

Second
Schedule.

4. The Second Schedule to the Principal Act is amended by omitting Part I. and inserting in its stead the following Part :—

“ PART I.—ORDINARY TELEGRAMS.

	Between offices which are not more than fifteen miles apart.	Between offices which are more than fifteen miles apart.
Including address and signature—		
Not exceeding fourteen words	One shilling and ninepence	Two shillings
Each additional word ..	One penny half-penny ..	One penny half-penny

Double the foregoing rates shall be charged for the transmission of—

- (a) urgent telegrams ; and
- (b) telegrams on the public service when required, under section ninety-five of the *Post and Telegraph Act 1901-1949*, to be transmitted before other telegrams.

The rates specified in this Part are exclusive of portage charges.”

WOOL SALES DEDUCTION (ADMINISTRATION).

No. 29 of 1950.

An Act to provide for the Collection and Recovery of Amounts payable under the *Wool Sales Deduction Act (No. 1) 1950*, and the *Wool Sales Deduction Act (No. 2) 1950*, and for the Application of those Amounts.

[Assented to 2nd December, 1950.]

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 *Wool Sales Deduction (Administration) Act 1950*.

Commencement. **2.—(1.)** Subject to this section, this Act shall be deemed to have come into operation on the twenty-eighth day of August, One thousand nine hundred and fifty.

(2.) Nothing in this Act renders a person liable to be prosecuted in respect of anything done or omitted by him before the date on which this Act receives the Royal Assent.

Administration. **3.** The Commissioner shall have the general administration of this Act.

4.—(1.) In this Act, unless the contrary intention appears— Interpretation.

“income tax” has the same meaning as that expression has in the *Income Tax Assessment Act 1936–1949* ;

“person” includes a partnership ;

“producer”, in relation to wool, means the person who has produced the wool and, where two or more persons have produced the wool otherwise than as partners, includes those persons jointly ;

“provisional tax” has the same meaning as that expression has in Division 3 of Part VI. of the *Income Tax Assessment Act 1936–1949* ;

“registered person” means a person who is registered by the Commissioner in pursuance of this Act ;

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

“the Commissioner” means the person holding the office of Commissioner of Taxation under the *Income Tax Assessment Act 1936–1949* ;

“wool” means sheep’s wool or lambs’ wool, whether greasy or scoured, and includes wool processed by or on behalf of the producer, but does not include wool on skins or removed from skins ;

“wool deduction certificate” means a certificate delivered to a person in accordance with section eight of this Act ;

“year of income” has the same meaning as that expression has in the *Income Tax Assessment Act 1936–1949*.

(2.) For the purposes of this Act—

(a) a person is deemed to have produced wool, being wool shorn on or after the date of commencement of this Act, if he owned that wool immediately after the wool was shorn ;
and

(b) a person is deemed to have produced wool, being wool shorn before the date of commencement of this Act, if he owned that wool immediately before that date.

(3.) For the purposes of this Act, where the holder of a lien on wool or a mortgage of live-stock would, by reason of his title under the lien or mortgage, be, but for this sub-section, deemed to have produced wool—

(a) the person entitled, subject to discharge of the lien or mortgage, to the proceeds of a sale of the wool is, for the purposes of this Act, deemed to have produced the wool ;

- (b) any sale or other disposition of the wool made by the holder of the lien or mortgage (including a sale made on his behalf) is deemed to be made by the producer of the wool ;
- (c) any exportation of the wool effected by the holder of the lien or mortgage is deemed to be effected by the producer of the wool ; and
- (d) where the holder of the lien or mortgage receives directly from the purchaser to whom he makes a sale of the wool any money in respect of the sale, he shall be deemed to receive that money in respect of a sale made by him on behalf of the producer of the wool.

(4.) For the purposes of this Act, but without limiting the generality of the word " exportation " or the word " exported ", wool is deemed to be exported when placed on board a ship for transport overseas.

Registration.

5.—(1.) The Commissioner may register under this Act a person who—

- (a) sells or otherwise disposes of wool on behalf of a producer ; or
- (b) purchases wool from a producer.

(2.) A person who, on or after the twentieth day of October, One thousand nine hundred and fifty, makes a sale, disposal or purchase of a kind specified in paragraph (a) or (b) of the last preceding subsection shall, within fourteen days after the date of the transaction, if he is not already registered, apply to the Commissioner for registration under this Act.

