

STATUTORY RULES.

1938. No. 12.

REGULATIONS MADE UNDER THE FLOUR TAX (WHEAT INDUSTRY ASSISTANCE) ASSESSMENT ACT 1938.*

I, THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations under the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938*.

Dated this

second

day of December, 1938.

Governor-General.

By His Excellency's Command,



Treasurer.

FLOUR TAX ASSESSMENT REGULATIONS.

PART I.—PRELIMINARY.

1. These Regulations may be cited as the Flour Tax Assessment Regulations.

2. These Regulations are divided into Parts as follows:—

Part I.—Preliminary.

Part II.—Returns, Entries and Statements.

Part III.—Payment of Tax.

Part IV.—Objections.

Part V.—Reviews by a Board of Review.

Part VI.—Miscellaneous.

3.—(1.) In these Regulations, unless the contrary intention appears—

“prescribed delegate of the Commissioner” means a person appointed by the Commissioner to be a prescribed delegate of the Commissioner for the purposes of these Regulations;

“the Act” means the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938* as amended from time to time; and

“the Schedule” means the Schedule to these Regulations.

(2.) Unless the contrary intention appears, any reference in these Regulations to a form shall be read as a reference to a form in the Schedule to these Regulations.

(3.) For the purposes of these Regulations—

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

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

* Notified in the *Commonwealth Gazette* on 6935.—20/30.11.1938.—PRICE 1s.

1938.

PART II.—RETURNS, ENTRIES AND STATEMENTS.

4.—(1.) The return required to be furnished in pursuance of section fifteen of the Act shall be in accordance with Form 1 and shall be furnished to the Commissioner at the office of the Deputy Commissioner for the State in which the taxpayer carries on business as a manufacturer of flour.

Return of flour
sold or used.

(2.) Where during any month more than one rate of tax is in force, the taxpayer shall, in the return furnished in pursuance of section fifteen of the Act, in respect of that month, show separately, for each of the periods in respect of which a different rate of tax is in force, the quantities of flour in respect of which tax is payable and the tax payable thereon.

5. The return required to be furnished by any person in pursuance of section sixteen of the Act shall be in accordance with Form 2 and shall be furnished to the Commissioner at the office of the Deputy Commissioner for the State in which flour is held in stock by that person.

Returns of
stocks on hand.

6. A return shall be deemed not to have been duly furnished to the Commissioner unless and until the proper form, duly signed, in accordance with these Regulations, containing a full, true and complete statement of all matters and things required to be stated therein by the Act and Regulations, by the Commissioner, and by the form itself, has, at the place where under these Regulations the return is to be furnished, been received by an officer authorized by the Commissioner to receive returns.

When return
deemed to be
furnished.

7. Notwithstanding anything contained in these Regulations, the Commissioner may at any time in any case or class of case accept a return in a form substantially similar to the form prescribed for that case or class of case.

Substantially
similar forms.

8. Whenever a person is required by the Act or the Regulations or by the Commissioner to furnish a return to the Commissioner, that person shall make the required return and shall take all steps necessary to ensure that the return is received by the Commissioner at the place where, under these Regulations, the return is to be furnished.

Persons to take
necessary steps
for due
lodging.

9. Whenever, pursuant to section twenty-one of the Act, a person is required by the Commissioner to furnish the Commissioner with any information, that person—

Persons to
take necessary
steps to
furnish
information.

(a) shall take all steps necessary to ensure that the information so required to be furnished is received by the Commissioner at the place at which the information is required to be furnished; and

(b) shall be deemed not to have furnished the Commissioner with such information unless and until such information has been received by the Commissioner at the place at which the information is required to be furnished.

10.—(1.) The Commissioner may cause or permit any officer to make on any return such marks, figures and annotations as he thinks fit.

Annotations
on returns.

(2.) The marks, figures and annotations shall be made in ink which is different in colour from the ink used in the return and, except in the case of a date stamp, shall be initialled by the officer making them.

- 11.—(1.) The return required to be lodged in pursuance of section seventeen of the Act in respect of flour imported into Australia shall be the entry for home consumption, prescribed by the Customs Regulations, which is applicable to the particular case, and shall be in the form so prescribed, with the addition of a statement on that form, of the particulars specified in Form 3. Returns of imported goods.
- (2.) The return required to be lodged in pursuance of section seventeen of the Act, in respect of goods other than flour imported into Australia, shall be the entry for home consumption, prescribed by the Customs Regulations, which is applicable to the particular case, and shall be in the form so prescribed with the addition of a statement, on that form, of the particulars specified in Form 4.

