

# STATUTORY RULES.

1946. No. 108.

## REGULATIONS UNDER THE WOOL (CONTRIBUTORY CHARGE) ASSESSMENT ACT 1945.

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 *Wool (Contributory Charge) Assessment Act 1945*.

Dated this twenty-eighth day of June, 1946.

HENRY

Governor-General.

By His Royal Highness's Command,

J. B. CHIFLEY

Treasurer.

## WOOL (CONTRIBUTORY CHARGE) ASSESSMENT REGULATIONS.\*

### PART I.—PRELIMINARY.

1.—(1.) These Regulations may be cited as the *Wool (Contributory Charge) Assessment Regulations*. Citation and commencement.

(2.) These Regulations shall come into operation on the first day of July, 1946.

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

Parts.

Part I.—Preliminary.

Part II.—Registration.

Part III.—Returns and Information.

Part IV.—Payment of the Charge.

Part V.—Legal Proceedings and Prosecutions.

Part VI.—Securities.

Part VII.—Miscellaneous.

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

“charge” includes further charge;

“registered person” means any broker, manufacturer or exporter who is registered in accordance with Part II. of these Regulations;

“the Act” means the *Wool (Contributory Charge) Assessment Act 1945*;

“the Schedule” means the Schedule to these Regulations.

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\* Notified in the *Commonwealth Gazette* on 28th June, 1946.

(2.) In these Regulations, unless the contrary intention appears, any reference to a regulation shall be read as a reference to a regulation contained in these Regulations, and any reference to a Form shall be read as a reference to a Form contained in the Schedule to these Regulations.

(3.) Any reference in regulations 8, 12, 18, 19, 20, 23 and 24 to the Commissioner or a Deputy Commissioner shall be deemed to include a reference to the Sub-Collector of Customs or Postmaster at a port at which there is not an office of a Deputy Commissioner.

Territories, &c.

4. For the purposes of these Regulations—

- (a) the Australian Capital Territory shall be deemed to be part of the State of New South Wales;
- (b) the Northern Territory of Australia shall be deemed to be a separate State; and
- (c) the town of Albury shall be deemed to be in the State of Victoria.

## PART II.—REGISTRATION.

Applications.

5. Unless the Commissioner otherwise permits, every broker, manufacturer or exporter who is required to furnish returns under the Act or under these Regulations shall make application for registration in writing in accordance with Form 8.

Where applications to be lodged.

6. Unless the Commissioner otherwise permits, every application for registration shall be made to the Commissioner at the office of the Deputy Commissioner for each State in which the person required to make the application carries on the business in respect of which he is required to furnish returns under the Act or under these Regulations.

Issue of certificate of registration.

7.—(1.) The Commissioner, or a person authorized in writing by the Commissioner to issue such certificates, may issue to any person who has made application for registration in accordance with this Part a certificate or certificates of registration in accordance with Form 9.

(2.) A certificate of registration shall remain in force until cancelled by the Commissioner.

## PART III.—RETURNS AND INFORMATION.

Forms of and times for certain returns.

8.—(1.) A return required to be furnished to the Commissioner in pursuance of section 19 of the Act by a broker in respect of any wool sold by him, at auction or otherwise, shall be in accordance with Form 1, and shall be furnished, in duplicate, within fifteen days after the close of the month in which the wool is sold.

(2.) A return required to be furnished to the Commissioner in pursuance of section 20 of the Act by a manufacturer shall be in accordance with Form 2, and shall be furnished, in duplicate, together with any relevant certificates of appraisement, within fifteen days after the close of the month in which the wool is purchased or subjected to a process or treatment of manufacture.

9. Unless the Commissioner otherwise permits, every exporter shall, before the export of any wool, furnish to the Commissioner a return in duplicate in accordance with Form 3. Returns by exporters.

10. A return or application shall not be deemed to have been duly furnished or made 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 by the Act and these Regulations, the Commissioner and the form itself to be stated therein has, at the place where, under these Regulations, the return is to be furnished or the application made been received by an officer authorized by the Commissioner to receive returns or applications, as the case may require. When return deemed to be furnished.

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

12. A return relating to any wool shall be furnished to the Commissioner— Place for furnishing returns.

- (a) in the case of a return by a broker—at the office of the Deputy Commissioner for the State in which the wool is sold;
- (b) in the case of a return by a manufacturer—at the office of the Deputy Commissioner for the State in which he carries on the business in which the wool has been, or is intended to be, used; and
- (c) in the case of a return by an exporter—at the office of the Deputy Commissioner for the State from a port in which the wool is intended to be exported.

