

WHEAT EXPORT CHARGE.

No. 71 of 1954.

An Act to impose a Charge on Wheat and Wheat Products exported from the Commonwealth.

[Assented to 12th November, 1954.]

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

1. This Act may be cited as the *Wheat Export Charge Act 1954*. Short title.
2. This Act shall come into operation on a date to be fixed by Proclamation. Commencement.
3. The *Wheat Export Charge Act 1948* and the *Wheat Export Charge Act 1952* are repealed. Repeal.
- 4.—(1) In this Act, unless the contrary intention appears— Interpretation.
 - “season”, in relation to wheat, means the period of twelve months, commencing on the first day of October, during which the wheat was harvested ;
 - “the Board” means the Australian Wheat Board continued in existence by the *Wheat Industry Stabilization Act 1954* ;
 - “the guaranteed price” has the same meaning as that expression has in the *Wheat Industry Stabilization Act 1954* ;
 - “wheat products” means a substance (other than bran or pollard) produced by the gristing, crushing, grinding, milling or other processing of wheat, and includes—
 - (a) semolina, sharps, wheatmeal, self-raising flour, rice substitutes made from wheat and breakfast foods made from wheat ;

- (b) any other commodity produced mainly from other wheat products or from wheat ; and
- (c) such commodities, containing a substantial proportion of other wheat products or of wheat, as are prescribed.

(2.) For the purposes of this Act, wheat or wheat products entered for export, or exported without entry for export, by a person other than the Board in a year commencing on the first day of January shall be deemed to be, or to be manufactured from (as the case may be), wheat harvested in the season that commenced on the first day of October in the immediately preceding year.

(3.) For the purposes of this Act—

- (a) the wheat equivalent of any wheat products is the wheat used in, or used in the production of the materials used in, the wheat products ; and
- (b) a certificate of the Board specifying the wheat equivalent of a particular quantity of a particular kind of wheat products or the wheat equivalent of particular wheat products is evidence of the facts stated in the certificate.

Charge on
export of wheat
and wheat
products.

5. Subject to this Act, a charge is imposed, and shall be levied and paid, on wheat and wheat products—

- (a) exported from the Commonwealth by the Board (whether before or after the commencement of this Act) ; or
- (b) exported from the Commonwealth after the commencement of this Act by a person other than the Board,

being wheat, or products manufactured from wheat, harvested on or after the first day of October, One thousand nine hundred and fifty-three, and before the first day of October, One thousand nine hundred and fifty-eight.

Rate of the
charge.

6.—(1.) The charge is not payable in respect of wheat of a particular season exported by the Board unless the average price per bushel, expressed in Australian currency, obtained by the Board for all wheat of that season exported by the Board exceeds the guaranteed price, and the rate of the charge per bushel in respect of any such wheat is—

- (a) an amount equal to the excess of that average price over the guaranteed price ; or
- (b) One shilling and sixpence.

whichever is the less.

(2.) In ascertaining the average price for the purposes of the last preceding sub-section, the price obtained in respect of a sale other than a sale of fair average quality bulk wheat free on rails at the

port of export shall be deemed to be the price that would have been the corresponding price for the sale of the same quantity of fair average quality bulk wheat free on rails at the port of export.

(3.) The charge is not payable in respect of wheat of a particular season exported by a person other than the Board unless the prevailing export price per bushel, at the date of entry of the wheat for export (or, if the wheat is exported without being entered for export, at the date of export of the wheat) for fair average quality bulk wheat free on rails at the ports of export, as declared by the Board, exceeds the guaranteed price, and the rate of the charge per bushel in respect of any such wheat is—

(a) an amount equal to the excess of the price so declared over the guaranteed price ; or

(b) One shilling and sixpence,

whichever is the less.

(4.) A declaration by the Board for the purposes of the last preceding sub-section shall be deemed to apply in respect of all dates from and including the date of the declaration to and including the date immediately preceding the date of the next subsequent declaration.

(5.) The amount of the charge payable on wheat products is the amount (if any) that would be payable if the export of the wheat products were the export of the wheat equivalent of the wheat products.

7.—(1.) Moneys payable under this Act by a person other than the Board in respect of wheat or wheat products shall (without prejudice to sub-section (5.) of this section) be paid, on or before the entry of the wheat or wheat products for export, to a prescribed officer in the State or Territory of the Commonwealth from which the export takes place.

Payment of
the charge.

(2.) Subject to the next succeeding sub-section, amounts of charge payable by the Board shall be paid in quarterly instalments in respect of exports made during the periods of three months ending respectively on the first days of January, April, July and October in each year, and the payment in respect of each such period shall be made within fourteen days after the end of the period.

(3.) The payment of charge to be made by the Board within fourteen days after the first day of January, One thousand nine hundred and fifty-five, shall be in respect of all exports made by the Board up to and including that first day of January, being exports in respect of which charge is payable.

(4.) For the purpose of determining the rate at which charge is payable by the Board in respect of wheat or wheat products exported during a period, the wheat of a season exported by the Board up to the end of that period shall be deemed to be all the wheat of that

season exported by the Board, and, when the Board has completed its export of wheat of that season, the necessary adjustment shall be made.

(5.) The charge in respect of any wheat or wheat products is a debt due to the Commonwealth by the person exporting the wheat or wheat products (whether that person is the Board or another person).

**Sales by
Board for
export.**

8. For the purposes of this Act, where wheat is sold by the Board for export or for manufacture into wheat products for export, or has been so sold before the commencement of this Act, and, whether before or after the commencement of this Act, the wheat is or has been, or the wheat products are or have been, exported, the Board shall be deemed to be or to have been the exporter of the wheat or wheat products.

Regulations.

9. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act.