Part III.—PAYMENT OF TAX.

Division 1.—Tax payable upon imports as specified in section twenty-four of the Act.

12. Every person by whom tax is payable in respect of flour or other goods imported into Australia, shall pay the tax at the place at which, and in the manner in which, duties in respect of that flour or those goods under the law relating to the Customs are payable, or would be payable if the flour or other goods were subject to any such duties. How and where tax on imports payable.

Division 2.—Other Tax.

13. Unless otherwise directed by the Commissioner, a taxpayer shall pay tax to the Commissioner at the office of the Deputy Commissioner for the State in which the flour in respect of which the tax is payable is manufactured or held in stock, as the case may be. Where tax payable.
14. Tax may be paid by— How tax may be paid.
- (a) delivery of cash, bank notes or cheques at the office of the Deputy Commissioner;
 - (b) remitting the tax to the Deputy Commissioner by bank draft or cheque, or by money order or postal note payable in the city to which the remittance is sent; or
 - (c) depositing the net amount of the tax to the credit of the Deputy Commissioner at any branch of the Commonwealth Bank of Australia.
15. When a remittance is posted by a taxpayer addressed to the Commissioner or a Deputy Commissioner, payment of the sum remitted shall be deemed not to have been made until the remittance has been received by the addressee. Remittance not made until received.
16. Where a cheque has been delivered or remitted to the Commissioner or a Deputy Commissioner in payment of tax, the tax shall (notwithstanding any receipt given therefor) be deemed not to have been paid until the amount for which the cheque is drawn has been collected. Payment by cheque.
17. Receipts for tax shall be issued by such persons as the Commissioner or a Deputy Commissioner authorizes. Receipts to be issued.
18. Except as provided in the Act or these Regulations or with the express consent of the Commissioner or a Deputy Commissioner, no money shall be accepted on account, or in part payment, of tax. Part payment of tax not to be accepted.

19. The postage on every return, statement, communication, remittance, or other matter sent by post addressed to the Commissioner, the Second Commissioner or a Deputy Commissioner shall be fully prepaid by the sender.

Postage to be prepaid.

20. When any sum is received in payment of tax, the Commissioner or a Deputy Commissioner shall first deduct therefrom the amount of postage and surcharge (if any) paid upon unstamped or insufficiently stamped matter received through the post from the taxpayer and shall credit in payment of tax only the net amount then remaining.

Deficient postage.

PART IV.—OBJECTIONS.

21. An objection under section forty-one of the *Sales Tax Assessment Act (No. 1) 1930-1936*, as applied by section thirty-six of the Act, may be made in accordance with Form 5.

Form of objection.

22. Every objection shall be posted to or lodged with the Commissioner at the office of the Deputy Commissioner for the State in which the taxpayer is required to pay tax or further tax in pursuance of the assessment, determination or decision against which the objection is lodged.

Where objection to be lodged.

PART V.—REVIEWS BY A BOARD OF REVIEW.

23. Where, under sub-section (4.) of section forty-one of the *Sales Tax Assessment Act (No. 1) 1930-1936*, as applied by section thirty-six of the Act, a taxpayer requests the Commissioner to refer to a Board of Review a decision upon an objection, the taxpayer's request shall be accompanied by a deposit of one per centum of the excess of the amount of the tax, or (as the case may be) of the further tax, with which the taxpayer is chargeable in accordance with the Commissioner's decision, over the amount with which he would be chargeable if the objection were wholly allowed:

Amount of deposit to accompany request for review.

Provided that the maximum amount of deposit which shall accompany the written request of the taxpayer shall not, in any case, exceed Fifty pounds, and the minimum amount of deposit shall not be less than One pound.

24.—(1.) The Commissioner in referring a decision to a Board of Review in accordance with sub-section (1.) of section forty-two of the *Sales Tax Assessment Act (No. 1) 1930-1936*, as applied by section thirty-six of the Act, shall furnish the Board with a printed or type-written statement, in quadruplicate, containing—

Particulars to be supplied by Commissioner.

- (a) the name and address of the taxpayer;
- (b) full details of the taxpayer's claim as made to the Commissioner; and
- (c) the Commissioner's reasons for disallowing the taxpayer's claim.

(2.) The Commissioner shall at the same time furnish the taxpayer with a copy of the statements referred to in sub-paragraphs (b) and (c) of the last preceding sub-regulation.

