
FLOUR TAX ASSESSMENT.

No. 66 of 1935.

An Act to amend the *Flour Tax Assessment Act*
(No. 2) 1934.

[Assented to 9th December, 1935.]

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.—(1.) This Act may be cited as the *Flour Tax Assessment Act* 1935. Short title
and citation.

(2.) The *Flour Tax Assessment Act (No. 2) 1934** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Flour Tax Assessment Act 1934-1935*.

Tax on flour
sold, delivered
or used by
manufacturers.

2. Section ten of the Principal Act is amended by omitting the words "seventh day of January, One thousand nine hundred and thirty-six" (wherever occurring) and inserting in their stead the words "date fixed by proclamation under section thirty-two A of this Act".

Tax on
imported flour
and flour
content of
imported
goods.

3. Section twelve of the Principal Act is amended by omitting the words "seventh day of January, One thousand nine hundred and thirty-six" and inserting in their stead the words "date fixed by proclamation under section thirty-two A of this Act,".

Exemptions.

4. Section fourteen of the Principal Act is amended by omitting from paragraph (k) of sub-section (1.) the words "specified in the Third Schedule of the Sales Tax Regulations as in force from time to time" and inserting in their stead the words "covered by item 35 in the Schedule to the *Sales Tax Exemptions Act 1935*".

Refunds of
tax.

5.—(1.) Section twenty-four of the Principal Act is amended—

(a) by omitting from sub-section (1.) the words "seventh day of July, One thousand nine hundred and thirty-six" and inserting in their stead the words "expiration of a period of six months commencing on the date fixed by proclamation under section thirty-two A of this Act";

(b) by inserting in sub-section (2.), after the word "goods" (third occurring), the words "or on the flour used in the manufacture of those goods";

(c) by omitting from paragraph (i) of sub-section (2.) the words "for export by the purchaser from him" and inserting in their stead the words "and that flour or those goods or the goods so manufactured is or are exported"; and

(d) by omitting sub-sections (7.) and (8.).

(2.) The amendments effected by paragraphs (b) and (c) of sub-section (1.) of this section shall be deemed to have commenced on the date of commencement of the Principal Act.

6. After section thirty-two of the Principal Act the following section is inserted:—

Discontinuance
of tax.

"32A. The Governor-General may, by proclamation, fix a date on and after which—

(a) flour manufactured in Australia by any person and sold, delivered or used by him; or

(b) flour and goods imported into Australia, and entered for home consumption,

shall not be subject to tax under this Act:

Provided that the issue of a proclamation under this section shall not affect the liability of any person to pay tax under this Act upon flour sold, delivered, used or entered for home consumption prior to the date fixed by the proclamation."

* Act No. 55, 1934.