

WOOL TAX (ADMINISTRATION).

No. 30 of 1964.

An Act relating to the Payment and Collection of
Wool Tax.

[Assented to 26th May, 1964.]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

PART I.—PRELIMINARY.

1. This Act may be cited as the *Wool Tax (Administration) Act 1964*. Short title.

2.—(1.) Subject to the next succeeding sub-section, this Act shall come into operation on the day on which it receives the Royal Assent. Commencement.

(2.) Parts VI. and VII. of this Act shall come into operation on the first day of July, One thousand nine hundred and sixty-four.

3. This Act is divided into Parts, as follows:— Parts.

- Part I.—Preliminary (Sections 1–4).
- Part II.—Administration (Sections 5–8).
- Part III.—Liability to Tax (Sections 9–12).
- Part IV.—Registration (Sections 13–16).
- Part V.—Appraisalment (Sections 17–19).
- Part VI.—Certificates (Sections 20–27).
- Part VII.—Returns (Sections 28–35).

Part VIII.—Collection and Recovery of Tax (Sections 36–55).

Part IX.—Objections, Reviews and Appeals (Sections 56–60).

Part X.—Penal Provisions (Sections 61–69).

Part XI.—Prosecutions (Sections 70–85).

Part XII.—Miscellaneous (Sections 86–93).

Interpretation.

4.—(1) In this Act and in any Wool Tax Act, unless the contrary intention appears—

“agent” includes a person who in Australia has the management or control of the business of a person outside Australia, and a person declared by the Commissioner to be an agent or the sole agent for another person for the purposes of this Act;

“appraisal place” means a place established or registered under this Act as an appraisal place;

“auction” means an auction conducted by a wool-broker in the course of his business;

“Board of Review” means a Board of Review constituted under the *Income Tax and Social Services Contribution Assessment Act 1936–1963*;

“certificate of appraisal” means a certificate given in pursuance of section nineteen of this Act;

“company” includes any body or association, corporate or unincorporate, but does not include a partnership;

“Deputy Commissioner” means a Deputy Commissioner of Taxation;

“liquidator” means a person who, whether or not appointed as liquidator, is the person required by law to carry out the winding-up of a company;

“manufacturer” means a person who subjects wool to a process other than scouring, carbonizing or fell-mongering, and “manufacture” and “manufactured” have corresponding meanings;

“non-resident” means a person who is not a resident of Australia;

“officer” means an officer of the Public Service of the Commonwealth;

“officer of the Australian Wool Board” means a person employed by the Australian Wool Board or performing on behalf of the Australian Wool Board a duty or function under or for the purposes of this Act or the regulations;

“person” includes a company;

“prescribed certificate” means—

(a) in relation to shorn wool—

(i) a certificate given by the Commissioner under sub-section (1.) of section twenty of this Act;

- (ii) a certificate given by a wool-broker under sub-section (1.) of section twenty-one of this Act; or
 - (iii) a certificate given by a registered wool-dealer under sub-section (1.) of section twenty-two of this Act; or
- (b) in relation to skin wool—
- (i) a certificate given by the Commissioner under sub-section (2.) of section twenty of this Act;
 - (ii) a certificate given by a wool-broker under sub-section (1.) of section twenty-one of this Act; or
 - (iii) a certificate given by a registered wool-dealer under sub-section (1.) of section twenty-two of this Act;
- “previous tax” means tax imposed by a repealed Wool Tax Act;
- “registered wool-dealer” means a person who is registered by the Commissioner as a wool-dealer under section fourteen of this Act;
- “repealed Wool Tax Act” means the *Wool Tax Act (No. 1) 1957* or that Act as amended, or the *Wool Tax Act (No. 2) 1957* or that Act as amended;
- “Second Commissioner” means a Second Commissioner of Taxation;
- “ship’s agent”, in relation to a ship that is employed in trading or going between a place or places in Australia and a place or places outside Australia, means the owner or charterer, or a person acting on behalf of the owner or charterer, of the ship;
- “shorn wool” means sheep’s wool or lambs’ wool that—
- (a) has been obtained by shearing; and
 - (b) has not been subjected to any process other than scouring or carbonizing;
- “skin wool” means sheep’s wool or lambs’ wool that—
- (a) has been obtained otherwise than by shearing; and
 - (b) has not been subjected to any process other than scouring or carbonizing;
- “tax” means tax imposed by a Wool Tax Act;
- “the Australian Wool Board” means the Australian Wool Board established by the *Wool Industry Act 1962–1964*;
- “the Commissioner” means the Commissioner of Taxation;
- “trustee”, in addition to a person appointed or constituted trustee by act of parties, by order or declaration of a court or by operation of law, includes—
- (a) an executor, administrator, guardian, committee, receiver or liquidator; and

(b) a person having or taking upon himself the administration or control of wool affected by an express or implied trust, or acting in a fiduciary capacity, or having the possession, control or management of wool beneficially owned by a person under a legal or other disability;

“ wool ” means shorn wool or skin wool;

“ wool-broker ” means a person who carries on business as a wool-selling broker;

“ Wool Tax Act ” means the *Wool Tax Act (No. 1) 1964*, the *Wool Tax Act (No. 2) 1964*, the *Wool Tax Act (No. 3) 1964*, the *Wool Tax Act (No. 4) 1964* or the *Wool Tax Act (No. 5) 1964*.

(2.) Where a provision of this Act is expressed to operate for the purposes of this Act, the provision also operates for the purposes of any Wool Tax Act.

(3.) For the purposes of this Act, when wool is placed on board a ship at a place in Australia for shipment to a place outside Australia—

(a) the wool shall be deemed to be exported; and

(b) the owner of the wool at the time at which it is placed on board the ship, or, if another person acting on behalf of the owner arranged with the ship's agent for the shipment of the wool, that other person, shall be deemed to be the exporter of the wool.

(4.) The last preceding sub-section does not affect the meaning, for the purposes of this Act, that the words “ export ”, “ exported ” or “ exporter ” have in relation to the transport of wool from a place in Australia to a place outside Australia otherwise than by ship.

(5.) For the purposes of this Act—

(a) the Australian Capital Territory shall be deemed to be part of the State of New South Wales; and

(b) the Northern Territory of Australia shall be deemed to be a State.

PART II.—ADMINISTRATION.

5. The Commissioner of Taxation has the general administration of this Act.

6.—(1.) A Second Commissioner of Taxation has and may exercise all the powers and functions of the Commissioner under this Act.

(2.) Where in this Act the exercise of a power or function by the Commissioner, or the operation of a provision of this Act, is dependent upon the opinion, belief or state of mind of the Commissioner in relation to a matter, that power or function may be

Commissioner
of Taxation to
administer Act.

Powers and
functions of
Second
Commissioners
of Taxation.

exercised by a Second Commissioner or that provision may operate, as the case may be, upon the opinion, belief or state of mind of that Second Commissioner in relation to that matter.

7. A reference in this Act to the Commissioner shall be deemed to include—

References to Commissioner.

- (a) in respect of matters as to which a Second Commissioner has exercised a power or function conferred upon him by this Act—a reference to that Second Commissioner; and
- (b) in respect of matters as to which a Deputy Commissioner has exercised a power or function conferred upon him by delegation—a reference to that Deputy Commissioner.

8.—(1.) In this section, “ officer ” means a person who is or has been appointed or employed by the Commonwealth or by a State, and who, by reason of that appointment or employment, or in the course of that employment, may acquire or has acquired information with respect to the affairs of any other person disclosed or obtained under the provisions of this Act.

Officers to observe secrecy.

(2.) Subject to this section, an officer shall not, either directly or indirectly, except in the performance of a duty as an officer, and either while he is, or after he ceases to be, an officer, make a record of, or divulge or communicate to any person, any such information so acquired by him.

(3.) An officer shall not be required to produce in court a return, assessment or notice of assessment made or given for the purposes of this Act, or to divulge or communicate to a court a matter or thing coming under his notice in the performance of his duties as an officer, except when it is necessary to do so for the purpose of carrying into effect the provisions of this Act.

(4.) Nothing in this section prevents the Commissioner, a Second Commissioner or a Deputy Commissioner, or a person authorized by the Commissioner, a Second Commissioner or a Deputy Commissioner, from communicating any information to—

- (a) the Australian Wool Board, a member of the Australian Wool Board or an officer of the Australian Wool Board;
- (b) a Board of Review;
- (c) a person performing, in pursuance of an appointment or employment by the Commonwealth, a duty arising under an Act administered by the Commissioner, for the purpose of enabling that person to carry out that duty;
- (d) a person administering a State Act relating to death, estate, probate or succession duties if that person is

authorized by law to communicate similar information to the Commissioner, a Second Commissioner or a Deputy Commissioner;

- (e) the Secretary to the Department of Primary Industry;
- (f) the Commonwealth Statistician; or
- (g) the Comptroller-General of Customs.

