

ABSTRACT OF THE SCHEDULE—*continued.*

		Total.
PART 2.—BUSINESS UNDERTAKINGS.		£
Commonwealth Railways .. .. .	.. .. .	128,900
Postmaster-General's Department .. .. .	.. .. .	2,664,300
Total PART 2 .. .. .		2,793,200
PART 3.—TERRITORIES OF THE COMMONWEALTH.		
Northern Territory .. .. .	.. .. .	40,090
Federal Capital Territory .. .. .	.. .. .	61,120
Papua .. .. .	.. .. .	15,780
Norfolk Island .. .. .	.. .. .	1,000
Total PART 3 .. .. .		117,990
Refunds of Revenue .. .. .	.. .. .	500,000
Advance to the Treasurer .. .. .	.. .. .	1,500,000
TOTAL .. .. .		7,236,800

## WOOL TAX ASSESSMENT.

## No. 22 of 1936.

An Act relating to the Imposition, Assessment and Collection of a Tax upon Wool grown in Australia and shorn on or after the first day of July, One thousand nine hundred and thirty-six.

[Assented to 28th May, 1936.]

**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 :—

## PART I.—PRELIMINARY.

1. This Act may be cited as the *Wool Tax Assessment Act 1936.*

Short title.

2. This Act is divided into Parts, as follows :—

Parts.

Part I.—Preliminary.

Part II.—Administration.

Part III.—Liability to Taxation.

Part IV.—Returns.

Part V.—Collection and Recovery of Tax.

Part VI.—Penal Provisions.

Part VII.—Miscellaneous.

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

Definitions.

“bank” means a company whose business or whose principal business is the ordinary business of banking;

“company” includes all bodies or associations, corporate or unincorporate, but does not include a partnership;

- “dealer” means any person, other than a wool-broker, who receives wool from a producer by way of purchase or for sale or disposition, and includes any person who, being a producer, applies wool to his own personal use, or for use in a business carried on by him alone or in association with other persons ;
- “Deputy Commissioner” means a Deputy Commissioner of Taxation ;
- “liquidator” means a person who, whether or not appointed as liquidator, is the person required by law to carry out the winding-up of a company ;
- “officer” means an officer of the Commonwealth Public Service ;
- “producer” means a person carrying on the business of wool-growing exclusively or as part of his business, and includes the legal personal representatives of a deceased producer ;
- “person” includes a company ;
- “tax” means the tax imposed by or under the *Wool Tax Act* 1936 ;
- “the Board” means the Board constituted by or under the *Wool Publicity and Research Act* 1936 ;
- “the Commissioner” means the Commissioner of Taxation ;
- “the Second Commissioner” means the Second Commissioner of Taxation ;
- “wool” means wool—
- (a) grown in Australia, and
- (b) shorn on or after the first day of July, One thousand nine hundred and thirty-six ;
- “wool-broker” means a person carrying on the business of wool-selling who is a member of the body known as “The National Council of Woolselling Brokers of Australia”.

#### PART II.—ADMINISTRATION.

Commissioner.

4. The Commissioner of Taxation shall have the general administration of this Act.

Powers of  
Second  
Commissioner.

5.—(1.) Subject to this section, the Second Commissioner of Taxation shall have and may exercise all the powers and functions of the Commissioner under this Act.

(2.) Where in this Act the exercise of any power or function by the Commissioner, or the operation of any provision of this Act, is dependent upon the opinion, belief or state of mind of the Commissioner in relation to any matter, that power or function may be exercised by the Second Commissioner or that provision may operate (as the case may be) upon the opinion, belief or state of mind of the Second Commissioner in relation to that matter.

(3.) Nothing in this Act shall be deemed to confer upon the Second Commissioner any power or function of the Commissioner under section seven of this Act, or to prevent the exercise of any power or function by the Commissioner under this Act, and the Commissioner shall have, in relation to any act of the Second Commissioner, the same power as if that act were done by himself.

6. The Deputy Commissioners of Taxation shall, subject to the control of the Commissioner, have such powers and functions as are prescribed, or as the Commissioner directs. Deputy Commissioners.

