

FINANCIAL RELIEF.

No. 64 of 1932.

An Act to reduce Taxation ; to remove anomalies in relation to Invalid and Old-age Pensions ; to provide Financial Relief for Wheat Growers and other Primary Producers ; and for other purposes.

[Assented to 5th December, 1932.]

BE 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.

Short title.

1. This Act may be cited as the *Financial Relief Act 1932*.

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

Parts.

- Part I.—Preliminary.
- Part II.—Land Tax.
- Part III.—Income Tax.
- Part IV.—Sales Tax.
- Part V.—Invalid and Old-age Pensions.
- Part VI.—Relief to Wheat Growers.
- Part VII.—Relief to other Primary Producers.
- Part VIII.—General.

3. In this Act unless the contrary intention appears—

“Territory” means a territory of the Commonwealth situated within the Commonwealth. Definitions.

PART II.—LAND TAX.

4. Notwithstanding anything contained in the *Land Tax Act* 1910–1927 or in the *Land Tax Assessment Act* 1910–1930, the amount of tax for which any taxpayer would, but for this section, be liable, in pursuance of those Acts, in respect of any assessment for the financial year beginning on the first day of July, One thousand nine hundred and thirty-two, shall be reduced by one third. Reduction of land tax.

5. Section sixty-six of the *Land Tax Assessment Act* 1910–1930 is amended by omitting from sub-section (1.) all words from and including the words “that a taxpayer” to and including the words “seriously impaired” and inserting in their stead the following paragraphs :— Release from land tax in cases of hardship.

- “(a) that a taxpayer liable to pay land tax has become bankrupt or insolvent, or has suffered such a loss that the exaction of the full amount of tax would entail serious hardship ;
- (b) that, by reason of drought or adverse seasons or other adverse conditions, the returns from any land owned by the taxpayer upon which he carries on agricultural or pastoral pursuits have been seriously impaired ; or
- (c) that, owing to low prices in respect of primary products the income derived from the land the subject of land tax has been so reduced that the taxpayer is unable to pay the whole of the tax out of his income derived in the financial year for which the land tax is assessed, and that the financial position of the taxpayer is such that the exaction of the full amount of land tax would entail serious hardship.”.

PART III.—INCOME TAX.

6.—(1.) In calculating the taxable income derived by any person (not being a company or a person who is not a resident of Australia) for the purposes of assessing, under any law of the Commonwealth Special deduction in respect of furth. tax on income from property.

imposing a further income tax of ten per centum on the amount of the taxable income derived by that person—

- (a) from property ;
- (b) by way of interest, dividends, rents or royalties, whether derived from personal exertion or from property ; and
- (c) in the course of carrying on a business, where the income is of such a class that, if derived otherwise than in the course of carrying on a business, it would be income from property,

the liability of that person for such income tax, there shall be deducted from the assessable income so derived, in lieu of the deduction provided for by section twenty-four of the *Income Tax Assessment Act 1922-1931*, the sum of Two hundred and fifty pounds.

(2.) This section shall apply to assessments, under any law of the Commonwealth relating to Income Tax, for the financial year beginning on the first day of July, One thousand nine hundred and thirty-two.

PART IV.—SALES TAX.

7. The First Schedule to the *Sales Tax Assessment Act (No. 1) 1930-1932* is amended—

- (a) by inserting after the item “ Blowfly traps ; ” the item—
“ Books of a literary or educational nature, magazines, periodicals and printed music ; ” ;
- (b) by inserting after the item commencing with the word “ Electric ” the items—
“ Essences (being substantially juices of Australian fruits) from which non-alcoholic beverages are made ;
“ Explosives for use in the mining industry ; ” ;
- (c) by inserting after the item “ Fertilizers and raw materials for use in the manufacture of fertilizers ; ” the item—
“ Fish of Australian origin, including oysters, crayfish, prawns and crabs (whether cooked, canned or otherwise processed) ; ” ;
- (d) by inserting after the item “ Hydraulic power ; ” the item—
“ Jam, fruit pulp, and canned or bottled fruits and vegetables ; ” ;
- (e) by omitting the item commencing with the word “ Pastry ” and inserting in its stead the following item—
“ Pastry, scones, buns, cakes, articles made from mixtures substantially similar to any one or more of those from which bread or any of the preceding articles are made, bread sandwiches, baby rusks, milk arrowroot biscuits, baby rice biscuits, but not including other biscuits ; ” ;
- (f) by inserting after the item “ Petrol ; ” the items—
“ Pickles, sauces and vinegar ;
“ Poison carts ; ” ;

Exemptions—
Sales Tax
Assessment
Act (No. 1).