(5.) A person to whom information is communicated under the last preceding sub-section and a person or employee under his control are, in respect of that information, entitled to rights and privileges and subject to obligations and liabilities under sub-sections (2.) and (3.) of this section as if they were officers.

(6.) An officer shall, if and when required by the Commissioner, a Second Commissioner or a Deputy Commissioner to do so, make an oath or declaration, in the manner and form prescribed, to maintain secrecy in conformity with the provisions of this section.

Penalty: Two hundred and fifty pounds or imprisonment for twelve months.

PART III.—LIABILITY TO TAX.

Application
of Act.

9. The provisions of this Act apply to and in relation to the payment and collection of the taxes imposed by the *Wool Tax Act (No. 1) 1964*, the *Wool Tax Act (No. 2) 1964*, the *Wool Tax Act (No. 3) 1964*, the *Wool Tax Act (No. 4) 1964* and the *Wool Tax Act (No. 5) 1964*.

Sale value.

10.—(1.) For the purposes of this Act, the sale value of any shorn wool is an amount equal to—

- (a) in the case of wool sold by a wool-broker—the price for which the wool is sold;
- (b) in the case of wool purchased by a registered wool-dealer from a person other than a wool-broker—
 - (i) if the contract of sale provides an inclusive price for the sale of the wool and its delivery to a port at or from which the dealer usually sells or exports wool—that price; or
 - (ii) in any other case—the sum of the price for which the wool is purchased and the cost of transporting the wool from the place where the wool is at the time of the purchase to the nearest port from which wool is usually exported;
- (c) in the case of wool purchased by a manufacturer from a person other than a wool-broker or a registered wool-dealer—
 - (i) if the contract of sale provides an inclusive price for the sale of the wool and its delivery to a place at which the purchaser carries on manufacture—that price; or

- (ii) in any other case—the sum of the price for which the wool is purchased and the cost of transporting the wool from the place where the wool is at the time of the purchase to the nearest place at which the purchaser carries on manufacture;
- (d) in the case of wool (not being wool purchased by the manufacturer) subjected by a manufacturer to a process of manufacture—the amount stated in the certificate of appraisal of the wool as the value of the wool at the date of appraisal, or, where the wool has not been appraised—
 - (i) if the processing of the wool without appraisal was in pursuance of an arrangement with the Commissioner—an amount ascertained in accordance with the terms of the arrangement; or
 - (ii) in any other case—the amount that the Commissioner determines to have been the value of the wool at the date of the processing; and
- (e) in the case of wool exported—the amount stated in the certificate of appraisal of the wool as the value of the wool at the date of appraisal, or, where the wool has not been appraised—
 - (i) if the export of the wool without appraisal was in pursuance of an arrangement with the Commissioner—an amount ascertained in accordance with the terms of the arrangement; or
 - (ii) in any other case—the amount that the Commissioner determines to have been the value of the wool at the date of export.

(2.) For the purposes of this section, the cost of transporting wool from one place to another place means the amount that it would cost the owner of the wool to have the wool transported from the first-mentioned place to the second-mentioned place and includes the amount that it would cost the owner—

- (a) to have the wool loaded on to, or unloaded from, any means of transport for the purpose of being transported between those places and to have the wool placed in a wool store after it has been transported; and
- (b) to have the wool insured against the usual risks while it is being so loaded, transported, unloaded and placed in a wool store.

(3.) Where the Commissioner is not satisfied that the price paid or payable for any shorn wool (otherwise than in pursuance of a sale by auction) is fair and reasonable, he may determine the

amount that, in his opinion, is a fair and reasonable price for the purchase, and the amount so determined shall, for the purposes of this Act, be deemed to be the price for which the wool was purchased.

(4.) As soon as practicable after a determination has been made in pursuance of this section, the Commissioner shall cause notice in writing of the determination to be served on the person liable to pay tax in respect of the wool to which the determination relates.

Person liable
to pay tax.

11. Subject to the next succeeding section, tax in respect of shorn wool shall be paid—

- (a) in the case of wool sold by a wool-broker—by the person on whose behalf the wool is sold;
- (b) in the case of wool purchased by a registered wool-dealer from a person other than a wool-broker—by the person from whom the registered wool-dealer purchased the wool;
- (c) in the case of wool purchased by a manufacturer from a person other than a wool-broker or a registered wool-dealer—by the person from whom the manufacturer purchased the wool;
- (d) in the case of wool (not being wool purchased by the manufacturer) subjected by a manufacturer to a process of manufacture—
 - (i) if the manufacturer is not the owner of the wool—by the owner of the wool; or
 - (ii) in any other case—by the manufacturer; and
- (e) in the case of wool exported—by the exporter of the wool.

Liability of
wool-broker,
registered
wool-dealer or
manufacturer.

12.—(1.) Where—

- (a) a wool-broker, on behalf of another person, sells shorn wool by auction or by any other means;
- (b) a registered wool-dealer or a manufacturer purchases shorn wool from another person; or
- (c) a manufacturer subjects shorn wool owned by another person to a process of manufacture,

the wool-broker, registered wool-dealer or manufacturer, as the case may be, is liable to pay, and shall pay, to the Commissioner, the tax (if any) in respect of that wool and may—

- (d) recover from that other person an amount equal to the tax in respect of that wool; or
- (e) for the purpose of payment of the tax in respect of that wool, retain so much of any amount that is payable to any person in respect of that wool as is equal to the amount of the tax.

(2.) Where a person who exports shorn wool owned by another person pays any tax in respect of that wool, the first-mentioned person may—

- (a) recover from that other person an amount equal to the tax in respect of that wool; or
- (b) for the purpose of payment of the tax in respect of that wool, retain so much of any amount that is payable to any person in respect of that wool as is equal to the amount of the tax.

(3.) In paragraphs (d) and (e) of sub-section (1.) of this section and in paragraphs (a) and (b) of the last preceding sub-section, “tax” does not include additional tax payable in pursuance of this Act.

PART IV.—REGISTRATION.

13.—(1.) A wool-broker shall not sell any shorn wool on or after the first day of July, One thousand nine hundred and sixty-four, unless he is registered as a wool-broker in accordance with this section in respect of the State in which the wool is to be sold.

Registration of
wool-brokers.

Penalty: One hundred pounds.

(2.) An application for registration as a wool-broker in respect of a State shall be in writing in accordance with a form approved by the Commissioner and shall be made in the prescribed manner.

(3.) On receipt of the application, the Commissioner shall forthwith register the applicant as a wool-broker in respect of that State by entering the name of the applicant in a register to be kept by the Commissioner for the purpose and shall give notice of the registration to the applicant.

(4.) Where a person who is registered as a wool-broker in respect of a State dies or, being a company, is wound-up, the person thereupon ceases to be registered as a wool-broker in respect of that State and the Commissioner shall, upon being notified of the death or winding-up, remove the name of the person from the register.

(5.) Where a person who is registered as a wool-broker in respect of a State applies in writing to the Commissioner in the prescribed manner for the cancellation of his registration as a wool-broker in respect of that State, the Commissioner shall, forthwith upon receipt of the application, cancel the registration of the person as a wool-broker in respect of that State by removing the name of the person from the register and shall give notice of the cancellation to the person.

14.—(1.) A person may apply to the Commissioner, in writing in accordance with a form approved by the Commissioner and in the prescribed manner, for registration as a wool-dealer for the purposes of this Act.

Registration of
wool-dealers.

(2.) An application for registration as a wool-dealer shall specify the State in which the applicant proposes to purchase shorn wool from persons other than wool-brokers.

(3.) On receipt of such an application, the Commissioner shall forthwith register the applicant as a wool-dealer by entering the name of the applicant in a register to be kept by the Commissioner for the purpose and shall give notice of the registration to the applicant.

(4.) Where a person who is registered as a wool-dealer purchases shorn wool in a State—

(a) that was not specified in his application for registration as a wool-dealer; and

(b) in which he had not purchased shorn wool since he applied for registration as a wool-dealer,

he shall forthwith give notice of the purchase to the Commissioner in writing in the prescribed manner.

Penalty: One hundred pounds.

(5.) Where a person who is registered as a wool-dealer dies or, being a company, is wound-up, the person thereupon ceases to be registered as a wool-dealer and the Commissioner shall, upon being notified of the death or winding-up, remove the name of the person from the register.