Penalty : One hundred pounds.

(3.) The Commissioner may, at any time, cancel the registration of a person.

Deductions
from proceeds
of wool.

6.—(1.) For the purpose of enabling the collection from producers of amounts payable by them under the *Wool Sales Deduction Act* (No. 1) 1950—

- (a) a person who holds, on the twentieth day of October, One thousand nine hundred and fifty, or receives on or after that date, an amount in excess of Twenty pounds in respect of wool sold by him on behalf of a producer (not being a registered person) on or after the twenty-eighth day of August, One thousand nine hundred and fifty, shall be liable to pay to the Commissioner an amount equal to the prescribed proportion of that amount ; and

- (b) a person who, on or after the twentieth day of October, One thousand nine hundred and fifty, purchases wool from a producer (not being a registered person), otherwise than through a registered person acting as agent of the producer, shall be liable to pay to the Commissioner an amount equal to the prescribed proportion of the purchase price.

(2.) Where a person has, under the last preceding sub-section, paid to the Commissioner an amount in respect of wool sold by him on behalf of, or purchased by him from, a producer, or the Commissioner has recovered such an amount from a person liable to pay it, the producer is, by force of this Act, discharged from his liability under the *Wool Sales Deduction Act (No. 1) 1950* to the extent of the amount paid or recovered.

(3.) A person who pays an amount to the Commissioner in pursuance of this section, or from whom the Commissioner recovers an amount payable in pursuance of this section, is, by force of this Act, discharged from his liability to pay to any other person, or account to any other person for, so much of the amount received by him for the wool concerned, or so much of the purchase price of the wool concerned, as the case may be, as is equal to that amount.

(4.) A person shall not be liable to pay to the Commissioner under this section so much of the amount which, but for this sub-section, would have been payable by him in relation to any wool as is equal to any amount paid by, or recovered from, the producer of that wool in respect of his liability in relation to that wool under the *Wool Sales Deduction Act (No. 1) 1950*.

(5.) This section does not apply in relation to—

- (a) wool sold on behalf of, or purchased from, a producer who exhibits to the person who sells the wool on his behalf, or who purchases the wool from him, a certificate issued to him under sub-section (2.) of section nine of this Act ;
- (b) wool produced in the Northern Territory of Australia ;
- (c) wool sold by the producer for delivery by him out of Australia (including wool so sold on behalf of the producer) ; or
- (d) wool sold on or after the date on which the *Wool Sales Deduction Act (No. 1) 1950* ceases to be in force.

(6.) An amount payable to the Commissioner under this section shall be calculated to the nearest amount in complete pounds which does not exceed the amount which would be payable but for this sub-section.

(7.) In this section, “ the prescribed proportion ” means—

- (a) one-fifth ; or

- (b) where, at the time of the sale or disposal of the wool, the proportion of the sale value of wool for the purposes of the *Wool Sales Deduction Act (No. 1) 1950* is less than one-fifth—that lesser proportion.

Time of
payments to
Commissioner
by brokers, &c.

7. A person who is liable under the last preceding section to pay an amount to the Commissioner shall—

- (a) pay that amount not later than the seventh day of the month next succeeding the month in which he becomes so liable or within such further time as the Commissioner allows ; and
- (b) furnish to the Commissioner, at the time of making the payment, a return in a form authorized by the Commissioner in respect of the transaction to which the payment relates.

Penalty : A fine not exceeding the amount payable to the Commissioner.

Wool deduction
certificates.

8.—(1.) A person who is liable under section six of this Act to pay an amount to the Commissioner in relation to any wool shall, not later than the day on which he pays that amount to the Commissioner—

- (a) deliver to the producer of the wool a certificate in duplicate in a form authorized by the Commissioner setting out—
- (i) the amount received by him in respect of the wool, or the price at which he purchased the wool, as the case may be ; and
- (ii) the amount payable to the Commissioner in respect of the transaction (which amount is in this Act referred to as the amount of the certificate) ; and
- (b) deliver to the Commissioner a copy of that certificate.

Penalty : Twenty pounds.

(2.) Where a producer pays an amount to the Commissioner in pursuance of the *Wool Sales Deduction Act (No. 1) 1950* or the *Wool Sales Deduction Act (No. 2) 1950*, the Commissioner shall deliver to that producer a certificate in duplicate setting out—

- (a) the amount upon which the payment to the Commissioner was based ; and
- (b) the amount of the payment to the Commissioner (which amount is in this Act referred to as the amount of the certificate).

