



Statutory Rules

1978 No. 191

REGULATIONS UNDER THE WHEAT TAX ACT 1957*

WHEREAS sub-section 5 (1) of the *Wheat Tax Act 1957* provides that the rate of tax imposed by that Act upon wheat that is delivered to the Australian Wheat Board shall be such rate, not exceeding 30 cents per tonne, as is prescribed from time to time:

AND WHEREAS sub-section 5 (2) of that Act provides that regulations prescribing a rate of tax shall not be made except after consideration by the Governor-General of a report made to the Minister of State for Primary Industry by the Australian Wheatgrowers' Federation:

AND WHEREAS the Australian Wheatgrowers' Federation has made a report to the Minister of State for Primary Industry relating to the rate of tax to be imposed on wheat that is delivered to the Australian Wheat Board:

NOW THEREFORE I, the Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council and after consideration of the report made to the Minister of State for Primary Industry by the Australian Wheatgrowers' Federation, hereby make the following Regulations under the *Wheat Tax Act 1957*.

Dated this eleventh day of October 1978.

ZELMAN COWEN
Governor-General

By His Excellency's Command,

IAN SINCLAIR
Minister of State for Primary Industry

WHEAT TAX REGULATIONS

1. These Regulations may be cited as the Wheat Tax Regulations. Citation

* Notified in the *Commonwealth of Australia Gazette* on 13 October 1978.

Wheat Tax Regulations

Repeal of
former
Wheat Tax
Regulations

2. Statutory Rules 1975, No. 190 are repealed.

Prescribed
rate of
tax on
wheat

3. For the purposes of sub-section 5 (1) of the *Wheat Tax Act* 1957, the rate of tax is 20 cents per tonne.