

“(4.) If a person is found guilty of more than one offence, the court may, if it thinks fit, inflict one penalty in respect of all offences of which he is found guilty, but that penalty shall not exceed the sum of the maximum penalties which could be inflicted if penalties were imposed for each offence separately.

“221x. Notwithstanding anything contained in this Division, a member of a partnership shall not be punished for any contravention of any of the foregoing provisions of this Division for which another member of that partnership has already been punished.

Offences by partners.

“221y.—(1.) Any person who, without lawful authority (the proof whereof shall lie upon him)—

Forging stamps or dies.

(a) makes, sells, uses, utters or has in his possession any counterfeit tax stamps; or

(b) makes, sells, uses or has in his possession any die, plate or other instrument for printing or making tax stamps,

shall be guilty of an indictable offence and liable to imprisonment, with or without hard labour, for any term not exceeding five years.

“(2.) Any counterfeit tax stamp, die, plate or instrument made, sold, used, uttered or had in possession in contravention of this section shall be forfeited to the King.”

## STATES GRANTS.

### No. 66 of 1940.

An Act to grant and apply out of the Consolidated Revenue Fund sums for the purposes of Financial Assistance to the States of South Australia, Western Australia and Tasmania.

[Assented to 16th December, 1940.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows:—

Preamble.

1. This Act may be cited as the *States Grants Act 1940*.

Short title.

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

Commencement.

3. There shall be payable, for the purposes of financial assistance to the States of South Australia, Western Australia and Tasmania, during the year commencing on the first day of July, One thousand nine hundred and forty, the sum of Two million and fifty thousand pounds.

Payment for financial assistance to States.

Allocation of grant.

4. The amount payable to each State under this Act shall be the amount shown in the following table opposite the name of that State :—

		£	
South Australia	..	..	1,000,000
Western Australia	..	..	650,000
Tasmania	..	..	400,000
			2,050,000

Method of payment.

5. The amount payable to any State under this Act shall be paid to that State in equal monthly instalments.

Appropriation.

6. Payments in accordance with this Act shall be made out of the Consolidated Revenue Fund, which is hereby appropriated accordingly.

## DEFENCE EQUIPMENT.

### No. 67 of 1940.

An Act to grant and apply out of the Consolidated Revenue Fund a sum for Defence purposes.

[Assented to 16th December, 1940.]

Preamble.

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

Short title.

1. This Act may be cited as the *Defence Equipment Act* 1940.

Commencement.

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

Payment to Defence Equipment Trust Account.

3. There shall be payable out of the Consolidated Revenue Fund, which is hereby appropriated accordingly, to the credit of the Defence Equipment Trust Account established by the *Defence Equipment Act* 1934, the amount of Two million nine hundred and twenty-eight thousand three hundred and seventy-six pounds.

## WHEAT TAX (WAR-TIME) ASSESSMENT.

### No. 68 of 1940.

An Act relating to the Assessment and Collection of a Tax upon Wheat.

[Assented to 16th December, 1940.]

**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 *Wheat Tax (War-time) Assessment Act* 1940.