- (g) by inserting after the item "Traps for rabbits and dingoes ;" the item—
 "Treacle, molasses, golden syrup and other syrups produced by sugar refineries ;" ; and
- (h) by inserting at the end of the item commencing with the words "Water pipes", the words:—"and parts thereof, not being parts of a kind that are ordinarily used for any purpose other than as parts of such goods".

8. The Schedule to the *Sales Tax Assessment Act (No. 2) 1930-1932* is amended—

Exemptions—
 Sales Tax
 Assessment
 Act (No. 2).

- (a) by inserting after the item "Blowfly traps ;" the item—
 "Books of a literary or educational nature, magazines, periodicals and printed music ;" ;
- (b) by inserting after the item commencing with the word "Electric" the items—
 "Essences (being substantially juices of Australian fruits) from which non-alcoholic beverages are made ;
 "Explosives for use in the mining industry ;" ;
- (c) by inserting after the item "Fertilizers and raw materials for use in the manufacture of fertilizers ;" the item—
 "Fish of Australian origin, including oysters, crayfish, prawns and crabs (whether cooked, canned or otherwise processed) ;" ;
- (d) by inserting after the item "Hydraulic power ;" the item—
 "Jam, fruit pulp, and canned or bottled fruits and vegetables ;" ;
- (e) by omitting the item commencing with the word "Pastry" and inserting in its stead the following item—
 "Pastry, scones, buns, cakes, articles made from mixtures substantially similar to any one or more of those from which bread or any of the preceding articles are made, bread sandwiches, baby rusks, milk arrowroot biscuits, baby rice biscuits, but not including other biscuits ;" ;
- (f) by inserting after the item "Petrol ;" the items—
 "Pickles, sauces and vinegar ;
 "Poison carts ;" ;
- (g) by inserting after the item "Traps for rabbits and dingoes ;" the item—
 "Treacle, molasses, golden syrup and other syrups produced by sugar refineries ;" ; and
- (h) by inserting at the end of the item commencing with the words "Water pipes", the words:—"and parts thereof, not being parts of a kind that are ordinarily used for any purpose other than as parts of such goods".

Exemptions—
Sales Tax
Assessment
Act (No. 3).

9. The Schedule to the *Sales Tax Assessment Act (No. 3) 1930-1932* is amended—

- (a) by inserting after the item “Blowfly traps;” the item—
“Books of a literary or educational nature, magazines, periodicals and printed music;”;
- (b) by inserting after the item commencing with the word “Electric” the items—
“Essences (being substantially juices of Australian fruits) from which non-alcoholic beverages are made;”
“Explosives for use in the mining industry;”;
- (c) by inserting after the item “Fertilizers and raw materials for use in the manufacture of fertilizers;” the item—
“Fish of Australian origin, including oysters, crayfish, prawns and crabs (whether cooked, canned or otherwise processed);”;
- (d) by inserting after the item “Hydraulic power;” the item—
“Jam, fruit pulp, and canned or bottled fruits and vegetables;”;
- (e) by omitting the item commencing with the word “Pastry” and inserting in its stead the following item—
“Pastry, scones, buns, cakes, articles made from mixtures substantially similar to any one or more of those from which bread or any of the preceding articles are made, bread sandwiches, baby rusks, milk arrowroot biscuits, baby rice biscuits, but not including other biscuits;”;
- (f) by inserting after the item “Petrol;” the items—
“Pickles, sauces and vinegar;”
“Poison carts;”;
- (g) by inserting after the item “Traps for rabbits and dingoes;” the item—
“Treacle, molasses, golden syrup and other syrups produced by sugar refineries;”;
- (h) by inserting at the end of the item commencing with the words “Water pipes”, the words:—“, and parts thereof, not being parts of a kind that are ordinarily used for any purpose other than as parts of such goods”.

Exemptions—
Sales Tax
Assessment
Act (No. 4).