25.—(1.) The Chairman of a Board of Review shall cause notices to be served upon the Commissioner and the taxpayer of the date on which the review is to take place. Notice of review.

(2.) Notice of a review shall be given not less than fourteen days prior to the day on which the review is to take place.

(3.) A notice under this regulation may be served either personally or by post, and, if served by post, service shall be effected by properly addressing, prepaying and posting the notice as a letter, and, unless the contrary is proved, service shall be deemed to have been effected at the time when the letter would have been delivered in the ordinary course of post.

26.—(1.) All references for the purpose of review by a Board of Review shall be numbered consecutively and, unless the Chairman of the Board otherwise directs, the reviews shall take place in the order in which the references are received in respect of each State. Order, place, and time of review.

(2.) The sittings of a Board of Review for the purpose of reviews shall be held in such place or places and at such time or times as are fixed by the Chairman of the Board.

(3.) A Board of Review shall not be required to sit on public holidays or during a yearly vacation of three weeks commencing on the 25th day of December.

27.—(1.) Subject to this Part, reviews by a Board of Review shall be conducted as the Chairman from time to time directs. Conduct of reviews.

(2.) All reviews shall take place *in camera* unless the taxpayer otherwise requires.

(3.) Where a review takes place in public, the decision shall be given at a public meeting of the Board of Review.

(4.) Either party to a review may nominate a person to represent him at the review.

(5.) The Chairman of a Board of Review may adjourn any review from time to time as he thinks fit.

28.—(1.) Subject to the next succeeding sub-regulation, a Board of Review shall take all evidence on oath or affirmation, and for that purpose the Chairman of the Board, or in the absence of the Chairman, the Acting Chairman, shall have power to administer oaths and affirmations. Evidence before Board of Review.

(2.) In the exercise of the powers which, by virtue of section forty of the *Sales Tax Assessment Act (No. 1) 1930-1936*, as applied by section thirty-six of the Act, are conferred upon a Board of Review, the Chairman of a Board may, by notice in writing, require any person—

- (a) to furnish the Board with such information as, in the opinion of the Chairman, is necessary for the purpose of a review by the Board; or
- (b) to attend and give evidence before the Board, or before any member of the Board authorized by the Chairman in that behalf, concerning his or any other person's liability under the provisions of the Act, and may require him to produce all books, documents and other papers whatsoever in his custody or under his control relating thereto,

and the Chairman or member of the Board may require the information or evidence to be given on oath and either orally or in writing and for that purpose the Chairman or that member shall have power to administer oaths.

(3.) Expenses may be allowed to persons required to attend and give evidence under this regulation as provided in regulation 49 of these Regulations.

29.—(1.) A Board of Review shall give a written decision on each review and shall forward copies of the decision to the Commissioner and to the taxpayer, and the Commissioner shall, unless the decision has been appealed from, give effect to the decision within thirty days after the receipt thereof.

Decisions of Board.

(2.) The Board may, from time to time, compile and publish summaries of its decisions.

30. Subject to sub-regulation (3.) of regulation 26 of these Regulations, the members of a Board of Review shall be in attendance on all week days at such place as is from time to time appointed by the Chairman for the performance of their duties.

Attendance of members.

31. All communications to a Board shall be addressed to the Chairman of the Board in the care of the Deputy Commissioner in the State in which the taxpayer resides.

Communications to Board.

PART VI.—MISCELLANEOUS.

32.—(1.) Every application, statement, return, certificate, notice or other communication required by the Act or these Regulations to be made or forwarded to or furnished to the Commissioner shall be signed—

Signatures by or for taxpayers.

- (a) in the case of an individual—in the name of that individual;
- (b) in the case of a partnership—in the name of the senior active partner resident in Australia;
- (c) in the case of trustees—in the name of the senior active trustee resident in Australia, or where there is no trustee resident in Australia, of the agent in Australia for the trustees; and
- (d) in the case of a company—in the name of the public officer of the company.

(2.) Subject to the next succeeding sub-regulation, the documents specified in the last preceding sub-regulation shall be signed personally by the person in whose name they are required to be signed.

(3.) Where it is not possible or practicable for the person specified in the last preceding sub-regulation personally to sign documents required to be signed in his name, or where, on account of special circumstances, the Commissioner, upon the application of any such person, so permits, the person who is required to make, forward or furnish that document, or the directors of a company which is so required, may authorize, in writing, another person to sign the documents in the name of the person so specified, before his own signature as a person so authorized.

