

(c) present to any officer or other person doing duty in relation to this Act or the regulations, or make to any such officer or person, any statement which is false in any particular.

Penalty: If the offence is prosecuted summarily, One hundred pounds or imprisonment for six months; if the offence is prosecuted upon indictment, One thousand pounds or imprisonment for two years.

Arrangements
with State
Governments as
to payments of
refunds.

12. The Governor-General may enter into an arrangement with the Governor of any State providing for any matter necessary or convenient for the purpose of carrying out or giving effect to this Act in relation to the payment of refunds of gold tax.

Regulations.

13. 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 matters providing for or in relation to—

- (a) applications for, and the making of, refunds of gold tax; and
- (b) penalties not exceeding a fine of One hundred pounds or imprisonment for a period of six months, for offences against the regulations.

GOLD TAX COLLECTION.

No. 39 of 1940.

An Act to amend the *Gold Tax Collection Act 1939*.

[Assented to 4th June, 1940.]

BE 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 *Gold Tax Collection Act 1940*.
- (2.) The *Gold Tax Collection Act 1939** is in this Act referred to as the Principal Act.
- (3.) The Principal Act, as amended by this Act, may be cited as the *Gold Tax Collection Act 1939-1940*.

Commencement.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Refund of tax.

3. Section eight of the Principal Act is amended by omitting sub-sections (1.) and (2.).

Regulations.

4. Section twelve of the Principal Act is amended by omitting paragraph (a).

* Act No. 51, 1939.