

(2.) The rate of tax in respect of wheat exported from Australia, 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.

(3.) 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.

THE SCHEDULE.

Biscuits ;
 buckwheat flour ;
 cakes ;
 cremalt ;
 macaroni ;
 molestella ;
 Passover bread ;
 spaghetti ;
 vermicelli.

WHEAT TAX.

No. 52 of 1938.

An Act to impose a Tax upon Wheat grown in Australia and sold to a Wheat Merchant.

[Assented to 2nd December, 1938.]

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 *Wheat Tax Act 1938*.

Commencement.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

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.