

3. The *Flour Tax (Wheat Industry Assistance) Assessment Act* 1938, other than sections ten, eleven, twelve, fourteen, fifteen, sixteen, seventeen, twenty-three, twenty-four, twenty-five, twenty-six and sub-section (1.) of section eighteen, shall be incorporated and read as one with this Act. Incorporation.

4. A tax is imposed upon wheat grown in Australia and, on or after a date to be fixed by Proclamation, sold to a wheat merchant. Imposition of tax.

5.—(1.) The rate of tax, not in any case exceeding One shilling per bushel of wheat, shall be such rate per bushel of wheat as the Minister, from time to time, and in accordance with a recommendation by the Committee, declares, by notice published in the *Gazette*, to be the amount which bears the same proportion to the excess of the price of a bushel of wheat free on rails at Williamstown, in the State of Victoria, at the time of the recommendation by the Committee, over Five shillings and twopence as the quantity of wheat which, in the opinion of the Committee, will be consumed in Australia (whether as wheat or as products derived from wheat) during the twelve months following the preceding first day of October bears to the total crop which, in the opinion of the Committee, will be harvested during that period. Rate of tax.

(2.) For the purposes of this section, "the Committee" means the Wheat Stabilization Advisory Committee constituted under the *Wheat Industry Assistance Act* 1938, and "price", when used in relation to wheat, means value for export.

WHEAT INDUSTRY ASSISTANCE.

No. 53 of 1938.

An Act to provide for Financial Assistance to the States in the provision of Assistance to the Wheat Industry, and for other purposes.

[Assented to 2nd December. 1938.]

WHEREAS at a Conference between the Prime Minister of the Commonwealth and the Premiers of the States held in Canberra, at the request of the Premiers, on the twenty-ninth day of August, One thousand nine hundred and thirty-eight, the co-operation of the Government of the Commonwealth was sought in putting into operation a scheme to ensure to wheat growers a payable price for wheat : Preamble.

AND WHEREAS the Premiers on behalf of their respective States undertook that, if the Commonwealth agreed to co-operate in the said scheme, legislation would be passed by the said States providing for the fixing of such prices for flour sold for home consumption in Australia as would provide for wheat growers a payable average price on all the wheat produced by them :

AND WHEREAS, in order to secure a payable price in respect of the wheat sold for home consumption in Australia, it was represented at the said Conference that it would be necessary that a tax be imposed upon flour sold for home consumption in Australia and that the proceeds of the tax be distributed among wheat growers in proportion to the quantities of wheat respectively produced by them :

AND WHEREAS the Prime Minister on behalf of the Commonwealth agreed that the Commonwealth would co-operate in the said scheme and that any legislation necessary on the part of the Commonwealth would be submitted to the Parliament of the Commonwealth :

AND WHEREAS legislation has been passed by the Parliaments of the States providing for the fixing of prices for flour sold for home consumption in Australia :

BE it therefore 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 *Wheat Industry Assistance Act 1938*.
- Commencement. **2.** This Act shall come into operation on the day on which it receives the Royal Assent.
- Definitions. **3.** In this Act, unless the contrary intention appears—
- “ flour miller ” means a miller engaged in the production of flour as defined in the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938*;
- “ the Committee ” means the Wheat Stabilization Advisory Committee constituted under this Act ;
- “ the Fund ” means the Wheat Industry Stabilization Fund established by this Act ;
- “ the Special Account ” means the Wheat Industry Special Account kept in the Fund in pursuance of section six of this Act ;
- “ the State Minister ” means the Minister of the State in relation to which the expression is used who administers the Department of Agriculture of that State, and includes such other Minister of that State as is nominated in writing by the Premier of that State.

4.—(1.) For the purposes of this Act and of any Act relating to the imposition of a tax upon flour or wheat, there shall be a Committee to be known as the Wheat Stabilization Advisory Committee.

Wheat
Stabilization
Advisory
Committee.

(2.) The Committee shall consist of five members, one of whom shall be a representative of the consumers, who shall be appointed by the Governor-General and shall hold office during the pleasure of the Governor-General.

(3.) The Governor-General shall appoint one of the members of the Committee to be the Chairman of the Committee.

(4.) At any meeting of the Committee three members shall form a quorum.

(5.) The Governor-General may appoint persons to be deputies of the members of the Committee.

(6.) A person appointed to be the deputy of a member of the Committee shall, during the illness or absence of that member, have all the powers and exercise all the functions of that member.

5.—(1.) For the purposes of this Act, there shall be a Fund to be known as the Wheat Industry Stabilization Fund into which shall be paid, out of the Consolidated Revenue Fund, which is hereby appropriated accordingly, all moneys from time to time collected under the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938*.

