

# Wheat Tax Act 1973

No. 153 of 1973

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## AN ACT

To amend the *Wheat Tax Act* 1957-1966.

[Assented to 27 November 1973]

BE IT ENACTED by the Queen, the Senate and the House of Representatives of Australia, as follows:—

1. (1) This Act may be cited as the *Wheat Tax Act* 1973.

Short title  
and citation.

(2) The *Wheat Tax Act* 1957-1966\* is in this Act referred to as the Principal Act.

(3) The Principal Act, as amended by this Act, may be cited as the *Wheat Tax Act* 1957-1973.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Commence-  
ment.

3. (1) Section 5 of the Principal Act is repealed and the following section substituted:—

“ 5. (1) The rate of the tax shall be such rate, not exceeding fifteen cents per tonne, as is prescribed from time to time.

Rate of  
tax.

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\* Act No. 21, 1957, as amended by No. 58, 1965; and No. 93, 1966.

“(2) Regulations prescribing a rate of the tax shall not be made except after consideration by the Governor-General of a report made to the Minister by the Australian Wheatgrowers’ Federation.”.

(2) The first regulations made for the purpose of section 5 of the Principal Act, as amended by this Act, may be expressed to apply to wheat delivered to the Australian Wheat Board on or after 1 October 1973.

(3) Nothing in this Act affects the rate of the tax payable in accordance with the Principal Act in respect of wheat delivered to the Australian Wheat Board before 1 October 1973.

4. After section 8 of the Principal Act the following section is added:—

**Regulations.**

“9. The Governor-General may make regulations for the purpose of section 5.”.