7.—(1.) The Commissioner may, in relation to any particular matters or class of matters, or to any particular State or part of the Commonwealth, by writing under his hand, delegate to a Deputy Commissioner or other person, all or any of his powers or functions under this Act (except this power of delegation) so that the delegated powers or functions may be exercised by the Deputy Commissioner or person with respect to the matters or class of matters, or the State or part of the Commonwealth, specified in the instrument of delegation. Delegation by the Commissioner.

(2.) Every delegation under this section shall be revocable at will, but any delegation shall not prevent the exercise of any power or function by the Commissioner.

(3.) Any delegation under this section may be made subject to a power of review or alteration, within the period specified in the instrument of delegation, by the Commissioner of any act done in pursuance of the delegation, and the decision given upon such review or alteration shall be deemed to be that of the Commissioner.

8. Any reference in this Act to the Commissioner shall be deemed to include— Reference to Commissioner.

- (a) in respect of matters as to which the Second Commissioner has exercised any power or function conferred upon him by this Act—a reference to the Second Commissioner; and
- (b) in respect of matters as to which a Deputy Commissioner has exercised any power or function conferred upon him by delegation under this Act—a reference to that Deputy Commissioner.

9.—(1.) Every person executing any power or duty conferred or imposed on an officer or any other person by or under this Act or the regulations shall, before entering upon his duties or exercising any power under this Act, make before a Police Magistrate, a Justice of the Peace, a Clerk of Petty Sessions, a Commissioner for taking Affidavits, a Commissioner for Declarations, a school teacher or a minister of religion, a declaration in accordance with the prescribed form. Officers to observe secrecy.

(2.) Any person who acts in the execution of any power or duty under this Act or the regulations before he has made the prescribed declaration, or who, after making the declaration, makes a record of or divulges any information relating to the affairs of a person, except in the performance of any duty under this Act, shall be guilty of an offence.

Penalty: Two hundred and fifty pounds.

(3.) Any person who has been an officer or has performed any duty under this Act, and who communicates any information acquired by him in the performance of any duty under this Act or the regulations

to any person, other than a person to whom he is authorized by the Commissioner, Second Commissioner or a Deputy Commissioner to communicate it, shall be guilty of an offence.

Penalty : Two hundred and fifty pounds.

(4.) Notwithstanding anything contained in this section, the Commissioner, the Second Commissioner or a Deputy Commissioner may communicate any matter which comes to his knowledge in the performance of his official duties to the Commissioner of Income Tax for any State, or the officer or authority administering any State Act relating to Stamp Duties or Succession Duties (who is authorized by law to afford similar information to the Commissioner, the Second Commissioner or a Deputy Commissioner), or to the Commonwealth Statistician.

(5.) A person shall not be required to produce in any Court any return, assessment or notice of assessment, or to divulge or communicate to any Court any matter or thing coming under his notice in the performance of his duties under this Act, except when it is necessary to do so for the purpose of carrying into effect the provisions of this Act.

#### PART III.—LIABILITY TO TAXATION.

Wool tax.

10. Subject to and in accordance with the provisions of this Act, the tax imposed by the *Wool Tax Act* 1936 shall be levied and paid upon all wool—

(a) grown in Australia, and

(b) shorn on or after the first day of July, One thousand nine hundred and thirty-six.

Producer to pay tax.

11. Subject to the provisions of section twelve of this Act, the tax shall be paid by the producer of the wool.

Liability of wool-broker or dealer.

12. Where a wool-broker or dealer receives wool from a producer, he shall, on behalf of the producer, pay to the Commissioner the tax in respect of that wool, and for that purpose may retain so much of any amount which is or may become payable by him to the producer as is equivalent to the amount of that tax but not including any additional tax payable in pursuance of section eighteen of this Act.

#### PART IV.—RETURNS.

Returns.

13. Every wool-broker or dealer shall not later than twenty-one days after the close of each period of three months ending on the last day of August, November, February or May furnish to the Commissioner, in accordance with the prescribed form, a return of the wool received by him during that period, and, in the case of a dealer who is a producer, of the wool applied, during that period, to his own personal use or for use in a business carried on by him alone or in association with other persons.