Certificate
of exemption.

9.—(1.) The Commissioner may issue to a registered person a certificate exempting him from the application of section six of this Act in respect of a transaction or class of transactions specified in the certificate, and for a period specified in the certificate, and that person shall, while the certificate remains in force, be exempt accordingly.

(2.) Where the Commissioner is satisfied that the income of a producer is exempt from income tax under the *Income Tax Assessment Act 1936-1949* he shall, upon application by the producer, issue to him a certificate exempting from the application of section six of this Act wool sold by him (including wool sold on his behalf).

(3.) The Commissioner may, at any time, by notice in writing, cancel a certificate issued under this section, and the person to whom the certificate was issued shall, within fourteen days after service of the notice, deliver the certificate to the Commissioner.

Penalty: Twenty pounds.

10.—(1.) A producer shall forward all wool deduction certificates delivered to him in respect of wool sold, disposed of or exported in a year of income to the Commissioner with the return which he is required under section one hundred and sixty-one of the *Income Tax Assessment Act 1936-1949* to furnish in respect of that year of income.

Application
of wool
deduction
certificates
in payment
of tax.

(2.) Where the Commissioner receives from a producer a wool deduction certificate in respect of wool sold, disposed of or exported in a year of income, and the income tax payable by the producer in respect of the income of that year of income has been assessed, the Commissioner shall, subject to the next succeeding sub-section—

- (a) if the amount of the certificate does not exceed the net tax payable by the producer in respect of the income of that year of income—credit the amount of the certificate in payment or part payment of that net tax;
- (b) if the amount of the certificate exceeds that net tax—credit so much of the amount of the certificate as is required in payment of that net tax and any other income tax payable by the producer, and pay to the producer an amount equal to so much of the amount of the certificate as is not so credited; or
- (c) if he is satisfied that there is no income tax or provisional tax payable by the producer—pay to the producer an amount equal to the amount of the certificate.

(3.) Where the Commissioner receives from a partnership or the trustee of a trust estate a wool deduction certificate in respect of wool sold or exported by that partnership or trustee, he shall apportion the amount of the certificate—

- (a) in the case of a partnership—between the partners; and
- (b) in the case of a trust estate—between the beneficiaries or between the beneficiaries and the trustee,

in such manner as the partnership or the trustee, as the case may be, in writing requests, and apply the provisions of the last preceding sub-section to each of the amounts so apportioned as if it were the amount of a wool deduction certificate received from the partner, the beneficiary, or the trustee in his capacity as trustee.

(4.) The Commissioner shall cancel all wool deduction certificates in respect of which he credits an amount or makes a payment, and shall retain them for such period as he thinks fit, after which he shall cause them to be destroyed.

(5.) For the purposes of this section, the net tax payable by a producer in respect of the income of a year of income shall be deemed to be the amount remaining after deducting from the sum of the income tax assessed in respect of his income of that year of income and the provisional tax (if any) payable in respect of his income of the next succeeding year of income, the provisional tax (if any) paid by him in respect of his income of the first-mentioned year of income.

Refunds where rate reduced after commencement of financial year, or no rate fixed.

11.—(1.) Where the proportion of the sale value or appraised value of wool for a financial year for the purposes of the *Wool Sales Deduction Act (No. 1) 1950* and the *Wool Sales Deduction Act (No. 2) 1950* is fixed after the commencement of that financial year, and is less than the proportion fixed for the immediately preceding financial year, the Commissioner shall—

- (a) refund to a producer so much of the amount previously paid by him under those Acts in relation to wool sold, disposed of or exported in that financial year as exceeds the amount which would have been payable in relation to that wool if the proportion fixed for that financial year had been fixed before the commencement of that financial year; or
- (b) where a producer delivers to the Commissioner a wool deduction certificate in relation to wool sold or disposed of in that financial year—pay to the producer an amount equal to the amount by which the amount of the certificate exceeds the amount which would have been the amount of the certificate if the proportion fixed for that financial year had been fixed before the commencement of that financial year.

