

FLOUR TAX (IMPORTS AND EXPORTS).

No. 51 of 1938.

An Act to impose a Tax upon Flour and certain Goods imported into Australia and upon Wheat exported from Australia.

[Assented to 2nd December, 1938.]

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 *Flour Tax (Imports and Exports) Act 1938*. Short title.
2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement
3. The *Flour Tax (Wheat Industry Assistance) Assessment Act 1938*, other than sections ten, eleven, thirteen, fourteen, fifteen, sixteen, nineteen, twenty-three and sub-section (2.) of section eighteen, shall be incorporated and read as one with this Act. Incorporation.
4. A tax is imposed upon— Imposition of tax.
 - (a) all flour, and upon the goods specified in the Schedule to this Act, imported into Australia and, on or after the fifth day of December, One thousand nine hundred and thirty-eight, entered for home consumption under the law relating to Customs ; and
 - (b) all wheat exported from Australia on or after a date to be fixed by Proclamation, not being wheat upon which tax is imposed by the *Wheat Tax Act 1938*.
- 5.—(1.) The rate of tax in respect of flour imported into Australia and in respect of flour used in the manufacture of goods specified in the Schedule to this Act which are imported into Australia, not in any case exceeding Seven pounds ten shillings per ton of flour, shall be such rate per ton of flour as the Minister, from time to time, and in accordance with a recommendation by the Committee, declares, by notice published in the *Gazette*, to be the amount by which the price per ton of flour based upon the price of wheat per bushel free on rails at Williamstown in the State of Victoria, at the time of the recommendation by the Committee, is less than what, in the opinion of the Committee, the price of flour would be if the price of wheat per bushel free on rails at Williamstown were Five shillings and twopence. Rate of tax.

(2.) The rate of tax in respect of wheat exported from Australia, not in any case exceeding One shilling per bushel of wheat, shall be such rate per bushel of wheat as the Minister, from time to time, and in accordance with a recommendation by the Committee, declares, by notice published in the *Gazette*, to be the amount which bears the same proportion to the excess of the price of a bushel of wheat free on rails at Williamstown in the State of Victoria, at the time of the recommendation by the Committee, over Five shillings and twopence as the quantity of wheat which, in the opinion of the Committee, will be consumed in Australia (whether as wheat or as products derived from wheat) during the twelve months following the preceding first day of October bears to the total crop which, in the opinion of the Committee, will be harvested during that period.

(3.) For the purposes of this section, "the Committee" means the Wheat Stabilization Advisory Committee constituted under the *Wheat Industry Assistance Act 1938*, and "price", when used in relation to wheat, means value for export.

THE SCHEDULE.

Biscuits ;
buckwheat flour ;
cakes ;
cremalt ;
macaroni ;
molestella ;
Passover bread ;
spaghetti ;
vermicelli.