14. In addition to any return which is required under the last preceding section, the Commissioner may, by notice in writing, call upon any person to furnish to him, within a time specified in the notice, such return, or such further or fuller return, as the Commissioner requires. Further returns.

15.—(1.) For the purpose of enquiring into or ascertaining the liability of any person under any of the provisions of this Act, the Commissioner may, by notice in writing, require any person— Commissioner to obtain information and evidence.

(a) to furnish him with such information as he requires; or

(b) to attend and give evidence before him or before any officer authorized by him in that behalf,

and may require him to produce all books, documents and other papers whatsoever in his custody or under his control relating thereto.

(2.) The Commissioner may require the information or evidence to be given on oath, and either orally or in writing, and for that purpose he or the officer so authorized by him may administer an oath.

(3.) The regulations may prescribe scales of expenses to be allowed to persons required under this section to attend.

16. Any return purporting to be made and signed by or on behalf of any person shall, until the contrary is proved, be deemed to have been made and signed by him or with his authority. Returns deemed to be made.

#### PART V.—COLLECTION AND RECOVERY OF TAX.

17. The tax shall be due and payable—

(a) where this Act requires the tax to be paid by a wool-broker or dealer or a producer who is a dealer—on the date on which returns required by section thirteen of this Act are to be made in respect of that wool; or

(b) where the wool is exported—prior to the wool being placed on board a ship unless the exporter produces the prescribed certificate to the Collector of Customs at the port from which the wool is exported.

Due date of payment.

18. Any person who fails to pay the tax on or before the date when it is due and payable shall, in addition to his liability to pay that tax, be liable to pay, by way of additional tax, ten per centum of the amount of tax which he has so failed to pay: Additional tax.

Provided that the Commissioner may, in any particular case, for reasons which in his discretion he thinks sufficient, remit the additional tax imposed or any part thereof.

19.—(1.) Where in any case the Commissioner is of the opinion that tax or further tax is payable by any person, the Commissioner may assess the amount of tax which, in his opinion, should be or should have been paid. Assessment of tax or further tax.

(2.) Where—

(a) any person makes default in furnishing any return; or

(b) the Commissioner is not satisfied with the return furnished by any person; or

- (c) the Commissioner has reason to believe or suspect that any person (though he has not furnished a return) is liable to pay tax,

the Commissioner may cause an assessment to be made of the amount of tax which, in his judgment, ought to be levied, and that person shall be liable to tax accordingly, excepting so far as he establishes that the assessment is excessive.

(3.) As soon as conveniently may be after an assessment is made under this section, the Commissioner shall cause notice in writing of the assessment and tax or further tax payable in accordance with the assessment to be given to the person liable to pay the tax or further tax.

(4.) The amount of tax or further tax specified in the notice shall be payable on or before the date specified in the notice, together with any other amount which is payable in accordance with any other provisions of this Act.

(5.) The omission to give any such notice shall not invalidate the assessment made by the Commissioner.

Copies as evidence.

20. The production of any notice of assessment or of any document under the hand of the Commissioner, the Second Commissioner or a Deputy Commissioner, purporting to be a copy of a notice of assessment, shall be *prima facie* evidence of the due making of the assessment and that the amount and all the particulars of assessment are correct.

Commissioner may sue for tax.

21.—(1.) Tax or additional tax shall be deemed, when it becomes due and payable, to be a debt due to the King on behalf of the Commonwealth and payable to the Commissioner in the manner and at the place prescribed.

(2.) Any tax unpaid, including additional tax, may be sued for and recovered in any court of competent jurisdiction by the Commissioner or a Deputy Commissioner suing in his official name.

Refunds of tax.

22.—(1.) Where the Commissioner finds in any case that tax has been overpaid, he shall refund the amount of tax found to be overpaid.

(2.) A refund under the last preceding sub-section shall not be made to any person unless he furnishes to the Commissioner such return or other information, certified in such manner as the Commissioner requires, as will enable the Commissioner to determine the amount of tax which has been overpaid.

