

Wheat Tax

No. 58 of 1965

An Act to amend the *Wheat Tax Act 1957*.

[Assented to 6 October, 1965]

BE it enacted by the Queen'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 *Wheat Tax Act 1965*.

(2.) The *Wheat Tax Act 1957*,* as amended by this Act, may be cited as the *Wheat Tax Act 1957–1965*.

Commence-
ment.

2. This Act shall come into operation on the first day of October, One thousand nine hundred and sixty-five.

3. Sections 4, 5, 6 and 7 of the *Wheat Tax Act 1957* are repealed and the following sections inserted in their stead:—

* Act No. 21, 1957.

“ 4. A tax is imposed, and shall be levied and paid, upon wheat that is delivered to the Board. Imposition of tax on wheat.

“ 5. The rate of the tax is Three-tenths of one penny for each bushel of wheat. Rate of tax.

“ 6.—(1.) The amount of tax in respect of any wheat is a debt due to the Commonwealth by the Board. Tax payable by the Board.

“ (2.) Amounts of tax payable by the Board shall be paid in quarterly instalments in respect of wheat delivered to the Board during the periods of three months ending respectively on the first days of January, April, July and October in each year, and the payment in respect of each such period shall be made within fourteen days after the end of the period.”.