Wheat
Industry
Stabilization
Fund
Appropriation.

(2.) The Fund shall be a trust account within the meaning of section sixty-two A of the *Audit Act 1901-1934*.

6.—(1.) Subject to this Act, the moneys standing to the credit of the Fund shall be applied, in accordance with this Act, in making payments to the States as grants of financial assistance.

Application
of Fund.

(2.) Payments under the last preceding sub-section shall, subject to this Act, be made to such States, in such amounts and at such times as the Minister determines.

(3.) There shall be kept in the Fund an account to be known as the Wheat Industry Special Account to which shall be credited out of the receipts of the Fund—

(a) in the first year in which moneys are collected under the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938*—the sum of Five hundred thousand pounds; and

(b) in each year of the period of four years next succeeding that first year—such amount, not exceeding Five hundred thousand pounds, as the Minister determines.

(4.) There shall be kept in the Fund an account to be known as the Wheat Tax Account to which shall be credited out of the receipts of the Fund all moneys collected under the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938* as a tax upon wheat exported from Australia or upon wheat produced and sold in Australia.

(5.) Out of the amount standing to the credit of the Fund, other than the amounts standing to the credit of the Special Account and the Wheat Tax Account, in any year, there shall be payable such sums as are necessary to make—

(a) refunds of tax under the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938* and the expenses of the administration of this Act; and

(b) the payments provided for under section fourteen of this Act.

(6.) The total amount paid into the Fund in any year, after deducting therefrom the payments made in pursuance of the last preceding sub-section and the amounts credited to the Special Account and the Wheat Tax Account for that year, shall be applied in making payments to the States of such amounts respectively that there shall be paid to each State in respect of that year the amount which bears to that total amount, after that deduction has been made, the same proportion as the quantity of wheat produced in that State during that year bears to the total quantity of wheat produced in Australia during that year.

(7.) Any amount granted and paid to a State in pursuance of the last preceding sub-section shall be paid to that State upon condition that it is distributed to the wheat growers in that State in proportion to the quantity of wheat sold or delivered for sale by each wheat grower during the year in respect of which the payment is made to the State :

Provided that, in calculating the amount to be paid to any wheat grower, account shall only be taken of wheat which was harvested by him on or after the first day of October, One thousand nine hundred and thirty-eight.

(8.) Any amount which a wheat grower is entitled to be paid under the last preceding sub-section shall be paid to that wheat grower notwithstanding any provision in any contract or agreement made prior to the commencement of this Act whereby he has assigned or transferred his right to that amount or has transferred his property or interest in the wheat in respect of which the amount is payable.

7.—(1.) From the amount which is credited to the Special Account in respect of the first year in which amounts are so credited under this Act, there shall be paid, by way of financial assistance to the undermentioned States, the amounts respectively specified opposite the names of those States :—

	£
New South Wales	100,000
Victoria	200,000
South Australia	100,000
Western Australia	100,000

(2.) Out of the amount which is credited to the Special Account in any year of the period of four years next succeeding that first year, there shall be paid to each State, by way of financial assistance, such amount (if any) as the Minister, after advice from the State Minister, determines.

(3.) In making a determination under the last preceding sub-section, the Minister shall decide which States shall receive payment under that sub-section and the amount which shall be paid to each such State, and shall embody those decisions in the determination.

(4.) Any amount paid to a State under sub-section (1.) of this section shall be paid upon condition that it is applied in the provision of relief to distressed wheat growers in that State in accordance with such method of distribution as is decided by the Minister after advice from the State Minister.

(5.) Any amount paid to a State under sub-section (2.) of this section shall be paid upon condition that it is applied towards meeting the cost of transferring wheat farmers, in accordance with plans approved by the Minister after advice from the State Minister, from lands unsuitable for the economic production of wheat, or of arranging for such lands to be used for other purposes.

(6.) Notwithstanding anything contained in the last preceding sub-section, the Minister may, after advice from the State Minister, approve of the whole or any part of any amount paid to a State under sub-section (2.) of this section being applied in the provision of relief to distressed wheat growers in that State in accordance with such method of distribution as is decided by the Minister after advice from the State Minister.

8.—(1.) Any amount which stands to the credit of the Wheat Tax Account shall be paid, by way of financial assistance, to the States in such proportions and at such times as the Minister determines. Allocations
from Wheat
Tax Account.

(2.) In making a determination under the last preceding sub-section, the Minister shall decide which States shall receive payment under that sub-section and the amount which shall be paid to each such State, and shall embody those decisions in the determination.

