- (2.) The standard minimum aggregate return shall be calculated on a basis per bushel for bagged wheat at growers' sidings--
 - (a) in the case of wheat sown in the year One thousand nine hundred and forty-two—of four shillings; and
 - (b) in the case of wheat sown in any subsequent year—of four shillings and one penny and one-third of one penny.
- (3.) This Act shall not apply to wheat sown or harvested in contravention of the National Security (Wheat Industry Stabilization) Regulations.
- 6. Subject to the directions of the Minister, payments under Payments to this Act shall be made by the Australian Wheat Board, constituted under the National Security (Wheat Acquisition) Regulations.

be made by Australian Wheat Board.

7. The Governor-General may make regulations, not inconsistent Regulations. with this Act, prescribing all matters which are necessary or convenient to be prescribed for the carrying out or giving effect to this Act, and, in particular, for prescribing penalties not exceeding a fine of Fifty pounds or imprisonment for a period not exceeding three months for any breach of the regulations.

WHEAT TAX (WAR-TIME) REPEAL.

No. 18 of 1944.

An Act to repeal the Wheat Tax (War-time) Act 1940 and the Wheat Tax (War-time) Assessment Act 1940.

[Assented to 6th April, 1944.]

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 (War-time) Repeal Citation. Act 1944.
- 2. This Act shall be deemed to have come into operation on the commencement. sixteenth day of December, One thousand nine hundred and forty.
- 3. The Wheat Tax (War-time) Act 1940 and the Wheat Tax Repeal. (War-time) Assessment Act 1940 are repealed.