

(7.) In this section "the Director" means the Director of Navigation and includes the Deputy Director of Navigation for a State.

5. 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 areas at sea within which the discharge into the sea from vessels of any garbage, rubbish, ashes or organic refuse is prohibited and for prescribing areas at sea within which vessels may be sunk. Regulations.

SUGAR AGREEMENT.

No. 74 of 1932.

An act to approve an agreement made between His Majesty's Government of the Commonwealth of Australia and His Majesty's Government of the State of Queensland, and for other purposes.

[Assented to 5th December, 1932.]

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 *Sugar Agreement Act 1932.*

Short title.

2. The agreement made between His Majesty's Government of the Commonwealth of Australia and His Majesty's Government of the State of Queensland (a copy of which agreement is set forth in the Schedule to this Act) is approved.

Approval of agreement.

3.—(1.) The importation of sugar into the Commonwealth, except with the consent in writing of the Minister, is prohibited.

Prohibition of importation of sugar.

(2.) Any sugar imported into the Commonwealth in contravention of this section shall be deemed to be a prohibited import within the meaning of the *Customs Act 1901–1930* and the provisions of that Act relating to prohibited imports shall apply to any sugar so imported into the Commonwealth.

THE SCHEDULE.

SUGAR AGREEMENT, 1933-1936.

AGREEMENT made this Twenty-seventh day of October One thousand nine hundred and thirty-two BETWEEN THE RIGHT HONORABLE JOSEPH ALOYSIUS LYONS Prim Minister of the Commonwealth of Australia and herein acting for and on behalf of and with intent to bind the Government of the Commonwealth of Australia (hereinafter referred to as the Commonwealth Government) and not so as to incur or come under any personal liability in respect of these presents of the one part AND THE HONORABLE WILLIAM FORGAN SMITH Premier of the State of Queensland and herein acting for and on behalf of and with intent to bind the Government of the State of Queensland (hereinafter referred to as the Queensland Government) and not so as to incur or come under any personal liability in respect of these presents of the other part WHEREBY IT IS MUTUALLY AGREED—

Commencement.

1. (a) THAT this Agreement shall have no force or effect unless and until it is approved by the Parliament of the Commonwealth.
- (b) THAT subject to sub-clause (a) of this clause this Agreement shall come into operation on the fifth day of January One thousand nine hundred and thirty-three.

Termination of Sugar Agreement, 1931-1936.

2. (a) THAT upon this Agreement coming into operation the Agreement mentioned in sub-clause (b) of this clause shall cease to have any force or effect.
- (b) THE Agreement referred to in sub-clause (a) of this clause is the Agreement made on the first day of June One thousand nine hundred and thirty-one between the Right Honorable James Henry Scullin Prime Minister of the Commonwealth of Australia acting for and on behalf of the Government of the Commonwealth of Australia of the one part and the Honorable Arthur Edward Moore Premier of the State of Queensland acting for and on behalf of the Government of the State of Queensland of the other part with respect to the acquisition and purchase of the raw sugar manufactured from sugar cane grown in Queensland and New South Wales during the seasons of 1931-1932, 1932-1933, 1933-1934, 1934-1935 and 1935-1936 and the sale of refined sugar and other sugar products and other matters incidental thereto.

Acquisition of raw sugar.

3. THAT the Queensland Government will hereafter under its statutory powers in that behalf acquire all raw sugar manufactured from sugar-cane grown in Queensland during the seasons of 1933-1934, 1934-1935 and 1935-1936 other than such quantity of raw sugar not exceeding one per centum of the total quantity of raw sugar manufactured during each of the said seasons in any mill where raw sugar is manufactured as the owner of any such mill shall desire to retain use and dispose of for local consumption.

Purchase of raw sugar.

4. THAT the Queensland Government will purchase all raw sugar manufactured from sugar cane grown in New South Wales during the seasons of 1933-1934, 1934-1935 and 1935-1936.

Sale of sugar.

5. THAT the Queensland Government as from the fifth day of January One thousand nine hundred and thirty-three will make sugar and other sugar products the product of the raw sugar manufactured during the seasons of 1932-1933, 1933-1934, 1934-1935 and 1935-1936 available for sale and delivery in Sydney, Melbourne, Brisbane, Adelaide, Perth, Fremantle, Hobart and Launceston respectively at prices (which shall include the cost of bags and other containers) not exceeding those prices specified in this clause in respect of each grade of sugar and each sugar product—

Places of delivery. Prices.**REFINED SUGAR OF 1A GRADE :**

Price for not less than half-ton lots for net cash .. £33 : 4 : 0 per ton.