(4.) Upon the authorization of any person to sign documents in pursuance of the last preceding sub-regulation, the person by whom the authorization is given shall forthwith forward written notice of

the authorization to the Deputy Commissioner at the office to which the documents are required to be forwarded, and shall furnish the Deputy Commissioner with a specimen signature of the person so authorized and with particulars of his name and of the capacity in which he acts in the business of the person by whom the authorization is given.

(5.) The Commissioner may, at any time, if he thinks fit, disapprove of the authorization of any person to sign documents in pursuance of sub-regulation (3.) of this regulation, and direct that documents signed by that person under the authorization shall not be accepted.

(6.) Every document signed in accordance with these Regulations in the name of the person in whose name it is required by this regulation to be signed shall be deemed to have been signed by that person.

(7.) Notice of the cancellation of the authorization of any person under this regulation shall be given to the Deputy Commissioner to whom notice of the authorization was forwarded.

33. Any notice to be given by the Commissioner may be given by any officer of the Commissioner duly authorized in that behalf, and any notice purporting to be signed by the authority of the Commissioner shall be as valid and effectual for all purposes as if signed by the Commissioner in person. Official signatures.

34. The Commissioner may, by notice published in the *Gazette*, appoint any person to be a prescribed delegate of the Commissioner for the purposes of these Regulations. Appointment of prescribed delegate.

35.—(1.) Any certificate, notice, or other document bearing the written stamped or printed signature of the Commissioner, the Second Commissioner, a Deputy Commissioner or a prescribed delegate of the Commissioner shall, until the contrary is proved, be deemed to have been duly signed by the person by whom it purports to have been signed. Signature deemed to be duly signed.

(2.) Judicial notice shall be taken of every such signature and of the fact that the person whose signature it purports to be holds or has held the office of Commissioner, Second Commissioner, Deputy Commissioner or prescribed delegate of the Commissioner, as the case may be.

36. Whenever the position of public officer of a company becomes vacant and it is necessary for a new public officer to be appointed, or whenever it becomes necessary to authorize any person in pursuance of sub-regulation (3.) of regulation 32 of these Regulations, the notice of appointment by the Company of a new public officer or the notice of the authorization of that person shall be given to the Commissioner at the office of the Deputy Commissioner for the State in which the Company's head office is situate and shall be accompanied by a specimen signature of that public officer or person. Appointment of public officer.

37. Every person who furnishes a return shall in the return give an address in Australia for service. Address for service.

38. Every person who has given an address for service and who subsequently changes that address shall, within one month after changing that address, give to the Commissioner, at the place where he furnished the return in which the address was given, notice in writing of his new address in Australia for service. Notice of change of address.

39. The address for service last given by any person to and received by the Commissioner shall for all purposes under the Act and Regulations be deemed to be the last known place of business or abode of that person in Australia, but where no address for service has been given to and received by the Commissioner, the latest address of the person described in any records in the custody of the Commissioner or Deputy Commissioner shall be deemed to be the last known place of business or abode of that person in Australia.

Address deemed to be last known place of business or abode.

40. Any person who changes his address for service and fails to give to the Commissioner notice of his new address in Australia for service shall not be permitted to plead that change of address as a defence in any proceedings (whether civil or criminal) instituted against him under the Act or Regulations.

Failure to notify change of address.

41. Any notice or other communication by or on behalf of the Commissioner may be served upon any person by posting it, by prepaid letter post addressed to the person at his last known place of business or abode in Australia, and service thereof shall be deemed to have been effected at the time when it would in the ordinary course of post have arrived at the place to which it was addressed or at the post town or post office nearest to that place, whether or not it has in fact been received by the addressee.

Service of notices, &c.

42. In any proceedings against a person for failing or neglecting duly to furnish a return, a certificate in writing signed by the Commissioner, the Second Commissioner, a Deputy Commissioner at whose office the return should have been furnished, or a prescribed delegate of the Commissioner, certifying that the return has not been received from that person by any officer authorized by the Commissioner to receive returns at the place where under the Regulations the return should have been furnished, shall be *prima facie* evidence that the defendant has failed or neglected duly to furnish the return.

Certificate of Commissioner as to non-receipt of return.

43. In any proceedings against a person for failing or neglecting duly to furnish the Commissioner with any information required by the Commissioner pursuant to section twenty-one of the Act, a certificate in writing signed by the Commissioner, the Second Commissioner, or a Deputy Commissioner at the place at which the information was required to be furnished, or a prescribed delegate of the Commissioner, certifying—

Certificate of Commissioner as to failure to furnish information.

