

WOOL (CONTRIBUTORY CHARGE) ASSESSMENT.

No. 50 of 1945.

An Act relating to the Imposition, Assessment and Collection of a Contributory Charge upon certain Wool produced in Australia, and for other purposes.

[Assented to 11th October, 1945.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

PART I.—PRELIMINARY.

- Citation.** 1. This Act may be cited as the *Wool (Contributory Charge) Assessment Act 1945*.
- Commencement.** 2. This Act shall come into operation on a date to be fixed by proclamation.
- Parts.** 3. This Act is divided into Parts, as follows :—
- Part I.—Preliminary.
 - Part II.—Administration.
 - Part III.—Liability to the Charge.
 - Part IV.—Appraisement.
 - Part V.—Returns.
 - Part VI.—Collection and Recovery of the Charge.
 - Part VII.—Penal Provisions.
 - Part VIII.—Prosecutions.
 - Part IX.—Miscellaneous.
- Definitions.** 4.—(1.) In this Act, unless the contrary intention appears—
- “agent” includes every person who in Australia, for or on behalf of any person out of Australia (in this section called “his principal”), holds or has the management or control of the business of his principal, and every person declared by the Commissioner to be an agent or the sole agent for any person for the purposes of this Act ;

- “appraisement place” means a place established or registered under this Act as an appraisement place ;
- “auction” means an auction conducted by a broker in the course of his business ;
- “broker” means any person who carries on business as a wool-selling broker ;
- “certificate as to payment of charge” means a certificate issued by the Commissioner in pursuance of sub-section (1.) of section fifteen of this Act ;
- “certificate of appraisement” means a certificate issued in pursuance of section eighteen of this Act ;
- “certificate of exemption” means a certificate issued by the Commissioner in pursuance of sub-section (2.) of section fifteen of this Act ;
- “company” includes all bodies or associations, corporate or unincorporate, but does not include a partnership ;
- “Deputy Commissioner” means a Deputy Commissioner of Taxation ;
- “exporter”, in relation to wool, means the person who owns the wool immediately prior to export, and, where that person is outside Australia, includes the person in Australia who arranges the shipment of the wool on behalf of that first-mentioned person ;
- “liquidator” means a person who, whether or not appointed as liquidator, is the person required by law to carry out the winding-up of a company ;
- “manufacturer” means a person who subjects wool to a process other than scouring, carbonizing or fellmongering, and “manufacture” and “manufactured” have corresponding meanings ;
- “officer” means an officer of the Commonwealth Public Service ;
- “officer of the Commission” means any person employed by the Commission or performing on behalf of the Commission any duty or function under or for the purposes of this Act or the regulations ;
- “person” includes a company ;
- “ship’s agent” means the owner or charterer, or the representative of the owner or charterer, of an overseas ship ;
- “the charge” means the contributory charge imposed by the *Wool (Contributory Charge) Act 1945* ;
- “the Commission” means the Australian Wool Realization Commission established by the *Wool Realization Act 1945* ;

“ the Commissioner ” means the Commissioner of Taxation ;

“ the Second Commissioner ” means the Second Commissioner of Taxation ;

“ trustee ”, in addition to every person appointed or constituted trustee by act of parties, by order or declaration of a court, or by operation of law, includes—

(a) an executor or administrator, guardian, committee, receiver or liquidator ; and

(b) every person having or taking upon himself the administration or control of wool affected by any express or implied trust, or acting in any fiduciary capacity, or having the possession, control or management of wool beneficially owned by a person under any legal or other disability ;

“ wool ” means sheep’s wool or lamb’s wool, whether greasy or scoured, but does not include manufactured wool (including wool tops), wool noils or wool waste or, except in relation to export, wool on the skin.

(2.) For the purposes of this Act, without limiting the generality of the word “ export ” or the word “ exported ”, wool shall be deemed to be exported when it is placed on board a ship for transport overseas.

PART II.—ADMINISTRATION.

Commissioner
and Second
Commissioner.

5.—(1.) The Commissioner of Taxation shall have the general administration of this Act.

(2.) Subject to this section, the Second Commissioner of Taxation shall have and may exercise all the powers and functions of the Commissioner under this Act.

(3.) Where in this section the exercise of any power or function by the Commissioner, or the operation of any provision of this Act, is dependent upon the opinion, belief or state of mind of the Commissioner in relation to any matter, that power or function may be exercised by the Second Commissioner or that provision may operate (as the case may be) upon the opinion, belief or state of mind of the Second Commissioner in relation to that matter.

(4.) Nothing in this Act shall be deemed to confer upon the Second Commissioner any power or function of the Commissioner under section seven of this Act, or to prevent the exercise of any power or function by the Commissioner under this Act, and the Commissioner shall have, in relation to any act of the Second Commissioner, the same power as if that act were done by himself.

6. The Deputy Commissioners of Taxation shall, subject to the control of the Commissioner, have such powers and functions as are prescribed, or as the Commissioner directs.

Deputy
Commissioners.

7.—(1.) The Commissioner may, in relation to any particular matters or class of matters, or to any particular State or part of the Commonwealth, by writing under his hand, delegate to a Deputy Commissioner or other person all or any of his powers or functions under this Act (except this power of delegation) so that the delegated powers or functions may be exercised by the Deputy Commissioner or person with respect to the matters or class of matters, or the State or part of the Commonwealth, specified in the instrument of delegation.

Delegation
by the
Commissioner.

(2.) Every delegation under this section shall be revocable at will, but any delegation shall not prevent the exercise of any power or function by the Commissioner.

(3.) Any delegation under this section may be made subject to a power of review and alteration, within the period specified in the instrument of delegation, by the Commissioner of any act done in pursuance of the delegation, and the decision given upon such review or alteration shall be deemed to be that of the Commissioner.

8. Any reference in this Act to the Commissioner shall be deemed to include—

References to
Commissioners.

- (a) in respect of matters as to which the Second Commissioner has exercised any power or function conferred upon him by this Act—a reference to the Second Commissioner; and
- (b) in respect of matters as to which a Deputy Commissioner has exercised any power or function conferred upon him by delegation under this Act—a reference to that Deputy Commissioner.

9.—(1.) For the purposes of this section, “officer” means a person who is or has been appointed or employed by the Commonwealth or by a State, and who by reason of that appointment or employment, or in the course of that employment, may acquire or has acquired information respecting the affairs of any other person, disclosed or obtained under the provisions of this Act.

Officers to
observe
secrecy

(2.) Subject to this section, an officer shall not either directly or indirectly, except in the performance of any duty as an officer, and either while he is, or after he ceases to be, an officer, make a record of, or divulge or communicate to any person, any such information so acquired by him.