Persons leaving Australia to obtain certificate.

23. Upon the application of any person about to leave Australia, the Commissioner, Second Commissioner or a Deputy Commissioner may issue a certificate—

- (a) that that person is not liable to pay tax ; or  
 (b) that arrangements have been made to the satisfaction of the Commissioner for the payment of all tax that is or may become payable by that person.

**24.**—(1.) Unless and until such certificate is presented to the office of the owner or charterer, or of the representative of the owner or charterer, of the ship or aircraft by which that person intends to leave Australia at the port or place at which his passage is booked, an authority for that person to travel by that ship or aircraft shall not be issued by the owner or charterer or a representative or employee of the owner or charterer.

Authority to travel not to issue without certificate.

(2.) Any person who, in contravention of this section, issues an authority to any person to travel by the ship or aircraft shall be personally liable to pay the amount of tax, if any, which is or may become due and payable by such person, and shall be guilty of an offence.

Penalty : Not less than Fifty pounds or more than Two hundred pounds.

**25.**—(1.) The owner or charterer, or the representative of the owner or charterer, of every ship or aircraft which takes passengers on board at any port or place shall, on the first working day after the departure of the ship or aircraft from that port or place, lodge all certificates so presented at the office of the Deputy Commissioner of Taxation for the State in which that port or place is situated, together with a list showing the name and last-known address in Australia of every person (other than members of the crew and staff of the ship or aircraft) who travelled on the ship or aircraft.

Certificates and list of passengers to be lodged.

(2.) Every owner or charterer, or his representative who fails to comply with this section shall be guilty of an offence.

Penalty : Not less than Ten pounds or more than One hundred pounds.

**26.**—(1.) Where a company is being wound up, the liquidator of the company shall, within fourteen days after he becomes liquidator, give notice of his appointment to the Commissioner, and shall set aside such sum out of the assets of the company as is sufficient to provide for any tax that then is or will thereafter become payable by the company.

Liquidator to give notice.

(2.) A liquidator who fails to give notice to the Commissioner within the time specified in the last preceding sub-section, or fails to provide for payment of the tax as required by this section, shall be personally liable for any tax that then is or thereafter becomes payable by the company.

(3.) Where two or more persons are appointed liquidators, the obligations and liabilities attaching to a liquidator under this section shall attach to those persons jointly.

**27.**—(1.) Where at the time of a person's death, tax has not been paid on the whole of the wool produced or received from a producer by that person prior to his death, the Commissioner shall have the same powers and remedies for the assessment and recovery of tax from the legal personal representatives of the deceased person as he would have against that person, if that person were alive.

Provision for payment of tax by legal personal representatives of deceased persons.

(2.) The legal personal representatives shall furnish a return of all wool in respect of which the deceased person, if he were alive, would be required by this Act to furnish a return.

(3.) Where the legal personal representatives are unable or fail to furnish a return, the Commissioner may make an assessment of the amount of wool on which, in his judgment, tax ought to be levied and the legal personal representatives shall be liable to pay tax as if that amount were the amount of wool produced or received by the deceased person in respect of which tax was due and payable by the deceased person but had not been paid.

#### PART VI.—PENAL PROVISIONS.

Offences.

28.—(1.) Any person who—

- (a) fails or neglects duly to furnish any return or information, or to comply with any requirement of the Commissioner, as and when required by this Act or the regulations or by the Commissioner ; or
- (b) without just cause shown by him, refuses or neglects duly to attend and give evidence when required by the Commissioner or any officer duly authorized by him, or to truly and fully answer any questions put to him, or to produce any book or papers required of him by the Commissioner or any such officer ; or
- (c) makes or delivers a return which is false in any particular or makes any false answer, whether orally or in writing, to any question duly put to him by the Commissioner or any officer duly authorized by him,

shall be guilty of an offence.

Penalty : Not less than Two pounds or more than One hundred and fifty pounds.

(2.) A prosecution in respect of an offence against paragraph (a) or (c) of the last preceding sub-section may be commenced at any time.