(a) that the defendant was required by the Commissioner by notice in writing to furnish the Commissioner with the information; and

(b) that the defendant failed or neglected duly to furnish the Commissioner with the information as and when required by the Commissioner,

shall be *prima facie* evidence of the facts so certified.

44. In any action against a person for the recovery of tax, a certificate in writing signed by the Commissioner, the Second Commissioner, the Deputy Commissioner from whose office the notice of assessment or determination was issued, or a prescribed delegate of the Commissioner, certifying that—

Certificate of Commissioner as to service of notice of assessment, &c.

(a) the person named in the certificate is a taxpayer;

- (b) an assessment of, or a determination whereby he became chargeable with, tax or further tax was duly made against him;
- (c) the particulars of the assessment or determination, and, in the latter case, of the tax or further tax chargeable, are as stated in the certificate;
- (d) notice of the assessment or determination, and, in the latter case, of the tax or further tax chargeable, was duly served on him by post; and
- (e) the sum named in the certificate was at the date of the certificate due by him to the King on behalf of the Commonwealth in respect of tax,

shall be *prima facie* evidence of the facts so certified.

45. In any action for the recovery of tax, evidence may be given by affidavit, and the Court may require the deponent to attend for the purpose of being cross-examined. Evidence by affidavit.

46. Any officer authorized in writing by the Commissioner, the Second Commissioner or a Deputy Commissioner, whether generally or in respect of any special proceedings, may appear on behalf of the Commissioner or a Deputy Commissioner before any County Court, District Court, Local Court or Court of Summary Jurisdiction in any suit instituted in the name of the Commissioner or a Deputy Commissioner for the recovery of any tax unpaid, including any further or additional tax, or in any taxation prosecution under Part IX. of the *Sales Tax Assessment Act (No. 1) 1930-1936*, as applied by section thirty-six of the Act, and any officer so appearing shall be deemed to represent the Commissioner or a Deputy Commissioner, as the case may be, and shall be entitled to conduct the proceedings on his behalf and to give evidence. Officer may appear for Commissioner.

47. A writing certified by the Commissioner, the Second Commissioner, a Deputy Commissioner or a prescribed delegate of the Commissioner to be a true copy of or a true extract from any assessment, determination, return, list, declaration, statement, book, document or writing of any nature whatsoever in the custody of the Commissioner or any officer of the Commissioner shall for all purposes be *prima facie* evidence of the original of or from which it purports to be a copy or extract and shall be receivable in evidence to the same extent as the original. Certificate of official copies.

48. A prosecution under section forty-five of the *Sales Tax Assessment Act (No. 1) 1930-1936*, as applied by section thirty-six of the Act, for any of the following offences, namely— Where prosecutions may be instituted.

- (a) failing or neglecting duly to furnish the Commissioner with any information required by the Commissioner pursuant to section twenty-one of the Act; or
- (b) failing or neglecting duly to furnish a return; or
- (c) making or delivering a return which is false in any particular or making any false answer whether orally or in writing,

- may, at the option of the prosecutor, be instituted either—
- (d) in a Court of Summary Jurisdiction having jurisdiction at the place where under these Regulations the return or information is to be furnished; or
 - (e) in a Court of Summary Jurisdiction having jurisdiction at or nearest to the usual or last known place of business or abode of the defendant.

49. Where a person (other than the taxpayer or a representative of the taxpayer concerning whom the evidence is required) is required under section twenty-one of the Act to attend and give evidence before the Commissioner or an officer authorized by him, or is required under regulation 28 of these Regulations to attend and give evidence before a Board of Review, there may be allowed to that person the sum (not exceeding in any case One pound per diem) actually and necessarily lost by him by reason of his attendance, and in addition (if he resides more than four miles from the place at which he is required to attend) such sum for travelling expenses (not exceeding the sum actually paid) as the person conducting the inquiry thinks reasonable.

Expenses of persons required to attend and give evidence.

50. The declaration to be made pursuant to section nine of the Act by a person executing any power or duty conferred or imposed on an officer or any other person by or under the Act or these Regulations shall be in accordance with Form 6.

Declaration by officers and others.

51. Every claim for refund or payment in pursuance of section twenty-nine, thirty, thirty-one or thirty-three of the Act shall be in accordance with Form 7.

Claims for refund or payment.

52. Any contravention of these Regulations for which no other penalty is provided shall be punishable on conviction by a penalty not less than One pound nor more than Twenty pounds.

Penalties not otherwise provided.

THE SCHEDULE.

