
FLOUR TAX ASSESSMENT.

No. 13 of 1934.

An Act to amend the *Flour Tax Assessment Act 1933*.

[Assented to 30th July, 1934.]

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

Short title
and citation.

1.—(1.) This Act may be cited as the *Flour Tax Assessment Act 1934*.

(2.) The *Flour Tax Assessment Act 1933** is in this Act referred to as the Principal Act.

* Act No. 43 of 1933.

(3.) The Principal Act, as amended by this Act, may be cited as the *Flour Tax Assessment Act 1933-1934*.

2. This Act shall be deemed to have commenced on the date of commencement of the Principal Act. Commencement.

3. Section fifteen of the Principal Act is amended by inserting in paragraph (b) of sub-section (1.) after the word "used" (second occurring), the words "or if he has paid, or is liable to pay, tax on the flour so used". Exemptions.

4. Section twenty-five of the Principal Act is amended—

(a) by inserting after sub-section (2.) the following sub-sections :— Refunds of tax.

"(2A.) Where any person who—

(a) has paid tax under this Act in respect of any flour ; or

(b) has purchased flour at a price which includes tax paid under this Act in respect of that flour,

sells that flour, at a price which does not include that tax, for export by the purchaser from him, the Commissioner may refund or pay to the first-mentioned person the amount of the tax paid in respect of that flour.

"(2B.) Where any goods in respect of which tax has been paid or is payable under this Act are exported from the Commonwealth and—

(a) the tax has been paid by the exporter of those goods ; or

(b) the exporter has purchased those goods at a price which includes the tax so paid or payable,

the Commissioner may refund or pay to the exporter the amount of the tax so paid or payable." ;

(b) by omitting sub-section (9.) and inserting in its stead the following sub-section :—

"(9.) The Commissioner shall pay to any person who, at the close of business on the thirtieth day of June, One thousand nine hundred and thirty-four, holds stocks of flour which is chargeable with tax under this Act, an amount which represents the tax so chargeable upon the quantity of that flour in excess of one thousand pounds in weight :

Provided that a payment shall not be made to any person under this sub-section unless the Commissioner is satisfied that that person has paid the tax chargeable in respect of that flour, or has purchased it at a price which includes the tax so chargeable.

For the purposes of this sub-section—

(i) the tax chargeable under this Act upon flour used in the manufacture of self-raising flour shall be deemed to be tax chargeable on that self-raising flour ; and

(ii) flour sold to any person and delivered to him on the thirtieth day of June, One thousand nine hundred and thirty-four, after the close of business, shall be deemed to be flour held by that person at the close of business on the thirtieth day of June, One thousand nine hundred and thirty-four." ; and

(c) by adding at the end thereof the following sub-section :—

“(10.) Where the Commissioner is satisfied that flour has been purchased for consumption in the Northern Territory at a price which includes tax paid or payable in respect of the flour, and that the flour so purchased has been consumed in the Northern Territory, he may pay to the purchaser an amount equal to the tax so paid or payable.”.

Discontinuance
of tax.

5. Section thirty-four of the Principal Act is amended by omitting the word “preceding” and inserting in its stead the word “succeeding”.
