

STATUTORY RULES.

1936. No. 75

REGULATIONS UNDER THE WOOL TAX ASSESSMENT ACT 1936.*

I, THE DEPUTY OF 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 Tax Assessment Act* 1936.

Dated this *fourteenth*
day of *July* 1936.

Spd) Lambingfield
Deputy of the Governor-General.

By His Excellency's Command,

W. S. C.
Treasurer.

WOOL TAX ASSESSMENT REGULATIONS.

PART I.—PRELIMINARY.

1. These Regulations may be cited as the Wool Tax Assessment Regulations. short title.
2. These Regulations shall come into operation on the twentieth day of July, One thousand nine hundred and thirty-six. Commencement.
3. These Regulations are divided into Parts as follows:— Parts.
 - Part I.—Preliminary.
 - Part II.—Returns and Statements.
 - Part III.—Payment of Tax.
 - Part IV.—Miscellaneous.
- 4.—(1.) In these Regulations, unless the contrary intention appears— Definitions.
 - “prescribed delegate of the Commissioner” means a person appointed by the Commissioner to be a prescribed delegate of the Commissioner for the purposes of these Regulations;
 - “ship’s agent” means the owner or charterer, or the representative of the owner or charterer, of a ship;
 - “taxpayer” means a person required by the Act to pay tax;
 - “the Act” means the *Wool Tax Assessment Act* 1936;
 - “the Schedule” means the Schedule to these Regulations.

* Notified in the *Commonwealth Gazette* on _____, 1936.
2844.—6/16.7.36.—PRICE 8D.

(2.) Unless the contrary intention appears—

- (a) Any reference in these Regulations to a Form shall be read as a reference to a Form in the Schedule; and
- (b) Any reference in regulation 5, 6, 11, 12, 13, 16 or 17 of these Regulations 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.

PART II.—RETURNS AND STATEMENTS.

5. In respect of wool to be exported, being wool to which paragraph (d) or (e) of sub-regulation (1.) of regulation 9 of these Regulations applies, there shall be furnished to the Commissioner, by or on behalf of the exporter, particulars of the wool as required to be inserted in a certificate in accordance with Form 1. Particulars to be furnished by exporter.

6. The particulars specified in the last preceding regulation shall be furnished to the Commissioner at the office of the Deputy Commissioner for the State in which the wool is shipped for export. Place for furnishing particulars.

7. Whenever a person is required by the Commissioner to furnish a return to the Commissioner, that person shall make the required return, and shall take all steps necessary to ensure that the return is received by the Commissioner at the place where, in accordance with the notice, the return is to be furnished. Persons to take necessary steps for due lodging.

8. Whenever, pursuant to section fifteen 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 such information unless and until such information has been received by the Commissioner at the place at which the information is required to be furnished.

9.—(1.) A ship's agent shall not accept an order for the shipment of wool overseas unless— Exports.

- (a) documents lodged with him by or on behalf of the exporter evidence that the wool has previously been received by a wool-broker or dealer whose name appears on a list, furnished to the ship's agent by the Commissioner, of persons who are wool-brokers or dealers;
- (b) the name of the exporter appears on a list, furnished to the ship's agent by the Commissioner, of persons who have given an undertaking to the Commissioner to furnish a statement of, and pay tax on, all wool exported by them;
- (c) the exporter certifies on a document specifying the wool, and retained by the ship's agent, that the wool is, for a reason specified in the certificate, not subject to tax;
- (d) the exporter lodges with the ship's agent a certificate of payment in accordance with Form 1, by the officer to whom payment of the tax is required, by regulation 10 of these Regulations, to be made; or

- (e) the exporter lodges with the ship's agent a certificate by the Commissioner, in accordance with Form 2, that satisfactory arrangements have been made for payment of the tax.