(2.) Where the proportion of the sale value of wool for a financial year for the purposes of the *Wool Sales Deduction Act (No. 1) 1950* and the *Wool Sales Deduction Act (No. 2) 1950* is not fixed before the end of that financial year, the Commissioner shall—

- (a) refund to a producer the amount paid by him under those Acts in relation to wool sold, disposed of or exported in that financial year; or

- (b) where a producer delivers to the Commissioner a wool deduction certificate in relation to wool sold or disposed of in that financial year—pay to the producer an amount equal to the amount of the certificate.

(3.) Where the Commissioner has applied the provisions of this section in relation to a wool deduction certificate, the last preceding section shall not apply in relation to that certificate, but the Commissioner shall take such action as he considers necessary to ensure that so much (if any) of the amount of the certificate as has not been paid under this section is dealt with as if this section had not been so applied.

12.—(1.) Notwithstanding anything contained in section ten of this Act, where the Commissioner at any time receives from a producer a wool deduction certificate in respect of wool sold, disposed of or exported in a year of income, and is satisfied that the producer has suffered such a loss or is in such circumstances that the application of the provisions of this Act would entail hardship on the producer unless this section were applied, the Commissioner may—

Cases of hardship.

- (a) credit the whole or a part of the amount of the certificate in payment or part payment of the income tax and provisional tax payable by the producer in respect of the income of any year of income preceding that year of income ;
- (b) make a payment to the producer of the amount by which the amount of the certificate exceeds the amount which, in the opinion of the Commissioner, will be, for the purposes of section ten of this Act, the net tax payable by the producer in respect of the income of the year of income in which the wool was sold, disposed of or exported ; or
- (c) apply the provisions of paragraph (a) of this sub-section, and also apply the provisions of paragraph (b) of this sub-section as if the reference in that paragraph to the amount of the certificate were a reference to so much of the amount of the certificate as exceeds the amount credited under paragraph (a) of this sub-section.

(2.) Where the Commissioner receives a wool deduction certificate from a partnership or the trustee of a trust estate in respect of wool sold, disposed of or exported by that partnership or trustee, he may, for the purposes of this section, apportion the amount of the certificate in the manner specified in sub-section (3.) of section ten of this Act, and treat each amount so apportioned as if it were the amount of a wool deduction certificate received from the person to whom it is apportioned, and as if that person were the producer.

(3.) Where the Commissioner has applied the provisions of this section in relation to a wool deduction certificate, section ten of this Act shall not apply in relation to that certificate, but the Commissioner

shall take such action as he considers necessary to ensure that so much of the amount of the certificate as has not been credited under this section is dealt with as if this section had not been so applied.

Appeals.

13.—(1.) Where a producer has applied to the Commissioner for the application to him of the last preceding section and is not satisfied with the decision of the Commissioner on his application, he may appeal to the Land Valuation Board established under the *Land Tax Assessment Act 1910–1949*.

(2.) On an appeal under this section, the Board may reverse, vary or confirm the decision of the Commissioner, and the Commissioner shall give effect to the decision of the Board.

(3.) Where a producer has made an application in writing to the Commissioner requesting him to apply the last preceding section to the producer, and the Commissioner has not, within thirty days after receipt by him of the application, notified the producer of his decision on the application, the producer may appeal under this section as if the Commissioner had refused the application, and the appeal may be dealt with accordingly.

Incorrect certificates.

14.—(1.) If the Commissioner has reason to believe that a wool deduction certificate received by him for purposes of this Act is incorrect in any particular, he may retain that wool deduction certificate for such period as he thinks fit and shall not deal with the certificate as required by the preceding provisions of this Act until he is satisfied as to the correctness of that certificate.

(2.) Where the amount shown in a wool deduction certificate is in excess of the amount which should have been so shown, and the Commissioner has made a credit or payment in respect of the certificate, the producer who has received that credit or payment shall be liable to pay to the Commissioner the amount by which the credit or payment exceeds the amount which should have been shown as the amount of the certificate.

Bankruptcy of person or liquidation of company holding moneys payable to Commissioner.

15. Notwithstanding anything contained in any other law (including an Act of a State), where a person who is liable to pay an amount to the Commissioner under section six of this Act in relation to wool sold or purchased by him has, in accounting for the proceeds of the sale, or in paying the purchase price, deducted an amount in pursuance or purported pursuance of this Act, and the property of that person becomes vested in a person who is a trustee within the meaning of the *Bankruptcy Act 1924–1948*, or the property of that person (being a company) comes under the control of a liquidator, the trustee shall apply the estate of the bankrupt, or the

liquidator shall apply the assets of the company, to the extent of the amount so deducted, in payment of the amount payable to the Commissioner under section six of this Act in priority over all other debts, whether preferential, secured or unsecured.