10. The Schedule to the *Sales Tax Assessment Act (No. 4) 1930-1932* is amended—

- (a) by inserting after the item “Blowfly traps;” the item—
“Books of a literary or educational nature, magazines, periodicals and printed music;”;

- (b) by inserting after the item commencing with the word "Electric" the items—
 "Essences (being substantially juices of Australian fruits) from which non-alcoholic beverages are made ;
 "Explosives for use in the mining industry ;" ;
- (c) by inserting after the item "Fertilizers and raw materials for use in the manufacture of fertilizers ;" the item—
 "Fish of Australian origin, including oysters, crayfish, prawns and crabs (whether cooked, canned or otherwise processed) ;" ;
- (d) by inserting after the item "Hydraulic power ;" the item—
 "Jam, fruit pulp, and canned or bottled fruits and vegetables ;" ;
- (e) by omitting the item commencing with the word "Pastry" and inserting in its stead the following item—
 "Pastry, scones, buns, cakes, articles made from mixtures substantially similar to any one or more of those from which bread or any of the preceding articles are made, bread sandwiches, baby rusks, milk arrowroot biscuits, baby rice biscuits, but not including other biscuits ;" ;
- (f) by inserting after the item "Petrol ;" the items—
 "Pickles, sauces and vinegar ;
 "Poison carts ;" ;
- (g) by inserting after the item "Traps for rabbits and dingoes ;" the item—
 "Treacle, molasses, golden syrup and other syrups produced by sugar refineries ;" ; and
- (h) by inserting at the end of the item commencing with the words "Water pipes", the words :—" and parts thereof, not being parts of a kind that are ordinarily used for any purpose other than as parts of such goods".
11. The Schedule to the *Sales Tax Assessment Act* (No. 5) 1930-1932 is amended—
- (a) by inserting after the item "Blowfly traps ;" the item—
 "Books of a literary or educational nature, magazines, periodicals and printed music ;" ;
- (b) by inserting after the item commencing with the words "Exchange publications" the following item :—
 "Explosives for use in the mining industry ;" ;
- (c) by inserting after the item commencing with the words "Goods, second-hand," the item—
 "Jam, fruit pulp, and canned or bottled fruits and vegetables ;" ;
- (d) by inserting after the item "Petrol ;" the items—
 "Pickles, sauces and vinegar ;
 "Poison carts ;" ; and

Exemptions—
 Sales Tax
 Assessment
 Act (No. 5).

- (e) by inserting at the end of the item commencing with the words " Water pipes ", the words :—" and parts thereof, not being parts of a kind that are ordinarily used for any purpose other than as parts of such goods ".

Exemptions—
Sales Tax
Assessment
Act (No. 6).

12. The Schedule to the *Sales Tax Assessment Act* (No. 6) 1930-1932 is amended—

- (a) by inserting after the item " Blowfly traps ; " the item—
" Books of a literary or educational nature, magazines, periodicals and printed music ; " ;
- (b) by inserting after the item commencing with the word " Dips " the following item :—
" Explosives for use in the mining industry ; " ;
- (c) by inserting after the item " Goods imported from Norfolk Island ; " the item—
" Jam, fruit pulp and canned or bottled fruits and vegetables ; " ;
- (d) by inserting after the item " Petrol ; " the items—
" Pickles, sauces and vinegar ;
" Poison carts ; " ; and
- (e) by inserting at the end of the item commencing with the words " Water pipes ", the words :—" and parts thereof, not being parts of a kind that are ordinarily used for any purpose other than as parts of such goods ".

Exemptions—
Sales Tax
Assessment
Act (No. 7).

13. The Schedule to the *Sales Tax Assessment Act* (No. 7) 1930-1932 is amended—

- (a) by inserting after the item " Blowfly traps ; " the item—
" Books of a literary or educational nature, magazines, periodicals and printed music ; " ;
- (b) by inserting after the item commencing with the word " Dips " the following item :—
" Explosives for use in the mining industry ; " ;
- (c) by inserting after the item " Goods imported from Norfolk Island ; " the item—
" Jam, fruit pulp and canned or bottled fruits and vegetables ; " ;
- (d) by inserting after the item " Petrol ; " the items—
" Pickles, sauces and vinegar ;
" Poison carts ; " ; and
- (e) by inserting at the end of the item commencing with the words " Water pipes ", the words :—" and parts thereof, not being parts of a kind that are ordinarily used for any purpose other than as parts of such goods ".