(3.) Upon the conviction of any person for an offence against this section, the Court may order him, within a time specified in the order, to do the act which he had failed or refused or neglected to do, and any person who does not duly comply with such order shall be guilty of an offence.

Penalty : Not less than Ten pounds or more than Two hundred pounds.

(4.) An order under this section may be made orally by the Court to the defendant or may be served in the manner prescribed.

(5.) In any prosecution for an offence against paragraph (c) of sub-section (1.) of this section of a person who has not previously been convicted of an offence against this Act, it shall be a defence if the defendant proves that the false particulars were given or the false statement was made through ignorance or inadvertence.



**29.**—(1.) Notwithstanding anything contained in this Act, any person who— Additional tax  
in certain cases.

(a) fails or neglects duly to furnish any return or information as and when required by this Act or the regulations or by the Commissioner ; or

(b) fails to include particulars of any wool in any return,

shall, if a person to whom paragraph (a) of this sub-section applies, be liable to pay additional tax at the rate of ten per centum per annum upon the amount of tax which he is liable to pay (such percentage to be calculated for the period commencing on the last day allowed for furnishing the return or information and ending on the day upon which the return or information is furnished or the day upon which an assessment of the tax is made, whichever first happens), or the sum of One pound, whichever is the greater, or, if a person to whom paragraph (b) of this sub-section applies shall be liable to pay by way of additional tax the amount of One pound or the amount of the difference between the tax properly payable and the amount of tax payable in respect of the wool, if any, set out in the return furnished by him, whichever is the greater, in addition to any additional tax which may become payable by him in accordance with section eighteen of this Act :

Provided that the Commissioner may, in any particular case for reasons which he thinks sufficient, remit the additional tax or any part thereof.

(2.) If the Commissioner considers that the circumstances of any case warrant action being taken to recover the penalty provided by the last preceding section, such action may be taken by the Commissioner, and, in that case, the additional tax payable under this section shall not be charged.

**30.** Payment of penalties under this Act shall not relieve any person from liability to assessment or payment of any tax or additional tax. Penalties not to  
relieve from  
tax.

**31.** Any person who obstructs or hinders any officer acting in the discharge of his duty under this Act or the regulations, shall be guilty of an offence. Obstructing  
officers.

Penalty : Not less than One pound or more than Fifty pounds.

**32.** Where any pecuniary penalty is adjudged to be payable by any convicted person, the Court may exercise, for the enforcement and recovery of the penalty, any power of distress or execution possessed by the Court for the enforcement and recovery of penalties or money adjudged to be payable in any other case. Treatment of  
convicted  
offenders.

**33.** Any proceeding by the Crown for the recovery of a pecuniary penalty under this Act (in this Part referred to as a "taxation prosecution") may be instituted in the name of the Commissioner or a Deputy Commissioner. Taxation  
prosecutions.

Place where  
offence  
committed.

**34.** Any of the following offences, namely :—

- (a) failure duly to furnish any return or information ;
- (b) making or delivering a return which is false in any particular, or making a false answer ; or
- (c) failure to comply with any requirement,

shall be deemed to have been committed either—

- (d) at the place where the return or information was furnished, or should, in accordance with this Act, the regulations or a requirement of the Commissioner, have been furnished, or where the answer was made, or where the requirement should have been complied with ; or
- (e) at the usual or last known place of business or abode of the defendant,

and may be charged as having been committed at either of those places.

Averment of  
prosecutor  
sufficient.

**35.**—(1.) In any prosecution under this Act, every averment of the prosecutor or plaintiff, contained in the information, shall be *prima facie* evidence of the matter averred.

(2.) This section shall apply to any matter so averred although—

- (a) evidence in support or rebuttal of the matter averred or any other matter is given ; or
- (b) the matter averred is a mixed question of law and fact, but in that case, the averment shall be *prima facie* evidence of the fact only.

(3.) Any evidence given in support or rebuttal of the matter so averred shall be considered on its merits and the credibility and probative value of such evidence shall be neither increased nor diminished by reason of this section.

(4.) This section shall not apply to an averment of the intent of the defendant.

