

1934-35-36.

THE PARLIAMENT OF THE COMMONWEALTH.

HOUSE OF REPRESENTATIVES.

Read 1° 18th September, 1936.

(Brought in by the Assistant Minister for Commerce, the Honorable
H. V. C. Thorby.)

A BILL
FOR
AN ACT

To amend the *Wool Tax Assessment Act 1936*.

BE it enacted by the King's Most Excellent Majesty, the Senate,
and the House of Representatives of the Commonwealth of
Australia, as follows :—

1.—(1.) This Act may be cited as the *Wool Tax Assessment Act* Short title
and citation.
5 (No. 2) 1936.

(2.) The *Wool Tax Assessment Act 1936** is in this Act referred to
as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as
the *Wool Tax Assessment Acts 1936*.

10 2. This Act shall be deemed to have commenced upon the date of Commencement.
the commencement of the Principal Act.

3. Section three of the Principal Act is amended— Definitions.

(a) by omitting the definition of "dealer" and inserting in its
stead the following definition :—

15 " 'dealer' means any person, other than a wool-broker,
whom the Commissioner declares to be a dealer for
the purposes of this Act, and includes any person
who engages, whether exclusively or not, in the
business of manufacturing goods wholly or partly
20 from wool, and also includes a wool scourer ; "

(b) by

* Act No. 22, 1936.

(b) by inserting, after the definition of "person", the following definition :—

“ ‘ ship’s agent ’ means the owner or charterer, or the representative of the owner or charterer, of an overseas ship ; ” ;

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(c) by omitting the definition of " wool " ;

(d) by omitting the definition of " wool-broker " and inserting in its stead the following definition :—

“ ‘ wool-broker ’ means any person who carries on business as a wool-selling broker ; ” ; and

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(e) by adding at the end thereof the following sub-section :—

“ (2.) For the purposes of this Act, a wool-broker or dealer shall be deemed to receive wool if he purchases or otherwise acquires it, or if he receives it for sale, disposition, storage, pooling, re-grading, processing or manufacture, or for any purpose prescribed by the regulations, and not otherwise.”

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4. Section twelve of the Principal Act is repealed and the following section inserted in its stead :—

Liability to pay tax.

“ 12.—(1.) Where a wool-broker or dealer produces wool, or receives wool which has not been produced, or previously been received, by a wool-broker or dealer, he shall pay to the Commissioner the tax in respect of that wool, and may, where he receives wool—

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(a) recover from the person from whom he receives the wool the tax in respect of that wool ; or

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(b) for the purpose of payment of the tax, retain so much of any amount which is or may become payable to any person in respect of such wool, as is equivalent to the amount of that tax,

but not including, in either case, any additional tax payable in pursuance of this Act.

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“ (2.) Where any person exports any wool, he shall pay to the Commissioner the tax on so much of that wool as, in the opinion of the Commissioner, is wool in respect of which tax is not payable under the last preceding sub-section.”

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Returns.

5. Section thirteen of the Principal Act is amended—

(a) by inserting, after the word " received ", the words " or produced " ; and

(b) by omitting all the words after the word " period " (second occurring).

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Due date of payment.

6. Section seventeen of the Principal Act is amended—

(a) by omitting the words " or a producer who is a dealer " ; and

(b) by

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(b) by omitting paragraph (b) and inserting in its stead the following paragraph and sub-section :—

5 “ (b) where the wool, not being wool to which the last preceding paragraph applies, is exported—on the date of export, unless the prescribed certificate is produced to the Collector of Customs at the port from which the wool is exported.

10 “ (2.) For the purposes of this section, wool shall be deemed to be exported when an order for the shipment of the wool overseas is accepted by a ship’s agent.”.

7. After section eighteen of the Principal Act the following section is inserted :—

15 “ 18A.—(1.) In any case where, in the opinion of the Commissioner, it is necessary for the protection of the revenue to do so, he may, in writing, require any dealer or any person who applies to be declared to be a dealer to give security to the satisfaction of the Commissioner, in such amount as the Commissioner considers reasonable, for payment of tax by that dealer or person. Security.

20 “ (2.) Any dealer so required to give security shall, within twenty-eight days after the date of the requirement, give such security.

“ (3.) Any dealer who fails within the time specified in the last preceding sub-section to give security to the satisfaction of the Commissioner shall be guilty of a separate offence for each day during which he fails so to give such security.

25 Penalty : One hundred pounds for each separate offence.

“ (4.) Every security given under this section shall remain in force until—

(a) fresh security satisfactory to the Commissioner is furnished in lieu thereof by the dealer or person ;

30 (b) the expiration of the prescribed period after the Commissioner has received from any party to the security, other than the dealer or person, a request, in writing, to be discharged from his obligations under the security ; or

35 (c) the Commissioner, by notice in writing, relieves the parties to the security from their obligations under the security :

Provided that nothing in this sub-section shall relieve any party to a security from his obligations under the security in respect of any period prior to the date of the termination of the security.”.

40 8. After section twenty-two of the Principal Act the following section is inserted :—

“ 22A. A ship’s agent shall not accept an order for the shipment of wool overseas except in accordance with the regulations. Exports

Penalty : Twenty pounds.”.

9. Section

Provision for
payment of tax
by legal
personal
representatives
of deceased
person
Public officer of
company.

9. Section twenty-seven of the Principal Act is amended by omitting from sub-section (1.) the words " from a producer ".

10. Section thirty-nine of the Principal Act is amended by omitting the word " producer," (wherever occurring).

11. After section thirty-nine of the Principal Act the following section is inserted :—

Declaration of
person to be
dealer

" 39A.—(1.) The Commissioner may declare any person to be a dealer for the purposes of this Act.

(2.) The Commissioner may, at any time, revoke any declaration made in pursuance of the last preceding sub-section."

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