

Wheat Export Charge

No. 98 of 1968

An Act to impose a Charge on Wheat and Wheat Products
exported from the Commonwealth.

[Assented to 22 November 1968]

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.

1. This Act may be cited as the *Wheat Export Charge Act 1968*.

Commence-
ment.

2. This Act shall come into operation on a date to be fixed by Pro-
clamation.

3. The *Wheat Export Charge Act 1963* is repealed.

Repeal.

4.—(1.) In this Act, unless the contrary intention appears—

Interpretation.

“season”, in relation to wheat, means the period of twelve months, commencing on the first day of October in any year, during which the wheat was harvested;

“the Board” means the Australian Wheat Board continued in existence by the *Wheat Industry Stabilization Act 1968*;

“the guaranteed price” has the same meaning as that expression has in the *Wheat Industry Stabilization Act 1968*;

“wheat products” means a substance (other than bran or pollard) produced by the gristing, crushing, grinding, milling or other processing of wheat, and includes—

- (a) semolina, sharps, wheatmeal, self-raising flour, rice substitutes made from wheat and breakfast foods made from wheat;
- (b) any other commodity produced mainly from other wheat products or from wheat; and
- (c) such commodities containing a substantial proportion of other wheat products or of wheat as are prescribed.

(2.) For the purposes of this Act, wheat or wheat products entered for export, or exported without entry for export, by a person other than the Board in a year commencing on the first day of January shall be deemed to be, or to be produced from (as the case may be), wheat harvested in the season that commenced on the first day of October in the immediately preceding year.

(3.) For the purposes of this Act—

- (a) the wheat equivalent of any wheat products is the wheat used in, or used in the production of the materials used in, the wheat products; and
- (b) a certificate of the Board specifying the wheat equivalent of a particular quantity of a particular kind of wheat products or the wheat equivalent of particular wheat products is evidence of the facts stated in the certificate.

5. Subject to this Act, a charge is imposed, and shall be levied and paid, on—

Charge on
export wheat
and wheat
products.

- (a) wheat exported from the Commonwealth by the Board or any other person, being wheat harvested on or after the first day of October, One thousand nine hundred and sixty-eight; and
- (b) wheat products so exported, being wheat products produced wholly or partly from, or from materials produced from, wheat so harvested.

Rate of
the charge.

6.—(1.) The charge is not payable in respect of wheat of a particular season exported by the Board unless the average price per bushel contracted to be paid to the Board for all wheat of that season exported by the Board exceeds the sum of the guaranteed price and Five cents, and the rate of the charge per bushel in respect of any such wheat is—

(a) an amount equal to the excess; or

(b) Fifteen cents,

whichever is the less.

(2.) In ascertaining the average price for the purposes of the last preceding sub-section—

(a) a price contracted to be paid, in any currency, in respect of a sale other than a sale of fair average quality bulk wheat free on board at the port of export shall be deemed to be the price that would have been the corresponding price, in that currency, for a sale of the same quantity of fair average quality bulk wheat free on board at the port of export; and

(b) where the price contracted to be paid to the Board for any wheat or, where the last preceding paragraph is applicable, the price that is, by virtue of that paragraph, to be deemed to be the price contracted to be paid to the Board for any wheat is expressed in a currency other than Australian currency, that price shall be converted to its equivalent in Australian currency according to the appropriate rate of exchange applicable at the date of the contract.

(3.) The charge is not payable in respect of wheat of a particular season exported by a person other than the Board unless the prevailing export price per bushel, at the date of entry of the wheat for export (or, if the wheat is exported without being entered for export, at the date of export of the wheat) for fair average quality bulk wheat free on board at the ports of export, as declared by the Board, exceeds the sum of the guaranteed price and Five cents, and the rate of the charge per bushel in respect of any such wheat is—

(a) an amount equal to the excess; or

(b) Fifteen cents,

whichever is the less.

(4.) A declaration by the Board for the purposes of the last preceding sub-section shall be deemed to apply in respect of all dates from and including the date of the declaration to and including the date immediately preceding the date of the next subsequent declaration.

(5.) The amount of the charge payable on wheat products is the amount (if any) that would be payable if the export of the wheat products were the export of the wheat equivalent of the wheat products.

7.—(1.) Moneys payable under this Act by a person other than the Board in respect of wheat or wheat products shall (without prejudice to sub-section (5.) of this section) be paid, on or before the entry of the wheat or wheat products for export, to a prescribed officer in the State or Territory of the Commonwealth from which the export takes place.

Payment of
the charge.

(2.) Subject to the next succeeding sub-section, amounts of charge payable by the Board shall be paid in quarterly instalments in respect of exports made during the periods of three months ending respectively on the last day of each of the months of December, March, June and September in each year, and the payment in respect of each such period shall be made within fourteen days after the end of the period.

(3.) The payment of charge to be made by the Board within fourteen days after the first day of January, One thousand nine hundred and sixty-nine, shall be in respect of all exports made by the Board up to and including that date, in respect of which charge is payable.

(4.) For the purpose of determining the rate at which charge is payable by the Board in respect of wheat or wheat products exported during a period, the wheat of a season exported by the Board up to the end of that period shall be deemed to be all the wheat of that season exported by the Board, and, when the Board has completed its export of wheat of that season, the necessary adjustment shall be made.

(5.) The charge in respect of any wheat or wheat products is a debt due to the Commonwealth by the person exporting the wheat or wheat products (whether that person is the Board or another person).

(6.) If any wheat, or wheat products in respect of which charge is imposed is or are exported without entry for export, the charge becomes payable forthwith.

8. For the purposes of this Act, where wheat is sold by the Board for export or for manufacture into wheat products for export, and the wheat is, or the wheat products are, exported, the Board shall be deemed to be the exporter of the wheat or wheat products.

Sales by Board
for export.

9. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act.

Regulations.