(3.) An officer shall not be required to produce in Court any return, assessment or notice of assessment made or given for the purposes of this Act, or to divulge or communicate to any Court

any matter or thing coming under his notice in the performance of his duties as an officer, except when it is necessary to do so for the purpose of carrying into effect the provisions of this Act.

(4.) Nothing in this section shall be deemed to prohibit the Commissioner, Second Commissioner, or a Deputy Commissioner, or any person thereto authorized by him, from communicating any information to—

- (a) the Commission or any member or officer of the Commission ;
- (b) any person performing, in pursuance of any appointment or employment by the Commonwealth or by a State, any duty arising under any Act administered by the Commissioner of Taxation or the Commissioner of Land Tax, for the purpose of enabling that person to carry out any such duty ;
- (c) any board exercising any function under any Act administered by the Commissioner of Taxation or the Commissioner of Land Tax or under any State Act administered by the Commissioner of Income Tax of any State, or any member of any such board ;
- (d) the Commissioner of Income Tax for any State, or the authority administering any Act of a State relating to Stamp Duties or Succession Duties if that authority is authorized by law to afford similar information to the Commissioner, the Second Commissioner or a Deputy Commissioner ;
- (e) the Commissioner of Pensions or the Repatriation Commission for the purpose of the administration of any law of the Commonwealth relating to pensions ;
- (f) the Commissioner for Maternity Allowances for the purpose of any law relating to maternity allowances ;
- (g) the Director-General of Health for the purpose of the administration of any law of the Australian Capital Territory or of the Northern Territory which is administered by the Minister of State for Health ;
- (h) the Commonwealth Prices Commissioner ; or
- (i) the Secretary, Department of Defence, the Secretary, Department of the Navy, the Secretary, Department of the Army, or the Secretary, Department of Air, for the purpose of the administration of any law of the Commonwealth relating to payments in respect of dependants of members of the Defence Force.

(5.) Any person to whom information is communicated under the last preceding sub-section, and any person or employee under his control shall, in respect of that information, be subject to the same rights, privileges, obligations and liabilities, under sub-sections (2.) and (3.) of this section, as if he were an officer.

(6.) For the purposes of sub-sections (2.) and (5.) of this section, an officer or person shall be deemed to have communicated such information to another person in contravention of those sub-sections if he communicates that information to any Minister.

(7.) Any officer shall, if and when required by the Commissioner, Second Commissioner or a Deputy Commissioner to do so, make an oath or declaration, in the manner and form prescribed, to maintain secrecy in conformity with the provisions of this section.

Penalty: Two hundred and fifty pounds or imprisonment for twelve months.

PART III.—LIABILITY TO THE CHARGE.

10.—(1.) Subject to and in accordance with the provisions of this Act, a contributory charge, at the rate of the percentage of the sale value fixed by or under the *Wool (Contributory Charge) Act 1945*, shall be levied and paid on all wool—

Contributory charge.

- (a) produced in Australia; and
- (b) on or after a date to be fixed by proclamation—
 - (i) sold by a broker at auction or otherwise;
 - (ii) purchased by a manufacturer;
 - (iii) subjected by a manufacturer (whether or not he is the producer or owner of the wool) to a process of manufacture; or
 - (iv) exported from Australia.

(2.) Wool sold by the Commission (whether or not it has previously been liable to the charge) shall not, upon or after that sale, be liable to the charge.

11.—(1.) For the purposes of this Act, the sale value of any wool shall be an amount equal to—

Sale value.

- (a) in the case of wool sold by a broker at auction or otherwise— the price for which the wool is sold;
- (b) in the case of wool purchased by a manufacturer otherwise than from a broker—
 - (i) where the contract of sale provides an inclusive price for the purchase of the wool and its delivery to premises at which the purchaser carries on manufacture—that price; or
 - (ii) in any other case—the sum of the price for which the wool is purchased and the amount which it would cost to transport the wool from the place where the wool is at the time of the purchase to premises at which the purchaser carries on manufacture;

- (c) in the case of wool (not being wool purchased by the manufacturer) subjected by a manufacturer to a process of manufacture—the amount stated in the certificate of appraisement of the wool as the value of the wool at the date of appraisement, or where the wool has not been appraised—
- (i) if the processing of the wool without appraisement was in pursuance of an arrangement with the Commissioner—an amount arrived at in accordance with the terms of the arrangement ; or
 - (ii) in any other case—the amount which the Commissioner considers was the value of the wool at the date of the processing ; and
- (d) in the case of wool exported from Australia—the amount stated in the certificate of appraisement of the wool as the value of the wool at the date of appraisement, or where the wool has not been appraised—
- (i) if the export of the wool without appraisement was in pursuance of an arrangement with the Commissioner—an amount arrived at in accordance with the terms of the arrangement ; or
 - (ii) in any other case—the amount which the Commissioner considers was the value of the wool at the date of export.

(2.) Where the Commissioner is not satisfied that the price paid or payable for any wool (otherwise than at auction) is fair and reasonable, he may determine the amount which, in his opinion, is a fair and reasonable price for the sale, and the amount so determined shall, for the purposes of this Act, be deemed to be the price for which the wool was purchased.

Person liable.

12. Subject to the next succeeding section, the charge shall be paid—

- (a) in the case of wool to which sub-paragraph (i) of paragraph (b) of sub-section (1.) of section ten of this Act applies—by the person on whose behalf the wool is sold ;
- (b) in the case of wool to which sub-paragraph (ii) of that paragraph applies—by the person from whom the manufacturer purchased the wool ;
- (c) in the case of wool to which sub-paragraph (iii) of that paragraph applies—by the owner of the wool at the time of the processing ; and
- (d) in the case of wool to which sub-paragraph (iv) of that paragraph applies—by the exporter of the wool.

13. Where—

- (a) a broker, on behalf of another person, sells wool at auction or otherwise ; or

Liability
of broker or
manufacturer.

- (b) a manufacturer purchases wool from another person or subjects wool belonging to another person to any process of manufacture,

the broker or manufacturer, as the case may be, shall be liable to pay, and shall pay, to the Commissioner, the charge (if any) on that wool, and may—

- (a) recover from that other person the charge in respect of that wool; or
 (b) for the purpose of payment of the charge, retain so much of any amount which is or may become payable to any person in respect of that wool as is equivalent to the amount of that charge,

but not including, in either case, any additional charge payable in pursuance of this Act.

14.—(1.) Notwithstanding anything contained in the *Wool Tax Act 1936-1945*, tax shall not be payable under that Act where the tax would otherwise become payable at any time at which Regulations prescribing a percentage of the charge are in operation under the *Wool (Contributory Charge) Act 1945*.