(5.) This section shall not lessen or affect any onus of proof falling upon the defendant.

Evidence of  
authority to  
institute  
proceedings.

**36.** Where any taxation prosecution has been instituted by an officer in the name of the Commissioner or a Deputy Commissioner the prosecution shall, unless the contrary is proved, be deemed to have been instituted by the authority of the Commissioner or the Deputy Commissioner, as the case may be.

Appearance by  
Commissioner.

**37.**—(1.) In any action, prosecution or other proceeding in any Court by the Commissioner or a Deputy Commissioner, he may appear either personally or by a barrister or solicitor, or by an officer.

(2.) The appearance of any such officer, and his statement that he appears by authority of the Commissioner or Deputy Commissioner shall be sufficient evidence of such authority.

38. In all taxation prosecutions the Court may award costs against any party, and all the provisions of this Act relating to the recovery of penalties, except commitment to gaol, shall extend to the recovery of any costs adjudged to be paid. Costs.

PART VII.—MISCELLANEOUS.

39. Every company which is a producer, wool-broker, dealer or bank, shall at all times be represented for the purposes of this Act by a public officer, being a person residing in Australia, and duly appointed by the company or by its duly authorized agent or attorney, and with respect to every such company and public officer the following provisions shall apply :— Public officer  
of company.

- (a) The company shall appoint a public officer within three months after the commencement of this Act or after the company commences to carry on business as a producer, wool-broker, dealer or bank.
- (b) The company shall keep the office of the public officer constantly filled.
- (c) No appointment of a public officer shall be deemed to be duly made until after notice thereof in writing, specifying the name of the officer and an address for service upon him, has been given to the Commissioner.
- (d) If the company fails duly to appoint a public officer when and as often as such appointment becomes necessary, it shall be guilty of an offence.

Penalty : Two pounds for every day during which the failure continues.

- (e) Service of any document at the address for service, or on the public officer of the company, shall be sufficient service upon the company for all the purposes of this Act, or the regulations, and if at any time there is no public officer then service upon any person acting or appearing to act in the business of the company shall be sufficient.
- (f) The public officer shall be answerable for the doing of all such things as are required to be done by the company under this Act or the regulations, and in case of default shall be liable to the same penalties.
- (g) Everything done by the public officer which he is required to do in his representative capacity shall be deemed to have been done by the company. The absence or non-appointment of a public officer shall not excuse the company from the necessity of complying with any of the provisions of this Act or the regulations, or from any penalty for failure to comply therewith, but the company shall be liable to comply with the provisions of this Act as if there were no requirement to appoint a public officer.
- (h) Any notice given to or requisition made upon the public officer shall be deemed to be given to or made upon the company.

- (i) Any proceedings under this Act taken against the public officer shall be deemed to have been taken against the company, and the company shall be liable jointly with the public officer for any penalty imposed upon him.
- (j) Notwithstanding anything contained in this section, and without in any way limiting, altering or transferring the liability of the public officer of a company, every notice, process or proceeding which under this Act or the regulations may be given to, served upon or taken against the company or its public officer may, if the Commissioner thinks fit, be given to, served upon or taken against any director, secretary or other officer of the company, or any attorney or agent of the company, and that director, secretary, officer, attorney or agent shall have the same liability in respect of that notice, process or proceeding as the company or public officer would have had if it had been given to, served upon, or taken against the company or public officer.

Access to  
books, &c.

**40.** The Commissioner, or any officer authorized by him in that behalf, shall at all times have full and free access to all buildings, places, books, documents and other papers for any of the purposes of this Act and for that purpose may make extracts from or copies of any such books, documents or papers.

Regulations.

**41.** 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 giving effect to this Act, and, in particular, for prescribing penalties not less than One pound or more than Twenty pounds for any breach of the regulations.

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## WOOL TAX.

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**No. 23 of 1936.**

An Act to impose a tax on Wool grown in Australia and shorn on or after the first day of July, One thousand nine hundred and thirty-six.

[Assented to 28th May, 1936.]

**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 *Wool Tax Act 1936*.