13. Whenever a person is required by the Act, the Regulations or the Commissioner to furnish a return to the Commissioner, it shall be the duty of that person to make the required return and to 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.

14. Whenever, in pursuance of section 22 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 that information unless and until the information has been received by the Commissioner at the place at which the information is required to be furnished.

15. Where a person (other than the person, or a representative of the person, concerning whom the evidence is required) is required under section 22 of the Act to attend and give evidence before the Allowance to person required to attend and give evidence.

Commissioner or a person authorized by him, 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.

Annotations  
on returns.

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

(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.

#### PART IV.—PAYMENT OF THE CHARGE.

Where charge  
payable.

17. Unless otherwise directed by the Commissioner, any person liable to pay charge in respect of any wool shall pay the charge to the Commissioner at the office of the Deputy Commissioner at whose office he is required to furnish a return in respect of that wool:

Provided that where wool is shipped for export at a port at which there is not an office of a Deputy Commissioner, payment of the charge in respect of that wool may be made to the Sub-Collector of Customs stationed at, or controlling, the port or, if there is no such Sub-Collector, to the Postmaster at the port.

How charge  
may be paid.

18. The charge may be paid by—

- (a) delivery of cash, bank notes or cheques at the office of the Deputy Commissioner;
- (b) remitting the charge 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 charge to the credit of the Deputy Commissioner at any branch of the Commonwealth Bank of Australia.

Post Office to  
be agent of  
remitter.

19. When a remittance is posted by or on behalf of a person who is liable to pay the charge and is addressed to the Commissioner or a Deputy Commissioner, the Post Office shall be deemed to be the agent of the remitter, and payment shall not be deemed to have been made until the remittance has been received by the addressee.

Payment by  
cheque.

20. Where a cheque has been delivered or remitted to the Commissioner or a Deputy Commissioner in payment of the charge, the charge shall (notwithstanding any receipt given therefor) not be deemed to have been paid until the amount for which the cheque is drawn has been collected.

Receipts to  
be issued.

21. Receipts for the charge shall be issued by such persons as the Commissioner or a Deputy Commissioner authorizes.

Part payment  
of charge not  
to be accepted.

22. Except with the express consent of the Commissioner or a Deputy Commissioner, no money shall be accepted on account, or in part payment, of the charge.

23. 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.

24. When any sum is received in payment of the charge, 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 person liable to pay the charge and shall credit in payment of the charge the net amount then remaining. Deficient postage.

#### PART V.—LEGAL PROCEEDINGS AND PROSECUTIONS.

25. 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 or a Deputy Commissioner, certifying that a return has not been received from that person by any officer authorized by the Commissioner to receive returns at the place where, under these 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 as to failure to furnish a return.

26. In any proceedings against a person for failing or neglecting duly to furnish the Commissioner with any information required by the Commissioner in pursuance of section 22 of the Act, a certificate in writing signed by the Commissioner, the Second Commissioner or a Deputy Commissioner certifying— Certificate 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.

27. In any action against a person for the recovery of the charge a certificate in writing, signed by the Commissioner, the Second Commissioner, or the Deputy Commissioner from whose office the notice of assessment was issued, certifying that— Certificate as to service of notice of assessment.

(a) the person named in the certificate is a person liable to pay the charge;

(b) an assessment of the charge was duly made against him;

(c) the particulars of the assessment are as stated in the certificate;

(d) notice of the assessment 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 the charge,

shall be *prima facie* evidence of the facts stated in the certificate.

Certificate as to amount of charge due.

28. For the purposes of these Regulations, and in any action or proceeding in any court on a security lodged in pursuance of these Regulations, a certificate in writing signed by the Commissioner, the Second Commissioner or the Deputy Commissioner in whose office the security was lodged, certifying that—

- (a) the sum stated in the certificate was, at the date of the certificate, due by any person to the King on behalf of the Commonwealth in respect of the charge;
- (b) that a demand was made upon that person for payment of the amount stated therein and that the demand was not complied with, or was only partly complied with to the extent stated in the certificate; and
- (c) that the conditions of the security have not been complied with,

shall be *prima facie* evidence of the facts stated in the certificate.

Evidence by affidavit.

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

Defendant to have right of trial in High or State Court.

