for each grade thereof for the time being over £20 per ton <i>ad valorem</i> 10 per cent.”.
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(3.) The *Customs (Export) Tariff, 1925-1940*⁽³⁾ of the Territory of Papua, as amended by this section, may be cited as the *Customs (Export) Tariff 1925-1951*.

7.—(1.) The Third Schedule to the *Customs Tariff Ordinance 1933-1950*⁽⁴⁾ of the Territory of New Guinea is amended by omitting the whole of Item No. 1. Amendment of Customs Tariff Ordinance 1933-1950 of Territory of New Guinea.

(2.) The *Customs Tariff Ordinance 1933-1950*⁽⁴⁾ of the Territory of New Guinea, as amended by this section, may be cited as the *Customs Tariff Ordinance 1933-1951*.

8.—(1.) The duties of customs specified in the third column of the Second Schedule to this Ordinance charged and collected on copra exported from the Territory during the periods respectively specified opposite to those duties in the first column of that Schedule shall, notwithstanding anything contained in any law of the Territory in force during those periods, be deemed to have been validly charged and collected. Validation of export duties on copra collected since 1st January, 1950.

(3) *Seble, Customs (Export) Tariff, 1925-1937* was intended. It is printed in *The Laws of the Territory of Papua 1838-1945 (Annotated)*, Vol. II., on pp. 1753-1756.

(4) *The Customs Tariff Ordinance 1933-1941* is printed in *The Laws of the Territory of New Guinea 1921-1945 (Annotated)*, Vol. II., on pp. 1975-1983; as to subsequent amendments see the Supplementary Table printed in Part C. of Volume II.

PART A : CUSTOMS—

(2.) The portions of the duties referred to in the last preceding sub-section which are respectively specified in the second column of the Second Schedule to this Ordinance opposite to those duties shall be paid to the Fund.

THE SCHEDULES.

FIRST SCHEDULE.

Section 4.

FIRST COLUMN. Assessed value.	SECOND COLUMN. Portion of duty to be paid to the Fund.	THIRD COLUMN. Duty.
When the assessed value is less than £21	£ s. d. Nil	£ s. d. Free
When the assessed value is £21 or more but does not exceed £22 per ton	Nil	2 6
When the assessed value exceeds £22 but does not exceed £23 per ton	Nil	5 0
When the assessed value exceeds £23 but does not exceed £24 per ton	Nil	7 6
When the assessed value exceeds £24 but does not exceed £25 per ton	Nil	10 0
When the assessed value exceeds £25 but does not exceed £26 per ton	Nil	12 6
When the assessed value exceeds £26 but does not exceed £27 per ton	Nil	15 0
When the assessed value exceeds £27 but does not exceed £28 per ton	3 0	1 0 6
When the assessed value exceeds £28 but does not exceed £29 per ton	6 6	1 6 6
When the assessed value exceeds £29 but does not exceed £30 per ton	10 0	1 12 6
When the assessed value exceeds £30 but does not exceed £31 per ton	13 6	1 18 6
When the assessed value exceeds £31 but does not exceed £32 per ton	17 6	2 5 0
When the assessed value exceeds £32 but does not exceed £33 per ton	1 2 0	2 12 0
When the assessed value exceeds £33 but does not exceed £34 per ton	1 7 0	2 19 6
When the assessed value exceeds £34 but does not exceed £35 per ton	1 12 6	3 7 6
When the assessed value exceeds £35 but does not exceed £36 per ton	1 18 6	3 16 0
When the assessed value exceeds £36 but does not exceed £37 per ton	2 0 0	4 0 0
When the assessed value exceeds £37 per ton	2 0 0	4 0 0
A deduction of 2½ lb. per bag will be allowed off gross weight if in bags Any weight at <i>pro rata</i> rates.		and an additional 2s. 6d. for each £1 or portion of £1 by which the assessed value exceeds £37

SECOND SCHEDULE.

Section 8.

FIRST COLUMN. Assessed value.	SECOND COLUMN. Portion of duty to be paid to the Fund.	THIRD COLUMN. Duty.
	Per ton. £ s. d.	Per ton. £ s. d.
1st January, 1950 to 28th February, 1950	5 0 0	8 11 6
1st March, 1950 to 28th February, 1951	5 0 0	8 13 6
1st March, 1951 to 31st July, 1951	5 0 0	9 5 6
1st August, 1951 to date of commencement of this Ordinance	2 0 0	6 9 6

**NOTICES MADE PURSUANT TO SECTION 3 OF
THE CUSTOMS (EXPORT) TARIFF ORDINANCE
1951 DECLARING THE VALUE PER TON OF
COPRA EXPORTED DURING SPECIFIED
MONTHS.**

Particulars of these notices are set out in the Table below. The notices themselves have not been printed, the operative parts being stated in the third column of the Table.

TABLE.

(N.B.—Particulars of notices not in force on 1.1.1952 are printed in *italics*.)

Date on which notice made.	Date on which published in Papua and N.G. Govt. Gaz.	Value declared and month specified.
<i>30.10.1951^(a)</i>	<i>1.11.1951</i>	<i>£57 per ton during November, 1951</i>
<i>1.12.1951^(a)</i>	<i>1.12.1951</i>	<i>£57 per ton during December, 1951</i>
24.12.1951	27.12.1951	£57 per ton during January, 1952

(a) Operation exhausted.