REFINED SUGAR OF 1XD GRADE :

Price to manufacturers for net cash £32 : 10 : 9 per ton.

OTHER GRADES OF REFINED SUGAR, AND GOLDEN SYRUP AND TREACLE :

These prices shall be fixed at amounts not exceeding the respective proportionate values of such products compared with the above prices for refined sugar of 1A and 1XD grades.

MERCHANTS' TERMS :

The prices for all the above products, except the prices to manufacturers, shall be subject to a discount of two per centum (the part or whole of which discount may be deferred) to merchants selling such products on terms approved by the Queensland Sugar Board.

THE SCHEDULE—*continued.*

MILL-WHITE SUGAR of good colour and not less than 98 net titre, and
FIRST QUALITY MILL SUGAR of not less than 98 net titre—

Price for not less than half-ton lots for definite orders at
reasonable notice for net cash £30 : 0 : 0 per ton.
Price to manufacturers for definite orders at reason-
able notice for net cash £29 : 8 : 0 per ton.

6. THAT the quantity of mill-white sugar to be made available by the Queensland Government in pursuance of clause 5 of this Agreement shall not exceed—
- (a) 5,000 tons during the season of 1932-1933; and
(b) such quantity during each of the seasons of 1933-1934, 1934-1935 and 1935-1936 as is necessary in the light of the demand for mill-white sugar during the season immediately preceding that season and is agreed to by the Commonwealth Government and the Queensland Government.
7. THAT the Queensland Government on behalf of the Australian cane-sugar industry shall during the period commencing on the fifth day of January One thousand nine hundred and thirty-three and ending on the thirty-first day of August One thousand nine hundred and thirty-six provide amounts at the rate of Two hundred thousand pounds per annum to be applied for the benefit of the Australian fruit industry in the manner and subject to the conditions set out in this clause that is to say :—
- (a) such amounts shall be paid by the Queensland Sugar Board in equal monthly instalments to the Fruit Industry Sugar Concession Committee or its properly accredited representative PROVIDED THAT the payment in respect of the month of January One thousand nine hundred and thirty-three shall be twenty-seven thirty-firsts only of the said monthly instalment;
- (b) the said Committee shall be composed of one representative of each of the following :—
The Commonwealth Government.
The Queensland Sugar Board.
The growers of jam fruits.
The growers of canning fruits.
The proprietary manufacturers of fruit products.
The co-operative and State manufacturers of fruit products;
and the representative of the Commonwealth Government shall be Chairman of the Committee;
- (c) four members of the said Committee present at any meeting shall constitute a quorum and in the event of the voting on any matter being equal the Chairman of the Committee or in his absence the person appointed by the Committee to act as Chairman may exercise a casting vote as well as a deliberative vote;
- (d) the said Committee shall in respect of each year ending on the thirty-first day of August furnish to the Minister of State for Trade and Customs not later than the thirty-first day of the following October a statement of receipts and expenditure under this Agreement and/or under the Agreement mentioned in paragraph (b) of Clause 2 of this Agreement certified by the Auditor-General of the Commonwealth and a report of its work;
- (e) the said Committee shall be responsible for the application of the said amounts for the benefit of the various sections of the fruit industry;
- (f) the said Committee shall subject to paragraph (g) of this clause pay or cause to be paid to manufacturers who conform to conditions specified by the said Committee a rebate of £2 : 4 : 0 per ton in respect of the Australian refined cane-sugar used by them in fruit products manufactured in the Commonwealth of Australia during the period commencing on the fifth day of January One thousand nine hundred and thirty-three and ending on the thirty-first day of August One thousand nine hundred and thirty-six PROVIDED THAT such manufacturers pay such prices for fresh fruit purchased and used in such fruit products as the said Committee declares to be reasonable prices;
- (g) the rebate referred to in paragraph (f) of this clause shall be paid only in respect of the Australian refined cane-sugar used by the manufacturers in completely-processed fruit products made entirely with Australian materials where available and substantially composed of Australian fruit, fruit juices, or pure fruit essences;

Mill-white
sugar supplies.

Concessions
to fruit
industry.

Fruit Industry
Sugar
Concession
Committee.

Domestic
rebate on
fruit products.

THE SCHEDULE—continued.

