

## WHEAT TAX (WAR-TIME).

### No. 69 of 1940.

#### An Act to impose a Tax upon Wheat.

[Assented to 16th December, 1940.]

**B**E 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 <i>Wheat Tax (War-time) Act 1940</i> .   |
| Commencement.      | 2. This Act shall come into operation on the day on which it receives the Royal Assent.  |
| Incorporation.     | 3. The <i>Wheat Tax (War-time) Assessment Act 1940</i> shall be incorporated and read as one with this Act.  |
| Imposition of tax. | 4. A tax is imposed upon all wheat harvested in Australia on or after the first day of October, One thousand nine hundred and forty-one which is acquired by the Commonwealth. |
| Rate of tax.       | 5. The rate of tax per bushel of wheat shall be fifty per centum of the amount by which the price per bushel of wheat exceeds Three shillings and tenpence.                    |
| Duration of Act.   | 6. This Act shall continue in force until six months after the termination of the present war between His Majesty the King and Germany and no longer.                          |

---

## WHEAT INDUSTRY (WAR-TIME CONTROL).

### No. 70 of 1940.

#### An Act to amend the *Wheat Industry (War-time Control) Act 1939*.

[Assented to 16th December, 1940.]

**B**E 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 and citation. | 1.—(1.) This Act may be cited as the <i>Wheat Industry (War-time Control) Act 1940</i> .                     |
|                           | (2.) The <i>Wheat Industry (War-time Control) Act 1939*</i> is in this Act referred to as the Principal Act. |

---

\* Act No. 84, 1939.