(6.) Where a person who is registered as a wool-dealer applies in writing to the Commissioner in the prescribed manner for the cancellation of his registration as a wool-dealer, the Commissioner shall, forthwith upon receipt of the application, cancel the registration of the person as a wool-dealer by removing the name of the person from the register and shall give notice of the cancellation to the person.

Registration of
manufacturers.

15.—(1.) A person shall not, on or after the first day of July, One thousand nine hundred and sixty-four, subject shorn wool—

(a) produced by him;

(b) purchased by him from a person other than a wool-broker or a registered wool-dealer; or

(c) owned by another person not being a manufacturer or a registered wool-dealer,

to a process of manufacture unless he is registered as a manufacturer in accordance with this section in respect of the State in which the wool is to be subjected to that process of manufacture.

Penalty: One hundred pounds.

(2.) An application for registration as a manufacturer in respect of a State shall be in writing in accordance with a form approved by the Commissioner and shall be made in the prescribed manner.

(3.) On receipt of the application, the Commissioner shall forthwith register the applicant as a manufacturer in respect of that State by entering the name of the applicant in a register to be

kept by the Commissioner for the purpose and shall give notice of the registration to the applicant.

(4.) Where a person who is registered as a manufacturer in respect of a State dies or, being a company, is wound-up, the person thereupon ceases to be registered as a manufacturer in respect of that State and the Commissioner shall, upon being notified of the death or winding-up, remove the name of the person from the register.

(5.) Where a person who is registered as a manufacturer in respect of a State applies in writing to the Commissioner in the prescribed manner for the cancellation of his registration as a manufacturer in respect of that State, the Commissioner shall, forthwith upon receipt of the application, cancel the registration of the person as a manufacturer in respect of that State by removing the name of the person from the register and shall give notice of the cancellation to the person.

16.—(1.) A person shall not, on or after the first day of July, One thousand nine hundred and sixty-four, export shorn wool—

Registration of exporters.

(a) in respect of which he is not in possession of a prescribed certificate; and

(b) that has not, in pursuance of an arrangement with the Commissioner, been appraised,

unless he is registered as an exporter in accordance with this section in respect of the State from a place in which the wool is to be exported.

Penalty: One hundred pounds.

(2.) An application for registration as an exporter in respect of a State shall be in writing in accordance with a form approved by the Commissioner and shall be made in the prescribed manner.

(3.) On receipt of the application, the Commissioner shall forthwith register the applicant as an exporter in respect of that State by entering the name of the applicant in a register to be kept by the Commissioner for the purpose and shall give notice of the registration to the applicant.

(4.) Where a person who is registered as an exporter in respect of a State dies or, being a company, is wound-up, the person thereupon ceases to be registered as an exporter in respect of that State and the Commissioner shall, upon being notified of the death or winding-up, remove the name of the person from the register.

(5.) Where a person who is registered as an exporter in respect of a State applies in writing to the Commissioner in the prescribed manner for the cancellation of his registration as an exporter in respect of that State, the Commissioner shall, forthwith upon receipt of the application, cancel the registration of the person as an exporter in respect of that State by removing the name of the person from the register and shall give notice of the cancellation to the person.

PART V.—APPRAISEMENT.

Establishment
and registration
of appraisement
places.

17. The Australian Wool Board may, for the purposes of this Act, establish appraisement places, or, on the application of a person carrying on business at any premises, register those premises as an appraisement place.

Cancellation
of registration
of appraisement
places.

18. The Australian Wool Board may, by notice in writing to the person carrying on business at premises registered as an appraisement place, cancel the registration of those premises as an appraisement place.

Appraisement.

19.—(1.) As soon as practicable after shorn wool is submitted for appraisement at an appraisement place for the purposes of this Act, the Australian Wool Board shall—

- (a) cause the wool to be appraised as at the date on which the appraisement takes place;
- (b) cause a certificate of appraisement in accordance with a form approved by the Commissioner and containing such particulars as are specified in the form to be given to the person submitting the wool; and
- (c) cause a copy of the certificate of appraisement to be given to the Commissioner.

(2.) A certificate of appraisement given under this section may be signed by a member of the Australian Wool Board, or by an officer of the Australian Wool Board, authorized by the Australian Wool Board to sign such certificates.

(3.) A member of the Australian Wool Board, or an officer of the Australian Wool Board, so authorized may at any time, of his own motion or on the application of any person, cancel or vary a certificate of appraisement given under this section and, on behalf of the Board, cause a new certificate in the place of a certificate so cancelled to be given to the person who submitted the wool and a copy of the new certificate to be given to the Commissioner.

PART VI.—CERTIFICATES.

Certificate by
Commissioner
as to payment
of, or
exemption
from, tax or
previous tax.

20.—(1.) Where tax or previous tax has been paid in respect of any shorn wool or arrangements have been made to the satisfaction of the Commissioner for payment of the tax or previous tax payable in respect of any shorn wool, the Commissioner may give a certificate stating that that payment has, or that those arrangements have, been so made.

(2.) The Commissioner may give a certificate in respect of skin wool stating that the wool is exempt from tax.

(3.) Where it appears to the Commissioner that a certificate given under this section should not have been given, he may, by notice in writing, require the person in possession of the certificate to deliver up the certificate to him.

(4.) Where a notice is given under the last preceding sub-section in respect of a certificate, then, subject to the effect of any other certificate and to the next succeeding sub-section, this Act applies in respect of the wool to which the certificate relates as if the certificate had not been given.

(5.) Nothing in the last preceding sub-section prejudicially affects a person who has acted in good faith in reliance on a certificate in respect of which a notice is given under sub-section (3.) of this section.

21.—(1.) Where a wool-broker sells any wool by auction or by any other means, he shall, at or before the time at which the wool is delivered to the purchaser, give to the purchaser a certificate in accordance with a form approved by the Commissioner, signed by the wool-broker or a person authorized by him to sign certificates under this section, stating that the wool is wool that has been sold by the wool-broker.

Certificates by wool-brokers.

(2.) Where a wool-broker authorizes a person to sign certificates under this section, he shall forthwith notify the Commissioner of that fact and furnish to the Commissioner a specimen of the signature of the person so authorized.

(3.) Where a wool-broker cancels the authority of a person to sign certificates under this section, he shall forthwith notify the Commissioner of that fact.

Penalty: One hundred pounds.

22.—(1.) Where a registered wool-dealer—

(a) sells any wool;

(b) sends any wool to a manufacturer for processing; or

(c) exports any wool,

he shall, at or before the time at which the wool is delivered to the purchaser, manufacturer or ship's agent, as the case may be, give to that person a certificate in accordance with a form approved by the Commissioner, signed by the registered wool-dealer or a person authorized by him to sign certificates under this section, stating that the wool is wool that has been purchased by the registered wool-dealer.

Certificates by registered wool-dealers.

(2.) Where a registered wool-dealer authorizes a person to sign certificates under this section, he shall forthwith notify the Commissioner of that fact and furnish to the Commissioner a specimen of the signature of the person so authorized.

(3.) Where a registered wool-dealer cancels the authority of a person to sign certificates under this section, he shall forthwith notify the Commissioner of that fact.

Penalty: One hundred pounds.

Wool scoured
or carbonized.

23.—(1.) Where the owner of any shorn wool that has become liable to tax or to previous tax sends that wool to another person for scouring or carbonizing, the owner shall forthwith apply to the Commissioner, in the prescribed manner, for a scouring-carbonizing note in respect of that wool and, upon receipt of the note, shall furnish it to the person to whom the wool has been sent for scouring or carbonizing.

(2.) Where the owner of any shorn wool that has become liable to tax or to previous tax scours or carbonizes that wool, he shall, before commencing to scour or carbonize the wool, unless he requires the wool exclusively for his own use in the manufacture of goods, apply to the Commissioner, in the prescribed manner, for a scouring-carbonizing note in respect of that wool.

(3.) A person who scours or carbonizes shorn wool that has become liable to tax or to previous tax and to whom a scouring-carbonizing note in respect of that wool is given or delivered in accordance with this section shall, upon completion of the scouring or carbonizing of that wool, complete the note by inserting in the note full particulars of the wool after the scouring or carbonizing by him.

(4.) Where shorn wool that is scoured or carbonized in accordance with the last preceding sub-section is not owned by the scourer or carbonizer, he shall, when he delivers the scoured or carbonized wool, furnish the signed scouring-carbonizing note to the owner of the wool or, if the wool is to be delivered to another person for carbonizing, to that other person.

