

(5.) The Consolidated Revenue Fund is to the necessary extent hereby appropriated for the purposes of the payments to be made to the Fund under sub-sections (1.) and (4.) of this section.

(6.) Moneys standing to the credit of the Fund may be invested in securities of the Commonwealth or on deposit in the Commonwealth Bank and the income of such investments shall form part of the Fund.

Audit.

32. The accounts of the Boards constituted by or under this Act shall be subject to audit by the Auditor-General for the Commonwealth.

Powers under
State Acts.

33. Nothing in this Act shall be deemed to prevent the Board or the Stabilization Board from exercising any power or function conferred upon it by any State Act.

Offences.

34.—(1.) Any person who commits a contravention of, or fails to comply with, any provision of this Act for which no other penalty is provided shall be guilty of an offence and shall be liable to a fine not exceeding One hundred pounds or imprisonment for six months or both.

(2.) Any offence against this Act may be prosecuted summarily.

Regulations.

35. 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 and in particular for providing for or in relation to—

- (a) the constitution of the Board ;
- (b) the conduct of the proceedings of the Board ;
- (c) the regulation of the production of wheat in the Territories ;
and
- (d) penalties not exceeding One hundred pounds or imprisonment not exceeding six months or both for any breach of the regulations.

Duration
of Act.

36. This Act shall continue until, and shall cease to have effect upon, the date fixed under the *Wheat Export Charge Act 1946* as the date upon which that Act shall cease to be in operation.

WHEAT EXPORT CHARGE.

No. 25 of 1946.

An Act to impose a Charge upon the Export of
Wheat and Wheat Products.

[Assented to 9th August, 1946.]

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 *Wheat Export Charge Act 1946*.

2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.

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

Definitions.

“the Board” means the Australian Wheat Board constituted under the *Wheat Industry Stabilization Act 1946*.

“wheat products” means any substance produced by the gristing, crushing, grinding, milling, or otherwise processing of wheat, and includes semolina, sharps, wheatmeal, self-raising flour, rice substitutes made from wheat, breakfast foods containing wheat, and any other commodity produced mainly from wheat, but does not include bran, pollard, bread, cake or biscuits.

4.—(1.) A charge is imposed and shall be levied and paid—

Charge on
export of
wheat and
wheat products.

(a) on all wheat harvested on or after the first day of October, One thousand nine hundred and forty-five, and exported from the Commonwealth, whether by the Board or by any other person, on or after the first day of December, One thousand nine hundred and forty-five; and

(b) on all wheat products manufactured from wheat so harvested which are exported from the Commonwealth, whether by the Board or by any other person, on or after the first day of December, One thousand nine hundred and forty-five.

(2.) Subject to a lower rate being prescribed by the regulations, the rate of the charge per bushel of wheat exported by any person, other than the Board, shall be fifty per centum of the amount by which the price per bushel for export of fair average quality bagged wheat free on rail at the port of export, as declared from time to time by the Board, or such lower price as is prescribed, exceeds Five shillings and two pence.

(3.) Subject to a lower rate being prescribed by the regulations, the rate of the charge per bushel on wheat of any season exported by the Board shall be fifty per centum of the amount by which the average price per bushel free on rail at the ports of export for fair average quality bagged wheat of all the wheat of that season exported by the Board, or such lower price as is prescribed, exceeds Five shillings and two pence.

(4.) Where wheat products are exported, the charge shall be imposed on the wheat equivalent of those products.

(5.) All moneys payable under this section by any person, other than the Board, in respect of any wheat or wheat products shall be paid, on or before the entry of the wheat or wheat products for export, to such officers in the respective States, or in the Northern Territory, as are prescribed.

(6.) The amount of the charge payable by the Board shall be paid in instalments due on the first days of January, April, July and October and, for the purpose of determining the amount of any instalment,

the wheat of any season exported by the Board up to the end of the period of three months immediately preceding the due date of the instalment shall be deemed to be all the wheat of that season exported by the Board, and when the rate of the charge on wheat of that season is ascertained in accordance with the provisions of sub-section (3.) of this section the necessary adjustment shall be made.

(7.) For the purposes of this section—

- (a) where wheat is sold by the Board for export or for manufacture into wheat products for export, the Board shall be deemed to be the exporter of the wheat; and
- (b) the wheat equivalent of any wheat products shall be ascertained in such manner as the Board determines.

Regulations.

5. 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, and in particular for prescribing a lower rate of charge imposed on any wheat or wheat products exported from the Commonwealth.

Duration of Act.

6. This Act shall continue in operation until a date (not being earlier than the thirtieth day of September, One thousand nine hundred and fifty) to be fixed by Proclamation as the date upon which this Act shall cease to be in operation.

INVALID AND OLD-AGE PENSIONS.

No. 26 of 1946.

An Act to amend the *Invalid and Old-age Pensions Act 1908-1945*.

[Assented to 13th August, 1946.]

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 and citation.

1.—(1.) This Act may be cited as the *Invalid and Old-age Pensions Act 1946*.

(2.) The *Invalid and Old-age Pensions Act 1908-1945** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Invalid and Old-age Pensions Act 1908-1946*.

Commencement

2. This Act shall come into operation on the day on which it receives the Royal Assent.

* 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; No. 31, 1928; Nos. 10 and 46, 1931; Nos. 35 and 64, 1932; Nos. 17 and 56, 1933; No. 1, 1935; No. 29, 1936; No. 11, 1937; No. 97, 1940; No. 48, 1941; No. 3, 1942; No. 14, 1943; No. 16, 1944; and Nos. 7 and 41, 1945.