for the purpose of killing, wounding or taking a grey seal.

Short title, repeals and extent.
4 & 5 Geo. 5. c. 3.
22 & 23 Geo. 5. c. 2.

3.—(1) This Act may be cited as the Grey Seals Protection Act, 1932.

(2) The Grey Seals Protection Act, 1914, and the reference to that Act in Part I of the Second Schedule to the Expiring Laws Act, 1931, are hereby repealed.

(3) This Act shall not extend to Northern Ireland.

CHAPTER 24.

An Act to secure to growers of home-grown millable wheat a standard price and a market therefor; to make provision for imposing on millers and importers of flour obligations to make payments calculated by reference to a quota of such wheat and as to the disposal of the moneys thereby received; to provide for such millers being required to purchase unsold stocks of such wheat; and for purposes connected with the matters aforesaid. [12th May 1932.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Provisions for securing to growers of millable wheat a standard price and a market therefor.

1.—(1) If, in any cereal year, the ascertained average price of home-grown millable wheat is less than the standard price, every registered grower shall, subject to the provisions of this Act and of any regulations or byelaws made thereunder, be entitled to receive from the Wheat Commission in respect of every hundredweight of such wheat of his own growing sold by him in that year, not being wheat harvested before the year nineteen hundred and thirty-two, a payment (hereinafter referred to as a " deficiency payment ") representing, subject to the deduction to be made under the provisions of this Act relating to administrative expenses, the difference

(hereinafter referred to as the "price deficit") between the said average price and the standard price:

Provided that, if in any cereal year the quantity of home-grown millable wheat of their own growing sold by registered growers exceeds the anticipated supply of such wheat for that year, each registered grower shall be entitled to receive deficiency payments for that year in respect only of that number of hundredweights which bears to the number of hundredweights of such wheat of his own growing sold by him in that year the same proportion as the said anticipated supply bears to the quantity of home-grown millable wheat of their own growing sold by registered growers in that year.

(2) For the purposes of this Act wheat sold by a registered grower shall be deemed to be of his own growing if it was grown on land forming part of a farm of which he was the occupier at the date of the sale, so, however, that no wheat shall be deemed to be of his own growing if it has been removed from the farm before being despatched on delivery after the sale, otherwise than in accordance with the byelaws of the Wheat Commission.

(3) If in the month of June in any year after the year nineteen hundred and thirty-two the Wheat Commission make a representation to the Minister that it is expedient that any stocks of home-grown millable wheat then harvested, being wheat sown during the last preceding cereal year, should be bought by the Flour Millers' Corporation, the Minister may, by order made before the end of the cereal year in which the representation was made, require that corporation to buy from the registered growers to whom the order relates such part of those stocks as remains unsold by them when the order comes into force:

Provided that the orders made under this subsection in any cereal year shall not require the Flour Millers' Corporation to buy more than twelve-and-a-half per cent. of the anticipated supply for that year.

(4) Any order made under the last foregoing subsection shall specify a price, not exceeding the standard price, estimated by the Minister, after consultation with the Wheat Commission, to be, as nearly as may be, the price which would, in the area to which the order relates and at the date on which the order comes into force,

be obtained by a willing seller from a willing buyer for home-grown millable wheat of fair average quality, and all wheat to be bought from a registered grower in pursuance of the requirements of any such order shall be bought at such prices as may be determined according to quality and market conditions, by reference to the price specified in the order, in accordance with the byelaws of the Wheat Commission.

Any such order shall also specify the period within which the wheat to which the order relates is to be bought by the Flour Millers' Corporation, and that corporation shall take delivery thereof within that period.

(5) If, within the period within which any wheat is required by an order made under this section to be bought, or within such further time as the Wheat Commission may, on the application of the corporation made within that period, allow, objection is made, in such manner as may be provided by the byelaws of the Wheat Commission, by or on behalf of the Flour Millers' Corporation, that any of that wheat—

(*a*) is not home-grown; or

(*b*) is not millable wheat; or

(*c*) is not of the quality according to which the price has been so determined as aforesaid;

then, if it is determined by arbitration in accordance with the said byelaws that the wheat objected to is not home-grown millable wheat, the order shall cease to have effect as respects that wheat, or if it is so determined that the wheat objected to, though home-grown millable wheat, is of lower quality than that according to which the price has been determined, the requirements of the order shall be deemed to be complied with as respects that wheat if it is bought by the corporation at such lower price as the arbitrator may allow.

