

THE SCHEDULE—*continued.*

- (c) any error made in carrying out building operations for any purchaser or borrower which error has resulted in an unjustifiable encroachment upon any land or easement or out of any unjustifiable encroachment upon any land or easement of any home purchased by the State and/or the Bank or in respect of which money has been advanced by the State and/or the Bank; and
- (d) the destruction of or damage to any such home or any property to which any such security relates caused prior to the said date to be proclaimed by His Excellency the Governor-General as aforesaid by fire lightning flood and tempest of which notice is received by the Bank from the purchaser or borrower as the case may be within two months after such date.

10. SUBJECT to the provisions of Clause 9 hereof the Commonwealth hereby agrees to indemnify and keep indemnified the State and the Bank and every officer and servant of the State and the Bank against or in respect of all actions suits claims and demands whatsoever and whensoever arising in respect of or in connexion with any home security or agreement to be transferred or assigned to and vested in the Commissioner under this Agreement or in respect of any insurance effected with the Bank in relation to any such home or security.

11. THE Principal Agreement insofar as it is legally in operation and binding on the parties thereto shall be determined as from the said date to be proclaimed by His Excellency the Governor-General as aforesaid.

IN WITNESS whereof the Prime Minister for and on behalf of the Commonwealth of Australia and the Premier for and on behalf of the State of South Australia have hereunto set their respective hands and seals the day and year first above written.

SIGNED SEALED AND DELIVERED by the  
Right Honorable Joseph Aloysius Lyons,  
the Prime Minister of the Commonwealth  
of Australia for and on behalf of the  
Commonwealth in the presence of—  
J. H. STARLING.

J. A. LYONS.

(L.S.)

SIGNED SEALED AND DELIVERED by the  
Honorable Richard Layton Butler, the  
Premier of the State of South Australia  
for and on behalf of the State of South  
Australia in the presence of—  
R. R. STUCKEY.

R. L. BUTLER.

(L.S.)

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## FLOUR TAX ASSESSMENT.

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### No. 13 of 1934.

### An Act to amend the *Flour Tax Assessment Act 1933.*

[Assented to 30th July, 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 :—

1.—(1.) This Act may be cited as the *Flour Tax Assessment Act 1934.*

(2.) The *Flour Tax Assessment Act 1933\** is in this Act referred to as the Principal Act.

Short title  
and citation.

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\* Act No. 43 of 1933.

(3.) The Principal Act, as amended by this Act, may be cited as the *Flour Tax Assessment Act 1933-1934*.

2. This Act shall be deemed to have commenced on the date of commencement of the Principal Act. Commencement.

3. Section fifteen of the Principal Act is amended by inserting in paragraph (b) of sub-section (1.) after the word "used" (second occurring), the words "or if he has paid, or is liable to pay, tax on the flour so used". Exemptions.

4. Section twenty-five of the Principal Act is amended—

(a) by inserting after sub-section (2.) the following sub-sections:— Refunds of tax.

"(2A.) Where any person who—

(a) has paid tax under this Act in respect of any flour; or

(b) has purchased flour at a price which includes tax paid under this Act in respect of that flour,

sells that flour, at a price which does not include that tax, for export by the purchaser from him, the Commissioner may refund or pay to the first-mentioned person the amount of the tax paid in respect of that flour.

"(2B.) Where any goods in respect of which tax has been paid or is payable under this Act are exported from the Commonwealth and—

(a) the tax has been paid by the exporter of those goods; or

(b) the exporter has purchased those goods at a price which includes the tax so paid or payable,

the Commissioner may refund or pay to the exporter the amount of the tax so paid or payable.";

(b) by omitting sub-section (9.) and inserting in its stead the following sub-section:—

"(9.) The Commissioner shall pay to any person who, at the close of business on the thirtieth day of June, One thousand nine hundred and thirty-four, holds stocks of flour which is chargeable with tax under this Act, an amount which represents the tax so chargeable upon the quantity of that flour in excess of one thousand pounds in weight:

Provided that a payment shall not be made to any person under this sub-section unless the Commissioner is satisfied that that person has paid the tax chargeable in respect of that flour, or has purchased it at a price which includes the tax so chargeable.

For the purposes of this sub-section—

(i) the tax chargeable under this Act upon flour used in the manufacture of self-raising flour shall be deemed to be tax chargeable on that self-raising flour; and

(ii) flour sold to any person and delivered to him on the thirtieth day of June, One thousand nine hundred and thirty-four, after the close of business, shall be deemed to be flour held by that person at the close of business on the thirtieth day of June, One thousand nine hundred and thirty-four."; and

(c) by adding at the end thereof the following sub-section :—

“(10.) Where the Commissioner is satisfied that flour has been purchased for consumption in the Northern Territory at a price which includes tax paid or payable in respect of the flour, and that the flour so purchased has been consumed in the Northern Territory, he may pay to the purchaser an amount equal to the tax so paid or payable.”.

Discontinuance  
of tax.

5. Section thirty-four of the Principal Act is amended by omitting the word “preceding” and inserting in its stead the word “succeeding”.

## LAND TAX ASSESSMENT.

### No. 14 of 1934.

An Act to amend section twenty-eight of the *Land Tax Assessment Act 1910-1930*, as amended by the *Financial Relief Act 1932*.

[Assented to 30th July, 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  
and citation.

1.—(1.) This Act may be cited as the *Land Tax Assessment Act 1934*.

(2.) The *Land Tax Assessment Act 1910-1930\**, as amended by the *Financial Relief Act 1932†*, is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Land Tax Assessment Act 1910-1934*.

Lessors and  
lessees of land  
leased before  
the  
commencement  
of the Act.

2. Section twenty-eight of the Principal Act is amended by adding at the end of paragraph (aa) of sub-section (3.) the following proviso :—

“Provided further that where, by any State Act, provision has, prior to the commencement of this proviso, been made for a percentage reduction in annual rents reserved in leases of Crown lands, the annual rents reserved in those leases shall be deemed to be the annual rents payable prior to the percentage reduction ;”.

Application of  
Act.

3. The amendment effected by section two of this Act shall apply to assessments for the financial year beginning on the first day of July, One thousand nine hundred and thirty-three and all subsequent years.

\* Act No. 22 of 1910, as amended by No. 12, 1911; No. 37, 1912; No. 29, 1914; No. 33, 1916; No. 29, 1923; No. 32, 1924; No. 50, 1928; No. 80, 1927; No. 34, 1928; No. 1, 1930; and by No. 8, 1930.

† Act No. 64 of 1932.