Export sugar
rebate on
fruit products.

(h) the said Committee shall pay or cause to be paid to the exporters in respect of the Australian cane-sugar contents of manufactured fruit products exported from the Commonwealth of Australia during the period commencing on the fifth day of January One thousand nine hundred and thirty-three and ending on the thirty-first day of August One thousand nine hundred and thirty-six a rebate of the amount of the excess (if any) of the Australian net home consumption price of such sugar contents over the Australian equivalent of the world's sugar parity price of such sugar contents at the rates calculated and determined from time to time by the Export Sugar Committee in accordance with clauses 13, 14 and 15 of this Agreement; and

Other assistance
on fruit
products.

(i) the said Committee shall apply or cause to be applied for the promotion of the use and sale of manufactured fruit products in such manner and subject to such conditions as the Committee thinks fit such monies as may remain after the payment of the rebates specified in paragraphs (f) and (h) of this clause and of the administrative and other expenses of the Committee.

Export sugar
rebate on other
than fruit
products.

8. THAT the Queensland Government shall in respect of the Australian cane-sugar contents of all manufactured goods (except fruit products) exported from the Commonwealth of Australia during the period commencing on the fifth day of January One thousand nine hundred and thirty-three and ending on the thirty-first day of August One thousand nine hundred and thirty-six pay to the exporters a rebate of the amount of the excess (if any) of the Australian net home consumption price of such sugar contents over the Australian equivalent of the world's sugar parity price of such sugar contents at the rates calculated and determined from time to time by the Export Sugar Committee in accordance with clauses 13, 14 and 15 of this Agreement.

Loss on exports
of surplus
sugar.

9. THAT the Queensland Government shall on behalf of the Australian cane-sugar industry accept responsibility for any loss arising from the exportation of surplus sugar from Australia.

Control of
production.

10. THAT the Queensland Government shall from time to time during the period commencing on the fifth day of January One thousand nine hundred and thirty-three and ending on the thirty-first day of August One thousand nine hundred and thirty-six take or cause to be taken such action under—

(a) the Peak Year Scheme;

• (b) the assignment of sugar-cane lands under the "Regulation of Sugar-Cane Prices Acts 1915 to 1931"; and/or

(c) any other plan that may be devised by that Government and/or the sugar industry;

as it considers is necessary to control the production of raw sugar.

Hobart sugar
depot.

11. THAT the Queensland Government if and when requested by the Commonwealth Government shall establish a sugar depot at Hobart PROVIDED THAT the Commonwealth Government shall not make such a request unless the request be accompanied by evidence proving that a general shortage of sugar has occurred in Hobart which is due to Hobart merchants or the Queensland Sugar Board failing to adhere to the present arrangements whereby special reserve stocks of sugar are supplied to and held by such merchants.

Prohibition of
importation of
sugar.

12. THAT the Commonwealth Government shall subject to compliance with clauses 3 to 11 (inclusive) of this Agreement continue to prohibit the importation of sugar until the thirty-first day of August One thousand nine hundred and thirty-six except—

(a) any sugar that the Commonwealth Government may after consultation with the Queensland Government consider to be necessary to meet any shortage of sugar in Australia; and

(b) any kind of sugar not available in Australia that may be required for special manufacturing processes.

Export Sugar
Committee.

13. THAT the rebates referred to in paragraph (h) of clause 7 and in clause 8 of this Agreement shall be calculated and determined from time to time on the bases set forth in clauses 14 and 15 of this Agreement by an Export Sugar Committee

THE SCHEDULE—*continued.*

meeting in Canberra, Sydney, Melbourne or Brisbane (as the Committee determines) and composed of—

- (a) one representative of the Commonwealth Government (as Chairman of the Committee) nominated by the Minister of State for Trade and Customs ;
- (b) one representative of the Sugar Industry nominated by the Queensland Sugar Board ; and
- (c) one representative of the manufacturers of exported products containing sugar nominated by such manufacturers.