30.—(1.) The election which may be exercised by a defendant in pursuance of section 56 of the Act may be exercised by serving on the Commissioner (or the Deputy Commissioner, if the prosecution has been instituted by a Deputy Commissioner), and filing in the court in which the prosecution was instituted, a notice in accordance with Form 6.

(2.) The Commissioner shall exercise his option under section 56 of the Act by serving on the defendant, and filing in the court in which the prosecution was instituted, a notice specifying the court to which the case is to be removed.

(3.) The proper officer of the court in which the prosecution was instituted shall, forthwith after the Commissioner has exercised his option in accordance with sub-regulation (2). of this regulation, forward all documents relating to the prosecution to the court to which the prosecution is to be removed.

Where prosecution may be instituted.

31. A prosecution under section 43 of the Act for any of the following offences, namely:—

- (a) failing or neglecting duly to furnish a return;
- (b) failing or neglecting to furnish the Commissioner with any information required by the Commissioner in pursuance of section 22 of the Act; or
- (c) making or delivering a return which is false in any particular, or making a false answer, whether orally or in writing,

may, at the option of the prosecutor, be instituted either—

- (i) in a Court of Summary Jurisdiction having jurisdiction at the place where, under these Regulations, the return or information is to be furnished; or

- (ii) 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.

#### PART VI.—SECURITIES.

32.—(1.) In any case where, in the opinion of the Commissioner, Securities. it is necessary for the protection of the revenue to do so, he may require any registered person to give security to the satisfaction of the Commissioner; in such amount as the Commissioner considers reasonable, for payment of the charge by that person.

(2.) The security may be given—

- (a) by a deposit of cash or Treasury bonds together with a memorandum of deposit in accordance with Form 10; or
- (b) by a security in accordance with Form 11 entered into by one or more sureties approved by the Commissioner.

(3.) A registered person shall, if required by the Commissioner, lodge separate security with the Deputy Commissioner in each State in which he carries on business.

(4.) A security in accordance with Form 11 shall suffice for all the purposes of a bond and, without sealing, shall bind subscribers as if sealed and, if there is more than one subscriber and provision is not made in the security to the contrary, shall bind such subscribers jointly and severally and for the full amount.

(5.) Proceedings in respect of any breach of the conditions of a security lodged in pursuance of these Regulations may be instituted by the Commissioner or a Deputy Commissioner suing in his official name.

(6.) Whenever any security is put in suit by the Commissioner, the production thereof without further proof shall entitle the Commissioner to judgment for their stated liability against the persons appearing to have executed the security unless the defendants shall prove compliance with the conditions, or that the security was not executed by them, or release or satisfaction.

(7.) If it appears to the Court that a non-compliance with a condition of a security has occurred, the security shall not be deemed to have been discharged or invalidated, and the subscriber shall not be deemed to have been released or discharged from liability, by reason of—

- (a) an extension of time or other concession to the registered person mentioned in the security;
- (b) the Commissioner's having consented to, or acquiesced in, a previous non-compliance with the condition; or
- (c) the Commissioner's having failed to bring suit against the subscriber upon the occurrence of a previous non-compliance with the condition.

(8.) Where an amount of the charge is owing by any person and a deposit has been lodged by that person as security for payment of the charge, the Commissioner may appropriate so much of the deposit as is sufficient to pay the amount of the charge so owing.

(9.) Whenever the right to appropriate a deposit arises under this regulation, the Commissioner may (if the deposit or any part thereof consists of bonds) dispose of the bonds by auction, private sale or otherwise as he deems most favorable to the depositor and the net proceeds of the disposition shall, for all the purposes of this regulation, be deemed to have been a deposit of cash and may be appropriated wholly or partly accordingly.

(10.) Cash lodged as a deposit in respect of any security may be deposited in a Savings Bank in an account in the name of the Deputy Commissioner with whom the security was lodged.

(11.) Where interest becomes due in respect of any bonds or cash lodged as a deposit in respect of any security, the Deputy Commissioner with whom the security was lodged may pay that interest to the person who lodged the deposit.

(12.) If any deposited bonds are not payable to bearer at the time of deposit, the person making the deposit shall lodge with the Commissioner duly executed transfers or assignments of the bonds in such form as will enable the Commissioner effectually to dispose of the bonds.

(13.) A certificate signed by the Commissioner, the Second Commissioner, or the Deputy Commissioner in whose office bonds have been lodged as a deposit, certifying that the whole or any portion of any bonds was sold, and the net proceeds of the sale, shall be *prima facie* evidence of the facts stated in the certificate.