16.—(1.) Where the Commissioner is satisfied that a person has become liable under this Act to pay an amount to the Commissioner and to deliver a wool deduction certificate in respect of that amount to a producer, but has not delivered that wool deduction certificate to the producer, the Commissioner may, where he considers it just to do so—

Person failing to deliver wool deduction certificate.

(a) credit an amount equal to that amount in satisfaction of any income tax or provisional tax payable by the producer ;
or

(b) make a payment to the producer in respect of that amount, in the same manner as if the wool deduction certificate had been received by the Commissioner.

(2.) Where the Commissioner has applied the provisions of this section in relation to an amount, a person shall not be entitled to receive any further benefit on production of a wool deduction certificate in respect of that amount.

17.—(1.) Where a producer is liable to make a payment to the Commonwealth in respect of any wool under the *Wool Sales Deduction Act (No. 1) 1950*, he shall—

Obligations of producers.

(a) except in a case where the amount of his liability has been paid to the Commissioner by the person to whom the wool was sold or disposed of or the person by whom it was sold or disposed of on his behalf—make that payment to the Commissioner on or before the fourteenth day of the month next succeeding the month in which the wool was sold or disposed of, or within such further time as the Commissioner allows ; and

(b) furnish to the Commissioner, at the time of making the payment, a return in a form authorized by the Commissioner in respect of the transaction in relation to which the liability arose.

Penalty : A fine not exceeding the amount payable to the Commissioner.

(2.) For the purposes of this section, wool sold or disposed of before the twentieth day of October, One thousand nine hundred and fifty, shall be deemed to have been sold or disposed of on that date.

(3.) A person who is liable to make a payment to the Commonwealth under the *Wool Sales Deduction Act (No. 2) 1950* in relation to wool exported before the twentieth day of October, One thousand nine hundred and fifty, shall, within fourteen days after that date,

furnish to the Commissioner a return in a form authorized by the Commissioner in respect of the wool and the circumstances of the export.

Penalty : One hundred pounds.

(4.) A person to whom the last preceding sub-section applies shall pay to the Commissioner the amount of his liability on the fourteenth day of the month next succeeding the month in which the Commissioner notifies him of the appraised value of the wool, or within such further time as the Commissioner allows.

Penalty : A fine not exceeding the amount payable to the Commissioner.

(5.) A person who is liable to make a payment to the Commonwealth under the *Wool Sales Deduction Act (No. 2) 1950* in relation to wool exported on or after the twentieth day of October, One thousand nine hundred and fifty, shall pay the amount of his liability to the Commissioner before he exports the wool or within such further time as the Commissioner allows.

Penalty : A fine not exceeding the amount payable to the Commissioner.

(6.) Where the proportion of the sale value or appraised value of wool for a financial year for the purposes of the *Wool Sales Deduction Act (No. 1) 1950* or the *Wool Sales Deduction Act (No. 2) 1950* is fixed after the commencement of that financial year, and is greater than the proportion fixed for the immediately preceding financial year, the time within which a producer who thereupon becomes liable to pay an additional amount to the Commissioner in relation to wool previously sold, disposed of or exported is required to pay that amount to the Commissioner is one month after the day on which the Act fixing the proportion for that financial year receives the Royal Assent.

Recovery of
amounts by
Commissioner.

18.—(1.) An amount payable to the Commissioner under this Act may be sued for and recovered in any court of competent jurisdiction by the Commissioner suing in his official name.

(2.) In an action against a person for the recovery of any such amount, a certificate in writing signed by the Commissioner, certifying that the sum specified in the certificate was, at the date of the certificate, payable by that person to the Commissioner under this Act shall be *prima facie* evidence of the matters stated in the certificate.

(3.) When the Commissioner recovers from a person by legal process an amount payable by that person under this Act in relation to a transaction in respect of any wool, the Commissioner shall, where there is no wool deduction certificate in respect of that amount, apply the provisions of section ten of this Act as if that amount (but not including any amount recovered by virtue of the next succeeding section) were the amount of a wool deduction certificate in relation to that transaction received by him from the producer of the wool.