(6) If any person from whom the Flour Millers' Corporation have been required by an order made under this section to buy any stocks of wheat proves with respect to any quantity of such wheat—

(*a*) that default has been made by the corporation in buying and taking delivery of that quantity within the period specified in the order or within such further time as the Minister may, on the application of the corporation made within that period, have allowed; and

(*b*) either that no objection that the quantity is not a quantity of home-grown millable wheat has been duly made in accordance with the provisions of the last foregoing subsection or that the quantity has been determined in accordance with those provisions to be a quantity of home-grown millable wheat; and

(*c*) that he was at all material times ready and willing to sell and deliver the quantity to the corporation at the price determined or allowed in accordance with the foregoing provisions of this section;

he shall be entitled to recover as a debt due to him from the corporation a sum equal to the amount which would have been payable for the quantity if it had been bought at the price so determined as aforesaid, and upon any sum being so recovered, or becoming payable under a judgment given therefor, the wheat in respect of which the sum was recovered, or judgment given, shall be forfeited to the Wheat Commission, who may dispose of it as they think fit.

The Wheat Commission may, if they think fit, take proceedings as trustees for all or any persons entitled to take proceedings for the recovery of any sums due to them under this subsection; and, without prejudice to any other remedy, any sums recoverable under this subsection may be recovered summarily as a civil debt.

(7) Any wheat which is bought from a registered grower by the Flour Millers' Corporation in accordance with the requirements of an order made under this section, or which is forfeited to the Commission under the last foregoing subsection, shall be deemed for the purposes of subsections (1) and (2) of this section to have been sold by that grower on the date on which the order came into force.

(8) The Flour Millers' Corporation may make arrangements for the purchase by any person on their behalf of wheat required by any such order as aforesaid to be bought by the corporation, and any wheat bought in pursuance of the requirements of any such order may be sold or otherwise disposed of by the corporation in such manner as they think fit.

Determination of "ascertained average price," "standard price" and "anticipated supply" of home-grown millable wheat.

2.—(1) As soon as practicable after the cereal year ending on the thirty-first day of July, nineteen hundred and thirty-three, and after the end of every subsequent cereal year the Minister shall, after consultation with the Wheat Commission, by order prescribe the price which he determines to have been the average price obtained by registered growers throughout the United Kingdom for home-grown millable wheat of their own growing sold by them in that year; and in this Act the expression "ascertained average price" means, in relation to any cereal year, the price so prescribed as respects that year.

(2) The order made under the last foregoing subsection as respects any cereal year shall also contain a certificate by the Minister certifying the quantity of home-grown millable wheat of their own growing sold by registered growers in that year, and, for the purposes of the proviso to subsection (1) of section one of this Act, that certificate shall be conclusive evidence of the quantity aforesaid.

(3) In this Act the expression "standard price" means the price of ten shillings per hundredweight:

Provided that, not later than the first day of March, nineteen hundred and thirty-five, the Minister shall appoint a committee of three persons, who, after considering general economic conditions and the conditions affecting the agricultural industry, shall report to the Minister as to the desirability of making any alteration in the standard price, and, if that committee make to the Minister a recommendation that the standard price should be altered, the Minister may by order substitute for the price aforesaid, as from the first day of August, nineteen hundred and thirty-five, such price as may be specified in the order, but the order shall be provisional only and shall have no effect until confirmed by Parliament.

(4) The Minister shall, after consultation with the Wheat Commission, by order prescribe at or as soon as practicable after the beginning of every cereal year, the quantity of home-grown millable wheat of their own growing which he anticipates will be sold by registered growers during that year, and any such order made with respect to any cereal year may be varied by a subsequent order made in like manner before the end of the month of

January in that cereal year; and, subject as hereinafter provided, in this Act the expression "anticipated supply" means, in relation to any cereal year, the quantity so prescribed with respect to that year by the order for the time being in force:

Provided that—

(*a*) if the quantity of home-grown millable wheat prescribed under this subsection in relation to any cereal year exceeds twenty-seven million hundredweights, the anticipated supply shall, except for the purposes of the proviso to subsection (3) of section one of this Act, be taken to be twenty-seven million hundredweights;

(*b*) in prescribing the anticipated supply for any cereal year the Minister shall assume that seven and a half per cent. of the home-grown millable wheat available in that year will be retained for seed and not sold by registered growers.