(14.) Where a person has deposited cash or bonds in respect of a security, and the Commissioner considers it is no longer necessary or desirable to retain that cash or those bonds, he shall, upon being satisfied that the conditions of the security have been complied with, deliver or pay to the person who made the deposit, his authorized agent or his legal personal representative, as the case requires —

- (a) any bonds so deposited which have not been disposed of in pursuance of this regulation; and
- (b) the balance of any cash held under the security after the deduction of any amounts authorized to be appropriated from the deposit.

(15.) Where any party to a security, other than the registered person named in the security, makes a request in writing to the Commissioner to be discharged from his obligations under the security, the security shall remain in force until the expiration of thirty days after the date of the receipt by the Commissioner of the request, and the termination of the security shall not relieve any party to the security from his obligations under the security in respect of any period prior to the date of the termination of the security.

## PART VII.—MISCELLANEOUS.

33.—(1.) Where the owner of any wool which is exempt from the charge or which has previously become liable to the charge sends that wool to another person for scouring and carbonizing, or for the application of either one of those processes, the owner shall forthwith apply to the Commissioner or a Deputy Commissioner for a note in respect of that wool in accordance with Form 12 (such note to be known as a scouring-carbonizing note), and upon receipt of that note shall deliver it to the person to whom the wool has been sent for that processing. Wool scoured or carbonized.

(2.) Where the owner of any wool which is exempt from the charge or which has previously become liable to the charge scours and carbonizes that wool, or either scours or carbonizes that wool, he shall, prior to the commencement of that processing, unless he requires the wool exclusively for his own use in the manufacture of goods, apply to the Commissioner or a Deputy Commissioner for a note in accordance with Form 12 in respect of that wool.

(3.) Any person who scours and carbonizes wool, or either scours or carbonizes wool, which has previously become liable to the charge, and to whom a note in accordance with Form 12 in respect of that wool is issued or delivered in accordance with this regulation, shall, upon completion of the processing of that wool, complete the note by inserting therein full particulars of the wool after processing by him, and shall sign the relevant declaration set out in the note.

(4.) Where the wool which is processed as specified in sub-regulation (3.) of this regulation is not owned by the processor, he shall, when he delivers the processed wool, deliver the signed note to the owner of the wool, except where the wool is to be delivered by the processor to another person for carbonizing, in which case he shall deliver the signed note to that other person.

(5.) Each completed note shall be submitted by the owner of the wool to the Commissioner or a Deputy Commissioner for the purpose of obtaining, in lieu thereof, a certificate as to payment of the charge in respect of the processed wool specified in that note.

34.—(1.) Before accepting delivery of any wool for shipment overseas, a ship's agent shall obtain possession of a certificate issued by the Commissioner certifying— Exports.

- (a) that the charge payable in respect of that wool has been paid to the Commissioner;
- (b) that arrangements have been made to the satisfaction of the Commissioner for payment of the charge in respect of that wool; or
- (c) that the wool is not liable to the charge.

(2.) The ship's agent shall retain possession of the certificate and shall produce it for inspection when so required by a person authorized by the Commissioner or a Deputy Commissioner to require production of such certificates.

Certificates of  
appraisement.

35.—(1.) Every certificate of appraisement to be issued in pursuance of section 18 of the Act shall be in accordance with Form 5.

(2.) A person submitting any wool for appraisement for the purposes of the Act shall complete such portions of a form of Certificate of Appraisement as are indicated on the form, and shall make the declaration contained in the form by signing his name thereto.

Signatures by  
or for persons  
liable to pay  
the charge.

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

- (a) in the case of an individual so required in the name of that individual;
- (b) in the case of a partnership so required—in the name of the senior active partner resident in Australia;
- (c) in the case of trustees so required—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 so required—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 so permits, the person who is required to make, forward or furnish such documents, 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 such 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.

(8.) Any person who, except in accordance with these Regulations (proof of which accordance shall lie upon the person charged) —

(a) authorizes, permits, suffers or procures to be signed otherwise than in his own name and by himself personally, or to be used unsigned; or

(b) is party or privy to, or is directly or indirectly concerned in, the signing otherwise than in his own name and by himself personally, or the use unsigned, of any document required by these Regulations to be signed either in his own name and by himself personally, or in his own name before the signature of some other person, shall be guilty of an offence.

