

(2.) Sub-section (2.) of section thirty-three of the *Financial Emergency Act 1931* is repealed.

(3.) The *Invalid and Old-age Pensions Act 1908-1928**, as amended by the *Financial Emergency Act 1931*†, is in this Act referred to as the Principal Act.

(4.) The Principal Act, as amended by this Act, may be cited as the *Invalid and Old-age Pensions Act 1908-1931*.

2. This Act shall commence on a date to be fixed by Proclamation. Commencement.

3. Section twenty-five of the Principal Act is amended by adding at the end thereof the following sub-sections :—

Assessment of
value of
accumulated
property.

“(2.) Notwithstanding anything contained in this Act, where any claimant or pensioner who has a deposit in the Savings Bank Department (Old Business Division) of the Government Savings Bank of New South Wales constituted under the *Government Savings Bank Acts 1906-1931* of the State of New South Wales assigns that deposit to the Minister, the amount of any deposit so assigned shall not be taken into account in assessing the net capital value of the accumulated property of any such claimant or pensioner.

“(3.) Where the whole or any portion of any deposit assigned to the Minister under this section is repaid by the Commissioners of the Government Savings Bank of New South Wales and the amount repaid exceeds the amount of pension paid by reason of the assignment, the Minister shall pay to the pensioner the sum, if any, by which the amount repaid exceeds the amount of pension which by reason of such assignment became payable to the pensioner.

“(4.) On the cancellation of any pension payable to, or on the death of, any such pensioner, the Minister shall, on payment to him of the amount of pension paid by reason of any assignment made by the pensioner under this section, re-assign the deposit to the pensioner or his representative.”

* Act No. 17, 1908, as amended by Nos. 3 and 21, 1909; No. 27, 1912; No. 32, 1916; No. 22, 1917; No. 22, 1919; No. 53, 1920; No. 15, 1923; No. 27, 1925; No. 44, 1926; and No. 31, 1928.

† Act No. 10, 1931.

FINANCIAL EMERGENCY (NO. 2).

No. 47 of 1931.

An Act to amend sections ten, nineteen, twenty-nine and forty-nine of the *Financial Emergency Act 1931*.

[Assented to 4th November, 1931.]

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 *Financial Emergency Act* Short title
and citation.
(No. 2) 1931.

(2.) The *Financial Emergency Act 1931** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Financial Emergency Acts 1931*.

Salary upon which reduction calculated.

2.—(1.) Section ten of the Principal Act is amended by inserting in sub-section (2.), after the word “section ” (second occurring), the words “ or at any time thereafter ”.

(2.) This section shall be deemed to have commenced on the date of the commencement of the Principal Act.

State taxation.

3. Section nineteen of the Principal Act is amended by omitting sub-sections (1.), (2.) and (3.) and inserting in their stead the following sub-sections :—

“ (1.) The Governor-General may, by regulation, prescribe the maximum amount, rate, percentage or extent of taxation to which the remuneration of any senator or member of the House of Representatives (including any senator or member who holds a parliamentary office), of any Minister of State and of any officer or employee, may be subject—

(a) under any one or more of the laws of any State imposing taxes upon incomes for the purposes of the general revenue of the State, and

(b) under any one or more of the laws of any State imposing taxes upon incomes, where the law of the State expressly provides that the revenue received from the tax is to be applied to meet expenditure incurred by the State for any special purpose, or the regulations prescribe that, for the purposes of this section, the tax shall be deemed to be a tax to meet expenditure incurred by the State for a special purpose.

“ (2.) Upon the making of regulations under the last preceding sub-section, the remuneration specified in sub-section (1.) of this section shall, notwithstanding anything contained in any other Act, not be subject, under any law of the nature specified in the regulations, to any higher amount, rate, percentage or extent of taxation, than is prescribed.

“ (3.) Nothing in this section shall be construed as empowering the Governor-General to prescribe different amounts, rates, percentages or extents of taxation in respect of different States or parts of the Commonwealth.

“ (3A.) For the purposes of this section, “ remuneration ” means the allowances of any senator or member of the House of Representatives and includes the salary of any senator or member who holds a parliamentary office, of any Minister of State and of any officer or employee.”.

* Act No. 10, 1931.

4. Section twenty-nine of the Principal Act is amended by inserting, after the word "pounds" (second occurring), the following proviso :—

Claimants for
maternity
allowances.

" : Provided that nothing in this sub-section shall prevent the payment of maternity allowance in any case in which the Commissioner is satisfied that at the time of the birth the claimant and her husband or the claimant (as the case may be) were not or was not in receipt of income exceeding the rate of Two hundred and sixty pounds per annum, and that the non-receipt of income at that rate was not a casual or temporary circumstance."

5. Section forty-nine of the Principal Act is amended by omitting from paragraph (b) the words " (second occurring) ".

Decision of
appeals.

WHEAT BOUNTY.

No. 48 of 1931.

An Act to provide for the payment of a Bounty on the Production of Wheat, and for other purposes.

[Assented to 4th November, 1931.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

Preamble.

1. This Act may be cited as the *Wheat Bounty Act* 1931.

Short title.

2. The *Wheat Advances Act* 1930 is repealed.

Repeal.

3. In this Act, unless the contrary intention appears—

Definition.

" wheat " means wheat harvested in Australia during the period commencing on the first day of October One thousand nine hundred and thirty-one and ending on the thirty-first day of March One thousand nine hundred and thirty-two.

4.—(1.) Bounty under this Act shall be payable on the production of wheat which has, on or after the first day of October One thousand nine hundred and thirty-one and prior to the commencement of this Act, been sold or delivered for sale, or which is sold or delivered for sale on or before the thirty-first day of October One thousand nine hundred and thirty-two or on or before such later date as is prescribed.

Specification of
bounty.

(2.) For the purposes of this Act wheat shall be deemed to have been delivered for sale if it is delivered by a grower to a flour miller, wheat merchant, Government instrumentality or co-operative organization for storage pending sale.