(2.) Every ship's agent shall lodge with the Collector of Customs, at the time of lodging the complete Outward Manifest of each ship for which he is agent, a certificate, covering the whole of the wool exported in that ship, specifying that in respect of a certain number of bales to be stated in the certificate, either—

- (a) he holds certificates by the Deputy Commissioner or other person authorized by regulation 10 of these Regulations to receive payment of tax, available for production on demand to the Collector of Customs, that tax has been paid thereon or that satisfactory arrangements have been made for payment of tax; or
- (b) documents lodged with him by the exporter evidence that the wool has previously been received by a wool-broker or dealer whose name appears on a list, furnished to the ship's agent by the Commissioner, of persons who are wool-brokers or dealers; or
- (c) the wool was shipped by or on behalf of persons whose names appear on a list, furnished to him by the Deputy Commissioner, of persons who have given an undertaking to pay tax at a date subsequent to export; or
- (d) he holds certificates by the exporter that the wool is, for a reason specified in each such certificate, not subject to tax.

(3.) Where any wool covered by a certificate lodged in pursuance of the last preceding sub-regulation is wool in respect of which tax has not been paid prior to export, the certificate shall, for the purposes of paragraph (b) of section seventeen of the Act, be deemed to have been produced to the Collector of Customs by the exporter of the wool.

PART III.—PAYMENT OF TAX.

10. Unless otherwise directed by the Commissioner, a taxpayer shall pay tax to the Commissioner at the office of the Deputy Commissioner for the State in which the wool in respect of which the tax is payable is shipped for export: Where tax payable.

Provided that where wool is shipped overseas from a port at which there is not an office of the Deputy Commissioner, payment of tax may be made to the Sub-Collector of Customs or, if there is not a Sub-Collector stationed at or controlling that port, to the Postmaster at that port.

11. Tax may be paid by—

- (a) delivery of cash, bank notes or cheques at the office of the Deputy Commissioner; or How tax may be paid.
- (b) remitting the tax to the Deputy Commissioner by bank draft or cheque, or by money order or postal note payable at the place to which the remittance is sent.

12. When a remittance is posted by a taxpayer addressed to the Commissioner or a Deputy Commissioner, payment of the sum remitted shall not be deemed to have been made until the remittance has been received by the addressee. Post Office to be agent of remitter.

13. Where a cheque has been delivered or remitted to the Commissioner or a Deputy Commissioner in payment of tax, the tax 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. **Payment by cheque.**

14. Receipts for tax shall be issued by such persons as the Commissioner or a Deputy Commissioner authorizes. **Receipts to be issued.**

15. Except as provided in the Act or with the express consent of the Commissioner or a Deputy Commissioner, no money shall be accepted on account, or in part payment, of tax. **Part payment of tax not to be accepted.**

16. 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.**

17. When any sum is received in payment of tax, 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 taxpayer and shall credit in payment of tax only the net amount then remaining. **Deficient postage.**

PART IV.—MISCELLANEOUS.

18.—(1.) Every application, statement, return, certificate, notice or other communication required by the Act or these Regulations to be made or forwarded to or furnished to the Commissioner shall be signed— **Signatures by or for taxpayers.**

- (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 a partner resident in Australia; and
- (c) 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, upon the application of any such person, so permits, the person who is required to make, forward or furnish that document, 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.

19. Any notice to be given by the Commissioner may be given by any 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.

20. The Commissioner may, by notice published in the *Gazette*, appoint any person to be a prescribed delegate of the Commissioner for the purposes of these Regulations. Appointment of prescribed delegate.

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

22. Whenever the position of public officer of a company becomes vacant and it is necessary for a new public officer to be appointed, or whenever it becomes necessary to authorize any person in pursuance of sub-regulation (3.) of regulation 18 of these Regulations, the notice of appointment by the company of a new public officer or the notice of the authorization of that person shall be given to the Commissioner at the office of the Deputy Commissioner 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 new public officer or the authorized person. Appointment of public officer.

23. Every person who furnishes a return shall in the return give an address in Australia for service. Address for service.

24. Every person who has given an address for service and who subsequently changes that address shall, within one month after changing that address, 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. Notice of change of address.

25. 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.

Address deemed to be last known place of business or abode.

26. 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.

Failure to notify change of address.

27. Any notice or other communication by or on behalf of the Commissioner or any order under section twenty-eight of the Act may be served upon any person by posting it, by prepaid letter post addressed to the person at his last known place of business or abode in Australia, and service thereof shall be deemed to have been effected at the time when it would in the ordinary course of post have arrived at the place to which it was addressed or at the post town or post office nearest to that place, whether or not it has in fact been received by the addressee.

