

WHEAT TAX.

No. 78 of 1946.

An Act to impose a Tax in respect of certain Wheat.

[Assented to 14th December, 1946.]

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 Tax Act 1946*.

Short title.

2. This Act shall be deemed to have come into operation on the ninth day of August, One thousand nine hundred and forty-six.

Commencement.

3. In this Act, unless the contrary intention appears—

Definitions.

“grower”, in relation to wheat, means the person or persons who had any right, title or interest in the wheat immediately before the harvesting of the wheat, and includes the legal personal representative of a deceased grower and the trustee of the estate of a grower ;

“season”, in relation to wheat, means the year, 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 after the commencement of section ten of the *Wheat Industry Stabilization Act 1946*, means the Australian Wheat Board constituted under that Act ;

“wheat” means wheat harvested on or after the first day of October, One thousand nine hundred and forty-five, and before the first day of October, One thousand nine hundred and forty-seven ;

“wheat products” means any substance produced by the gristing, crushing, grinding, milling, or otherwise processing of wheat, and includes semolina, sharps, wheatmeal, self-raising flour, rice substitutes made from wheat, breakfast foods containing wheat, and any other commodity produced mainly from wheat, but does not include bran, pollard, bread or cake.

Tax in
respect of
certain wheat

4.—(1.) A tax is imposed and shall be levied and paid in respect of all wheat which has been acquired, or is acquired, by the Commonwealth.

(2.) The tax in respect of any wheat shall be payable by the grower of the wheat.

Rate of tax.

5.—(1.) The rate of the tax in respect of wheat of a season shall be the rate ascertained in accordance with this section.

(2.) The total amount of the tax to be levied in respect of wheat of a season shall be ascertained by multiplying an amount equal to—

(a) fifty per centum ; or

(b) such lower percentage as is prescribed,

of the amount by which the average price per bushel free on rail at the ports of export for fair average quality bagged wheat of all the wheat of that season exported by the Board, or such lower price as is prescribed, exceeds Five shillings and two pence by the total of the number of bushels of wheat of that season, and of the wheat equivalent (ascertained in such manner as the Board determines) of wheat products manufactured from wheat of that season, exported by the Board or sold by the Board for export or for manufacture into wheat products for export.

(3.) The rate of the tax in respect of wheat of a season shall be an amount per bushel of wheat arrived at by dividing the total amount of the tax to be levied in respect of wheat of that season (ascertained in accordance with sub-section (2.) of this section) by the total number of bushels of wheat of that season in respect of which the tax is imposed.

(4.) The Board shall, within fourteen days after the first day of January next following the end of each season to the wheat of which this Act relates, make and forward to the Minister an estimate of the rate of tax per bushel of wheat which the Board considers will be approximately the rate of tax ascertained in accordance with the last preceding sub-section in respect of wheat of that season.

(5.) Upon the receipt by the Minister of an estimate under the last preceding sub-section, he shall confirm or vary the estimate and shall notify in the *Gazette* the rate of tax as so confirmed or varied (which rate is in this section referred to as “the provisional rate”).

(6.) Until the ascertainment of the rate of tax in accordance with sub-section (3.) of this section, the provisional rate in respect of wheat of any season shall be deemed to be the rate of the tax in respect of wheat of that season, and tax at that rate shall be a debt due and payable to the Commonwealth by the grower of any wheat of that season in respect of which the tax applies.

(7.) As soon as practicable after the Board has completed its export, and sale for export, or for manufacture into wheat products for export, of the wheat of a season, it shall ascertain the rate of tax payable in accordance with sub-section (3.) of this section in respect of wheat of that season, and shall certify to the Minister the rate so ascertained.

(8.) Upon the receipt by the Minister of a certificate in accordance with the last preceding sub-section in respect of the wheat of any season he shall cause the rate specified in the certificate (in this section referred to as "the final rate") to be notified in the *Gazette* and—

- (a) where the final rate is less than the provisional rate—the Commonwealth shall refund to any grower of wheat any amount of tax he has paid in respect of wheat of the relevant season in excess of the amount of tax payable by him at the final rate; and
- (b) where the final rate is greater than the provisional rate—the amount by which the tax payable by any grower at the final rate exceeds the amount of the tax paid by that grower at the provisional rate shall become a debt due and payable to the Commonwealth by that grower.

(9.) Where there is more than one grower in respect of any wheat, each grower shall be liable to pay such part of the tax which would be payable in respect of that wheat by a sole grower as is proportionate to the right, title or interest which that grower had in the wheat immediately before it was harvested.

6.—(1.) The Commonwealth or the Board may deduct any amount of the tax payable by any grower from any moneys payable by the Commonwealth or the Board to that grower on any account whatsoever, and any amount so deducted shall be applied in payment, or part payment, of the tax so payable.

Tax may
be deducted
from moneys
due to grower.

(2.) Until the provisional rate of the tax in respect of wheat of a season has been ascertained in accordance with this Act, the Commonwealth or the Board may withhold payment of such part of any moneys payable to any grower of wheat of that season as appears to the Treasurer or the Board to be necessary to provide for the payment of the tax, and the Board may pay to the Treasurer, out of moneys so withheld by the Board, such instalments on account of the tax as it thinks fit.

7. 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.

Regulations.