19.—(1.) If an amount payable to the Commissioner—

(a) by a producer at any time after the nineteenth day of October, One thousand nine hundred and fifty; or

(b) by a person other than a producer at any time on or after the day on which this Act receives the Royal Assent,

remains unpaid after the expiration of the period within which it is required by this Act to be so paid, an additional amount shall be due and payable by the producer or other person at the rate of ten per centum per annum of the amount unpaid, computed from the expiration of that period or, where an extension of time for payment has been granted under this Act, from such date as the Commissioner determines, not being a date prior to the last day of the period within which it would have been required to be paid if the extension had not been granted.

(2.) The Commissioner may in any case, for reasons which he thinks sufficient, remit the additional amount or any part thereof.

(3.) Notwithstanding anything contained in this section, the Commissioner may sue for recovery of any amount unpaid immediately after the expiration of the period within which it is required by this Act to be paid.

(4.) For the purposes of this section, where the period within which an amount is required by this Act to be paid to the Commissioner by a person other than a producer expires on or before the day on which this Act receives the Royal Assent or within seven days after that day, that period shall be deemed to expire on the seventh day after that day.

20. Where—

(a) a producer disposes of wool otherwise than by sale; or

(b) the Commissioner is not satisfied that the price paid or payable for any wool sold otherwise than at auction is fair and reasonable,

the Commissioner may determine the amount which, in his opinion, was the fair and reasonable value of the wool at the time of the disposal or sale.

21. A ship's agent shall not accept delivery of any wool for shipment overseas by a producer except in accordance with the regulations.

Penalty : One hundred pounds.

22.—(1.) Where the time within which a person is required to make a payment or do any other act under a provision of this Act expires on or before the day on which this Act receives the Royal Assent or within seven days after that day, and that person has not done that act before that day, that person shall do that act on or before the seventh day after that day.

Penalty : The penalty provided in relation to that provision of this Act.

Penalty for unpaid moneys.

Commissioner may determine reasonable price.

Ships' agents.

Times expiring before, or within seven days after, Royal Assent to Act.

(2.) The civil liability of a person under this Act is not affected by this section.

Application of certain provisions of the *Income Tax Assessment Act 1936-1949*.

23. Subject to this Act and the regulations, the provisions of the following sections of the *Income Tax Assessment Act 1936-1949*, namely sections sixteen, one hundred and seventy-six, two hundred and ten, two hundred and eleven, two hundred and twelve, two hundred and fourteen, two hundred and eighteen, two hundred and twenty-two to two hundred and twenty-five (inclusive), two hundred and twenty-seven, two hundred and thirty-one, two hundred and thirty-two, two hundred and thirty-three to two hundred and fifty-one (inclusive), two hundred and fifty-two, two hundred and sixty, two hundred and sixty-three, two hundred and sixty-four and, in relation to those sections, section six, apply as if incorporated in this Act, and as if—

- (a) any reference in those provisions to income tax were a reference to amounts payable to the Commissioner under this Act; and
- (b) any reference in those provisions to a taxpayer were a reference to a person liable under this Act to make a payment to the Commissioner.

Payments not allowable deductions for income tax purposes.

24. An amount paid or payable to the Commissioner under this Act is not allowable as a deduction in ascertaining the taxable income of a person under the *Income Tax Assessment Act 1936-1949*.

Payments to and from Consolidated Revenue Fund.

25. All moneys received by the Commissioner in pursuance of this Act shall form part of the Consolidated Revenue Fund, and there shall be payable out of that Fund (which is, to the necessary extent, hereby appropriated accordingly) such amounts as the Commissioner becomes liable to pay in accordance with the provisions of this Act.

Delegation.

26.—(1.) The Commissioner may, in relation to any matter or class of matters or any part of the Commonwealth, by writing under his hand delegate to any person all or any of his powers and functions under this Act (except this power of delegation) so that the delegated powers or functions may be exercised by the delegate with respect to the matter or class of matters or the part of the Commonwealth specified in the instrument of delegation.

(2.) A delegation under this section shall be revocable at will, and no delegation shall prevent the exercise of any power or function by the Commissioner.

Regulations.

27. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters required or permitted to be prescribed, or necessary or convenient to be prescribed, for carrying out or giving effect to this Act, and, in particular, for prescribing penalties not exceeding a fine of One hundred pounds for offences against the regulations.