14. THAT the Australian equivalent of the world's sugar parity price in respect of Australian refined cane-sugar contained in manufactured goods exported during the period commencing on the fifth day of January One thousand nine hundred and thirty-three and ending on the thirty-first day of August One thousand nine hundred and thirty-six shall be the lowest c.i.f. and e. cost in Australia (exclusive of Australian duties of Customs and other Australian taxes) of raw sugar, semi-refined (i.e. mill-white) sugar, or refined sugar all of foreign origin as may be determined by the Committee brought to terms of equality with the grade of the Australian refined cane-sugar contents of such manufactured goods PROVIDED THAT the foreign sugar submitted for the purpose of price comparison would be reasonably obtainable in Australia under normal trading and shipping conditions and that allowance shall be made for deterioration of sugar in transit PROVIDED ALSO that if foreign raw sugar is taken for the purpose of comparison with Australian refined sugar the following items shall be added to the c.i.f. and e. cost of foreign raw sugar :—

Export parity
for refined
sugar.

- (i) Australian refinery costs ; and
- (ii) Refinery processing loss.

15. THAT the Australian equivalent of the world's sugar parity price in respect of Australian mill-white or raw cane-sugar contained in manufactured goods exported during the period commencing on the fifth day of January One thousand nine hundred and thirty-three and ending on the thirty-first day of August One thousand nine hundred and thirty-six shall be the lowest c.i.f. and e. cost in Australia (exclusive of Australian duties of Customs and other Australian taxes) of foreign mill-white or raw sugar brought to terms of equality with the grade of the Australian mill-white or raw cane-sugar contents of such manufactured goods PROVIDED THAT the foreign sugar submitted for the purpose of price comparison would be reasonably obtainable in Australia under normal trading and shipping conditions and that allowance shall be made for deterioration of sugar in transit.

Export parity
for mill-white
and raw sugar

16. THAT the employees engaged in the Australian cane-sugar industry and in such sections of the Australian fruit industry as receive benefits under clause 7 of this Agreement shall be entitled to have their wages and conditions of employment determined by Conciliation or Arbitration if not settled by agreement and in the case of any employees or section of employees who are now or who may subsequently be excluded from the jurisdiction or control of any Conciliation or Arbitration authority the Commonwealth Government shall on the application of any industrial organization bona fide representative of such employees establish for the purpose of determining what wages and conditions of employment for such employees are fair and reasonable a tribunal or tribunals consisting of—

Determination
of wages and
conditions of
employment.

- (a) a representative of employers engaged in the sugar industry or the fruit industry as the case may be ;
- (b) a representative of employees engaged in the sugar industry or the fruit industry as the case may be ; and
- (c) a person who shall act as Chairman and who shall be appointed by the Minister of State for Trade and Customs on the joint nomination of the representatives of employers and employees or if the representatives of employers and employees fail to make a joint nomination of a Chairman within twenty days after being called upon by the Minister of State for Trade and Customs so to do a person appointed as Chairman by the Governor-General or the person for the time being administering the Commonwealth Government acting with the advice of the Federal Executive Council.

THE SCHEDULE—*continued.*

IN WITNESS whereof the Prime Minister of the Commonwealth of Australia and the Premier of the State of Queensland have for and on behalf of their respective Governments hereunto set their hands the day and year first mentioned.

SIGNED by THE RIGHT HONORABLE
JOSEPH ALOYSIUS LYONS the
Prime Minister of the Common-
wealth of Australia for and on
behalf of the Government of the
said Commonwealth in the
presence of—

J. A. LYONS.

A. R. TOWNSEND.

SIGNED by THE HONORABLE WILLIAM
FORGAN SMITH the Premier of the
State of Queensland for and on
behalf of the Government of the
said State in the presence of—
J. E. BROADBENT.

W. FORGAN SMITH.

INCOME TAX.

No. 75 of 1932.

An Act to impose Taxes upon Incomes.

[Assented to 5th December, 1932.]

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.

1. This Act may be cited as the *Income Tax Act 1932*.

Incorporation.

2. The *Income Tax Assessment Act 1922-1931* shall be incorporated and read as one with this Act.Imposition of
income tax.

3. Income tax is imposed at the rates declared in this Act.

Rates of
income tax.

4.—(1.) The rate of income tax in respect of income from personal exertion shall be as set out in the First Schedule to this Act.

(2.) The rate of income tax in respect of income derived from property shall be as set out in the Second Schedule to this Act.

(3.) The rates of income tax in respect of a taxable income derived partly from personal exertion and partly from property shall be as set out in the Third Schedule to this Act.

(4.) Notwithstanding anything contained in the last three preceding sub-sections, where the amount of income tax which a person would, apart from this sub-section, be liable to pay is less than Ten shillings, the income tax payable by that person shall be Ten shillings.

(5.) The rate of income tax payable by a trustee shall be as set out in the Fourth Schedule to this Act.