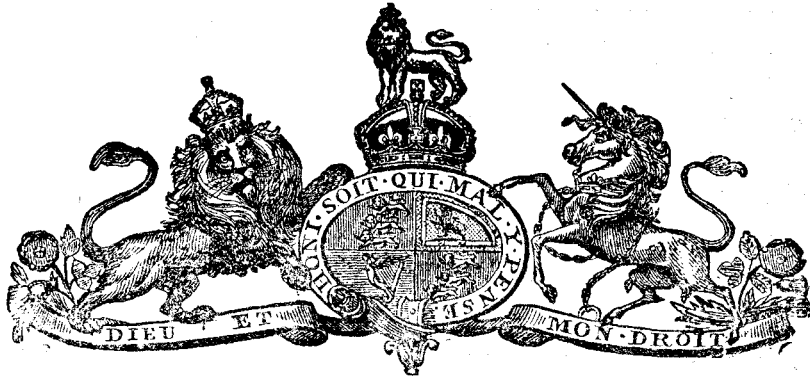


T A S M A N I A.



1934.

ANNO VICESIMO QUINTO

GEORGII V. REGIS.

No. 89.

ANALYSIS.

- |   |   |
|---|---|
| <ol style="list-style-type: none"> <li>1. Short title.</li> <li>2. Interpretation.</li> <li>3. Suspense account.</li> <li>4. Application for payment.</li> <li>5. Director to certify amount to be paid to applicant.</li> <li>6. Amounts to be paid by Treasurer out of Suspense Account.</li> </ol> | <ol style="list-style-type: none"> <li>7. Bond may be required by Director.</li> <li>8. Special provision in the case of imported flour.</li> <li>9. Duty of persons obtaining relief to pass it on to customers.</li> <li>10. Offences.</li> <li>11. Power to call for information.</li> <li>12. Regulations.</li> </ol> |
|---|---|

AN ACT to provide for the Payment by the Treasurer of certain Moneys by way of Relief to Persons paying Flour Tax upon Flour for Consumption in this State.

A.D.  
1934.

[4 January, 1935.]

WHEREAS by section nine of the *Wheat Growers Relief Act* (No. 2) 1934 of the Commonwealth it is enacted that, subject to the provisions of that section, there shall be granted to this State by way of financial assistance the sum of four thousand one hundred pounds in each month during which a tax is imposed upon flour under the Acts specified in that section :

Preamble.

*Flour Tax Relief.*

A.D. 1934.

AND WHEREAS it is desirable that the moneys so granted to this State should be applied for the relief of persons paying flour tax upon flour for consumption in this State :

Be it therefore enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows :—

Short title.

**1** This Act may be cited as the *Flour Tax Relief Act 1934*.

Interpretation.

**2** In this Act, unless the contrary intention appears -

“ Applicant ” means a person who has made an application to the Director under section four :

“ Director ” means the Director of Agriculture :

“ flour ” means flour as defined by the *Flour Tax Assessment Act (No. 2) 1934* of the Commonwealth :

“ flour tax ” means the tax imposed on flour under the *Flour Tax Act (No. 1) 1934* or the *Flour Tax Act (No. 2) 1934* of the Commonwealth :

“ the Suspense Account ” means the account kept pursuant to section three.

Suspense Account.

**3**—(1) Upon the commencement of this Act there shall be opened and kept in the books of the Treasury an account to be called “ The Flour Tax Relief Suspense Account.”

(2) There shall be paid and credited to the Suspense Account all moneys received by this State from the Commonwealth as a grant by way of financial assistance under the provisions of the *Wheat Growers Relief Act (No. 2) 1934* of the Commonwealth.

Application for payment.

**4**—(1) Any person—

i. Who has paid in this State flour tax on flour for consumption in this State : or

ii. Who has imported into this State from any other State flour for consumption in this State upon which flour tax has been paid elsewhere than in this State—

may apply to the Director for the payment to him of an amount by way of relief in respect of the flour tax so paid.

(2) Every application under this section shall be in the prescribed form, and shall contain such particulars, and be supported by such evidence as may be prescribed.

Director to certify amount to be paid to applicant.

**5**—(1) If the Director is satisfied that an applicant has paid flour tax on flour for consumption in this State, or has imported from any other State flour for consumption in this State upon which flour tax has been paid elsewhere than in this State, he may issue a certificate to that effect as prescribed.

*Flour Tax Relief.*

(2) The amount to be paid to an applicant by way of relief under this Act shall be determined as prescribed, and shall be stated in the certificate issued under this section. A.D. 1934.

**6**—(1) The Treasurer, on the certificate of the Director, as prescribed, shall pay to the applicant, out of the moneys standing to the credit of the Suspense Account, the amount determined as provided by section five. Amounts to be paid by Treasurer out of Suspense Account.

(2) The certificate of the Director may provide for an interim payment and a final payment to the applicant, and such payments may be made by the Treasurer.

**7** The Director may require any applicant, or any such person as is referred to in section eight, to enter into a bond, in the prescribed form, and for the prescribed amount, conditioned on the flour in respect of which any payment is made under this Act being used for consumption in this State. Bond may be required by Director.

**8** Where the Treasurer is satisfied, upon the certificate of the Director as prescribed, that flour tax has been paid by any person elsewhere than in this State in respect of flour imported into this State for consumption therein, and that such flour has been sold by such person to the importer at a price which does not include the full amount of the flour tax so paid, the Treasurer may pay to such person, or to his agent authorised as prescribed, such amount by way of relief under this Act as the Director shall determine, and no payment under this Act in respect of such flour shall be made to the importer. Special provision in the case of imported flour.

**9**—(1) Every—

- i. Person who has received any payment under section six: and
- ii. Purchaser of flour who has received, directly or indirectly, from the person from whom he brought the same, any relief, by way of refund, credit or reimbursement, in respect of the difference in price paid by him, such difference being calculated with reference to flour tax—

Duty of persons obtaining relief to pass it on to customers.

in respect of flour, which, or any portion of which, has been sold by such person or purchaser to a customer, shall, upon application therefor being made to him by such customer, pay or give credit to such customer for an amount which bears to the payment or relief received by such taxpayer or purchaser the same proportion as the quantity of flour sold to such customer bears to the quantity of flour in relation to which such payment or relief was obtained.

Penalty: Fifty pounds.

**10** No person shall—

- i. Obtain payment of any amount as provided by this Act by means of any false or misleading statement: or

Offences.

---

*Flour Tax Relief.*

---

**A.D. 1934.**

ii. For the purpose of obtaining payment of any amount as provided by this Act, present to the Director or any officer acting under this Act any document, or make to the Director or any such officer any statement, which is false in any particular.

Penalty : One hundred pounds.

Power to call for information.

**11**—(1) The Director, or any person authorised in writing by the Director, may by notice in writing call upon any person to furnish to him, within such time as is specified in the notice, such books and documents and such information as the Director or the person so authorised thinks necessary in relation to any payment under this Act or any suspected contravention thereof.

(2) Any person who, without reasonable excuse, fails, after receipt of a notice under subsection (1), to comply with the requirements of the notice, shall be guilty of an offence.

Penalty : One hundred pounds.

Regulations.

**12**—(1) The Governor may make regulations under this Act, and in particular may prescribe the cases in which any moneys paid to any person under this Act, or any part thereof, may be required to be repaid by that person and the method of recovery of any moneys so required to be repaid.

(2) The regulations may prescribe penalties not exceeding one hundred pounds for any contravention of the provisions thereof.