

44. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to this Act and, in particular, for prescribing penalties not less than One pound nor more than Twenty pounds for any breach of the regulations.

Regulations.

FLOUR TAX.

No. 49 of 1938.

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

[Assented to 2nd December, 1938.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

- 1.** This Act may be cited as the *Flour Tax Act* 1938. Short title.
 - 2.** This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.
 - 3.** The *Flour Tax (Wheat Industry Assistance) Assessment Act* 1938, other than sections eleven, twelve, thirteen, sixteen, seventeen, eighteen, nineteen, twenty-three, twenty-four, twenty-five and twenty-six, shall be incorporated and read as one with this Act. Incorporation.
 - 4.** A tax is imposed upon all flour manufactured in Australia by any person and, on or after the fifth day of December, One thousand nine hundred and thirty-eight, sold by him or used by him in the manufacture of goods other than flour. Imposition of tax.
 - 5.**—(1.) The rate of tax, not in any case exceeding Seven pounds ten shillings per ton of flour, shall be such rate per ton of flour as the Minister, from time to time, and in accordance with a recommendation by the Committee, declares, by notice published in the *Gazette*, to be the amount by which the price per ton of flour based upon the price of wheat per bushel free on rails at Williamstown, in the State of Victoria, at the time of the recommendation by the Committee, is less than what, in the opinion of the Committee, the price of flour would be if the price of wheat per bushel free on rails at Williamstown were Five shillings and twopence. Rate of tax.
- (2.) For the purposes of this section, "the Committee" means the Wheat Stabilization Advisory Committee constituted under the *Wheat Industry Assistance Act* 1938, and "price", when used in relation to wheat, means value for export.