

71.—(1.) Where, on the conviction of any person under either of the last two preceding sections, the penalty of forfeiture of any of his land has been imposed, the Governor-General may, by proclamation, declare that the estate or interest of that person in the land is forfeited to the Commonwealth. Forfeiture of land for fraudulent evasion &c.

(2.) The proclamation shall have the same effect as a proclamation under section forty-eight of this Act, and paragraphs (c) to (h), inclusive, of that section shall apply, except that—

(a) the taxpayer shall not be entitled to any compensation ; and

(b) paragraph (g) of that section shall be read with the substitution of the improved value of the land, as assessed by the Commissioner, for the sum payable by the Commonwealth to the owner.

72. Payment of penalties under this Act shall not relieve any person from liability to assessment and payment of any tax for which he would otherwise be liable. Penalties not to relieve from tax.

73. Whoever aids abets counsels or procures, or by act or omission is in any way directly or indirectly knowingly concerned in the commission of any offence under this Act, shall be deemed to have committed that offence and shall be punishable accordingly. Aiding or abetting offences.

74. 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 giving effect to this Act. Regulations.

## SHALE OILS BOUNTIES

### No. 23 of 1910.

An Act to provide for the Payment of Bounties on the Manufacture of Kerosene and Paraffin Wax from Australian Shale.

[ Assented to 17th November, 1910.]

**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 *Shale Oils Bounties Act 1910.* Short title.

2. There shall be payable out of the Consolidated Revenue Fund, which is hereby appropriated accordingly, the sum of Fifty Thousand pounds during the period of three years commencing on the first day of July, One thousand nine hundred and ten, for the payment of bounties in accordance with this Act. Appropriation for payment of bounties.

Specification of bounties.

3.—(1.) The bounties under this Act shall be payable in respect of the goods specified in the first column of the Schedule, manufactured in Australia from Australian shale on or after the first day of July One thousand nine hundred and ten and before the first day of July One thousand nine hundred and thirteen.

(2.) Bounties under this Act shall be at the rates specified in the second column of the Schedule.

Limit of total amount of bounties.

4.—(1.) The total amount of the bounties authorized to be paid in any one year in respect of any particular class of goods shall not exceed the amount set out in respect of that year in the third and fourth columns respectively of the Schedule.

(2.) Where the maximum amount of bounty which may be paid in any year has not been paid in that year, the unpaid balance, or any part thereof, may be paid in any subsequent year in addition to the maximum amount for that year.

Proof of good quality and of compliance with the Act to be furnished.

5. No bounty shall be authorized to be paid to any person other than the manufacturer of the goods, nor unless the manufacturer of the goods furnishes proof to the satisfaction of the Minister that the goods are of good and merchantable quality, and that the requirements of this Act and the Regulations have been complied with.

Rates of wages.

6.—(1.) The person claiming any bounty under this Act shall in making his claim certify to the Minister the conditions of employment obtaining, and the rates of wages paid by him to employees, in connexion with the production and manufacture of the goods on which the bounty is claimed.

(2.) If the Minister finds that the rates of wages and conditions of employment, or any of them—

(a) are below the standard prescribed by any Commonwealth or State industrial authority ; or,

(b) in the absence of any such standard applicable to the case, are below the standard applicable in the same State for similar work ; or,

(c) in the absence of any of such standards, are, on application by the Minister to the President of the Commonwealth Court of Conciliation and Arbitration, declared not to be fair or reasonable by him, or by a Judge of the Supreme Court of a State, or any person or persons who compose a State Industrial Authority, to whom he may refer the matter,

the Minister may withhold the whole or any part of the bounty payable.

(3.) All the provisions of the *Excise Procedure Act 1907* and of any regulations made thereunder shall apply in relation to any application under paragraph (c) of the last preceding sub-section as if the application were an application as defined in that Act, and the application shall, for the purposes of that Act, be deemed to be an application under that Act :

Provided that section four of that Act shall be read as if the words "claimant for bounty" were substituted for the word "applicant."

## 7. No person shall—

Offences against Act.

- (a) obtain any bounty which is not payable ;
- (b) obtain payment of any bounty by means of any false or misleading statement ; or,
- (c) present to any officer or other person doing duty in relation to this Act or the Regulations any document, or make to any such officer or person any statement, which is false in any particular.

Penalty : One hundred pounds or twelve months' imprisonment.

8. Whoever aids, abets, counsels or procures, or by any act or omission is in any way directly or indirectly knowingly concerned in, the commission of any offence against this Act, shall be deemed to have committed that offence, and shall be punishable accordingly.

Aiding and abetting offences.

## 9. A return setting forth—

- (a) the names of all persons to whom bounties were paid during the preceding financial year ;
- (b) the amounts of all such bounties ;
- (c) the goods in respect of which the bounties were paid ;
- (d) the names of the places and States in which the goods were manufactured ;
- (e) the number of persons employed in each of the works, wages paid, and hours observed in the production of the goods,

Return to be laid before Parliament.

shall be prepared in the month of July in each year and shall be laid before both Houses of the Parliament within thirty days after its preparation if the Parliament is then sitting, and if not, then within thirty days after the next meeting thereof.

10. 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 are necessary or convenient to be prescribed for giving effect to this Act, and in particular for any of the following purposes :—

Regulations.

- (a) For prescribing the minimum quantity of goods to be manufactured to entitle the manufacturer to claim the bounty ;
- (b) For prescribing the proportion in which bounty shall be payable to claimants who have complied with the prescribed conditions, in cases where there is not sufficient money available to pay the full bounty in respect of all the claims ; and
- (c) For providing for the inspection of the process of manufacture and the books of the manufacturer for the purpose of ascertaining and reporting on the conditions of employment obtaining, the rates of wages paid, and the cost of the production and manufacture of the goods.

## THE SCHEDULE.

Description of Goods.	Rate of Bounty.	Maximum Amounts which may be paid during the Financial Year 1910/11.	Maximum Amounts which may be paid during each of the Financial Years 1911/12 and 1912/13.	Date of Expiry of Bounty.
Kerosene, the product of shale, having a flashing point of not lower than 73 degrees Fahrenheit, as determined by the "Abel Pensky" test apparatus in manner prescribed ...	2d. per gallon	£8,000	£16,000	} 30th June, 1913.
Refined Paraffin Wax ...	2s. 6d. per cwt.	£2,000	£4,000	

## POSTAL RATES.

## No. 24 of 1910.

## An Act relating to Postal Rates.

[Assented to 25th November, 1910.]

**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 *Postal Rates Act 1910*.(2.) The *Post and Telegraph Rates Act 1902* is in this Act referred to as the Principal Act.(3.) The Principal Act, as amended by the *Tasmanian Cable Rates Act 1906* and by this Act, may be cited as the *Post and Telegraph Rates Act 1902-1910*.

Commencement.

2. This Act shall commence on a day to be fixed by proclamation.

State regulating rates.

3. Section two of the *Post and Telegraph Act 1901* is amended by omitting therefrom all words from and including "But the regulations in force in any State" to the end of the section.