Penalty: Not less than One pound nor more than Twenty pounds.

(9.) Any person who, except in accordance with these Regulations (proof of which accordance shall lie upon the person charged), signs, or purports to sign, either in his own name or in any other name, or uses unsigned, any document required by these Regulations to be signed personally by, or in the name of, some other person, shall be guilty of an offence.

Penalty: Not less than One pound nor more than Twenty pounds.

37. Any notice to be given by the Commissioner may be given by an 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

38.—(1.) Any certificate, notice or other document bearing the written, stamped or printed signature of the Commissioner, the Second Commissioner or a Deputy 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 or Deputy Commissioner, as the case may be.

39. The notice of appointment of a public officer of a company referred to in paragraph (c) of section 68 of the Act, and the authorization referred to in sub-regulation (3.) of regulation 36, shall be given to the Commissioner at the office of the Deputy Commissioner Notice of appointment of public officer.

for the State in which the company's head office is situated or the authorizing person carries on business, and shall be accompanied by a specimen signature of the public officer or the authorized person.

Address for service.

40.—(1.) Every person who furnishes a return shall, in the return, give an address in Australia for service.

(2.) Every person who has given an address for service and who subsequently changes that address shall, within one month after the change, 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.

(3.) The address for service last given by any person to, and received by, the Commissioner shall, for all purposes under the Act and these 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 address of the person as described in any record 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.

Failure to notify change of address.

41. 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 these Regulations.

Service of notice, &c.

42. Any notice or other communication by or on behalf of the Commissioner may, without prejudice to any other method of service, be served upon any person by posting it, by pre-paid letter post addressed to the person at his last known place of business or abode in Australia.

Certificate of official copies.

43. A writing certified by the Commissioner, the Second Commissioner or a Deputy Commissioner to be a true copy of or a true extract from any assessment, 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.

Declaration by officers, &c.

44. The declaration to be made by a person in pursuance of section 9 of the Act shall be in accordance with Form 4.

Payment of charge by executors or administrators.

45. An order in pursuance of sub-section (7.) of section 38 of the Act shall be in accordance with Form 7.

Penalties not otherwise provided.

46. 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.

## THE SCHEDULE.

Number of  
Registration  
Certificate } V.W.

FORM 1.  
Regulation 8.

COMMONWEALTH OF AUSTRALIA.

Wool (Contributory Charge) Assessment Act 1945.

To the Commissioner of Taxation,  
Office of the Deputy Commissioner of Taxation,

RETURN OF WOOL SOLD AT AUCTION OR OTHERWISE BY A WOOLBROKER  
DURING THE MONTH OF

Submitted by --

Name (in full) and Address.

--

(1) Description of Wool.	(2) Quantity Sold.			(3) Total Sale Price.			(4) Contributory Charge payable at the rate of %.		
	Bales.	Fadges or Butts.	Bags or Sacks.	£	s.	d.	£	s.	d.
(i) Wool liable to the Contributory Charge .. .. .									
(ii) Wool not liable to the Contributory Charge—									
(a) Wool which has previously borne the contributory charge									
(b) Wool sold on behalf of the Australian Wool Realization Commission .. .. .									
Total .. .. .				£					
Amount of Contributory Charge to be paid when lodging this return				£					

I, \_\_\_\_\_ of \_\_\_\_\_  
being the person in whose name this return is required by the Regulations to be 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 wool sold by  
\_\_\_\_\_ during the month of \_\_\_\_\_

Declared at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

Signature

\* Proprietor.  
\* Partner.  
\* Public Officer.

\* Cross out words inapplicable.

## THE SCHEDULE—continued.

Number of  
Registration } V.W.  
Certificate }

FORM 2.  
Regulation 8.

## COMMONWEALTH OF AUSTRALIA.

## Wool (Contributory Charge) Assessment Act 1945.

To the Commissioner of Taxation,  
Office of the Deputy Commissioner of Taxation,

RETURN OF WOOL PURCHASED BY A MANUFACTURER OR SUBJECTED BY HIM TO A PROCESS OR TREATMENT OF MANUFACTURE (NOT BEING WOOL WHICH HAS PREVIOUSLY BORNE CONTRIBUTORY CHARGE OR WOOL WHICH IS EXEMPT FROM CONTRIBUTORY CHARGE) DURING THE MONTH OF

Submitted by—

Name (in full) and Address.

