

Imposition of
tax.

3. Flour tax is imposed at the rate of Four pounds five shillings per ton upon each pound of flour manufactured in Australia by any person and—

- (a) sold by him on or after the fourth day of December, One thousand nine hundred and thirty-three, and prior to the first day of July, One thousand nine hundred and thirty-four ;
- (b) sold by him before the fourth day of December, One thousand nine hundred and thirty-three, and delivered by him on or after that date and prior to the first day of July, One thousand nine hundred and thirty-four ; or
- (c) used by him on or after the fourth day of December, One thousand nine hundred and thirty-three, and prior to the first day of July, One thousand nine hundred and thirty-four, in the manufacture of goods for sale :

Provided that if in pursuance of the *Flour Tax Assessment Act 1933* a date is fixed as the last day upon which flour manufactured in Australia by any person, and, after the date so fixed, sold, delivered or used by him as specified in section ten of that Act, shall be subject to tax under that Act, any reference in this section to the first day of July, One thousand nine hundred and thirty-four shall be deemed to be a reference to the day next succeeding the date so fixed.

FLOUR TAX (NO. 2).

No. 45 of 1933.

An Act to impose a Tax upon Flour held in Stock by certain Persons on the fourth day of December, One thousand nine hundred and thirty-three.

[Assented to 12th December, 1933.]

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

- Short title. 1. This Act may be cited as the *Flour Tax Act (No. 2) 1933*.
- Incorporation. 2. The *Flour Tax Assessment Act 1933* shall, with the exception of sections ten and twelve, and sub-sections (1.) and (3.) of section thirteen of that Act, be incorporated and read as one with this Act.
- Imposition of tax. 3. Flour tax is imposed at the rate of Four pounds five shillings per ton upon each pound of flour in excess of one thousand pounds held in stock on the fourth day of December, One thousand nine hundred and thirty-three, by any person not being the manufacturer of that flour.