



Statutory Rules

1975 No. 190

REGULATIONS UNDER THE WHEAT TAX ACT 1957-1973.*

WHEREAS sub-section 5 (1) of the *Wheat Tax Act* 1957-1973 provides that the rate of tax imposed by that Act upon wheat that is delivered to the Australian Wheat Board shall be such rate, not exceeding 15 cents per tonne, as is prescribed from time to time:

AND WHEREAS sub-section 5 (2) of that Act provides that regulations prescribing a rate of tax shall not be made except after consideration by the Governor-General of a report made to the Minister of State for Agriculture by the Australian Wheatgrowers' Federation:

AND WHEREAS the Australian Wheatgrowers' Federation has made a report to the Minister of State for Agriculture recommending that the rate of tax imposed upon wheat that is delivered to the Australian Wheat Board on or after 1 October 1975 should be 15 cents per tonne:

NOW THEREFORE I, the Governor-General of Australia, acting with the advice of the Executive Council and after consideration of the report made to the Minister of State for Agriculture by the Australian Wheatgrowers' Federation, hereby make the following Regulations under the *Wheat Tax Act* 1957-1973.

Dated this thirtieth day of September, 1975.

JOHN R. KERR
Governor-General.

By His Excellency's Command,

K. S. WRIEDT
Minister of State for Agriculture.

WHEAT TAX REGULATIONS

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| Citation | 1. These Regulations may be cited as the Wheat Tax Regulations. |
| Repeal. | 2. The Wheat Tax Regulations (being Statutory Rules 1973, No. 263) are repealed. |
| Prescribed rate of tax on wheat. | 3. For the purposes of sub-section 5 (1) of the <i>Wheat Tax Act</i> 1957-1973, the rate of tax is 15 cents per tonne. |
| Application. | 4. The rate prescribed by regulation 3 applies to wheat delivered to the Australian Wheat Board on or after 1 October 1975. |

* Notified in the *Australian Government Gazette* on 30 September 1975.