Service of notices, &c.

28. 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, a Deputy Commissioner at whose office the return should have been furnished, or a prescribed delegate of the Commissioner, certifying that the 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 of Commissioner as to non-receipt of return.

29. In any proceedings against a person for failing or neglecting duly to furnish the Commissioner with any information required by the Commissioner pursuant to section fifteen of the Act, a certificate in writing signed by the Commissioner, the Second Commissioner, a Deputy Commissioner at the place at which the information was required to be furnished, or a prescribed delegate of the Commissioner, certifying—

Certificate of Commissioner as to failure to furnish information.

(a) that the defendant was required by the Commissioner by notice in writing to furnish the Commissioner with such information; and

(b) that the defendant failed or neglected duly to furnish the Commissioner with such information as and when required by the Commissioner,

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

30. In any action against a person for the recovery of tax, a certificate in writing signed by the Commissioner, the Second Commissioner, the Deputy Commissioner from whose office the notice of assessment

Certificate of Commissioner as to service of notice of assessment, &c.

or determination was issued, or a prescribed delegate of the Commissioner, certifying that—

- (a) the person named in the certificate is a taxpayer;
- (b) an assessment of tax or further tax 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 tax,

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

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

32. A writing certified by the Commissioner, the Second Commissioner, a Deputy Commissioner or a prescribed delegate of the 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. Certificate of official copies.

33. Where a person (other than the taxpayer or a representative of the taxpayer concerning whom the evidence is required) is required under section fifteen of the Act to attend and give evidence before the Commissioner or an officer 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. Expenses of persons required to attend and give evidence.

34. The declaration to be made pursuant to section nine of the Act by a person executing any power or duty conferred or imposed on an officer or any other person by or under the Act or these Regulations shall be in accordance with Form 3. Declaration by officers and others.

35. 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. Penalties not otherwise provided.

36. For the purposes of these Regulations—

- (a) the Territory for the Seat of Government shall be deemed to be in the State of New South Wales; and
- (b) the Northern Territory shall be deemed to be a separate State.

Territories.

THE SCHEDULE.

COMMONWEALTH OF AUSTRALIA.
Wool Tax Assessment Act 1936.

Form 1.
 Regulation 9.

CERTIFICATE OF PAYMENT.

I hereby certify that Wool Tax payable under the *Wool Tax Assessment Act 1936* was paid on the date set out and receipt as indicated issued in acknowledgment thereof.

Name of payer.	Amount.	Date paid.	Receipt No.

Particulars of Wool—

No. and description of packages.	Marks.	Countermarks.	Description of wool.	Bale numbers.

* Deputy Commissioner of Taxation.
 * Sub-Collector of Customs.
 * Postmaster.

* Cross out words inapplicable.

Form 2.
 Regulation 9.

COMMONWEALTH OF AUSTRALIA.

Wool Tax Assessment Act 1936.

PAYMENT OF TAX ON WOOL EXPORTED.

I certify that arrangements to my satisfaction have been made for payment of the tax payable under the *Wool Tax Assessment Act 1936* in respect of the wool specified hereunder.

(Signature)

(Deputy
 Commissioner of Taxation)

(Date)

No. and description of packages.	Marks.	Countermarks.	Description of wool.	Bale numbers.	Name of exporter.

FORM OF DECLARATION OF SECRECY.

COMMONWEALTH OF AUSTRALIA.

Wool Tax Assessment Act 1936.

I,.....of.....in the State of.....do solemnly and sincerely declare that, except in the performance of any duty under the *Wool Tax Assessment Act 1936*, or any Regulations thereunder, or any amendment thereof, or any Act or Regulations substituted therefor, I shall not directly or indirectly divulge or communicate to any person any information relating to the affairs of any person acquired by me in the performance of my duty under the Act or Regulations.

Declared before me at.....in the State of..... this.....day of.....193....

*Police Magistrate.....

*Justice of the Peace.....

*Clerk of Petty Sessions.....

*Commissioner for taking Affidavits.....

*Commissioner for Declarations.....

.....
Signature of person making the Declaration.

*School Teacher.....

*Minister of Religion.....

* Cross out words inapplicable.