Suspension of wool tax.

(2.) Where the person liable to pay the charge in respect of any wool establishes to the satisfaction of the Commissioner that tax has been paid by any person in respect of that wool under the *Wool Tax Act 1936*, or under that Act as amended, the charge otherwise payable in respect of that wool shall be reduced by the amount of the tax so paid.

(3.) Any reference in section fifteen or sixteen of the *Wool Use Promotion Act 1945* to an amount or moneys received by the Commissioner of Taxation under the *Wool Tax Act 1936-1945* shall, in relation to any financial year during which charge is levied, be read as including a reference to the amount which, in the opinion of the Treasurer, is the amount which, but for the operation of sub-section (1.) of this section, would have become payable in that financial year under the *Wool Tax Act 1936-1945*.

15.—(1.) Where the charge has been paid in respect of any wool or arrangements have been made to the satisfaction of the Commissioner for payment of the charge payable in respect of any wool, the Commissioner may issue a certificate stating that that payment has, or that those arrangements have, been so made.

Certificate as to payment of charge.

(2.) Where any wool is not liable to the charge, the Commissioner may issue a certificate of exemption in respect of that wool.

(3.) Where it appears to the Commissioner that a certificate issued under this section should not have been issued, he may, by notice in writing, require the person in possession of the certificate to deliver up the certificate to him and that person shall forthwith deliver up the certificate accordingly.

Penalty: Fifty pounds.

(4.) Where a notice is given under the last preceding sub-section in respect of any certificate, the charge shall, subject to the effect of any other certificate, become payable as if that first-mentioned certificate had never been issued :

Provided that this sub-section shall not prejudicially affect any person who has acted *bona fide* in reliance on the certificate.

(5.) Notwithstanding anything contained in any other section of this Act, the charge shall not be payable by any person on any wool in respect of which he is in possession of a certificate under this section or in respect of which the Commissioner is otherwise satisfied that the charge has been paid or that arrangements have been made to his satisfaction for payment of the charge :

Provided that this sub-section shall not affect the liability of any person to pay the charge for the payment of which he has made arrangements with the Commissioner.

(6.) A certificate under this section shall not be liable to stamp duty under the law of any State or Territory of the Commonwealth.

PART IV.—APPRAISEMENT.

▲ Appraisement places.

16.—(1.) The Commission may, for the purposes of this Act, establish appraisement places or, on the application of a person carrying on business at any premises, register those premises as an appraisement place.

(2.) The Commission may, by notice in writing to the person carrying on business at any appraisement place, cancel the registration of those premises as an appraisement place.

Wool not to be manufactured or exported unless appraised.

17. Except in pursuance of an arrangement with the Commissioner, a person shall not subject any wool, other than wool purchased by him, to any process or treatment of manufacture, or export any wool, unless—

- (a) the wool has first been submitted at an appraisement place or, with the approval of the Commission, at any other place, for appraisement by or on behalf of the Commission, and has been so appraised ; or
- (b) he is in possession of a certificate issued in respect of the wool under section fifteen of this Act.

Penalty : Two hundred pounds.

▲ Appraisement.

18.—(1.) The Commission shall cause all wool submitted for appraisement in accordance with this Act to be appraised as soon as practicable, and shall cause to be issued to the person submitting the wool a certificate of appraisement in accordance with the prescribed form.

(2.) For the purposes of this Act the Commission may—

- (a) cause any wool, although not submitted for appraisement, to be appraised and cause to be issued a certificate of appraisement in accordance with the prescribed form ; or

(b) cause an estimate to be made of the weight of any wool which has not been removed from the skin, and cause to be issued a certificate of the weight of any such wool.

(3.) A certificate under this section may be signed by the Chairman or the Executive Member of the Commission or any officer of the Commission thereunto authorized by the Chairman.

(4.) The Chairman or the Executive Member of the Commission may, at any time, either of his own motion or on the application of any person, cancel or vary any certificate under this section, and issue a fresh certificate in the place of any certificate so cancelled.

PART V.—RETURNS.

19. Every broker who sells any wool shall, within the prescribed time, furnish to the Commissioner, in accordance with the prescribed form, a return of that wool, together with such particulars as are specified in the form.

Returns by
brokers.

20. Every manufacturer who—

(a) purchases any wool; or

(b) subjects any wool to any process or treatment of manufacture, shall, unless he is in possession of a certificate as to payment of the charge or a certificate of exemption in respect of the wool, furnish to the Commissioner, within the prescribed time and in accordance with the prescribed form, a return of that wool, together with such particulars as are specified in the form, and together with any relevant certificates of appraisalment.

Returns by
manufacturers.

21. In addition to any return which is required under this Part, the Commissioner may, by notice in writing, call upon any person to furnish to him, within a time specified in the notice, such return, or such further or fuller return, as the Commissioner requires.

Further
returns.

22.—(1.) For the purpose of inquiring into or ascertaining the liability of any person under any of the provisions of this Act, the Commissioner may, by notice in writing, require any person—

(a) to furnish him with such information as he requires; or

(b) to attend and give evidence before him or before any officer, or member or officer of the Commission, authorized by him in that behalf,

Commissioner
to obtain
information
and evidence.

and may require him to produce all books, documents and other papers whatsoever in his custody or under his control relating thereto.

(2.) The Commissioner may require the information or evidence to be given on oath, and either orally or in writing, and for that purpose he or the person so authorized by him may administer an oath.

(3.) The regulations may prescribe scales of expenses to be allowed to persons required under this section to attend.

23. Any return purporting to be made and signed by or on behalf of any person shall, until the contrary is proved, be deemed to have been made and signed by him or with his authority.

Returns
deemed to
be made.

PART VI.—COLLECTION AND RECOVERY OF THE CHARGE.

Due date.

24. Subject to this Act, the charge shall be due and payable—

- (a) in the case of wool other than wool exported—on the day on which the return under section nineteen or twenty of this Act in respect of the wool is furnished to the Commissioner, or, if the return is not duly furnished, on the last day for the due furnishing of the return; and
- (b) in the case of wool exported—on the day of export or, where the wool is exported without appraisalment in pursuance of an arrangement with the Commissioner, on a date ascertained in accordance with the arrangement.

Time to pay—
extensions and
instalments.

25. The Commissioner may, in such cases as he thinks fit—

- (a) extend the time for payment of the charge as he considers the circumstances warrant; or
- (b) permit the payment of the charge to be made by instalments within such time as he considers the circumstances warrant.

Penal charge.

