

## FLOUR TAX (No. 1).

## No. 56 of 1934.

An Act to impose a Tax upon Flour manufactured in Australia by any Person, and sold or delivered, or used in the Manufacture of Goods, by him.

[Assented to 17th December, 1934.]

**B**E 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 *Flour Tax Act (No. 1) 1934*.

Incorporation.

2. The *Flour Tax Assessment Act (No. 2) 1934* shall, with the exception of sections eleven, twelve, and sub-sections (2.) and (3.) of section thirteen of that Act, be incorporated and read as one with this Act.

Imposition of tax.

3. Flour tax is imposed at the rate of two pounds twelve shillings and sixpence per ton upon each pound of flour (not being flour upon which tax is imposed by the *Flour Tax Act (No. 2) 1934*) manufactured in Australia by any person and—

- (a) sold by him on or after the seventh day of January, One thousand nine hundred and thirty-five and prior to the seventh day of January, One thousand nine hundred and thirty-six ;
- (b) sold by him before the seventh day of January, One thousand nine hundred and thirty-five, and delivered by him on or after that date and prior to the seventh day of January, One thousand nine hundred and thirty-six ; or
- (c) used by him on or after the seventh day of January, One thousand nine hundred and thirty-five, and prior to the seventh day of January, One thousand nine hundred and thirty-six in the manufacture of goods.