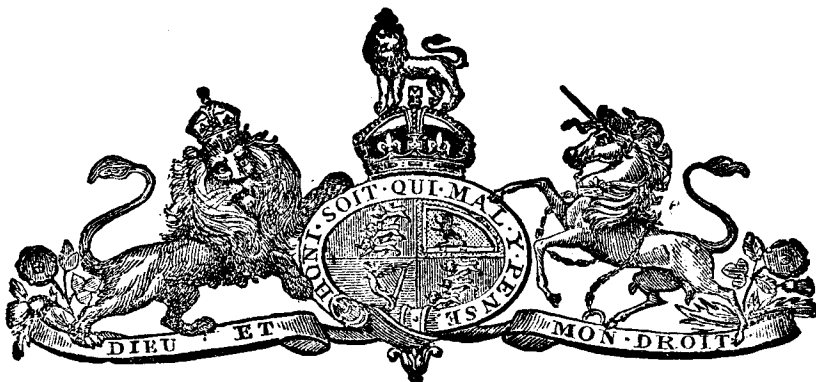


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T A S M A N I A.



1933.

ANNO VICESIMO QUARTO
GEORGII V. REGIS.

No. 31.

ANALYSIS.

1. Short title.
2. Application of moneys received under Act No. 42, 1933, of the Commonwealth.
3. Duty of persons obtaining relief to pass it on to customers.
4. Regulations.

AN ACT to make Provision for the Payment
by the Treasurer of certain Moneys by
way of Relief to Persons paying Sales
Tax on Flour. [22 December, 1933.]

A.D.
1933.
—

WHEREAS it is provided by the Wheat Growers Relief Act, 1933, of the Commonwealth that there shall be granted to the State of Tasmania, by way of financial assistance, the sum of Seven thousand five hundred Pounds in each month during which a tax is, under any law of the Commonwealth, imposed on flour : Preamble.

And whereas it is desirable that the moneys received by this State in pursuance of the said provision should be applied as hereinafter provided for the relief of persons by whom such tax as aforesaid is paid to the Commonwealth :

4d.]

Flour Tax Relief.

A.D. 1933.

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, 1933.”

Application of moneys received under Act No. 42, 1933, of the Commonwealth.

2—(1) Upon the passing 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” (hereinafter called the Suspense Account).

(2) There shall be paid and credited to the Suspense Account all moneys received by this State under the provisions of the Wheat Growers Relief Act, 1933, of the Commonwealth, as a grant by way of financial assistance.

(3) Upon being satisfied, as prescribed—

i. That any taxpayer has paid in this State a tax imposed as hereinafter mentioned on flour for consumption in Tasmania : or

ii. That any person (hereinafter called the importer) has imported into this State flour for consumption in Tasmania upon which a tax imposed as hereinafter mentioned has been paid by any person—

the Treasurer, upon the certificate of the Director of Agriculture as prescribed, shall pay to such taxpayer or, except as provided by Subsection (7) hereof, to such importer, out of the moneys standing to the credit of the Suspense Account, the amount so paid in respect of such flour by way of such tax.

(4) Every application for payment as hereinbefore provided shall be made in the prescribed form to the Director of Agriculture, and shall contain such particulars, and be accompanied by such evidence, as may be prescribed.

(5) The Director of Agriculture may require any applicant for such payment as aforesaid to enter into a bond in the prescribed form and of a prescribed amount, conditioned upon the flour in respect of which such payment is claimed being used for consumption in this State.

(6) For the purposes of this Act, the term “taxpayer” shall mean a person who has paid to the Commonwealth any sum by way of tax imposed by any law of the Commonwealth on flour, and “flour” means flour as defined by the Commonwealth Flour Tax Assessment Act, 1933.

(7) Where the Treasurer is satisfied that such tax as aforesaid has been paid 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 tax so paid, or any part thereof, the Treasurer shall pay, as provided by Subsection (3) hereof, to such person, or to his agent authorised as prescribed, the amount of such tax, and no such payment shall be payable to the importer.

*Flour Tax Relief.***3—(1) Every—**

- i. Taxpayer or importer who has received any payment as provided by Subsection (3) of Section Two : and
- ii. Purchaser of flour who has received, directly or indirectly, from the person from whom he bought the same, any relief, by way of refund, credit, or reimbursement, in respect of the difference in price paid by him, such difference being occasioned by the tax on flour mentioned in Section Two—

in respect of flour, which, or any portion of which, has been sold by such taxpayer 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 : Twenty Pounds.

4 The Governor may make regulations under and for the purposes of this Act. Regulations.

A.D. 1933.

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