(5.) When a scouring-carbonizing note in respect of shorn wool has been completed, the owner of the wool shall forthwith, in the prescribed manner, furnish the note to the Commissioner and apply to the Commissioner for a certificate by the Commissioner under sub-section (1.) of section twenty of this Act in respect of the scoured and carbonized wool specified in the note.

Penalty: Two hundred pounds.

Shorn wool not
to be
manufactured
or exported
unless
certificate
obtained.

24. Except in pursuance of an arrangement with the Commissioner, a person shall not—

(a) subject any shorn wool, other than wool purchased by him, to a process of manufacture unless he is in possession of a prescribed certificate, or a certificate of appraisalment, in respect of the wool; or

(b) export any shorn wool unless he is in possession of a prescribed certificate in respect of the wool.

Penalty: Two hundred pounds.

Skin wool
not to be
manufactured
or exported
unless
prescribed
certificate
obtained.

25. A person shall not subject any skin wool to a process of manufacture, or export any skin wool, unless he is in possession of a prescribed certificate in respect of the wool.

Penalty: Two hundred pounds.

26. A person who—

- (a) sells any wool;
- (b) sends any wool to a manufacturer for processing; or
- (c) exports any wool,

Prescribed certificate to be furnished with wool.

shall, if he is in possession of a prescribed certificate in respect of the wool, furnish the certificate to the purchaser, manufacturer or ship's agent, as the case may be, at or before the time at which the wool is delivered to that last-mentioned person.

Penalty: One hundred pounds.

27.—(1.) A ship's agent shall not cause or permit any wool to be placed on board a ship at a place in Australia for shipment to a place outside Australia unless he is in possession of a certificate in respect of the wool—

Obligations of ship's agents.

- (a) given by the Commissioner under sub-section (1.) or sub-section (2.) of section twenty of this Act;
- (b) in the case of wool received directly from the store of a wool-broker—given by that wool-broker under sub-section (1.) of section twenty-one of this Act; or
- (c) in the case of wool received directly from the store of a registered wool-dealer—given by that wool-dealer under sub-section (1.) of section twenty-two of this Act.

(2.) Where a certificate referred to in this section is furnished to a ship's agent, the ship's agent shall retain possession of the certificate for a period of five years after it was furnished to him and shall produce it for inspection at any time during that period when so required by a person authorized by the Commissioner to have access to such certificates.

Penalty: Two hundred pounds.

PART VII.—RETURNS.

28. A wool-broker who sells any wool shall furnish to the Commissioner in the prescribed manner, within twenty-one days after the end of the month in which the wool was sold, a return of the wool in accordance with a form approved by the Commissioner and containing such particulars as are specified in the form.

Returns by wool-brokers.

29. A person who purchases any shorn wool at a time when he is a registered wool-dealer shall, unless he is in possession of a prescribed certificate in respect of the wool, furnish to the Commissioner in the prescribed manner, within twenty-one days after the end of the month in which the wool was purchased, a return of that wool in accordance with a form approved by the Commissioner and containing such particulars as are specified in the form.

Returns by registered wool-dealers.

Returns by
manufacturers.

30. A manufacturer who—

(a) purchases any shorn wool; or

(b) subjects any shorn wool to a process of manufacture, shall, unless he is in possession of a prescribed certificate in respect of the wool, furnish to the Commissioner in the prescribed manner, within twenty-one days after the end of the month in which the wool was purchased or subjected to that process by him, a return of that wool in accordance with a form approved by the Commissioner and containing such particulars as are specified in the form, together with any relevant certificates of appraisalment.

Returns by
persons
exporting
wool in
pursuance of
arrangement.

31. A person who exports any shorn wool without appraisalment in pursuance of an arrangement with the Commissioner shall, unless he is in possession of a prescribed certificate in respect of the wool, furnish to the Commissioner in the prescribed manner, within a period ascertained in accordance with the arrangement, a return of that wool in accordance with a form approved by the Commissioner and containing such particulars as are specified in the form.

Returns by
other persons
exporting wool.

32. A person who exports any shorn wool other than wool to which the last preceding section applies shall, unless he is in possession of a prescribed certificate in respect of the wool, furnish to the Commissioner in the prescribed manner, before the wool is exported, a return of that wool in accordance with a form approved by the Commissioner and containing such particulars as are specified in the form, together with any relevant certificates of appraisalment.

Further
returns.

33. In addition to any return that is required by this Part, the Commissioner may, by notice in writing, call upon any person to furnish to him, within a time specified in the notice, such return, or such further or fuller return, as the Commissioner requires.

Commissioner
to obtain
information
and evidence.

34.—(1.) For the purpose of inquiring into, or ascertaining, the liability of a person under any of the provisions of this Act, the Commissioner may, by notice in writing, require any person—

(a) to furnish the Commissioner with such information as the Commissioner requires;

(b) to attend and give evidence before the Commissioner or before an officer authorized by the Commissioner for the purpose; and

(c) to produce any books, documents and other papers in the custody or under the control of the person.

(2.) The Commissioner may require the person to give the information or evidence on oath, and either orally or in writing, and for that purpose the Commissioner or a person authorized by him may administer an oath.

(3.) Where the person conscientiously objects to take an oath, he may make an affirmation that he so objects and that the information or evidence he will give will be the truth, the whole truth and nothing but the truth, and an affirmation so made is of the same force and effect, and entails the same liabilities, an oath.

(4.) A person who is required in pursuance of this section to attend and give evidence before the Commissioner or an officer authorized by the Commissioner for the purposes of an inquiry into, or the ascertaining of, the liability of another person under this Act is entitled to payment of an allowance in respect of his expenses of attending and giving evidence of an amount determined by the Commissioner in accordance with the regulations.

35. A return purporting to be made and signed by or on behalf of a person shall, until the contrary is proved, be deemed to have been made and signed by him or with his authority.

Returns deemed to be made.

PART VIII.—COLLECTION AND RECOVERY OF TAX.

36. Subject to this Act, tax in respect of shorn wool is due and payable on the day on which the return under section twenty-eight, section twenty-nine, section thirty, section thirty-one or section thirty-two of this Act, as the case may be, in respect of the wool is furnished to the Commissioner, or, if the return is not duly furnished, on the last day for the due furnishing of the return.

Due date.

37.—(1.) The Commissioner may, in such cases as he thinks fit—

Time to pay—extensions and instalments.

- (a) extend the time for payment of tax for such period or periods as he considers the circumstances warrant; or
- (b) permit payment of tax to be made by instalments within such times as he considers the circumstances warrant.

(2.) Where the Commissioner extends the time for payment of tax for a period, the tax is due and payable at the expiration of that period.

(3.) Where the Commissioner permits payment of tax to be made by instalments, each instalment is due and payable on the date ascertained in accordance with the permission in relation to that instalment, but, if an instalment is not paid on or before the date so ascertained, the whole of the tax outstanding is due and payable on that date.

38.—(1.) Subject to the next succeeding sub-section, where a person fails to pay tax payable by him on or before the date on which the tax is due and payable, that person, in addition to his liability to pay that tax, is liable to pay additional tax at the rate of ten per centum per annum upon the amount of tax that he has so failed to pay to be computed from the date on which the tax became due and payable.

Additional tax.

(2.) The Commissioner may, in a particular case, for reasons that, in his discretion, he thinks sufficient, remit the whole or a part of any additional tax payable under the last preceding sub-section.

Assessments.

39. Where the Commissioner is of the opinion that any tax or further tax is payable by a person, the Commissioner may make an assessment of—

- (a) the sale value upon which tax should be, or should have been, paid; and
- (b) the tax or further tax that is payable.

Default assessments.

40.—(1.) Where—

- (a) a person makes default in furnishing a return;
 - (b) the Commissioner is not satisfied with the return made by a person; or
 - (c) the Commissioner has reason to believe that a person who has not furnished a return is liable to pay tax,
- the Commissioner may make an assessment of the amount upon which, in his opinion, tax is payable by that person, and of the amount of that tax.

(2.) A person who is liable to pay tax by virtue of an assessment made under the last preceding sub-section is also liable to pay, by way of additional tax, double the amount of that tax or the amount of One pound, whichever is the greater.

(3.) The Commissioner may, in a particular case, for reasons that, in his discretion, he thinks sufficient, remit the whole or a part of any additional tax payable under the last preceding sub-section.

Notice of assessments.

41. As soon as practicable after an assessment is made under this Act, the Commissioner shall cause notice in writing of the assessment and the amount of the tax or further tax payable in accordance with the assessment to be served on the person liable to pay the tax or further tax.

Date on which tax payable.