26. If the charge is not paid on or before the date on which it becomes due and payable, or within such further time as may be allowed by the Commissioner under the last preceding section, an additional charge shall be payable at the rate of ten per centum per annum upon the amount of the charge unpaid, to be computed from the date on which the charge became due and payable, or, where further time has been allowed by the Commissioner under the last preceding section, from the expiration of that further time:

Provided that the Commissioner may, in any particular case, for reasons which in his discretion he thinks sufficient, remit the additional charge imposed or any part thereof.

Assessment of
charge
or further
charge.

27.—(1.) Where in any case the Commissioner is of the opinion that any charge or further charge is payable by any person, the Commissioner may assess the amount of the charge which, in his opinion, should be or should have been paid.

(2.) Where—

- (a) any person makes default in furnishing any return or submitting any wool for appraisalment; or
- (b) the Commissioner is not satisfied with the return furnished by any person; or
- (c) the Commissioner has reason to believe or suspect that any person has avoided payment of any charge,

the Commissioner may cause an assessment to be made of the amount of the charge which, in his judgment, ought to be levied, and that person shall be liable to the charge accordingly, excepting so far as he establishes that the assessment is excessive.

(3.) Any person who becomes liable to pay any charge by virtue of an assessment made under the last preceding sub-section shall also be liable to pay, by way of an additional charge, double the amount of that charge or the amount of One pound whichever is the greater:

Provided that the Commissioner may, in any particular case, for reasons which he thinks sufficient, remit the additional charge or any part thereof.

(4.) As soon as conveniently may be after an assessment is made under this section, the Commissioner shall cause notice in writing of the assessment and the charge or further charge payable in accordance with the assessment to be given to the person liable to pay the charge or further charge.

(5.) The amount of the charge or further charge specified in the notice shall be due and payable on or before the date specified in the notice, together with any other amount which is payable in accordance with any other provision of this Act.

(6.) The omission to give any such notice shall not invalidate the assessment made by the Commissioner.

28.—(1.) Any charge or additional charge shall be deemed, when it becomes due and payable, to be a debt due to the King on behalf of the Commonwealth and payable to the Commissioner in the manner and at the place prescribed. Commissioner may sue for charge.

(2.) Any charge unpaid, including additional charge, may be sued for and recovered in any court of competent jurisdiction by the Commissioner or a Deputy Commissioner suing in his official name.

29.—(1.) Where the Commissioner finds in any case that any charge has been overpaid, he shall refund the amount of the charge found to be overpaid: Refunds of charge.

Provided that a refund shall not be made of any amount of charge unless the Commissioner is satisfied that the person claiming the refund has not recouped himself to the extent of that amount by deduction from the proceeds of wool sold on behalf of some other person or otherwise or, if he has so recouped himself, that he has since repaid the amount to the person from whom he recouped himself.

(2.) A refund under the last preceding sub-section shall not be made to any person unless he furnishes to the Commissioner such return or other information, certified in such manner as the Commissioner requires, as will enable the Commissioner to determine the amount of the charge which has been overpaid and which should be refunded.

30. A ship's agent shall not accept delivery of any wool for shipment overseas except in accordance with the regulations. Ship's agents.

Penalty: One hundred pounds.

31.—(1.) When the Commissioner has reason to believe that a person liable to any charge or further charge may leave Australia before the charge or further charge becomes due and payable by him the charge or further charge shall be due and payable on such date as the Commissioner fixes and notifies to that person. Persons leaving Australia to obtain certificate.

(2.) Upon the application of any person about to leave Australia, the Commissioner, Second Commissioner or a Deputy Commissioner may, if he is satisfied—

(a) that that person is not liable to pay any charge;

(b) that arrangements have been made to the satisfaction of the Commissioner for the payment of any charge that is or may become payable by that person ; or

(c) that the charge payable by that person is irrecoverable, issue a certificate that, for the purposes of the Act, there is no objection to the departure of that person from Australia.

Authority to travel not to issue without certificate

32.—(1.) Unless and until such certificate is presented to the office of the owner or charterer, or of the representative of the owner or charterer, of the ship or aircraft by which that person intends to leave Australia at the port or place at which his passage is booked, an authority for that person to travel by that ship or aircraft shall not be issued by the owner or charterer or a representative or employee of the owner or charterer.

(2.) Any person who, in contravention of this section, issues an authority to any person to travel by the ship or aircraft shall be personally liable to pay the amount of the charge, if any, which is or may become due and payable by such person, and shall be guilty of an offence.

Penalty : Not less than Fifty pounds or more than Two hundred pounds.

Certificate and list of passengers to be lodged.

33.—(1.) The owner or charterer, or the representative of the owner or charterer, of every ship or aircraft which takes passengers on board at any port or place shall, on the first working day after the departure of the ship or aircraft from that port or place, lodge all certificates so presented at the office of the Deputy Commissioner of Taxation for the State in which that port or place is situated, together with a list showing the name and last-known address in Australia of every person (other than members of the crew and staff of the ship or aircraft) who travelled on the ship or aircraft.

(2.) Every owner or charterer, or representative of an owner or charterer, who fails to comply with this section shall be guilty of an offence.

Penalty : Not less than Ten pounds or more than One hundred pounds.

Substituted service.

34. If, in any proceedings against a person for the recovery of any charge or additional charge, the defendant—

(a) is absent from Australia and has not to the knowledge of the Commissioner after reasonable inquiry in that behalf any attorney or agent in Australia on whom service of process can be effected ; or

(b) cannot after reasonable inquiry be found,

service of any process in the proceedings may, without leave of the Court, be effected on him by posting the same or a sealed copy thereof in a letter addressed to him at his last known place of business or abode in Australia.

35.—(1.) Every person who is liquidator of any company which is being wound-up, and which is, or has been, required to furnish returns under section nineteen or twenty of this Act, shall, within fourteen days after he has become liquidator of that company, give notice in writing to the Commissioner of his appointment as liquidator. Liquidator
to give notice.

(2.) The Commissioner shall, as soon as practicable thereafter, notify to the liquidator the amount which appears to the Commissioner to be sufficient to provide for any charge which then is or will thereafter become payable by the company.

(3.) The liquidator—

- (a) shall not without leave of the Commissioner part with any of the assets of the company until he has been so notified ;
- (b) shall set aside, out of the assets available for the payment of the charge, assets to the value of the amount so notified, or the whole of the assets so available if they are of less than that value ; and
- (c) shall, to the extent of the value of the assets which he is so required to set aside, be liable as trustee to pay the charge.

(4.) If the liquidator fails to comply with any provision of this section (or fails as trustee duly to pay the charge for which he is liable under the last preceding sub-section), he shall, to the extent of the value of the assets of which he has taken possession and which are, or were at any time, available to him for the payment of the charge, be personally liable to pay the charge, and shall be guilty of an offence.

Penalty : Not less than One pound or more than Fifty pounds.

