

APPLE AND PEAR TAX.

No. 63 of 1938.

An Act to impose a Tax upon Apples and Pears grown in Australia and sold by or on behalf of the Grower.

[Assented to 10th December, 1938.]

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 <i>Apple and Pear Tax Act 1938</i> . |
| Commencement. | 2. This Act shall come into operation on the first day of January, One thousand nine hundred and thirty-nine. |
| Incorporation | 3. The <i>Apple and Pear Tax Assessment Act 1938</i> is incorporated and shall be read as one with this Act. |
| Imposition of tax. | 4. A tax is imposed upon apples and pears grown in Australia and, on or after a date to be fixed by Proclamation, sold by or on behalf of the grower. |
| Rate of tax. | 5. Subject to a lower rate being prescribed by regulations the rate of tax shall be three farthings per case. |
| Regulations. | 6. The Governor-General may, after report to the Minister by the Board, make regulations prescribing a lower rate of tax on apples and pears than that imposed by this Act. |

NEWSPRINTING PAPER BOUNTY.

No. 64 of 1938.

An Act to provide for the Payment of a Bounty on the Production of Newsprinting Paper.

[Assented to 10th December, 1938.]

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 :—

- | | |
|--------------|---|
| Short title. | 1. This Act may be cited as the <i>Newsprinting Paper Bounty Act 1938</i> . |
|--------------|---|