

APPLE AND PEAR TAX.

No. 63 of 1938.

An Act to impose a Tax upon Apples and Pears grown in Australia and sold by or on behalf of the Grower.

[Assented to 10th 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 :—

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| Short title. | 1. This Act may be cited as the <i>Apple and Pear Tax Act</i> 1938. |
| Commencement. | 2. This Act shall come into operation on the first day of January, One thousand nine hundred and thirty-nine. |
| Incorporation | 3. The <i>Apple and Pear Tax Assessment Act</i> 1938 is incorporated and shall be read as one with this Act. |
| Imposition of tax. | 4. A tax is imposed upon apples and pears grown in Australia and, on or after a date to be fixed by Proclamation, sold by or on behalf of the grower. |
| Rate of tax. | 5. Subject to a lower rate being prescribed by regulations the rate of tax shall be three farthings per case. |
| Regulations. | 6. The Governor-General may, after report to the Minister by the Board, make regulations prescribing a lower rate of tax on apples and pears than that imposed by this Act. |