



1938.

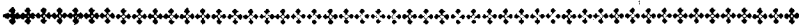
ANNO SECUNDO

GEORGI VI REGIS.

No. 40.

ANALYSIS.

1. Short title.
2. Repeal.
3. Interpretation.
4. Suspense account.
5. Application for payment.
6. Secretary to certify amount to be paid to applicant.
7. Amounts to be paid by Treasurer out of suspense account.
8. Bond may be required by Secretary.
9. Special provision in the case of imported flour.
10. Duty of persons obtaining relief to pass it on to customers.
11. Offences.
12. Power to call for information.
13. Regulations.



AN ACT to provide for the Payment by the Treasurer of certain Moneys by Way of Relief to Persons paying Flour Tax on Flour for Consumption in this State. [2 December, 1938.]

A.D.
1938.

WHEREAS by the *Wheat Industry Assistance Act 1938*, of the Commonwealth it is enacted that certain moneys shall be granted to this State by way of financial assistance during any period in respect of which a tax is imposed upon flour :

Preamble.

*Flour Tax Relief.***A.D. 1938.**

And whereas it is desirable that the moneys so granted to this State should be applied for the relief of persons paying flour tax upon flour for consumption in this State :

Be it therefore enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows :—

Short title.

1 This Act may be cited as the *Flour Tax Relief Act 1938*.

Repeal.

25 Geo. V.
No. 39; 26
Geo. V. No.
91.

Interpretation.

2 The *Flour Tax Relief Act 1934* and the *Flour Tax Relief Act 1935*, are hereby repealed.

3 In this Act, unless the contrary intention appears—

“ Applicant ” means a person who has made an application to the Secretary under section five :

“ Secretary ” means the Secretary for Agriculture :

“ Flour ” means flour as defined by the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938*, of the Commonwealth :

“ Flour Tax ” means the tax imposed on flour under the *Flour Tax Act 1938*, the *Flour Tax (Stocks) Act 1938*, or the *Flour Tax (Imports and Exports Act) 1938*, of the Commonwealth :

“ The Suspense Account ” means the account kept pursuant to section four.

**Suspense
account.**

4—(1) Upon the commencement of this Act there shall be opened and kept in the books of the Treasury an account to be called the “ Flour Tax Relief Suspense Account.”

(2) There shall be paid and credited to the suspense account all moneys received by this State from the Commonwealth as a grant by way of financial assistance under the provisions of the *Wheat Industry Assistance Act 1938*, of the Commonwealth referred to in the Preamble.

**Application
for payment.**

5—(1) Any person—

1. Who has paid in this State flour tax on flour for consumption in this State : or

Flour Tax Relief.

- ii. Who has imported into this State from any other State flour for consumption in this State upon which flour tax has been paid elsewhere than in the State — A.D. 1938.

may apply to the Secretary for the payment to him of an amount by way of relief in respect of the flour tax so paid.

(2) Every application under this section shall be in the prescribed form, and shall contain such particulars, and be supported by such evidence as may be prescribed.

6—(1) If the Secretary is satisfied that an applicant has paid flour tax on flour for consumption in this State, or has imported from any other State flour for consumption in this State upon which flour tax has been paid elsewhere than in this State, he may issue a certificate to that effect as prescribed.

Secretary to certify amount to be paid to applicant.

(2) The amount to be paid to an applicant by way of relief under this Act shall be determined by the Secretary, and shall be stated in the certificate issued under this section.

7—(1) The Treasurer, on the certificate of the Secretary, as prescribed, shall pay to the applicant, out of the moneys standing to the credit of the suspense account, the amount determined as provided by section six.

Amounts to be paid by Treasurer out of suspense account.

(2) The certificate of the Secretary may provide for an interim payment and a final payment to the applicant, and such payments may be made by the Treasurer.

8 The Secretary may require any applicant, or any such person as is referred to in section nine, to enter into a bond, in the prescribed form, and for the prescribed amount, conditioned on the flour in respect of which any payment is made under this Act being used for consumption in this State.

Bond may be required by Secretary.

9 Where the Treasurer is satisfied, upon the certificate of the Secretary as prescribed, that flour tax has been paid by any person elsewhere than in this State in respect of flour imported into this State for consumption therein, and that such flour has been sold by such person to the importer at a price which does not include the full amount of the flour tax so paid, the Treasurer may pay to such person, or to his agent authorised as prescribed, such amount by way of relief under this Act as the Secretary shall determine, and no payment under this Act in respect of such flour shall be made to the importer.

Special provision in the case of imported flour.

Flour Tax Relief.

A.D. 1938.

Duty of persons obtaining relief to pass it on to customers.

10—(1) Every—

- i. Person who has received any payment under section seven : and
- ii. Purchaser of flour who has received, directly or indirectly, from the person from whom he brought the same, any relief, by way of refund, credit or reimbursement, in respect of the difference in price paid by him, such difference being calculated with reference to flour tax—

in respect of flour, which, or any portion of which, has been sold by such person or purchaser to a customer, shall, upon application therefor being made to him by such customer, pay or give credit to such customer for an amount which bears to the payment or relief received by such taxpayer or purchaser the same proportion as the quantity of flour sold to such customer bears to the quantity of flour in relation to which such payment or relief was obtained.

Penalty : Fifty pounds.

Offences.

11 No person shall—

- i. Obtain payment of any amount as provided by this Act by means of any false or misleading statement : or
- ii. For the purpose of obtaining payment of any amount as provided by this Act, present to the Secretary or any officer acting under this Act any document, or make to the Secretary or any such officer any statement, which is false in any particular.

Penalty : One hundred pounds.

Power to call for information.

12—(1) The Secretary, or any person authorised in writing by the Secretary, may by notice in writing call upon any person to furnish to him, within such time as is specified in the notice, such books and documents and such information as the Secretary or the person so authorised thinks necessary in relation to any payment under this Act or any suspected contravention thereof.

(2) Any person who, without reasonable excuse, fails after receipt of a notice under subsection (1), to comply with the requirements of the notice, shall be guilty of an offence.

Penalty : One hundred pounds.

Flour Tax Relief.

13—(1) The Governor may make regulations under this Act, and in particular may prescribe the cases in which any moneys paid to any person under this Act, or any part thereof, may be required to be repaid by that person and the method of recovery of any moneys so required to be repaid. A.D. 1938.
Regulations.

(2) The regulations may prescribe penalties not exceeding one hundred pounds for any contravention of the provisions thereof.

