

WHEAT EXPORT CHARGE.

No. 49 of 1948.

An Act to impose a Charge on Wheat and Wheat Products exported from the Commonwealth.

[Assented to 25th November, 1948.]

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 *Wheat Export Charge Act 1948*. Short title.
2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.
3. The *Wheat Export Charge Act 1946* and the *Wheat Export Charge Act (No. 2) 1946* are repealed. Repeal.
- 4.—(1) In this Act, unless the contrary intention appears— Definitions.
 - “season”, in relation to wheat, means the period of twelve months, commencing on the first day of October, during which the wheat was harvested ;
 - “the Board” means the Australian Wheat Board constituted under the National Security (Wheat Acquisition) Regulations, and, in relation to anything done or required or permitted to be done on or after the date fixed under sub-section (1.) of section fourteen of the *Wheat Industry Stabilization Act 1948*, means the Australian Wheat Board constituted under that Act ;
 - “the guaranteed price” has the same meaning as that expression has in the *Wheat Industry Stabilization Act 1948* ;
 - “wheat” means wheat harvested before the first day of October, One thousand nine hundred and fifty-three ;
 - “wheat products” means any substance (other than bran and pollard) produced by the gristing, crushing, grinding, milling or other processing of wheat, and includes—
 - (a) semolina, sharps, wheatmeal, self-raising flour, rice substitutes made from wheat and breakfast foods made from wheat ;
 - (b) any other commodity produced mainly from other wheat products or from wheat ; and
 - (c) such commodities, containing a substantial proportion of other wheat products or of wheat, as are prescribed,

but does not include bread or cake.

(2.) For the purposes of this Act, wheat or wheat products entered for export, or exported without entry for export, by a person other than the Board in any calendar year shall be deemed to be, or to be manufactured from (as the case may be), wheat harvested in the season which commenced on the first day of October in the immediately preceding year.

(3.) For the purposes of this Act—

- (a) the wheat equivalent of any wheat products means the wheat used in, or used in the production of the materials used in, the wheat products; and
- (b) a certificate of the Board specifying the wheat equivalent of any kind of wheat products or of any particular wheat products shall be *prima facie* evidence of the correctness of the facts stated in the certificate.

Charge on
export of wheat
and wheat
products.

5. A charge is imposed, and shall be levied and paid—

- (a) on all wheat of the 1947-48 season or of any subsequent season which is exported from the Commonwealth, after the commencement of this Act, whether by the Board or by any other person; and
- (b) on all wheat products manufactured from wheat of the 1947-48 season or of any subsequent season which are exported from the Commonwealth, after the commencement of this Act, whether by the Board or by any other person.

Rate of the
charge.

6.—(1.) Subject to a lower rate being prescribed in respect of wheat of the relevant season, the rate of the charge per bushel of wheat of any season exported by any person other than the Board shall be fifty per centum of the amount by which the price per bushel, at the date of entry for export (or, if the wheat is exported without being entered for export, the date of export) for export of fair average quality bulk wheat free on rail at the ports of export, as declared by the Board, or such lower price as is prescribed in respect of wheat of that season, exceeds the guaranteed price.

(2.) A declaration by the Board for the purposes of the last preceding sub-section shall be deemed to apply in respect of all dates from and including the date of the declaration to and including the date immediately preceding the date of the next subsequent declaration.

(3.) Subject to a lower rate being prescribed, the rate of the charge per bushel of wheat of any season exported by the Board shall be fifty per centum of the amount by which the average price per bushel of all the wheat of that season exported by the Board, or such lower price as is prescribed, exceeds the guaranteed price.

(4.) In ascertaining the average price for the purposes of the last preceding sub-section, the price obtained in respect of a sale other than a sale of fair average quality bulk wheat free on rail at the port

of export shall be deemed to be the price which would have been the corresponding price for the sale of the same quantity of fair average quality bulk wheat free on rail at the port of export.

(5.) Notwithstanding anything contained in this section, where the rate of the charge in respect of any wheat exported by the Board would, but for this sub-section, exceed Two shillings and two pence per bushel, the rate of the charge in respect of that wheat shall be Two shillings and two pence per bushel.

(6.) The amount of the charge on wheat products shall be the amount which would be payable if the export of the wheat products were the export of the wheat equivalent of the wheat products.

7.—(1.) All moneys payable under this Act by any person, other than the Board, in respect of any wheat or wheat products shall (without prejudice to sub-section (4.) of this section) be paid, on or before the entry of the wheat or wheat products for export, to such officers in the respective States, or in the Northern Territory, as are prescribed. Payment of the charge.

(2.) The amount of the charge payable by the Board shall be paid in quarterly instalments in respect of exports made during the periods of three months ending respectively on the first days of January, April, July and October in each year, and the payment in respect of each such period shall be made within fourteen days after the end of the period.

(3.) For the purpose of determining the rate at which an instalment of charge shall be payable by the Board in respect of wheat or wheat products exported during any period, the wheat of a season exported by the Board up to the end of that period shall be deemed to be all the wheat of that season exported by the Board, and, when the Board has completed its export of wheat of that season, the necessary adjustment shall be made.

(4.) The charge in respect of any wheat or wheat products shall be payable as a debt due to the Commonwealth by the person exporting the wheat or wheat products (whether that person is the Board or some other person).

8. For the purposes of this Act, where wheat is sold by the Board for export or for manufacture into wheat products for export, and the wheat is, or the wheat products are, subsequently exported, the Board shall be deemed to be the exporter of the wheat or wheat products. Sale by Board for export.

9. 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 a lower rate of charge imposed on any wheat or wheat products exported from the Commonwealth. Regulations.