42. The amount of any tax or further tax specified in a notice given under the last preceding section is due and payable on such date as is specified in the notice.

Validity of assessment.

43. The validity of an assessment is not affected by reason that any of the provisions of this Act have not been complied with.

Commissioner may sue for tax.

44.—(1.) Any tax or additional tax shall be deemed, when it becomes due and payable, to be a debt due to the Queen on behalf of the Commonwealth and payable to the Commissioner in the manner and at the place prescribed.

(2.) Any tax unpaid, including additional tax, may be sued for and recovered in any court of competent jurisdiction by the Commissioner or a Deputy Commissioner suing in his official name.

45.—(1.) Subject to this section, where the Commissioner finds that any tax has been overpaid, he shall refund the amount of the tax found to be overpaid. Refunds of tax.

(2.) A refund shall not be made of an amount of tax unless the Commissioner is satisfied that the person claiming the refund has not recouped himself to the extent of that amount by deduction from the proceeds of wool sold on behalf of some other person or otherwise or, if he has so recouped himself, that he has since repaid the amount to the person from whom he recouped himself.

(3.) A refund under the last preceding sub-section shall not be made to a person unless he furnishes to the Commissioner such return or other information, certified in such manner as the Commissioner requires, as will enable the Commissioner to determine the amount of the tax that has been overpaid and should be refunded.

46. If, in any proceedings against a person for the recovery of any tax or additional tax, the defendant— Substituted service.

(a) is absent from Australia and has not, to the knowledge of the Commissioner, after reasonable inquiry in that behalf, an attorney or agent in Australia on whom service of process can be effected; or

(b) cannot after reasonable inquiry be found,

any process in the proceedings may, without leave of the court, be served on him by post addressed to his last known place of business or residence in Australia.

47.—(1.) A person who is liquidator of a company that is being wound-up and is liable to pay tax shall, within fourteen days after— Liquidators to give notice.

(a) that person has become liquidator of the company; or

(b) the company has become liable to pay tax,

whichever last occurs, give notice in writing to the Commissioner that he is liquidator of the company.

(2.) The Commissioner shall, as soon as practicable after the receipt by him of a notice given under the last preceding sub-section, notify to the liquidator the amount that appears to the Commissioner to be sufficient to provide for any tax that then is or will become payable by the company.

(3.) The liquidator—

- (a) shall not, without leave of the Commissioner, part with any of the assets of the company until he has been so notified;
- (b) shall, out of the assets available for the payment of the tax, set aside assets to the value of the amount so notified or, if the assets available are of less than that value, the whole of the assets available; and
- (c) is, to the extent of the value of the assets that he is so required to set aside, liable as trustee to pay the tax.

(4.) Where a liquidator fails to comply with a provision of this section or fails duly to pay the tax that he is liable, under the last preceding sub-section, to pay as trustee—

- (a) the liquidator is, to the extent of the value of the assets of which he has taken possession and which are, or were at any time, available to him for the payment of the tax, personally liable to pay the tax; and
- (b) the liquidator is guilty of an offence punishable, upon conviction, by a fine of not more than Fifty pounds.

(5.) Where two or more persons are liquidators or are required by law to carry out the winding-up of a company that is liable to pay tax—

- (a) the obligations and liabilities attaching to a liquidator under this section attach to each of those persons; and
- (b) if any one of those persons has paid the tax due by the company, the other person or each of the other persons is liable to pay to that person his equal share of the amount of the tax so paid.

(6.) Notwithstanding the preceding provisions of this section, all costs, charges and expenses that, in the opinion of the Commissioner, have been properly incurred by the liquidator in the winding-up of a company, including the remuneration of the liquidator, may be paid out of the assets of the company in priority to any tax payable by the company.

(7.) Nothing in this section limits the liability of a liquidator under section eighty-seven of this Act in respect of any transactions or acts effected or done by him as liquidator in respect of any shorn wool.

Agent for
absentees
principal
winding-up
business.

48.—(1.) Where an agent for an absentee principal has been required by the principal to wind-up the business of his principal, he shall, before taking any steps to wind-up the business, notify the Commissioner of his intention so to do, and shall set aside such sum out of the assets of the principal as appears to the Commissioner to be sufficient to provide for any tax that may become payable.

(2.) An agent who fails to give notice to the Commissioner or fails to set aside a sum sufficient to provide for payment of tax as required by this section is personally liable for any tax that becomes payable in respect of the business of the principal.

49.—(1.) The following provisions of this section apply where, whether intentionally or not, a person escapes full payment of tax in his lifetime by reason of his not having duly made full, complete and accurate returns. When tax not paid during lifetime.

(2.) The Commissioner has the same powers and remedies against the trustees of the estate of that person in respect of the liability to which that person was subject as he would have had against that person if he were still living.

(3.) The trustees shall make such returns as the Commissioner requires.

(4.) The trustees are subject to an additional tax to the same extent as the deceased person would be subject to an additional tax if he were still living, but the Commissioner may in a particular case, for reasons that, in his discretion, he thinks sufficient, remit the additional tax or a part of the additional tax.

(5.) The amount of any tax payable by the trustees is a charge on all the deceased person's estate in their hands in priority to all other encumbrances other than charges in respect of debts payable to the Commissioner.

50.—(1.) Where, at the time of a person's death, tax has not been paid on the whole of the shorn wool sold, purchased, subjected to a process of manufacture or exported by that person before his death, the Commissioner has the same powers and remedies for the assessment and recovery of tax from the trustees of the deceased person as he would have had against that person if that person were still living. Provision for payment of tax by trustees of deceased persons.

(2.) The trustees shall furnish a return of all wool in respect of which the deceased person, if he were still living, would be required by this Act to furnish a return.

(3.) Where the trustees are unable or fail to furnish a return, the Commissioner may make an assessment of the amount of tax that, in his judgment, ought to be paid.

51.—(1.) Where a grant has not been made of probate of the will, or of letters of administration of the estate, of a deceased person within six months after his death, the Commissioner may make an assessment of the amount of the tax due by the deceased person. Where no administration of deceased person's estate.

(2.) The Commissioner shall cause notice of the assessment to be published twice in a daily newspaper circulating in the State or Territory of the Commonwealth in which the deceased person resided.

(3.) Any person claiming an interest in the estate of the deceased person may, within sixty days after the first publication of notice of the assessment, post to or lodge with the Commissioner an objection in writing against the assessment stating fully and in detail the grounds on which he relies, and the provisions of this Act relating to objections, reviews and appeals thereupon apply in relation to the objection as if the person so claiming an interest were the deceased person.

(4.) Subject to any amendment of the assessment by the Commissioner, a Board of Review or a Court, the assessment so made is conclusive evidence of the indebtedness of the deceased person to the Commissioner.

(5.) The Commissioner may give an order in writing in accordance with the prescribed form authorizing any member of the police force of the Commonwealth, a State or a Territory of the Commonwealth, or any other person specified in the order, to levy the amount of tax assessed, with costs, by distress and sale of any property of the deceased person.

(6.) Upon the giving of any such order, the member or person so authorized has power to levy that amount in accordance with the order.

(7.) Notwithstanding anything contained in the last three preceding sub-sections, if at any time probate of the will of the deceased person is, or letters of administration of the estate of the deceased person are, granted to a person, that person may, within sixty days after the date of the grant of probate or letters of administration, post to or lodge with the Commissioner an objection in writing against the assessment, stating fully and in detail the grounds on which he relies, and the provisions of this Act relating to objections, reviews and appeals thereupon apply in relation to the objection as if that person were the deceased person.

Recovery of
tax paid on
behalf of
another person.

52. A person who, in pursuance of this Act, pays any tax for or on behalf of any other person may recover the amount so paid from that other person as a debt, together with the costs of recovery, in any court of competent jurisdiction, or may retain or deduct that amount out of any money held by him belonging or payable to that other person.

53. Where two or more persons are jointly liable to pay tax in respect of any shorn wool, they are each liable for the whole of the tax, but any of them who has paid the tax—

Contributions
from persons
jointly liable.

- (a) is entitled to receive by way of contribution from any other of those persons a sum bearing the same proportion to the tax as that other person's interest in that wool or in any profits in connexion with that wool bears to the total interests of the persons jointly liable for the tax in that wool or in those profits; and
- (b) may—
 - (i) recover that sum from that other person in any court of competent jurisdiction; or
 - (ii) retain or deduct that sum out of any money in his hands belonging or payable to that other person.

54.—(1.) The Commissioner may, by notice in writing (a copy of which shall be served on the person liable to tax), require—

Commissioner
may collect tax
from person
owing money to
person liable
to tax.