Regn. No.	Amount	Receipt No.	Date
Received the above } mentioned amount }			Receiver. FORM 1. Regulation 4.
COMMONWEALTH OF AUSTRALIA.			
State of			
To the Commissioner of Taxation, Office of the Deputy Commissioner of Taxation,		Registration No.	
Flour Tax (Wheat Industry Assistance) Assessment Act 1938.			
RETURN OF FLOUR MANUFACTURED BY A TAXPAYER AND—			
(a) sold by him during the month of		; and	
(b) used by him during the month of		in the manufacture	
of goods other than flour.			

Submitted by—
Name of taxpayer (in full)—
Address—
Address for service of notices—
(The person making the return is required to notify the Deputy Commissioner
any change of address for service of notices.)

Description of goods. Column (1).	Flour sold or used in the manufacture of goods other than flour.				Flour tax on quantity shown in column (2) at the rate of £ per ton. Column (4).
	In respect of which tax is payable. (See Notes 3 and 4 on back.)		In respect of which tax is not payable. (See Note 4 on back.)		
	Quantity. Column (2).		Quantity. Column (3).		
	Tons.	lb.	Tons.	lb.	
Taxable Flour 					£ s. d.
Exempt Flour, namely :— (See Note 4 on back)					
(a) Bran and pollard 					
(b) Flour for manufacture of breakfast foods or foods for animals or birds 					
(c) Flour for export 					
(d) Flour for use in the Northern Territory 					
(e) Flour for use in manufacture of certain goods. (See paragraph (e) of the sub- section quoted in Note 3 on back) 					
(f) Flour for use by public charit- able institutions 					
(g) Flour for use in manufacture of foods for infants or invalids 					
Amount of tax to be paid when lodging this return 	

I, _____, of _____ being
*the taxpayer in whose name this return is required by the Regulations to be
*the person
signed, declare that the above information is true and correct in every particular
and discloses without reservation or exception a true and complete statement
of all flour manufactured by *me
of all flour manufactured by *the taxpayer and sold by *me
during the month of _____ or used by *me
during the month of _____
in the manufacture of goods other than flour.
Declared at _____ this _____ day of _____, 193 .
(Signature.)

* Cross out words which are inapplicable.
NOTE.—A return on this form must be furnished in duplicate by every
manufacturer of flour, and the tax due in respect of the return must be paid
to the Deputy Commissioner of Taxation, within 21 days after the close of the
month during which the sales were made or the flour was used in the manufacture
of goods other than flour. If return is lodged late, or if the tax is paid late,
additional tax will be incurred.

[Back of form.]

NOTES.

1. "Ton" means two thousand (2,000) pounds weight.
2. "Flour" means any substance produced—
 - (a) by gristing, crushing, grinding, milling, cutting, or otherwise processing wheat or, except as prescribed, by any one or more of those processes applied to wheat combined with any other commodity; or
 - (b) by the sifting or screening of, or any mechanical operation applied to, substances so produced; or
 - (c) by the combination of any of the operations specified in the last two preceding paragraphs,
 and includes—
 - (d) any mixture of any such substances; and
 - (e) self-raising flour held in stock by any person on 5th December, 1938.

Examples of some of the substances covered by this definition are flour, sharps, semolina, wheatmeal, bran, pollard, &c. and mixtures of these substances.

3. Exemptions.—Sub-section (1) of section 14 of the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938* reads as follows:—

"14.—(1.) Notwithstanding anything contained in this Part, the flour tax imposed by the *Flour Tax Act 1938* or by the *Flour Tax (Stocks) Act 1938* shall not be payable by any person in respect of—

- (a) bran or pollard which is unsuitable for use as food for human consumption;
 - (b) flour for use as, or in the manufacture of—
 - (i) a food which, in the opinion of the Commissioner, is marketed primarily as a breakfast food and is of a kind used exclusively or principally as a breakfast food; or
 - (ii) a food for animals or birds;
 - (c) flour exported or to be exported;
 - (d) flour for use in the Northern Territory;
 - (e) flour for use in the manufacture of goods (including cornflour, starch, glucose, sugar and meat products but not including other foods for human or animal consumption);
 - (f) flour for the use of and not for sale by a public charitable institution; or
 - (g) flour for use as, or in the manufacture of, a food (being a food covered by item 35 in the Schedule to the *Sales Tax Exemptions Act 1935-1936*) for use by infants or invalids."
4. Where, in pursuance of paragraph (b), (c), (d), (e), (f) or (g) of the sub-section quoted in Note 3, tax is not payable in respect of any flour, the Commissioner may require—

- (a) the person who would be liable to pay the tax if tax were payable; or
- (b) any person who is a party to or assists in the carrying out of any transaction in relation to that flour,

to give security to the satisfaction of the Commissioner that the flour will be used or exported as specified in that paragraph and security shall be given accordingly.