(5.) Where more persons than one are appointed liquidators or required by law to carry out the winding-up, the obligations and liabilities attaching to a liquidator under this section shall attach to each of such persons :

Provided that where any one of such persons has paid the charge due in respect of the company being wound-up the other person or persons shall be liable to pay that person each his equal share of the amount of the charge so paid.

(6.) Notwithstanding anything contained in this section, all costs, charges and expenses which, in the opinion of the Commissioner, have been properly incurred by the liquidator in the winding-up of a company, including the remuneration of the liquidator, may be paid out of the assets of the company in priority to any charge payable in respect of the company.

(7.) Nothing in this section shall limit the liability of a liquidator under section sixty-nine of this Act in respect of any transactions, acts or operations effected or done by him as liquidator in respect of any wool.

Agent for
absentee
principal
winding up
business.

36.—(1.) Where an agent for an absentee principal has been required by the principal to wind-up the business of his principal he shall, before taking any steps to wind-up the business, notify the Commissioner of his intention so to do, and shall set aside such sum out of the assets of the principal as appears to the Commissioner to be sufficient to provide for any charge that becomes payable.

(2.) An agent who fails to give notice to the Commissioner or fails to provide for payment of the charge as required by this section shall be personally liable for any charge that becomes payable in respect of the business of the principal.

When charge
not paid during
lifetime.

37. The following provisions shall apply in any case where, whether intentionally or not, a person escapes full payment of the charge in his lifetime by reason of not having duly made full, complete and accurate returns :—

- (a) The Commissioner shall have the same powers and remedies against the trustees of the estate of that person in respect of the liability to which that person was subject as he would have against that person if he were still living.
- (b) The trustees shall make such returns as the Commissioner requires for the purpose of an accurate assessment.
- (c) The trustees shall be subject to an additional charge to the same extent as the deceased person would be subject to an additional charge if he were still living :

Provided that the Commissioner may in any particular case, for reasons which he thinks sufficient, remit the additional charge or any part thereof.

- (d) The amount of any charge payable by the trustees shall be a first charge on all the deceased person's estate in their hands.

Provision
for payment
of charge by
executors or
administrators.

38.—(1.) Where, at the time of a person's death, he had not paid the whole of the charge payable up to the date of his death, the Commissioner shall have the same powers and remedies for the assessment and recovery of the charge from the trustees of that person's estate as he would have had against that person, if that person were alive.

(2.) The trustees shall furnish such of the returns mentioned in Part V. of this Act as have not been made by the deceased person.

(3.) Where the trustees are unable or fail to furnish a return, the Commissioner may estimate and make an assessment of the amount of the charge which, in his judgment, ought to be paid.

(4.) Where, in respect of the estate of any deceased person, probate has not been granted or letters of administration have not been taken out within six months after his death, the Commissioner may cause an assessment to be made of the amount of the charge due by the deceased.

(5.) The Commissioner shall cause notice of the assessment to be published twice in a daily newspaper circulating in the State or Territory of the Commonwealth in which the deceased person resided.

(6.) Subject to any amendment of the assessment by the Commissioner the assessment so made shall be *prima facie* evidence of the indebtedness of the deceased to the Commissioner.

(7.) The Commissioner may issue an order in the prescribed form authorizing any member of the police force of the Commonwealth or of a State or of a Territory of the Commonwealth or any other person named therein to levy the amount of the charge due by the deceased with costs by distress and sale of any property of the deceased.

(8.) Upon the issue of any such order the member or person so authorized shall have power to levy that amount accordingly in the prescribed manner.

39. Every person who, under the provisions of this Act, pays any charge for or on behalf of any other person shall be entitled to recover the amount so paid from that other person as a debt, together with the costs of recovery, or to retain or deduct that amount out of any money in his hands belonging or payable to that other person.

Recovery of charge paid on behalf of another person.

40. Where two or more persons are jointly liable to any charge they shall each be liable for the whole charge, but any of them who has paid the charge may recover contributions as follows :—

Contributions from persons jointly liable.

- (a) A person who has paid the charge in respect of any wool may recover by way of contribution from any other person jointly liable to that charge a sum which bears the same proportion to the charge as the interest which that other person had in that wool, or in any profits in connexion with that wool, bears to the total interests therein of the persons jointly liable to the charge ;
- (b) Every person entitled to contribution under this section may sue therefor in any court of competent jurisdiction as money paid to the use of the person liable to contribute at his request ; or may retain or deduct the amount of the contribution out of any moneys in his hands belonging or payable to the person liable to contribute.

41.—(1.) The Commissioner may, by notice in writing (a copy of which shall be forwarded to the person liable to the charge to the last place of address known to the Commissioner), require—

Commissioner may collect charge from person owing money to person liable to charge.

- (a) any person by whom any money is due or accruing or may become due to a person liable to the charge ;
- (b) any person who holds or may subsequently hold money for or on account of a person liable to the charge ;
- (c) any person who holds or may subsequently hold money on account of some other person for payment to a person liable to the charge ; or
- (d) any person having authority from some other person to pay money to a person liable to the charge,

to pay to him, forthwith upon the money becoming due or being held or within such further time as the Commissioner, Second Commissioner, or Deputy Commissioner allows, the money or so much thereof as is sufficient to pay the charge due by the person liable to the charge.

(2.) Any person who fails to comply with any notice under this section shall be guilty of an offence.

Penalty : Fifty pounds.

(3.) Where the amount payable by the person to the person liable to the charge is less than the amount of the charge due, the person shall pay to the Commissioner in reduction of the amount of the charge due the amount payable by that person to the person liable to the charge.

(4.) Any person making any payment in pursuance of this section shall be deemed to have been acting under the authority of the person liable to the charge and of all other persons concerned and is hereby indemnified in respect of such payment.

(5.) If the charge due by the person liable to the charge, or the fine and costs (if any) imposed by a court on him, are paid before any payment is made under a notice given in pursuance of this section, the Commissioner shall forthwith give notice to the person of the payment.

(6.) In this section—

“charge” includes any additional charge payable under this Act, any judgment debt or costs in respect of any charge, and any fine or costs imposed by a court in respect of an offence against this Act or the regulations;

“person” includes company, partnership, Commonwealth or State officer, and any public authority (corporate or unincorporate) of the Commonwealth or a State.

Evidence.

42.—(1.) The production of any document or a copy of a document under the hand of the Commissioner, Second Commissioner or a Deputy Commissioner purporting to be a notice or a copy of a notice specifying any liability of a person under this Act shall be conclusive evidence of the due exercise of any act required by this Act to be done or performed by the Commissioner, Second Commissioner, or a Deputy Commissioner or other person or authority for the purpose of ascertaining the liability so specified and shall be *prima facie* evidence of the correctness of any calculations upon which that liability is ascertained.