- (a) a person by whom any money is due or accruing, or may become due, to a person liable to tax;
 - (b) a person who holds or may subsequently hold money for or on account of a person liable to tax;
 - (c) a person who holds or may subsequently hold money for or on account of some other person for payment to a person liable to tax; or
 - (d) a person having authority from another person to pay money to a person liable to tax,
- to pay to the Commissioner, either forthwith upon the money becoming due or being held, or at or within a time specified in the notice (not being a time before the money becomes due or is held)—
- (e) so much of the money as is sufficient to pay the amount due in respect of tax by the person liable to tax, or the whole of the money when it is equal to or less than that amount; or
 - (f) such amount as is specified in the notice out of each of any payments that the person so notified becomes liable from time to time to make to the person liable to tax, until the amount due in respect of tax by the person is satisfied,
- and may at any time, by further notice in writing, amend or revoke the first-mentioned notice, or extend the time for making any payment in pursuance of that notice.

(2.) A person making a payment in pursuance of this section shall be deemed to have been acting under the authority of the

person liable to tax and of all other persons concerned and is, by force of this sub-section, indemnified in respect of that payment.

(3.) If the Commissioner receives a payment in respect of the amount due by the person liable to tax before payment is made by the person so notified, he shall forthwith give notice of receipt of the payment to that person.

(4.) In this section—

“ person ” includes a company, a partnership, a State and a public authority constituted by or under a law of the Commonwealth, a State or a Territory of the Commonwealth;

“ tax ” includes any additional tax payable under this Act, a judgment debt or costs in respect of tax or additional tax and any fine or costs imposed by a court in respect of an offence against this Act or the regulations.

Evidence.

55.—(1.) The production of a notice of assessment, or of a document under the hand of the Commissioner, a Second Commissioner or a Deputy Commissioner purporting to be a copy of a notice of assessment, is conclusive evidence of the due making of the assessment and (except in proceedings on a review of, or appeal against, the assessment) that the amount and all the particulars of the assessment are correct.

(2.) The production of a document under the hand of the Commissioner, a Second Commissioner or a Deputy Commissioner purporting to be a copy of a document issued or given by the Commissioner, a Second Commissioner or a Deputy Commissioner is conclusive evidence that the document was so issued or given.

(3.) The production of a document under the hand of the Commissioner, a Second Commissioner or a Deputy Commissioner purporting to be a copy of or extract from a return or notice of assessment is evidence of the matter set forth in the document so produced to the same extent as the original return or notice would be if it were produced.

PART IX.—OBJECTIONS, REVIEWS AND APPEALS.

Objections.

56.—(1.) A person who is dissatisfied with an assessment made in relation to the person by the Commissioner under this Act may, within sixty days after service on him of notice of the assessment, post to or lodge with the Commissioner an objection in writing against the assessment stating fully and in detail the grounds on which he relies.

(2.) The Commissioner shall consider the objection, and may either disallow it, or allow it, either wholly or in part.

(3.) The Commissioner shall cause notice in writing of his decision on an objection to be served on the objector.

(4.) A person who is dissatisfied with the decision of the Commissioner on an objection by that person may, within sixty days after service on him of notice of that decision, request the Commissioner in writing to refer the decision to a Board of Review for review.

57.—(1.) Where a person has, in accordance with the last preceding section, requested the Commissioner to refer a decision to a Board of Review, the Commissioner shall refer the decision to the Board not later than sixty days after receipt of the request.

References to
Board of
Review.

(2.) On the review—

- (a) the person who made the request is limited to the grounds stated in his objection; and
- (b) the burden of proving that the assessment is excessive lies on that person.

(3.) If the assessment has been reduced by the Commissioner after considering the objection, the reduced assessment is the assessment to be dealt with by the Board under the next succeeding section.

58.—(1.) A Board of Review has power to review such decisions of the Commissioner, a Second Commissioner or a Deputy Commissioner as are referred to it by the Commissioner under this Act and, for the purpose of reviewing those decisions, has all the powers and functions of the Commissioner in making assessments, determinations and decisions under this Act, and the assessments, determinations and decisions of the Board shall, for the purposes of this Act (other than the purposes of sub-section (4.) of section fifty-six and section fifty-nine of this Act), be deemed to be assessments, determinations and decisions of the Commissioner.

Powers of
Board.

(2.) The Board, on a review, shall give a decision in writing and may either confirm, reduce, increase or vary the assessment.

(3.) On a request made at the hearing by the Commissioner or the person who requested the review, the Board shall, when giving its decision, state in writing its findings of fact and its reasons in law for the decision.

59.—(1.) The Commissioner or a person who requested a review by a Board of Review may appeal to the High Court from a decision of the Board on the review that involves a question of law.

Appeal or
reference to
High Court.

(2.) A Board of Review shall, upon application by the Commissioner or a person who requested a review by the Board, refer to the High Court any question of law arising before the Board in the course of that review.

(3.) The decision of the High Court on such an appeal or reference is final and conclusive.

Pending
reference or
appeal not
to delay
payment of tax.

60.—(1.) The fact that a reference or appeal is pending does not in the meantime interfere with or affect the assessment that is the subject of the reference or appeal and tax may be recovered on the assessment as if no reference or appeal were pending.

(2.) If an assessment is altered on a reference or appeal, a due adjustment shall be made, and, for that purpose, amounts paid in excess shall be refunded and amounts short paid shall be recoverable as arrears.

PART X.—PENAL PROVISIONS.

Offences.

61.—(1.) A person who—

- (a) fails or neglects duly to furnish a return or information, or to comply with a requirement of the Commissioner, as and when required by or under this Act or the regulations or by the Commissioner;
- (b) without just cause shown by him, refuses or neglects duly to attend and give evidence when required by the Commissioner or an officer duly authorized by the Commissioner, or truly and fully to answer any questions put to him, or to produce a book, document or paper required of him, by the Commissioner or any such officer; or
- (c) makes or delivers a return that is false in a material particular or makes a false answer, whether orally or in writing, to a question duly put to him by the Commissioner or an officer duly authorized by the Commissioner,

is guilty of an offence punishable, on conviction, by a fine of not more than One hundred and fifty pounds.

(2.) Upon the conviction of a person for an offence against this section, the court may order him, within a time specified in the order, to do any act that he had failed, refused or neglected to do, and a person who does not duly comply with such an order is guilty of an offence punishable, on conviction, by a fine of not more than Two hundred pounds.

(3.) An order under this section may be given orally by the court to the defendant or may be served by sending a copy of the order by post to the defendant at his last known place of residence or business.

(4.) In a prosecution for an offence against paragraph (c) of sub-section (1.) of this section of a person who has not previously been convicted of an offence against this Act, it is a defence if the defendant proves that the false return was made or delivered, or the false answer was made, through ignorance or inadvertence.

62.—(1.) Notwithstanding anything contained in the last preceding section— Additional tax in certain cases.

- (a) a person who fails or neglects duly to furnish a return or information as and when required by or under this Act or the regulations or by the Commissioner is liable to pay additional tax at the rate of ten per centum per annum upon the amount of tax that he is liable to pay (which percentage is to be calculated for the period commencing on the last day allowed for furnishing the return or information and ending on the day upon which the return or information is furnished or the day upon which an assessment of the tax is made, whichever first happens), or the sum of One pound, whichever is the greater; and
- (b) a person who fails to include in a return any particulars of any wool required by or under this Act or the regulations or includes particulars of wool in respect of which tax is payable in a part of a return provided for particulars of wool in respect of which tax is not payable is liable to pay additional tax equal to One pound or double the amount of the difference between the amount of tax that is properly payable and the amount of tax that would be payable on the basis of the particulars set out in the return furnished by him, whichever is the greater,

in addition to any additional tax that may become payable by him in accordance with section thirty-eight of this Act.

(2.) The Commissioner may in a particular case, for reasons that, in his discretion, he thinks sufficient, remit the whole or a part of any additional tax payable under the last preceding subsection.

(3.) If, in any case in which a person is liable to pay additional tax under this section, a prosecution as defined by section seventy of this Act is instituted in respect of the same subject matter, the additional tax is not payable unless the prosecution is withdrawn.

63. A person who, in a declaration made under, or authorized or prescribed by, this Act or the regulations, knowingly or wilfully declares to any matter or thing that is false in a material particular is guilty of an offence punishable, on conviction, by imprisonment for a period not exceeding four years. False declarations.