The Commissioner may require securities to be in relation to any particular date or period and in relation to any particular transaction or series of transactions.

5. Where some of the constituent parts of any flour are used for purposes specified in the sub-section quoted in Note 3, and other constituent parts are used for other purposes, tax shall be payable only upon the same proportion of the flour as the weight of the constituent parts used for those other purposes bears to the total weight of the flour.

6. When flour is sold by the manufacturer thereof, the time of sale is deemed to be the time when the manufacturer parts with the possession of the flour, except that specific flour held in a deliverable state by the manufacturer on 5th December, 1938, on behalf of a non-miller is deemed to be held in stock on that date by the non-miller and is not deemed to be sold by the miller when he delivers the flour to the non-miller.

DETAILS OF PURCHASE OF FLOUR FROM 1ST NOVEMBER 1938 TO 4TH DECEMBER, 1938.

Date.	Description of Flour.	Quantity.	Name of Vendor.

Quantity of flour held in stock on 1st November, 1938
Average weekly sales or consumption of flour during the past
twelve months
Actual sales or consumption of flour from 1st November, 1938, to
4th December, 1938

I, .. of .. bring the ..
*Proprietor
*Partner
*Public Officer of Company
declare that the above information is true and correct in every particular, and
discloses without reservation or exception a true and complete statement of all
stocks of Flour held by
* me
* the firm
* the company of which I am a Public Officer
*on my behalf
or *on behalf of that firm
*on behalf of that company
on the fifth day of December, 1938.

Declared at .., this day of .., 193

Signature of Proprietor, Partner, or Public Officer.
* Cross out words inapplicable.

IMPORTANT.

This form is to be filled in by all persons (including millers, but only in respect of flour not manufactured by them), who, at the commencement of business on the 5th December, 1938, held stocks of flour in excess of 1,000 lb. in weight.

Fill in two forms. Keep one yourself and send the other to the Deputy Commissioner of Taxation, .., not later than the 8th December, 1938.

If the return is not lodged by that date, additional tax will be incurred.

Payment of Flour Tax.—The tax due in respect of the abovementioned stocks is (subject to the following remarks) required to be paid to the Deputy Commissioner of Taxation, .., not later than the 8th December, 1938. Where tax due exceeds £5, payment may be made as follows:—

(a) Where 20 per cent. of the amount due exceeds £5, payment may be made by equal monthly instalments of 20 per cent. of the amount of the tax; and

(b) In any other case—By equal monthly instalments of £5 (except where the unpaid balance of tax is less than £5, in which case the instalment should be the amount of that balance).

Where payment is made by instalments, the first of such payments must be made not later than the 8th December, 1938. Each subsequent instalment is to be paid by the 21st day of each month after December, 1938.

If the tax is not paid by the due date, additional tax will be incurred.

Failure to Lodge; Penalty, £100.

Please read notes on back of form.

NOTES OF BACK OF FORM.

1. "Ton" means 2,000 lb. weight.
2. "Flour" means any substance produced—

(a) by gristing, crushing, grinding, milling, cutting, or otherwise processing wheat or, except as prescribed, by any one or more of those processes applied to wheat combined with any other commodity; or

(b) by the sifting or screening of, or any mechanical operation applied to, substances so produced; or

(c) by the combination of any of the operations specified in the last two preceding paragraphs, and includes—

(d) any mixture of any such substances; and

(e) self-raising flour held in stock on the 5th December, 1938, by any person.
3. Flour in transit to any person on the 5th December, 1938, and received by him after that date in pursuance of a sale or an agreement for sale of that flour to that person, is deemed to be flour held in stock by that person on that date.
4. Flour held by any person, irrespective of the purposes for which he holds it, shall be deemed to be held in stock by that person, excepting in the cases of—

(a) specific flour held in a deliverable state on behalf of another person by the manufacturer of that flour on the 5th December, 1938; or

(b) any flour held by any person, other than the manufacturer of that flour, on behalf of another person;
- in which cases the flour shall be deemed to be held in stock by that other person.
5. *Exemptions.*—Tax is not payable on—

(a) bran or pollard which is unsuitable for use as food for human consumption;