(1) Description of Wool.	(2) Quantity purchased or processed.			(3) Total "Sale Value".			(4) Contributory Charge payable at the rate of %.		
	Bales.	Fadges or Butts.	Bags or Sacks.	£	s.	d.	£	s.	d.
<i>Wool liable to the Contributory Charge—</i>									
(a) Wool purchased at a price inclusive of cost of transport to the manufacturer's premises									
(b) Wool purchased at a price exclusive of cost of transport to the manufacturer's premises—									
Add cost of transport									
(c) Wool processed or treated on behalf of another person who is the owner thereof									
(d) Wool produced or treated by the manufacturer and processed by him..									
Total				£					
Amount of Contributory Charge to be paid when lodging this return				£					

I, \_\_\_\_\_ of \_\_\_\_\_

being the person in whose name this return is required by the Regulations to be 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 wool (not being wool which has previously borne contributory charge or wool which is exempt from contributory charge) purchased, or processed or treated, by \_\_\_\_\_ during the month of \_\_\_\_\_

Declared at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

Signature

\* Proprietor.  
\* Partner.  
\* Public Officer

\* Cross out words inapplicable.

## THE SCHEDULE—continued.

Number of  
Registration  
Certificate } V.W.

FORM 3.  
Regulation 9.

## COMMONWEALTH OF AUSTRALIA.

## Wool (Contributory Charge) Assessment Act 1945.

To the Commissioner of Taxation,

Office of the Deputy Commissioner of Taxation,

RETURN OF WOOL EXPORTED OR TO BE EXPORTED (NOT BEING WOOL  
WHICH HAS PREVIOUSLY BORNE CONTRIBUTORY CHARGE OR WHICH  
IS EXEMPT FROM CONTRIBUTORY CHARGE).

Submitted by—

Name (in full) and Address.

--

(1) Description of Wool.		(2) Number of bales exported.	(3) Sale Value of Exports.			(4) Contributory Charge payable at the rate of %.		
			£	s.	d.	£	s.	d.
(a) Wool in respect of which the Contributory Charge has not been previously paid (not wool covered by (b) or (c) below)								
(b) Wool exported on sheepskins								
(c) Wool exported for sale in the United Kingdom by auction, without prior appraisalment and payment of the Contributory Charge								
Gross price received at United Kingdom auction								
Gross price received at United Kingdom auction expressed in Australian currency								
Less cost of transporting the wool to United Kingdom								
Net price on which Contributory Charge is payable								
Amount of Contributory Charge to be paid when lodging this return			£					

I, \_\_\_\_\_ of \_\_\_\_\_  
being the person in whose name this return is required by the Regulations to be signed  
declare that the above information is true and correct in every particular.

Declared at

this

day of

19

Signature

\* Proprietor.

\* Partner.

\* Public Officer.

\* Cross out words inapplicable.

## THE SCHEDULE--continued.

FORM 4.  
Regulation 44.COMMONWEALTH OF AUSTRALIA.  
*Wool (Contributory Charge) Assessment Act 1945.*  
DECLARATION OF SECRECY.

I, \_\_\_\_\_ of \_\_\_\_\_  
in the \_\_\_\_\_ in the Commonwealth of Australia do solemnly  
and sincerely declare that, except in the performance of any duty under the *Wool (Contributory Charge) Assessment Act 1945*, or any Regulations thereunder, or any amendment thereof, or any Act or Regulations substituted therefor, I will not either directly or indirectly make a record of, or divulge or communicate to any person, any information relating to the affairs of any person acquired by me in the performance of any duty under those Acts or Regulations.

Signature

Declared before me at \_\_\_\_\_ in the State of \_\_\_\_\_  
this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_  
Justice of the Peace for  
Commissioner for taking affidavits  
Commissioner for Declarations

FORM 5.  
Regulation 35.COMMONWEALTH OF AUSTRALIA,  
AUSTRALIAN WOOL REALIZATION COMMISSION.  
*Wool (Contributory Charge) Assessment 1945.*  
CERTIFICATE OF APPRAISEMENT.

I, (Name) \_\_\_\_\_ (Address) \_\_\_\_\_  
submit for appraisal at \_\_\_\_\_, Bales, \_\_\_\_\_ Fodges, \_\_\_\_\_  
Sacks of wool as specified hereunder :

Lot.	Brands.	Description.	No. and Description of Packages.	Net Weights.	Appraised Price.	Value.	Type.	Yield.	Clean Scoured Basis.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

(Columns (1) to (5) to be completed by the applicant; Columns (6) to (10) to be completed by the Australian Wool Realization Commission).