(3.) Any amount paid to a State under this section shall be paid upon condition that it is distributed to the flour millers in that State in accordance with such method of distribution as is decided by the Minister after advice from the State Minister.

9.—(1.) In respect of the year commencing on the first day of October, One thousand nine hundred and thirty-eight, advances may, subject to this section, be made to each State, on account of the amount payable by way of financial assistance to the State under section six of this Act and on account of the amount (if any) payable by way of financial assistance to the State under sub-section (1.) of section seven of this Act, of such amounts as the Minister determines. Advances.

(2.) The total amount advanced to the States under this section shall not exceed Two million pounds.

(3.) An advance made under this section to a State shall be made upon condition that it is applied in the same manner as the amount, on account of which it is made, is by this Act required to be applied.

(4.) Advances made under this section shall be paid out of the Consolidated Revenue Fund which is to the necessary extent hereby appropriated accordingly.

(5.) The Consolidated Revenue Fund shall be reimbursed out of the Wheat Industry Stabilization Fund the amount of the advances made under this section and no other payments (except payments under sub-section (5.) of section six of this Act) shall be made out of the last mentioned Fund until the Consolidated Revenue Fund has been reimbursed the whole amount of the advances so made.

Suspension of
payments
to States.

10. Where the Governor-General is satisfied that—

- (a) the legislation of a State providing for the fixing of the prices at which flour or other wheat products may be sold has been so amended, or that such action has been taken thereunder, as to affect prejudicially the position of wheat growers in that State in respect of wheat sold for home consumption in Australia ; or
- (b) a State has not taken steps adequately to protect consumers of flour and other wheat products against excessive prices in respect of those commodities,

the Governor-General may, by notice in the *Gazette*, suspend payments to that State under this Act during or in respect of such period as, in his opinion—

- (c) the position of those wheat growers is so prejudicially affected ;
or
- (d) those consumers are not protected against such excessive prices

as the case may be, and, thereupon, that State shall not be entitled to receive payments under this Act during or in respect of that period.

Australian
Capital
Territory.

11. For the purposes of the provisions of this Act relating to the distribution of the amounts standing to the credit of the Fund, the Special Account and the Wheat Tax Account, and to the calculation of the quantity of wheat produced, the Australian Capital Territory shall be deemed to be a State :

Provided that any amount payable to the Territory under this Act shall be paid to the Minister and shall be distributed by him to wheat growers or to flour millers in the Territory under the same conditions, as in his opinion, would have applied had the Territory been a State.

Periods of
calculations and
payments.

12.—(1.) For the purposes of the provisions of this Act relating to—

- (a) the collection of moneys under the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938*, the crediting of those moneys to the Fund and to the Special Account and the calculation of the amounts to be distributed to the States—“ year ” means a period of twelve months commencing on the date of coming into operation of that Act or any period of twelve months commencing on any anniversary of that date ;

(b) the calculation of the quantity of wheat produced in a State—"year" means a period of twelve months commencing on the first day of October, One thousand nine hundred and thirty-eight or any period of twelve months commencing on any anniversary of that date.

(2.) The amount paid into the Fund in respect of a year as defined in paragraph (a) of the last preceding sub-section and available for payment out of the Fund under sub-section (6.) of section six of this Act, shall, subject to this Act, be applied in respect of wheat produced during the year commencing on the first day of October immediately preceding the commencement of the first mentioned year.

13. For the purposes of this Act, the quantity of wheat produced in a State during any year shall be deemed to be the quantity certified in writing by the Commonwealth Statistician to the Minister as having been so produced. Production of wheat—how ascertained.

14.—(1.) In addition to any amount granted by way of financial assistance to the State of Tasmania in pursuance of section six or section seven of this Act, there shall, subject to this section, be granted out of the Fund to that State, in each year by way of financial assistance, such amount as the Minister determines : Special grant to the State of Tasmania.

Provided that the amount paid to that State in any year shall not be greater than the sum (if any) by which the amount collected in that year under the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938* in respect of flour consumed in that State (whether as flour or as goods manufactured from flour) exceeds the total amount paid to that State in respect of that year under section six and section seven of this Act :

Provided further that no amount shall be payable under this section in respect of any year during which no moneys (other than moneys collected as tax upon wheat exported from Australia or upon wheat produced and sold in Australia) were collected under the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938*.

(2.) Payments under this section shall be made at such times and in such instalments as the Minister determines.

(3.) For the purposes of this section "year" means a period of twelve months commencing on the date of coming into operation of the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938* or any period of twelve months commencing on any anniversary of that date.

15. The Governor-General may make regulations not inconsistent with this Act prescribing all matters which 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 the fees and rates of travelling expenses payable to members of the Committee. Regulations.