64. A person who, or a company on whose behalf the public officer or a director, servant or agent of the company, with intent to defraud, in a return understates the amount of, or an amount relevant in ascertaining, the sale value of any shorn wool is guilty of an offence punishable, on conviction, by a fine of not less than the sum of Fifty pounds and the amount of the tax Understatement of sale value of any shorn wool.

that would have been avoided if the amount stated in the return had been accepted as the correct amount or more than the sum of Five hundred pounds and treble the amount of the tax that would have been so avoided.

Avoiding tax.

65. A person who, or a company on whose behalf the public officer or a director, servant or agent of the company, by any wilful act, default or neglect or by any fraud, trick or contrivance avoids or attempts to avoid tax is guilty of an offence punishable, on conviction, by a fine of not less than the sum of Fifty pounds and the amount of the tax avoided or attempted to be avoided or more than the sum of Five hundred pounds and treble the amount of the tax avoided or attempted to be avoided.

Offences relating to certificates.

66.—(1.) A person shall not—

- (a) forge a certificate or utter a certificate, knowing it to be forged;
- (b) without lawful authority, alter or sign a certificate;
- (c) deliver a document (not being a certificate) that purports to be a certificate;
- (d) knowingly represent that a certificate relates to wool other than wool in respect of which the certificate was given; or
- (e) with intent to evade payment of tax, alter a mark or brand on any wool or on any container of wool.

Penalty: One thousand pounds or imprisonment for seven years, or both.

(2.) In this section, “certificate” means a certificate given under section nineteen, section twenty, section twenty-one or section twenty-two of this Act or a copy of such a certificate.

Obstructing persons.

67. A person shall not obstruct or hinder a person in the discharge of his duty under this Act or the regulations.

Penalty: Fifty pounds.

Time for commencing prosecutions.

68.—(1.) A prosecution in respect of an offence against section sixty-four or section sixty-five of this Act may be commenced at any time within six years after the commission of the offence.

(2.) A prosecution in respect of an offence against paragraph (a) or (c) of sub-section (1.) of section sixty-one of this Act may be commenced at any time.

Penalties not to relieve from tax.

69. Payment of penalties under this Act does not relieve a person from liability to assessment or payment of any tax or additional tax.

PART XI.—PROSECUTIONS.

70. In this Part, “prosecution” means a proceeding instituted in the name of the Commissioner or a Deputy Commissioner, in pursuance of the next succeeding section, for the recovery of a pecuniary penalty under this Act or the regulations.

Prosecutions.

71.—(1.) A proceeding for the recovery of a pecuniary penalty under this Act or the regulations may be instituted in the name of the Commissioner by action in the High Court of Australia or in the Supreme Court of a State or Territory of the Commonwealth.

How prosecution instituted.

(2.) Where the penalty sought to be recovered does not exceed Five hundred pounds or the excess is abandoned, the proceeding may be instituted in the name of the Commissioner or a Deputy Commissioner in a court of summary jurisdiction.

72. Any of the following offences, namely:—

Place where offence committed.

- (a) failure or neglect duly to furnish a return or any information;
- (b) making or delivering a return that is false in a material particular, or making a false answer; or
- (c) failure to comply with a requirement,

shall be deemed to have been committed either—

- (d) at the place where the return or information was furnished, or should, in accordance with this Act, the regulations or a requirement of the Commissioner, have been furnished, or where the answer was made, or where the requirement should have been complied with; or
- (e) at the usual or last known place of business or residence of the defendant,

and may be charged as having been committed at either of those places.

73.—(1.) Where a prosecution has been instituted by an officer in the name of the Commissioner or a Deputy Commissioner, the prosecution shall, unless the contrary is proved, be deemed to have been instituted by the authority of the Commissioner or Deputy Commissioner, as the case may be.

Evidence of authority to institute proceedings.

(2.) The production of a telegram purporting to have been sent by the Commissioner or a Deputy Commissioner and purporting to authorize an officer to institute a prosecution is evidence of the authority of the officer to institute the prosecution in the name of the Commissioner or Deputy Commissioner, as the case may be.

Defendant to have right of trial in superior court.

74. In a prosecution instituted in a court of summary jurisdiction, where the penalty exceeds One hundred pounds and the excess is not abandoned, the defendant may, within seven days after service of process, elect in the prescribed manner to have the case tried, at the option of the Commissioner, either in the High Court of Australia or in the Supreme Court of the State or Territory of the Commonwealth in which the prosecution has been instituted and, upon the defendant so electing, the prosecution shall stand removed at the option of the Commissioner to the High Court or the Supreme Court of the State or Territory of the Commonwealth in which the prosecution has been instituted and shall be conducted as if it had been originally instituted in the Court to which it is so removed.

Prosecution in accordance with practice rules.

75. A prosecution in the High Court of Australia or the Supreme Court of a State or Territory of the Commonwealth may be commenced, prosecuted and proceeded with in accordance with any rules of practice established by the Court for Crown suits in revenue matters, in accordance with the usual practice and procedure of the Court in civil cases or in accordance with the directions of the Court or a Judge.

Appeals.

76. In a prosecution in a court of summary jurisdiction in a State or Territory of the Commonwealth, an appeal lies from a conviction or order of dismissal to such court and in such manner as is provided by the law of that State or Territory for appeals from convictions or orders of dismissal.

Information, &c., to be valid if in words of Act or regulations.

77. All informations, summonses, convictions and warrants suffice if the offence is set forth as nearly as practicable in the words of this Act or the regulations.

No objection for informality.

78.—(1.) An objection shall not be taken or allowed to an information or summons for any alleged defect in the information or summons in substance or in form or for any variance between the information or summons and the evidence adduced at the hearing in support of the information or summons, and the court shall at all times make any amendment that is necessary to determine the real question in dispute or that may appear desirable.

(2.) If any such defect or variance appears to the court to be such that the defendant has been deceived or misled, the court may, upon such terms as it thinks just, adjourn the hearing of the case to a future day.

Conviction not to be quashed.

79. A conviction, warrant of commitment or other proceeding, matter or thing done or transacted in relation to the execution or carrying out of this Act shall not be held void, quashed or set aside by reason of any defect or want of form, and a party is not entitled to be discharged out of custody on account of that defect or want of form.

80. A witness on behalf of the Commissioner or a Deputy Commissioner in a prosecution shall not be compelled to disclose the fact that he received any information, the nature of the information or the name of the person who gave the information, and an officer appearing as a witness shall not be compelled to produce any reports made or received by him confidentially in his official capacity or containing confidential information.

Protection
to witnesses.

81.—(1.) In a prosecution, an averment of the prosecutor or plaintiff contained in the information, complaint, declaration or claim is evidence of the matter averred.

Averment of
prosecutor
sufficient.

(2.) This section applies to any matter so averred although—

(a) evidence in support or rebuttal of the matter averred or of any other matter is given; or

(b) the matter averred is a mixed question of law and fact, but, where the matter averred is a mixed question of law and fact, the averment is evidence of the fact only.

(3.) Any evidence given by witnesses in support or rebuttal of a matter so averred shall be considered on its merits, and the credibility and probative value of that evidence shall be neither increased nor diminished by reason of this section.

(4.) This section does not apply to—

(a) an averment of the intent of the defendant; or

(b) proceedings for an indictable offence or an offence directly punishable by imprisonment.

(5.) This section does not lessen or effect any onus of proof otherwise falling on the defendant.

82. A minimum penalty imposed by this Act is not liable to reduction under any power of mitigation that would, but for this section, be possessed by the court.

Minimum
penalties.

83.—(1.) Where a pecuniary penalty is adjudged to be paid by a convicted person, the court shall—

Treatment of
convicted
offenders.

(a) commit the offender to gaol until the penalty is paid;

(b) release the offender upon his giving security for the payment of the penalty; or

(c) exercise for the enforcement and recovery of the penalty any power of distress or execution possessed by the court for the enforcement and recovery of penalties or money adjudged to be paid in any other case.

(2.) Where the court makes an order committing the offender to gaol, the court may, at any time before the offender is imprisoned in pursuance of the order, allow the offender a specified time for payment of the penalty or allow him to pay the penalty by specified instalments and, in that case—

- (a) the order committing the offender to gaol shall not be executed unless the offender fails to pay the penalty within that time or fails to pay any instalment at the time when it is payable, as the case may be;
- (b) if the offender pays the penalty within that time or pays all the instalments, as the case may be—the order committing the offender to gaol shall be deemed to have been discharged; and
- (c) if the offender is imprisoned in pursuance of the order but, before being so imprisoned, has paid part of the penalty—the next succeeding section applies in relation to him as if the amount of the penalty were that part of the penalty remaining unpaid immediately before his being so imprisoned.

Release of
offenders.