I declare that the foregoing particulars in Columns (1) to (5) above are a true and complete description of the wool now submitted by me for appraisalment.

(Signed)  
(Date)

Appraised on behalf of the Australian Wool Realization Commission, this  
day of \_\_\_\_\_ 19\_\_\_\_

(Signed)

Valuer (or Valuers).

(Signed).

Certified by

(Secretary).

Amount of Contributory Charge at the rate of \_\_\_\_\_ % .. £ \_\_\_\_\_

*Penalty for False Declarations.*—Any person who, in any declaration made under, or authorized or prescribed by, the *Wool (Contributory Charge) Assessment Act 1945* 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.

## THE SCHEDULE—continued.

FORM 6.  
Regulation 30.No. of Certificate  
of Registration.

COMMONWEALTH OF AUSTRALIA.

*Wool (Contributory Charge) Assessment Act 1945.*

(Heading as in Form of Information).

NOTICE OF ELECTION BY THE DEFENDANT TO HAVE A TAXATION  
PROSECUTION TRIED IN A HIGHER COURT.

Notice is hereby given, in pursuance of section 56 of the *Wool (Contributory Charge) Assessment Act 1945*, that the defendant in the abovenamed prosecution elects to have the case tried either in the High Court of Australia or in the Supreme Court of the State of

Dated this                      day of                      , 19

(Signature of Defendant or his  
Solicitor or Counsel.)

To the above-named Court, and to the  
Commissioner of Taxation  
(or the Deputy Commissioner of Taxation  
for the State of                      ).

FORM 7.  
Regulation 45.

COMMONWEALTH OF AUSTRALIA.

*Wool (Contributory Charge) Assessment Act 1945.*

Section 38 (7.)

## ORDER.

To    at

WHEREAS at the time of the death of                      deceased, Contributory Charge  
of                      under the abovementioned Act has not been levied and/or paid as required by that Act  
by the said                      up to the date of his death:

AND WHEREAS probate has not been granted, and letters of administration have not  
been taken out, in respect of the estate of the said                      deceased:

AND WHEREAS the amount of contributory charge remaining due by the said  
at the time of his death is

THESE ARE THEREFORE to require and authorize you forthwith to levy the said sum  
of                      together with the costs of these presents by distress and  
sale of any property of the estate of the said                      found  
by you and to require that you certify to me on the                      day of  
what you shall do by virtue of this warrant.

Dated this                      day of                      One thousand nine hundred  
and

Commissioner of Taxation.

## THE SCHEDULE—continued.

FORM 8.  
Regulation 5.

## COMMONWEALTH OF AUSTRALIA.

Wool (Contributory Charge) Assessment Act 1945.

## STATE OF VICTORIA.

The Commissioner of Taxation,  
Office of the Deputy Commissioner of Taxation,  
State of Victoria.

## APPLICATION FOR REGISTRATION.

- (a) Name in full. (a) \*  
(b) Full address (b)  
for service of (c)  
notices.  
(c) Description (i) Wool Selling Broker  
of business. (ii) Manufacturer  
Cross out (iii) Exporter of Wool  
words (iv) Exporter of Sheepskins.  
inapplicable.

- (d) State here (d)  
"The above-mentioned being engaged (or about to be engaged on or about the day of  
"Company", ), in the above-mentioned business, hereby apply for  
"The above-mentioned registration in accordance with the requirements of the Wool (Contributory Charge)  
firm" or Assessment Regulations.  
"I" (where an individual Dated at this day of , 19  
owner of a business \*(Signature)  
applies), as the case requires.

\* In the case of a company, the Public Officer. In the case of a firm, the senior active partner resident in Australia when the application is made.

FORM 9.  
Regulation 7.

## COMMONWEALTH OF AUSTRALIA.

Wool (Contributory Charge) Assessment Act 1945.

## STATE OF VICTORIA.

## CERTIFICATE OF REGISTRATION.

This is to certify that  
is registered as  
under the Wool (Contributory Charge) Assessment Regulations.

Place

Deputy Commissioner of Taxation.

Date

NOTE.—The number of this certificate should be quoted by the registered person in all returns and other communications addressed to the Department.

FORM 10.  
Regulation 32.

## COMMONWEALTH OF AUSTRALIA.

Wool (Contributory Charge) Assessment Act 1945.