(2.) The production of any document under the hand of the Commissioner, Second Commissioner or a Deputy Commissioner purporting to be a copy of or extract from any document or return furnished to or of any document issued by the Commissioner shall for all purposes be sufficient evidence of the matter therein set forth, without producing the original.

PART VII.—PENAL PROVISIONS.

43.—(1.) Any person who—

Offences.

- (a) fails or neglects duly to furnish any return or information, or to comply with any requirement of the Commissioner, as and when required by this Act or the regulations or by the Commissioner; or
- (b) without just cause shown by him, refuses or neglects duly to attend and give evidence when required by the Commissioner or any person duly authorized by him, or truly and fully to answer any questions put to him, or to produce any book or papers required of him, by the Commissioner or any such officer; or
- (c) makes or delivers a return which is false in any particular or makes any false answer, whether orally or in writing, to any question duly put to him by the Commissioner or any person duly authorized by him,

shall be guilty of an offence.

Penalty: Not less than Two pounds or more than One hundred and fifty pounds.

(2.) Upon the conviction of any person for an offence against this section, the Court may order him, within a time specified in the order, to do the act which he had failed or refused or neglected to do, and any person who does not duly comply with such order shall be guilty of an offence.

Penalty: Not less than Ten pounds or more than Two hundred pounds.

(3.) An order under this section may be made orally by the Court to the defendant or may be served in the manner prescribed.

(4.) In any prosecution for an offence against paragraph (c) of sub-section (1.) of this section of a person who has not previously been convicted of an offence against this Act, it shall be a defence if the defendant proves that the false particulars were given or the false statement was made through ignorance or inadvertence.

44.—(1.) Notwithstanding anything contained in this Act, any person who—

Additional charge in certain cases.

- (a) fails or neglects duly to furnish any return or information as and when required by this Act or the regulations or by the Commissioner; or
- (b) fails to include any required particulars in any return, or includes particulars of wool subject to charge in a column of the return provided for particulars of wool in respect of which charge is not payable,

shall, if a person to whom paragraph (a) of this sub-section applies, be liable to pay an additional charge at the rate of ten per centum per annum upon the amount of the charge which he is liable to pay (such percentage to be calculated for the period commencing on the last day allowed for furnishing the return or information and ending on the day upon which the return or information is furnished or the day upon which an assessment of the charge is made, whichever first

happens), or the sum of One pound, whichever is the greater, or, if a person to whom paragraph (b) of this sub-section applies, be liable to pay by way of an additional charge the amount of One pound or double the amount of the difference between the charge properly payable and the amount of the charge payable on the basis of the particulars set out in the return furnished by him, whichever is the greater, in addition to any additional charge which may become payable by him in accordance with section twenty-six of this Act :

Provided that the Commissioner may, in any particular case for reasons which he thinks sufficient, remit the additional charge or any part thereof.

(2.) If the Commissioner considers that the circumstances of any case warrant action being taken to recover the penalty provided by the last preceding section, such action may be taken by the Commissioner, and, in that case, the additional charge payable under this section shall not be charged.

False
declaration—

45. If any person, in any declaration made under, or authorized or prescribed by, this Act or the regulations, knowingly or wilfully declares to any matter or thing which is false or untrue, he shall be deemed to be guilty of wilful and corrupt perjury and shall upon conviction be liable to imprisonment for a period not exceeding four years.

Understatement
of sale value
of any wool

46. Any person who, with intention to defraud, in any return understates the amount of, or any amount relevant in ascertaining, the sale value of any wool shall be guilty of an offence.

Penalty : Not less than Fifty pounds and the amount of the charge which would have been avoided if the amount stated in the return had been accepted as the correct amount, or more than Five hundred pounds and treble the amount of the charge which would have been so avoided.

Avoiding
charge.

47. Any person who, by any wilful act, default or neglect, or by any fraud, art or contrivance whatever, avoids or attempts to avoid the charge under this Act, shall be guilty of an offence.

Penalty : Not less than Fifty pounds and the amount of the charge avoided or attempted to be avoided, or more than Five hundred pounds and treble the amount of the charge avoided or attempted to be avoided.

Offences
relating to
certificates.

48.—(1.) A person shall not—

- (a) forge or utter, knowing the same to be forged, any certificate ;
- (b) without lawful authority, alter any certificate ;
- (c) represent that any certificate relates to wool other than wool in relation to which the certificate was issued ; or
- (d) with intent to evade payment of the charge, alter any mark or brand on any wool, or any container of wool.

(2.) The punishment for an offence against the last preceding sub-section shall be—

- (a) if the offence is prosecuted summarily—a fine not exceeding One hundred pounds ; and
- (b) if the offence is prosecuted on indictment—a fine not exceeding One hundred pounds or imprisonment for not more than twelve months.

(3.) In this section, “ certificate ” means a certificate as to payment of charge, a certificate of exemption or a certificate of appraisement:

49. Any person who obstructs or hinders any person acting in the discharge of his duty under this Act or the regulations shall be guilty of an offence.

Obstructing officers.

Penalty : Not less than One pound or more than Fifty pounds.

50.—(1.) A prosecution in respect of any offence against either of the last three preceding sections may be commenced at any time within three years after the commission of the offence.

Time for commencing prosecutions.

(2.) A prosecution in respect of any offence against paragraph (a) or (c) of sub-section (1.) of section forty-three of this Act may be commenced at any time.

51. Payment of penalties under this Act shall not relieve any person from liability to assessment or payment of any charge or additional charge.

Penalties not to relieve from charge.

PART VIII.—PROSECUTIONS.

52. Proceedings by the Crown for the recovery of penalties under this Act or the regulations are hereinafter referred to as “ prosecutions ”.

Prosecutions.

53. Prosecutions may be instituted in the name of the Commissioner by action, information or other appropriate proceeding—

How instituted.

- (a) in the High Court of Australia ; or
- (b) in the Supreme Court of any State,

and when the prosecution is for a pecuniary penalty not exceeding Five hundred pounds or the excess is abandoned, the prosecution may be instituted in the name of the Commissioner or a Deputy Commissioner—

- (c) in a County Court, District Court, Local Court or Court of Summary Jurisdiction.

54. Any of the following offences, namely :—

- (a) failure duly to furnish any return or information ;
- (b) making or delivering a return which is false in any particular, or making a false answer ; or
- (c) failure to comply with any requirement.

Place where offence committed.

shall be deemed to have been committed either —

- (d) at the place where the return or information was furnished, or should, in accordance with this Act, the regulations or a requirement of the Commissioner, have been furnished, or where the answer was made, or where the requirement should have been complied with ; or
- (e) at the usual or last known place of business or abode of the defendant,

and may be charged as having been committed at either of those places.