84.—(1.) The gaoler of a gaol to which a person has been committed for non-payment of a penalty shall discharge that person—

- (a) on payment to him of the penalty adjudged;
- (b) on a certificate by the Commissioner or a Deputy Commissioner that the penalty has been paid or released; or
- (c) if the penalty adjudged to be paid is not paid or released, according to the following table:—

Amount of Penalty.	Period after commencement of imprisonment on the expiration of which defendant is to be discharged.
£2 and under	7 days
Over £2 and not more than £5	14 days
Over £5 and not more than £20	1 month
Over £20 and not more than £50	2 months
Over £50 and not more than £100	3 months
Over £100 and not more than £200	6 months
Over £200	1 year

(2.) Where a person* is committed to gaol for non-payment of more than one penalty, the imprisonment of that person for the period specified in the last preceding sub-section in respect of the amount of any one of those penalties does not relieve him from liability to imprisonment for the period so specified in respect of

the amount of any other of those penalties, and the last-mentioned period of imprisonment commences at the expiration of the first-mentioned period of imprisonment.

85. In all prosecutions the court may award costs against any party, and the provisions of this Act relating to the recovery of penalties, except provisions in respect of commitment to gaol, extend to the recovery of any costs adjudged to be paid. Parties may recover costs.

PART XII.—MISCELLANEOUS.

86.—(1.) A company that carries on business as a wool-broker or manufacturer, is a registered wool-dealer or exports wool shall at all times, unless exempted by the Commissioner, be represented for the purposes of this Act by a public officer, being a person residing in Australia and duly appointed by the company or by its duly authorized agent or attorney. Public officer of company.

(2.) The following provisions of this section apply with respect to every such company.

(3.) The company shall appoint a public officer within three months after—

- (a) the date of commencement of this Part; or
- (b) the date on which the company commences to carry on business as a wool-broker or a manufacturer, becomes registered as a wool-dealer or commences to export wool, as the case may be,

whichever is the later date.

(4.) The company shall keep the office of the public officer constantly filled.

(5.) An appointment of a public officer shall be deemed not to be duly made until after notice of the appointment in writing, specifying the name of the officer and an address for service on him, has been given to the Commissioner.

(6.) If the company fails duly to appoint a public officer when and as often as such an appointment becomes necessary, it is guilty of an offence punishable, on conviction, by a fine not exceeding Two pounds for every day during which the failure continues.

(7.) Service of a document at the address for service, or on the public officer, of the company is sufficient service on the company for the purposes of this Act or the regulations, and, if at any time there is no public officer, then service on any person acting or appearing to act in the business of the company is sufficient.

(8.) The public officer is answerable for the doing of all such things as are required to be done by the company under this Act or the regulations, and, in case of default, is liable to the same penalties.

(9.) Everything done by the public officer that he is required to do in his representative capacity shall be deemed to have been done by the company and the absence or non-appointment of a public officer does not excuse the company from the necessity of complying, or from any penalty for failure to comply, with any of the provisions of this Act or the regulations, but the company is liable to comply with the provisions of this Act or the regulations as if there were no requirement to appoint a public officer.

(10.) A notice given to or requisition made upon the public officer shall be deemed to be given to or made upon the company.

(11.) Any proceedings under this Act taken against the public officer shall be deemed to have been taken against the company, and the company is liable jointly with the public officer for any penalty imposed upon him.

(12.) Notwithstanding anything contained in this section, and without in any way limiting, altering or transferring the liability of the public officer of a company, every notice, process or proceeding that, under this Act or the regulations, may be given to, served on or taken against the company or its public officer may, if the Commissioner thinks fit, be given to, served on or taken against any director, secretary or other officer of the company or any attorney or agent of the company, and that director, secretary, officer, attorney or agent has the same liability in respect of that notice, process or proceeding as the company or public officer would have had if it had been given to, served on or taken against the company or public officer.

Agents or
trustees.

87.—(1.) The following provisions of this section apply with respect to every agent and every trustee.

(2.) He is answerable for the doing of all such things as are required to be done by virtue of this Act in respect of any wool owned, or any transaction, act or operation in relation to any wool entered into or performed, in his representative capacity or by virtue of his agency.

(3.) In respect of any such wool or any such transaction, act or operation, he shall make returns and is liable to tax (if any), but in his representative capacity only, and each return shall, except as otherwise provided by this Act, be separate and distinct from any other.

(4.) If he is a trustee, the returns shall be the same as far as practicable as the deceased person would, if living, have been liable to make.

(5.) He is, by force of this section, authorized and required to retain from time to time out of any money that comes to him in his representative capacity so much as is sufficient to pay any tax that is or will become due in respect of any such wool or any such act, transaction or operation.

(6.) He is, by force of this section, made personally liable for any tax payable in respect of any such wool, or any such act, transaction or operation, if, after the Commissioner has required him to make a return, or while the tax remains unpaid, he disposes of or parts with, without the consent of the Commissioner, any money that comes to him from or out of which the tax could legally be paid, but he is not otherwise personally liable for the tax.

(7.) He is, by force of this section, indemnified for all payments that he makes in pursuance of this Act or of any requirement of the Commissioner.

(8.) For the purpose of ensuring the payment of tax, the Commissioner has the same remedies against attachable property of any kind vested in, under the control or management or in the possession of an agent or trustee as he would have against the property of any other person liable to tax in respect of tax.

88.—(1.) Subject to this Act, the following provisions of this section apply with respect to every person having the receipt, control or disposal of money belonging to a non-resident who engages in any act, transaction or operation in respect of shorn wool the sale value of which is subject to tax.

Person in receipt or control of money for non-resident.

(2.) He shall, when required by the Commissioner, pay the tax due and payable by the non-resident.

(3.) He is, by force of this section, authorized and required to retain from time to time out of any money that comes to him on behalf of the non-resident so much as is sufficient to pay the tax that is or will become due by the non-resident.

(4.) He is, by force of this section, made personally liable for the tax payable by him on behalf of the non-resident after the tax becomes payable, or if, after the Commissioner has required him to pay the tax, he disposes of, or parts with, without the consent of the Commissioner, any money then in his possession, or that comes to him, from or out of which the tax could legally be paid, but he is not otherwise personally liable for the tax.

(5.) He is, by force of this section, indemnified for all payments that he makes in pursuance of this Act or of any requirement of the Commissioner.

(6.) A person who is liable to pay money to a non-resident shall be deemed to be a person having the control of money belonging to the non-resident, and all money due by him to the non-resident shall be deemed to be money that comes to him on behalf of the non-resident.

**Books,
accounts, &c.**

89.—(1.) For the purposes of this Act, a person who carries on business as a wool-broker or a manufacturer, is a registered wool-dealer or exports any wool shall—

- (a) keep in the English language proper books or accounts recording full particulars of all acts, transactions and operations in connexion with any wool, including the price received or paid for the wool;
- (b) preserve any such books or accounts for a period of five years after the completion of the acts, transactions or operations to which they relate; and
- (c) preserve any documents or papers relating to any acts, transactions or operations in connexion with wool for a period of five years after the completion of the acts, transactions or operations.

Penalty: One hundred pounds.

(2.) This section does not require the preservation by a person of any books, accounts, documents or papers—

- (a) in respect of which the Commissioner has notified the person that their preservation is not required; or
- (b) of a company that has gone into liquidation and has been finally dissolved.

**Access to
books, &c.**

90. For the purposes of this Act, the Commissioner or an officer of the Commissioner authorized by the Commissioner to exercise powers under this section has at all times full and free access to all buildings, places, books, documents and other papers and may take extracts from and make copies of any books, documents and papers.

**Appearance by
Commissioner,
&c.**

91.—(1.) In any action, prosecution or other proceeding instituted in any court by the Commissioner or a Deputy Commissioner, he may appear either personally or by a barrister or solicitor, or by an officer.

(2.) The appearance of such an officer, and his statement that he appears by authority of the Commissioner or a Deputy Commissioner, are sufficient evidence of that authority.

92. A notice that is required by this Act or the regulations to be given to or served on a person by the Commissioner may, without prejudice to any other method of service, be given or served personally or by post addressed to the person at his place of residence or business last known to the Commissioner. **Notices.**

93.—(1.) The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters required or permitted by this Act to be prescribed, or necessary or convenient to be prescribed for carrying out or giving effect to this Act, and, in particular, prescribing penalties not exceeding a fine of Fifty pounds for offences against the regulations. **Regulations.**

(2.) Regulations may be made under the last preceding sub-section for the purposes of Parts VI. and VII. of this Act before the commencement of those Parts, but regulations so made shall not come into operation until those Parts come into operation.