## MEMORANDUM OF DEPOSIT.

To the Deputy Commissioner of Taxation for the State of

I, of  
have this day deposited with you the cash and/or Treasury bonds specified at the foot hereof as security for compliance by me with the conditions of all arrangements entered into by me with the Commissioner of Taxation in relation to the payment of contributory charge and for payment by me of all contributory charge which I am or may become liable to pay under the above-mentioned Act.

I agree that the deposit is to be held and applied by you in accordance with the provisions of the above-mentioned Act and the regulations made thereunder.

Dated this

day of

19

(Signature).

(1) Insert particulars of numbers and amounts of bonds.

## PARTICULARS OF DEPOSIT.

Cash	..	..	..	..	£
Treasury Bonds <sup>(1)</sup>	..	..	..	..	£

## THE SCHEDULE—continued

FORM 11.  
Regulation 32.

## COMMONWEALTH OF AUSTRALIA.

Wool (Contributory Charge) Assessment Act 1945.

## SECURITY FOR PAYMENT OF THE CHARGE.

By this security<sup>(1)</sup> (hereinafter referred to as "the surety<sup>(2)</sup> ") and his<sup>(3)</sup> its and each of its<sup>(4)</sup> executors administrators successors and assigns<sup>(2)</sup> is are bound to His Majesty King George the Sixth in the sum of<sup>(3)</sup> to be paid to His Majesty the King his heirs or successors for the use of the Commonwealth of Australia subject only to this condition that if during the continuance of this security<sup>(4)</sup> (hereinafter referred to as "the registered person") shall duly comply with the conditions of all arrangements entered into by him with the Commissioner of Taxation in relation to the payment of contributory charge, and shall duly pay all contributory charge required by or under the *Wool (Contributory Charge) Assessment Act 1945* to be paid by him then the above written bond shall be void; otherwise if on the occasion of any and every failure hereafter of the registered person to comply with the aforesaid conditions or to pay any such contributory charge the surety<sup>(2)</sup> shall pay to the Commissioner of Taxation of the Commonwealth of Australia (hereinafter called the Commissioner) on demand an amount equal to the sum which shall at the time of the making of the said demand be due to be paid by the registered person as contributory charge under the said Act (including additional charge but not including the amount of any penalty for an offence against the said Act and not including sums due as contributory charge the liability to which has arisen from any transaction, act or operation which took place prior to the date hereof) then the above written bond shall be void; otherwise it shall remain in full force and effect:

Provided always and it is hereby agreed and declared—

(1) that the sum of money to be ultimately received on this bond from the surety<sup>(2)</sup> shall not in any event exceed and it is limited not to exceed the sum of £ and each and every sum of money which may be paid by the surety<sup>(2)</sup> hereunder shall be paid and received in reduction of the said total liability; and

(2) that the surety<sup>(2)</sup> may at any time make a request in writing to the Commissioner to be discharged from its<sup>(4)</sup> obligation under this bond and then and in such case the bond shall remain in force for a period of thirty days after the receipt by the Commissioner of the request but shall at the expiration of that period become void and of no effect but not so as to relieve or discharge the surety<sup>(2)</sup> from liability under the bond in respect of any failure by the registered person to pay contributory charge where such failure has occurred or may occur in relation to any transaction act or operation which took place prior to the termination of this security and its<sup>(4)</sup> liability in respect of any such failure shall continue whether or not the failure has been discovered, and a demand made in respect thereof, prior to the date of the termination of this security.

Dated this day of , 19

Signed by the said in the }  
presence of

NOTE.—The Security must be signed by each surety in the presence of a witness, who must sign as witness and add his address. In the case of a company, the security must be executed in the manner provided in the Memorandum and Articles of the company.



THE SCHEDULE—*continued*.

To the Commissioner of Taxation and the Commonwealth of Australia :

I declare that all the processed wool specified above was received by me on \_\_\_\_\_, has been carbonized by me, and the product thereof as specified hereunder, has been delivered to \_\_\_\_\_ of \_\_\_\_\_

No. of Bales.	Bale Nos.	Brands.	Description.	Counter Marks.	Weights.

## OFFSORTINGS (CONTRARIES).

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Declared at \_\_\_\_\_ the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_  
Carbonizer.

(Date)      /      /19      .

*Penalty for False Declarations.*—Any person who in any declaration made under, or authorized or prescribed by, the *Wool (Contributory Charge) Assessment Act 1945* 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.