

THE SCHEDULES—*continued*.

## NINTH SCHEDULE.

## RATE OF TAX PAYABLE BY A SEVERALLY OWNED PARTNERSHIP.

For every pound of the taxable income of a severally owned partnership, the rate of tax shall be determined as follows:—

- (a) compute the total of the amounts of tax that would be payable by the several members specified under sub-section (2.) of section twenty-nine of the *Income Tax Assessment Act 1922-1933*, if the severally owned partnership were a partnership (other than a severally owned partnership) between those members with equal interests;
- (b) from the total tax obtained by the application of the last preceding paragraph subtract the total of the amounts of tax actually payable by those several members on their own taxable incomes; and
- (c) divide the difference obtained by the application of the last preceding paragraph by the number of pounds in the taxable income of the partnership.

## WHEAT GROWERS RELIEF.

## No. 42 of 1933.

An Act to provide for Financial Assistance to the States in the Provision of Relief to Wheat Growers and for other purposes.

[Assented to 12th December, 1933.]

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 Growers Relief Act 1933*. Short title.

2. In this Act, unless the contrary intention appears— Definitions.

“State authority” means an authority nominated by the Minister for Agriculture of a State and notified by him by writing under his hand to the Minister of State for Commerce;

“taxable income” means a taxable income within the meaning of section four of the *Income Tax Assessment Act 1922-1932*;

“wheat grower” means any person who has sown wheat during the year One thousand nine hundred and thirty-three.

**Appropriation.**

3. There shall be payable, out of the Consolidated Revenue Fund, which is hereby appropriated accordingly, the sums necessary to provide for the payments made in pursuance of this Act.

**Payments to States.**

4. There shall, subject to the terms and conditions set forth in this Act, be granted to each State, by way of financial assistance to that State, the amount specified in this section opposite the name of that State, namely :—

	£
New South Wales .. .. .	911,094
Victoria .. .. .	603,586
Queensland .. .. .	76,455
South Australia .. .. .	764,543
Western Australia .. .. .	639,493
Tasmania .. .. .	4,024

**Application of moneys paid to States.**

5. Any money granted to a State under the last preceding section shall be paid upon condition that it is, subject to this Act, applied by the State for the assistance of wheat growers by providing for the needs of individual wheat growers, but not, either directly or indirectly, upon the basis of the quantity of wheat produced by individual wheat growers.

**Conditions governing assistance to wheat growers.**

6. A wheat grower shall not be entitled to receive assistance under this Act unless—

- (a) during the year ended on the thirtieth day of June, One thousand nine hundred and thirty-three, he derived no taxable income ; or
- (b) having derived such income—he produces evidence to the satisfaction of a State authority that there are circumstances by reason of which it is just that he should receive such assistance.

**Applications for assistance.**

7. A wheat grower who desires to receive assistance under this Act shall lodge with the State authority a statutory declaration (together with a copy thereof), in the prescribed form, stating—

- (a) that he derived no taxable income during the year ended on the thirtieth day of June, One thousand nine hundred and thirty-three ; or
- (b) that he derived taxable income during that year, and that there are circumstances by reason of which it is just that he should receive such assistance ;

and shall furnish (in duplicate) in the prescribed manner such further information as is prescribed.

**Statements as to income.**

8.—(1.) A wheat grower shall not be eligible to receive assistance under this Act until the Deputy Commissioner has received from the State authority the original of the declaration furnished to that

authority in pursuance of the last preceding section, and the Deputy Commissioner has informed the State authority that the information contained in the declaration as to the taxable income of the declarant is correct, so far as the material available to him shows.

(2.) For the purposes of this section "the Deputy Commissioner" means the Deputy Commissioner appointed under the *Income Tax Assessment Act 1922-1932* in respect of the State in which the wheat grower has sown wheat.

9. The Minister may provide assistance to wheat growers in any Territory, being part of the Commonwealth, by providing for the needs of individual wheat growers, but not, either directly or indirectly, upon the basis of the quantity of wheat produced by individual wheat growers.

Assistance to wheat growers in Territories.

10.—(1.) The total amount provided by the Minister under the last preceding section for assistance to wheat growers in any Territory shall not exceed Eight hundred and five pounds.

Conditions of grant of assistance in Territories.

(2.) Assistance shall not be provided under the last preceding section for any wheat grower who does not satisfy the Minister—

- (a) either that he derived no taxable income during the year ended on the thirtieth day of June, One thousand nine hundred and thirty-three; or
- (b) that he derived taxable income during that year, and that there are circumstances by reason of which it is just that he should receive such assistance.

11. Where a wheat grower is the legal personal representative of a deceased person, or is a trustee, the provisions of this Act shall be applied as if the persons beneficially interested in the estate of the deceased person, or in the trust estate, were wheat growers to the extent to which those persons are beneficially interested in the proceeds of the wheat sown by the wheat grower in the year One thousand nine hundred and thirty-three, and the Governor-General may make regulations for giving effect to this section.

Legal personal representatives or trustees being wheat growers.

12. There shall be granted to the State of Tasmania, by way of financial assistance, the sum of Seven thousand five hundred pounds in each month during which a tax is, under any law of the Commonwealth, imposed upon flour.

Special grant to Tasmania.

13. 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 penalties not exceeding fifty pounds or imprisonment for a period not exceeding three months for any breach of the regulations.

Regulations.