Exemptions—
Sales Tax
Assessment
Act (No. 8).

14. The Schedule to the *Sales Tax Assessment Act* (No. 8) 1930-1932 is amended—

- (a) by inserting after the item " Blowfly traps ; " the item—
" Books of a literary or educational nature, magazines, periodicals and printed music ; " ;

- (b) by inserting after the item commencing with the word "Dips" the following item:—
 "Explosives for use in the mining industry ;" ;
- (c) by inserting after the item "Fumigators for extermination of rabbits ;" the item—
 "Jam, fruit pulp, and canned or bottled fruits and vegetables ;" ;
- (d) by inserting after the item "Petrol ;" the items—
 "Pickles, sauces and vinegar ;
 "Poison carts ;" ; and
- (e) by inserting at the end of the item commencing with the words "Water pipes", the words:—"and parts thereof, not being parts of a kind that are ordinarily used for any purpose other than as parts of such goods".

15. The amendments effected by this Part shall be deemed to have commenced on the eleventh day of November, One thousand nine hundred and thirty-two, and shall cease to have effect on the first day of July, One thousand nine hundred and thirty-three : Operation of Part.

Provided that the operation of this Part may be continued by regulation for a period terminating not later than the thirtieth day of September, One thousand nine hundred and thirty-three.

PART V.—INVALID AND OLD-AGE PENSIONS.

16. In this Part "Principal Act" means the *Invalid and Old-age Pensions Act 1908-1928* as amended by the *Financial Emergency Act 1931-1932*. Definition.

17.—(1.) Section one of the *Financial Emergency Act 1932* is amended by omitting sub-section (5.). Citation

(2.) The *Invalid and Old-age Pensions Act 1908-1928* as amended by the *Financial Emergency Act 1931-1932* and by this Act may be cited as the *Invalid and Old-age Pensions Act 1908-1932*.

18.—(1.) Section fourteen of the *Financial Emergency Act 1932* is amended by inserting in paragraph (c) after the word "end" (second occurring) the words "of sub-section (1.)". Amendment of s. 14 of Financial Emergency Act 1932.

(2.) This section shall be deemed to have commenced on the twelfth day of October One thousand nine hundred and thirty-two.

19.—(1.) Section twenty-four of the Principal Act is amended— Limit of pension.

(a) by omitting the third proviso to sub-section (1.); and

(b) by omitting the fourth proviso to sub-section (1.) and inserting in its stead the following proviso:—

"Provided further that, where by virtue of the provisions of this Act, the pensioner or claimant is eligible for a pension at a rate of not less than Thirty-three pounds

per annum, and is not in receipt of an income amounting to two shillings and six pence or more per week, the amount of pension may be increased by the Commissioner or Deputy Commissioner who determines the claim, by an amount which accords with the prescribed scale, but not in any case by more than two shillings and six pence per week, and so that the amount of the pensioner's income, together with pension, shall not in any case exceed Forty-five pounds ten shillings per annum."

(2.) This section shall be deemed to have commenced on the twelfth day of October One thousand nine hundred and thirty-two.

Transfer of
property of
pensioners.

20. Section fifty-two D of the Principal Act is amended by inserting at the end thereof the following sub-section:—

"(6.) Sub-sections (4.) and (5.) of this section shall not apply in any case in which the Commissioner—

- (a) is satisfied that a person who accepted, in contravention of sub-section (4.) of this section, a mortgage or transfer, did so through inadvertence on the part of the person who accepted the mortgage or transfer, or error on the part of the Commissioner or a Deputy Commissioner; and
- (b) subsequently gives his consent,

or in any case in which a person, acting on information supplied to him by the Commissioner or a Deputy Commissioner that a person is not a pensioner, deals within twenty-one days with that person."

Recovery
of pension
on death of
pensioner.

21. Section fifty-two E of the Principal Act is amended by inserting in sub-section (1.) after the words "real property of the pensioner" the words "and except encumbrances thereon in respect of which the Commissioner has consented in writing and except encumbrances created *bona fide* for value before the grant of a pension to the pensioner".

22. After section fifty-two E of the Principal Act the following sections are inserted:—

Commissioner
may exempt
property from
charge.