(b) flour for use as, or in the manufacture of—

(i) a food which, in the opinion of the Commissioner, is marketed primarily as a breakfast food and is of a kind used exclusively or principally as a breakfast food; or

(ii) a food for animals or birds;

(c) flour exported or to be exported;

(d) flour for use in the Northern Territory;

(e) flour for use in the manufacture of goods (including cornflour, starch, glucose, sugar and meat products, but not including other foods for human or animal consumption);

(f) flour for the use of and not for sale by a public charitable institution; or

(g) flour for use as, or in the manufacture of, a food (being a food covered by item 35 in the *Sales Tax Exemptions Act 1935-1938*) for use by infants or invalids.
6. Any person who holds flour for use for any purpose specified in paragraph 5 above and also for other purposes (e.g., for use in the manufacture of both starch and gluten), should ascertain his liability to tax from the Deputy Commissioner of Taxation.
7. The rate of tax is in accordance with a declaration notified by the Minister in the *Gazette*. The rate of tax in force on the 5th December, 1938, will be as notified in news items and advertisements in newspapers throughout the Commonwealth.

FORM 3.
Regulation 11 (1).

FLOUR TAX.

Weight of Flour (in tons and pounds)	..	..	.....
Flour Tax at per ton	..	..	.....

FORM 4.
Regulation 11 (2).

FLOUR TAX.

Weight of Flour (in tons and pounds) used in the manufacture of the goods specified in this entry which are subject to Flour Tax	..	..	.....
Flour Tax at per ton	..	..	.....

NOTICE OF OBJECTION.

Description of goods
Quantity of *flour used in the manufacture of those goods (as notified)

I claim that the amount of ^{*tax}_{*further tax} which should be paid in respect of the abovementioned goods is as follows:—

*Tax
*Further tax (as claimed)

(Signature)

(Address)

(Date)

* Cross out words inapplicable.

Form 6.
Regulation 50.

FORM OF DECLARATION OF SECRECY.

COMMONWEALTH OF AUSTRALIA.

Flour Tax (Wheat Industry Assistance) Assessment Act 1938.

I, _____ of _____ in the State of _____ do solemnly and sincerely declare that, except in the performance of any duty under the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938*, or any Regulations thereunder, or any amendment thereof, or any Act or Regulations substituted thereof, I shall not directly or indirectly divulge or communicate to any person any information relating to the affairs of any person acquired by me in the performance of my duty under the Act or Regulations.

Declared before me at _____ in the State of _____
this _____ day of _____ 19____

Witness*

Signature of person making
the Declaration.

* The witness must be a Police Magistrate, a Justice of the Peace, a Clerk of Petty Sessions, a Commissioner for taking Affidavits or a Commissioner for Declarations.

FORM 7.

Regulation 51.

Departmental Registration Number:	Departmental Consecutive Number:
---	--

COMMONWEALTH OF AUSTRALIA.
STATE OF
Flour Tax (Wheat Industry Assistance) Assessment Act 1938.
CLAIM FOR REFUND OR PAYMENT.
Sections 29, 30, 31 and 33.
Name of claimant (in full)
Business
Address

Particulars of Claim and Grounds upon which this Claim is Based.	Amount.		
	£	s.	d.
TOTAL			

I, of being the
* { Proprietor
Partner
Public Officer of Company
every particular.
Declared at the day of , 19

Signature of—
* { Proprietor,
Partner, or
Public Officer.
* Strike out words inapplicable.

Claim is in order and refund of £ is due.
payment
.....
Officer-in-Charge, Flour Tax.
/ /19
Claim approved: The sum of pounds shillings and
pence may be refunded.
paid.
.....
Deputy Commissioner.
/ /19

I certify that this account is correct within the meaning of section 34 of the *Audit Act 1901-1934*.
.....
Certifying Officer.
/ /19

PENALTY FOR FALSE DECLARATIONS.—Any person, who in any declaration made under, or authorized or prescribed by, the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938* or the Regulations thereunder, knowingly or wilfully declares to any matter or thing which is false or untrue is liable to imprisonment for a period not exceeding four years.
NOTE.—This claim should be lodged in duplicate.

Cheque No.....
CERTIFICATE OF THE RECEIVER OF PUBLIC MONEYS.
Refund Account No.....
I certify that the sum of £ was received at this office on the day of , 19 , and was included in an amount of £ paid to the Commonwealth Public Account on that date.
.....
Receiver of Public Moneys
at.....
/ /19

By Authority: L. F. JOHNSTON, Commonwealth Government Printer, Canberra.