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# FLOUR TAX ASSESSMENT.

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**No. 9 of 1936.**

An Act to amend section twenty-four of the  
*Flour Tax Assessment Act 1934-1935.*

[Assented to 1st 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:—

1.—(1.) This Act may be cited as the *Flour Tax Assessment Act 1936.*

Short title  
and citation.

(2.) The *Flour Tax Assessment Act 1934-1935\** 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 1934-1936.*

2. Section twenty-four of the Principal Act is amended—

Refunds of tax.

(a) by omitting from sub-section (5.) the words "as bears to the tax the same proportion as the amount so proved to be a bad debt bears to the total amount (including tax) for which the flour was sold" and inserting in their

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\*Act No. 55, 1934, as amended by No. 66, 1935.

stead the words "included in the price for which the flour was sold as bears to the total tax the same proportion as the amount so proved to be a bad debt bears to the total amount (including the tax or portion of the tax) for which the flour was sold";

(b) by adding at the end of sub-section (5.) the following proviso:—

"Provided further that no refund shall be made under this sub-section of tax paid on flour in respect of which an undertaking has been given by a vendor pursuant to sub-section (8.) of this section.";

(c) by inserting after sub-section (6.) the following sub-sections:—

"(7.) Subject to this section, the Commissioner shall pay to any person who, at the close of business on the twenty-fourth day of February, One thousand nine hundred and thirty-six, held stocks of flour chargeable with tax under this Act, an amount which represents the tax so chargeable upon the quantity of that flour in excess of one thousand pounds in weight:

Provided that where the flour so held in stock by that person consisted of—

(a) flour, other than self-raising flour, which had been purchased by him at a price in which a portion only of the tax chargeable in respect of the flour had been included; or

(b) self-raising flour which—

(i) had been purchased by him, or

(ii) had been manufactured by him from flour purchased by him,

at a price in which a portion only of the tax chargeable in respect of the flour used in the manufacture thereof had been included, and in respect of which the Commissioner is satisfied that any person has received or will receive from any State Government a payment by way of relief in respect of that tax,

the amount payable under this sub-section shall not exceed an amount equal to the portion of the tax included in that price.

"(8.) A payment shall not be made to any person under the last preceding sub-section in respect of flour held in stock by him unless the Commissioner is satisfied that—

(a) that person has paid the tax chargeable under this Act in respect of that flour;

- (b) that person has purchased that flour from a vendor who has not paid, and is not liable to pay, tax thereon at a price which includes the tax, or a portion of the tax, chargeable thereon;
- (c) where that person has purchased that flour from a vendor who has paid, or is liable to pay, tax thereon at a price which includes the tax, or a portion of the tax, chargeable thereon—he has wholly or partly paid that price;
- (d) where that person has purchased that flour from a vendor who has paid, or is liable to pay, tax thereon at a price which includes the tax, or a portion of the tax, chargeable thereon—the whole or part of that price is unpaid and that the vendor of the flour has given to the Commissioner an undertaking not to make a claim for a refund under sub-section (5.) of this section in respect of the tax so paid or payable by him; or
- (e) in the case of self-raising flour—tax has been paid or is payable in respect of the flour used in the manufacture thereof.

“(8A.) Where a person, to whom paragraph (c), but not paragraph (d), of the last preceding sub-section applies, makes any part payment of the price of the flour the Commissioner shall pay to him, in respect of each part payment, only the amount which represents so much of the tax, or portion of the tax, included in that price as bears to that tax, or portion of the tax, the same proportion as the amount of the part payment bears to that price.

“(8B.) For the purposes of the last three preceding sub-sections—

- (a) the tax chargeable under this Act upon flour used in the manufacture of self-raising flour shall be deemed to be tax chargeable on that self-raising flour; and
- (b) flour sold to any person and delivered to him on the twenty-fourth day of February, One thousand nine hundred and thirty-six, after the close of business on that day shall be deemed to be flour held by that person at the close of business on that day.”;
- (d) by inserting in sub-section (12.), after the word “penalty” (wherever occurring), the words “or tax”; and
- (e) by inserting in sub-section (12.), after the word “Act”, the words “the *Flour Tax Assessment Act* 1933–1934, the *Sales Tax Procedure Act* 1934–1935 or an Act which, in the last-mentioned Act, is included in the definition of Sales Tax Assessment Act.”.