"52EA.—(1.) The Commissioner may, upon application made by a pensioner or by a person who has an interest in the property of a pensioner or who has an interest in the estate of any deceased pensioner, exempt, either wholly or in part, any property or estate from the charge imposed by the last preceding section and may postpone, either wholly or in part, the charge until any other specified claim against the property or estate is satisfied, or until the death of the person having that interest.

"(2.) The powers of the Commissioner under the last preceding sub-section shall be exercised only in cases where the Commissioner is satisfied that the exercise of those powers is justified on the ground of hardship to any person, or by reason of any serious change in the financial position of the pensioner.

“(3.) Where the Commissioner in pursuance of this section exempts any property or estate, either wholly or in part, from any charge imposed on that property or estate by virtue of the last preceding section, or postpones the charge, either wholly or in part, until any other specified claim against the property or estate is satisfied, the property or estate shall accordingly be so exempt, or the charge so postponed.

“(4.) Any decision of the Commissioner under this section shall be final and conclusive.

“52EB.—(1.) Any person dealing or proposing to deal in any real property, or any estate or interest therein, by way of purchase of, or the acceptance of a mortgage over, that property, estate or interest, or who has the receipt, control or disposal of any property belonging to any other person or in which another person has an interest may apply to the Deputy Commissioner for the State in which the owner of the property, estate or interest resides, in accordance with the prescribed form, for information as to whether the owner of the property, estate or interest is a pensioner or claimant, or has, at any time after the twelfth day of October, One thousand nine hundred and thirty-two, been a pensioner, and, if so, the date upon which he became a pensioner, and the amount of pension paid which would be a charge on the estate of the pensioner if the provisions of section fifty-two E of this Act were applicable thereto at the date upon which the information is supplied, and the Deputy Commissioner shall cause the information to be furnished in accordance with that form.

Persons dealing
to real property
may obtain
certain
information.

“(2.) Any person to whom information has been given by the Deputy Commissioner in pursuance of this section shall be entitled to deal, within twenty-one days of the date upon which the information was given, with the owner of the property, estate or interest upon the basis that the information supplied by the Deputy Commissioner was correct.”.

23. After section fifty-two G of the Principal Act the following section is inserted :—

“52GA.—(1.) The Commonwealth may accept a transfer from any pensioner or claimant of any property which is not subject to encumbrance or of any interest of the pensioner or claimant under a will.

Transfer to
Commonwealth
of property of
pensioner.

“(2.) The transfer under this section by a pensioner or claimant to the Commonwealth of any property or interest shall not affect the right of the pensioner or claimant to receive or be granted a pension under this Act and the value of any such property or interest shall not be taken into account in determining the amount of the pension.”.

Transfers of property to other pensioners.

24. Section fifty-two H of the Principal Act is amended by omitting all words from and including the words "to a relative" to and including the words "transferee" (first occurring) and inserting in their stead the words "to a person who is—

- (a) the widow or widower of the pensioner ; or
- (b) the father or mother or a child, sister or brother of the pensioner and is a pensioner ; or
- (c) the father or mother or a child, sister or brother of the pensioner and who was permanently residing with the pensioner at the date of his death and, being a male, is not less than sixty years of age, or being a female, is not less than fifty-five years of age and is in the opinion of the Commissioner in necessitous circumstances,

the satisfaction of any charge to which the property is subject under this Act shall, in the case of a person to whom paragraph (a) or (b) applies, and may, in the case of a person to whom paragraph (c) applies, be deferred until the death of the transferee".

Liability of persons having control of property, &c.

25. Section fifty-two L of the Principal Act is amended by omitting paragraph (c) and inserting in its stead the following paragraph :—

- "(c) He shall, if required by the Commissioner to apply the money or other property in satisfaction of the charge or liability, be personally liable for the satisfaction of any such charge or liability out of any such money or other property of which he has the receipt, control or disposal."

PART VI.—RELIEF TO WHEAT GROWERS.

Appropriation of £2,000,000 for relief to wheat growers.

26. Subject to this Part, there shall be payable out of the Consolidated Revenue Fund which is hereby appropriated accordingly the sum of Two million pounds for the purposes of financial assistance to the States in the provision of relief to wheat growers in the States and for the purposes of providing relief to wheat growers in any Territory.

Payments to States.