Evidence of authority to institute proceeding.

55.—(1.) Where any prosecution has been instituted by an officer in the name of the Commissioner or a Deputy Commissioner the prosecution shall, in the absence of evidence to the contrary, be deemed to have been instituted by the authority of the Commissioner or the Deputy Commissioner, as the case may be.

(2.) The production of a telegram purporting to have been sent by the Commissioner or a Deputy Commissioner and purporting to authorize an officer to institute any prosecution or proceedings shall be admissible as evidence in the prosecution or proceedings, and shall be accepted as evidence of the authority of the officer to institute the prosecution or proceedings in the name of the Commissioner or Deputy Commissioner, as the case may be.

Defendant to have right of trial in High or State Court.

56. In any prosecution where the penalty exceeds One hundred pounds and the excess is not abandoned, the defendant within seven days after service of process shall have the right in manner prescribed to elect to have the case tried in the option of the prosecutor either in the High Court of Australia or in the Supreme Court of the State in which the prosecution has been instituted and thereupon the proceedings shall stand removed accordingly and may be conducted as if originally instituted in the Court to which they are so removed.

Prosecution in accordance with Practice Rules.

57. Every prosecution in the High Court of Australia or the Supreme Court of any State may be commenced, prosecuted and proceeded with in accordance with any rules of practice established by the Court for Crown suits in revenue matters or in accordance with the usual practice and procedure of the Court in civil cases or in accordance with the directions of the Court or a Judge.

State Court practice.

58. Subject to this Act the provisions of the law relating to summary proceedings before Justices in force in the State where the proceedings are instituted shall apply to all prosecutions before a Court of Summary Jurisdiction in that State and an appeal shall lie from any conviction or order of dismissal to the Court, and in the manner, provided by the law of the State where such a conviction or order is made for appeals from convictions or orders of dismissal.

Information, &c., to be valid if in words of Act or regulations.

59. All informations, summonses, convictions and warrants shall suffice if the offence is set forth as nearly as may be in the words of this Act or the regulations.

60.—(1.) An objection shall not be taken or allowed to any information or summons for any alleged defect therein in substance or in form or for any variance between the information or summons and the evidence adduced at the hearing in support thereof, and the Court shall at all times make any amendment necessary to determine the real question in dispute or which may appear desirable.

No objection for informality.

(2.) If any such defect or variance appears to the Court to be such that the defendant has been thereby deceived or misled, it shall be lawful for the Court, upon such terms as it thinks just, to adjourn the hearing of the case to some future day.

61. A conviction, warrant of commitment or other proceeding, matter or thing done or transacted in relation to the execution or carrying out of this Act shall not be held void, quashed or set aside by reason of any defect therein or want of form, and no party shall be entitled to be discharged out of custody on account of such defect.

Conviction not to be quashed.

62. A witness on behalf of the Commissioner or a Deputy Commissioner in any prosecution shall not be compelled to disclose the fact that he received any information or the nature thereof or the name of the person who gave such information and an officer appearing as a witness shall not be compelled to produce any reports made or received by him confidentially in his official capacity or containing confidential information.

Protection to witnesses.

63.—(1.) In any prosecution the averment of the prosecutor or plaintiff contained in the information, complaint, declaration or claim shall be *prima facie* evidence of the matter or matters averred.

Averment of prosecutor sufficient.

(2.) This section shall apply to any matter so averred although—

(a) evidence in support or rebuttal of the matter averred or of any other matter is given by witnesses; or

(b) the matter averred is a mixed question of law and fact, but in that case the averment shall be *prima facie* evidence of the fact only.

(3.) Any evidence given by witnesses in support or rebuttal of a matter so averred shall be considered on its merits and the credibility and probative value of such evidence shall be neither increased nor diminished by reason of this section.

(4.) The foregoing provisions of this section shall not apply to—

(a) an averment of the intent of the defendant; or

(b) proceedings for an indictable offence or an offence directly punishable by imprisonment.

(5.) This section shall not lessen or affect any onus of proof otherwise falling on the defendant.

64. No minimum penalty provided by this Act shall be liable to reduction under any power of mitigation which would but for this section be possessed by the Court.

Minimum penalties.

Treatment of convicted offenders.

65. Where any pecuniary penalty is adjudged to be paid by any convicted person, the Court—

- (a) may commit the offender to gaol until the penalty is paid ; or
- (b) may release the offender upon his giving security for the payment of the penalty ; or
- (c) may exercise for the enforcement and recovery of the penalty any power of distress or execution possessed by the Court for the enforcement and recovery of penalties in any other case.

Release of offenders.

66. The gaoler of any gaol to which any person has been committed for non-payment of any penalty shall discharge such person—

- (a) on payment to him of the penalty adjudged ;
- (b) on a certificate by the Commissioner or the Deputy Commissioner that the penalty has been paid or released ; or
- (c) if the penalty adjudged to be paid is not paid or released, according to the following table :—

Amount of Penalty.	Period after commencement of imprisonment on the expiration of which defendant is to be discharged.
£2 and under	7 days
Over £2 and not more than £5	14 days
Over £5 and not more than £20	1 month
Over £20 and not more than £50	2 months
Over £50 and not more than £100	3 months
Over £100 and not more than £200	6 months
Over £200	1 year

Parties may recover costs

67. In all prosecutions the Court may award costs against any party and all provisions of this Act relating to the recovery of penalties except commitment to gaol shall extend to the recovery of any costs adjudged to be paid.

PART IX.—MISCELLANEOUS.

Public officer of company.

68. Every company which is a broker or manufacturer or an exporter of wool shall at all times be represented for the purposes of this Act by a public officer, being a person residing in Australia, and duly appointed by the company or by its duly authorized agent or attorney, and with respect to every such company and public officer the following provisions shall apply :—

- (a) The company shall appoint a public officer within three months after the commencement of this Act or after the company commences to carry on business as a broker or manufacturer or as an exporter of wool.
- (b) The company shall keep the office of the public officer constantly filled.