Quota payments by millers and importers.

3.—(1) For the purpose of meeting the expenditure to be defrayed by the Wheat Commission under this Act, every miller and every importer of flour shall be liable to make to the Wheat Commission, in respect of each hundredweight of his output of flour, a payment (hereinafter referred to as a "quota payment") of an amount calculated and prescribed in accordance with the provisions of this section so as to represent, as nearly as may be, a sum equal to what would have been the price deficit in respect of the quota of home-grown millable wheat used in the production of that hundredweight, if the anticipated supply of such wheat for the cereal year in which that hundredweight was delivered had been used at a uniform rate per hundredweight of flour in the production of the estimated supply of flour for that year:

Provided that a miller shall not be liable to make quota payments in respect of any hundredweight of his output which is, in accordance with the byelaws of the Wheat Commission, proved to the satisfaction of the Commission to consist only of meal delivered by him for consumption, without further manufacture, as animal or poultry food, and if any miller satisfies the Commission that his output during any cereal year will

not comprise any flour other than meal, and that the whole of that flour will be consumed, without further manufacture, as animal or poultry food, the Commission may, in accordance with the byelaws of the Commission, grant him a certificate (hereinafter referred to as a "provender miller's certificate") certifying that he is exempt from liability to make quota payments in respect of his output of such flour during that year, so, however, that any such certificate may be revoked if at any time the Commission cease to be so satisfied as aforesaid.

(2) The quota payment in respect of any hundredweight of the output of a miller or importer of flour shall accrue due when that hundredweight is delivered.

(3) The quota payments to be made under this section shall be of such amount as may be prescribed by order of the Minister, and, for the purpose of calculating the amount to be so prescribed, the Minister shall, after consultation with the Wheat Commission, estimate—

(*a*) the average price obtainable by registered growers throughout the United Kingdom for home-grown millable wheat sold and to be sold by them in the cereal year in which the order will come into force, and the price deficit per hundredweight of such wheat;

(*b*) the supply of flour for that year, that is to say, that part of the output of millers and importers of flour which, in his opinion, will in that year be delivered and retained for consumption or use in the United Kingdom, excluding meal to be consumed, without further manufacture, as animal or poultry food;

and (subject to the provisions of this Act relating to the adjustment of surpluses and deficiences in the Wheat Fund) the amount to be prescribed shall be the amount which bears to the estimated price deficit the same proportion as that which the number of hundredweights in the anticipated supply of home-grown millable wheat for that year bears to the number of hundredweights in the estimated supply of flour for that year.

(4) If at any time during a cereal year the Minister considers that, for the purpose of securing that the

average amount of the quota payments which will have accrued due during the cereal year shall more nearly represent the sum mentioned in subsection (1) of this section, it is expedient so to do, he may, after consultation with the Wheat Commission, by a subsequent order supersede the order theretofore in force under this section as from the date of the subsequent order.

(5) Any order made under this section shall state the estimated price deficit, the anticipated supply of home grown millable wheat, and the estimated supply of flour, upon the basis of which the amount prescribed by the order is calculated.

(6) Any order in force under this section shall remain in force until superseded by a subsequent order, and the amount of every quota payment to be made under this section shall be the amount prescribed by the order in force when the payment accrues due, notwithstanding the close of the cereal year in which the order was made, so, however, that a new order shall be made at or as soon as practicable after the beginning of each cereal year.

Repayments in respect of flour exported or shipped as stores and in respect of exported bread.

4.—(1) If, in accordance with the byelaws of the Wheat Commission, it is proved to the satisfaction of the Commission that quota payments have been duly made in respect of any flour and that the flour has been exported or shipped as stores, a repayment shall be made or allowed by the Commission to the exporter, and the amount of the repayment to be so made or allowed in respect of any quantity of flour, as at the date on which it is exported or shipped as stores, shall be an amount equal to the quota payments payable in respect of a like quantity delivered on that date.

(2) If, in accordance with the byelaws of the Wheat Commission, it is proved to the satisfaction of the Commission with respect to any bread that the bread has been exported and that all the flour from which the bread was made was flour in respect of which quota payments have been duly made, a repayment shall be made or allowed by the Commission to the exporter, and the amount of the repayment to be so made or allowed in respect of any such bread, as at the date on which it is exported, shall be calculated at such a rate that the amount of the repayment in respect of every three hundred and seventy-six

pounds of bread shall be equal to the quota payments payable in respect of two hundred and eighty pounds of flour delivered on that date.