27. Out of the amount appropriated under the last preceding section there shall, subject to this Part, be paid to each State the amount specified in this section opposite the name of that State, namely :—

	£			
New South Wales	..	..	..	570,902
Victoria	..	..	..	442,421
Queensland	..	..	..	40,744
South Australia	..	..	..	507,138
Western Australia	..	..	..	436,145
Tasmania	..	..	..	2,342

Application of moneys paid to States.

28. Any money paid to a State under this Part shall be applied by the State for the benefit and assistance of wheat-growers by—

- (a) reducing the cost of production of wheat (including the cost of transport and marketing) ; and

- (b) providing for the needs of individual wheat growers, but not upon the basis of the quantity of wheat produced by individual wheat growers.

29. The Minister of State for Commerce may, out of the amount appropriated under this Part, provide assistance and benefits to wheat growers in any Territory by—

Payments in respect of Territories.

- (a) reducing the cost of production of wheat (including the cost of transport and marketing); and
 (b) providing for the needs of individual wheat growers but not upon the basis of the quantity of wheat produced by individual wheat growers.

PART VII.—RELIEF TO OTHER PRIMARY PRODUCERS.

30. Subject to this Part, there shall be payable out of the Consolidated Revenue Fund, which is hereby appropriated accordingly, the sum of Two hundred and fifty thousand pounds for the purposes of financial assistance to the States in the provision of relief to primary producers in respect of the production of primary produce other than wheat and for the purposes of providing relief to primary producers in any Territory in respect of that production.

Appropriation of £250,000 for relief to primary producers.

31. The amount which may be paid under the last preceding section to any State shall be such as represents payments made by the State to primary producers in respect of the production of primary produce other than wheat in that State at the rate of fifteen shillings per ton for each ton of artificial manure used in that State in respect of that production by primary producers during the year ending on the thirtieth day of November, One thousand nine hundred and thirty-three :

Amount payable to each State.

Provided that, in calculating the amount which may be paid to a State under this section in respect of artificial manure used by any primary producer during that year, fractions of a ton shall be excluded.

32. No payment made by a State to a primary producer shall be taken into account in calculating the amount which may be paid to that State under this Part unless—

Conditions of payment.

- (a) the primary producer has obtained from the Secretary of the Department of Commerce of the Commonwealth a certificate in writing stating that the primary producer has produced satisfactory evidence that he has used in that State during the year ending on the thirtieth day of November, One thousand nine hundred and thirty-three, in the production of primary products other than wheat, the quantity of artificial manure stated in the certificate; and
 (b) the amount of the payment is calculated at the rate of fifteen shillings per ton of the quantity of artificial manure stated in the certificate.

Payments of
primary
producers in
Territories.

33. There shall be payable out of the amount appropriated by this Part to each primary producer in respect of the production of primary produce other than wheat in any Territory an amount representing fifteen shillings per ton of the artificial manure used by that primary producer in that Territory during the year ending on the thirtieth day of November, One thousand nine hundred and thirty-three:

Provided that, in calculating the amount which may be paid to a primary producer under this section in respect of artificial manure used by him during that year, fractions of a ton shall be excluded.

Offences.

34. No person shall—

- (a) obtain any payment under this Part by means of any false or misleading statement; or
- (b) present to any officer or other person doing duty in relation to this Part or regulations made thereunder any document, or make to any such officer or person any statement, which is false in any particular.

Penalty: Five hundred pounds or imprisonment for two years.

Minister may
require
information.

35.—(1.) The Minister, or any person thereto authorized in writing by him, 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 Minister or that authorized person thinks necessary for the purposes of, or in relation to compliance with, this Part or the regulations made under this Act or any suspected contravention thereof.

(2.) Any person who, without reasonable excuse (proof whereof shall lie upon him), fails, after receipt of a notice under the last preceding sub-section, to comply with the requirements of the notice, shall be guilty of an offence.

Penalty: One hundred pounds, or imprisonment for six months.

Definition.

36. For the purposes of this Part “artificial manure” means any substance which contains nitrogen, phosphoric acid or potash and which has been manufactured, produced or prepared in any manner for the purpose of fertilizing the soil or supplying nutriment to plants, but does not include any animal or vegetable matter which has not been subjected to process or manufacture.

PART VIII.—GENERAL.

Regulations.

37. 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, and in particular for prescribing penalties not exceeding Fifty pounds or imprisonment for a period not exceeding three months for any breach of the regulations.