- (c) No appointment of a public officer shall be deemed to be duly made until after notice thereof in writing, specifying the name of the officer and an address for service upon him, has been given to the Commissioner.
- (d) If the company fails duly to appoint a public officer when and as often as such appointment becomes necessary, it shall be guilty of an offence.
Penalty: Two pounds for every day during which the failure continues.
- (e) Service of any document at the address for service, or on the public officer of the company, shall be sufficient service upon the company for all the purposes of this Act, or the regulations, and if at any time there is no public officer then service upon any person acting or appearing to act in the business of the company shall be sufficient.
- (f) The public officer shall be answerable for the doing of all such things as are required to be done by the company under this Act or the regulations, and in case of default shall be liable to the same penalties.
- (g) Everything done by the public officer which he is required to do in his representative capacity shall be deemed to have been done by the company. The absence or non-appointment of a public officer shall not excuse the company from the necessity of complying with any of the provisions of this Act or the regulations, or from any penalty for failure to comply therewith, but the company shall be liable to comply with the provisions of this Act as if there were no requirement to appoint a public officer.
- (h) Any notice given to or requisition made upon the public officer shall be deemed to be given to or made upon the company.
- (i) Any proceedings under this Act taken against the public officer shall be deemed to have been taken against the company, and the company shall be liable jointly with the public officer for any penalty imposed upon him.
- (j) Notwithstanding anything contained in this section, and without in any way limiting, altering or transferring the liability of the public officer of a company, every notice, process or proceeding which under this Act or the regulations may be given to, served upon or taken against the company or its public officer may, if the Commissioner thinks fit, be given to, served upon or taken against any director, secretary or other officer of the company, or any attorney or agent of the company, and that director, secretary, officer, attorney or agent shall have the same liability in respect of that notice,

process or proceeding as the company or public officer would have had if it had been given to, served upon, or taken against the company or public officer.

Agents or
trustees.

69. With respect to every agent, and with respect also to every trustee, the following provisions shall apply :—

- (a) He shall be answerable as the person liable to the charge for the doing of all such things as are required to be done by virtue of this Act in respect of any wool owned, or any transaction, act or operation in relation to any wool entered into or performed, in his representative capacity or by virtue of his agency.
- (b) He shall, in respect of any such wool or any such transaction, act or operation, make the returns and be liable to the charge, but in his representative capacity only, and each return shall, except as otherwise provided by this Act, be separate and distinct from any other.
- (c) If he is an executor or administrator, the returns shall be the same as far as practicable as the deceased person, if living, would have been liable to make.
- (d) Where as agent or trustee he pays the charge, he is hereby authorized to recover the amount so paid from the person in whose behalf he paid it, or to deduct it from any money in his hands belonging to that person.
- (e) He is hereby authorized and required to retain from time to time out of any money which comes to him in his representative capacity so much as is sufficient to pay the charge which is or will become due in respect of any such wool, or any such act, transaction or operation.
- (f) He is hereby made personally liable for the charge payable in respect of such wool, or any such act, transaction or operation if, after the Commissioner has required him to make a return, or while the charge remains unpaid, he disposes of or parts with any fund or money which comes to him from or out of which the charge could legally be paid, but he shall not be otherwise personally liable for the charge :

Provided that the Commissioner may, upon application by the agent, permit disposal of such fund or money or part thereof as he considers necessary.

- (g) He is hereby indemnified for all payments which he makes in pursuance of this Act or by the requirements of the Commissioner.
- (h) For the purpose of insuring the payment of the charge the Commissioner shall have the same remedies against attachable property of any kind vested in or under the control or management or in the possession of any agent or trustee, as he would have against the property of any other person liable to the charge in respect of the charge, and in as full and ample a manner.

70. With respect to every person who has the receipt, control or disposal of money belonging to a person resident out of Australia, and engaging in any transaction, act or operation in respect of wool the sale value of which is subject to the charge under this Act, the following provisions shall, subject to this Act, apply :—

Person in receipt or control of money for absentee.

- (a) He shall, when required by the Commissioner, pay the charge due and payable by the person on whose behalf he has the control, receipt or disposal of money.
- (b) Where he pays the charge in accordance with the preceding paragraph he is hereby authorized to recover the amount so paid from the person on whose behalf he paid it or to deduct it from any money in his hands belonging to that person.
- (c) He is hereby authorized and required to retain from time to time out of any money which comes to him on behalf of the person resident out of Australia so much as is sufficient to pay the charge which is or will become due by that person.
- (d) He is hereby made personally liable for the charge payable by him on behalf of the person resident out of Australia after the charge becomes payable, or if, after the Commissioner has required him to pay the charge, he disposes of, or parts with, any fund or money then in his possession, or which comes to him from or out of which the charge could legally be paid, but he shall not be otherwise personally liable for the charge :
 Provided that the Commissioner may upon application permit disposal of such fund or money or part thereof as he considers necessary.
- (e) He is hereby indemnified for all payments which he makes in pursuance of this Act or in accordance with the requirements of the Commissioner.

71.—(1.) Every person who is a broker or manufacturer, or an exporter of wool, shall, for the purposes of this Act, keep proper books or accounts recording full particulars of all acts, transactions and operations in connexion with wool, including the price received or paid for any wool, and shall preserve those books or accounts for a period of not less than five years after the completion of the transactions, acts or operations to which they relate.

Books, accounts, &c. to be preserved.

Penalty : One hundred pounds.

(2.) This section shall not apply so as to require the preservation of any books, accounts or documents—

- (a) in respect of which the Commissioner has notified a person that such preservation is not required ; and
- (b) of a company which has gone into liquidation and which has been finally dissolved.

Access to
books, &c.

72. The Commissioner, or any officer, or officer of the Commission, authorized by the Commissioner or by a member of the Commission in that behalf, shall at all times have full and free access to all buildings, places, books, documents and other papers for any of the purposes of this Act and for any such purpose may make extracts from or copies of any such books, documents or papers.

Appearance by
Commissioner

73.—(1.) In any action, prosecution or other proceeding in any court by the Commissioner or a Deputy Commissioner, he may appear either personally or by a barrister or solicitor, or by an officer.

(2.) The appearance of any such officer, and his statement that he appears by authority of the Commissioner or a Deputy Commissioner, shall be sufficient evidence of such authority.

Regulations

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, and, in particular, for prescribing penalties not less than One pound or more than Twenty pounds for any breach of the regulations.

WOOL (CONTRIBUTORY CHARGE).

No. 51 of 1945.

An Act to impose a Contributory Charge upon certain Wool produced in Australia.

[Assented to 11th October, 1945.]

[Date of commencement, 8th November, 1945.]

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 *Wool (Contributory Charge) Act* 1945.

Incorporation.

2. The *Wool (Contributory Charge) Assessment Act* 1945 shall be incorporated and read as one with this Act.

Imposition
of charge.

3. A contributory charge is imposed on all wool—

(a) produced in Australia; and

(b) on or after a date to be fixed by proclamation—

(i) sold by a broker at auction or otherwise;

(ii) purchased by a manufacturer;

(iii) subjected by a manufacturer (whether or not he is the producer or owner of the wool) to a process of manufacture; or

(iv) exported from Australia.