Byelaws of the Wheat Commission.

5.—(1) The Wheat Commission shall have power to make byelaws for giving effect to the provisions of this Act, but no such byelaws shall come into force until they have been approved by order of the Minister.

(2) Without prejudice to the generality of the power conferred by the last foregoing subsection, byelaws made under this section shall in particular provide—

(*a*) for the registration of all growers of home-grown millable wheat who make application for that purpose, for the manner in which such applications are to be made, and for the removal from the register of the names of persons who apply therefor or who have ceased to be growers of home-grown millable wheat;

(*b*) for enabling payments in advance to be made during any cereal year on account of the deficiency payments which will become due in respect of wheat sold by registered growers in that year;

(*c*) for the manner in which, and the times at which, claims for deficiency payments and for payments in advance are to be made in respect of wheat sold by any registered grower, and for all such claims being vouched for by certificates (hereinafter referred to as "wheat certificates") certifying, as respects each hundredweight of wheat in respect of which a claim is made,—

(i) that the wheat was home-grown wheat of the registered grower's own growing;

(ii) that the wheat was millable wheat;

(iii) that the wheat was sold by the registered grower at the date specified in the certificate;

(iv) the name and address of the person to whom, or of the person to whose order, the wheat was despatched on delivery after sale by the registered grower, and the date of such despatch;

(*d*) for the form of wheat certificates, and for the issue thereof by persons authorised by the byelaws;

(*e*) for securing that wheat certificates shall not be issued in respect of the sale of any wheat by a registered grower until that wheat has been despatched on delivery to or to the order of the person named in the certificate;

(*f*) for securing that wheat certificates shall be issued only upon satisfactory proof of the facts entitling claimants to the issue of such certificates;

(*g*) for securing that in the event of any wheat sown on land in the occupation of a registered grower becoming, before the sale of the wheat, vested in, or under the control of, any personal representative, committee, trustee, or other person, by reason of the registered grower having died or become subject to any legal disability or having entered into a composition or scheme of arrangement with his creditors, the personal representative, committee, trustee, or other person may be treated as a registered grower in respect of that wheat, notwithstanding that he is not registered in accordance with the byelaws;

(*h*) for requiring registered growers to keep records and, when required, to furnish returns of all wheat bought and of all wheat sold by them, and of the price at which it is so bought or sold;

(*i*) for the manner in which the price of home-grown millable wheat bought from registered growers by the Flour Millers' Corporation in pursuance of the requirements of any order of the Minister shall be determined according to quality and market conditions by reference to the price specified in the order;

(*j*) for the times at which, and the manner in which, sums due to the Wheat Commission by way of quota payments from millers and importers of flour are to be ascertained and paid, for the form of the receipts to be issued in respect of such payments, and for the issue of such receipts;

(*k*) for the manner in which, and the times at which, applications for repayments in respect of flour exported or shipped as stores, or in respect of exported bread, are to be made;

(*l*) for the manner in which applications for provender millers' certificates are to be made, for the form of such certificates and for the issue thereof, and as to the conditions which may be attached thereto;

(*m*) for the final determination by arbitration of disputes arising as to such matters as may be specified in the byelaws:

Provided that, such byelaws may provide for receipts in respect of quota payments being issued, subject to the prescribed conditions, in advance of actual payment of the amounts due, but shall provide for the form of receipt showing in such cases that the receipt is so issued.

(3) Byelaws made under this section providing for the times at which, and the manner in which, sums due to the Wheat Commission by way of quota payments are to be ascertained and paid, may, with the consent of the Flour Millers' Corporation, make provision for the payment of such sums by that corporation on behalf of registered millers, and if the Commission are satisfied that there is at any time a corporation representative of the importers of flour, the like provision may, with the consent of that corporation, be made with respect to the payment of such sums by that corporation on behalf of importers of flour.

(4) If the Wheat Commission are satisfied that any general byelaws made under the foregoing provisions of this section, providing for the issue of wheat certificates by the persons thereby authorised, are, in any area, insufficient for securing that such certificates are issued only upon satisfactory proof of the facts entitling claimants to the issue of such certificates, the Commission may by local byelaws for that area make provision for special arrangements for the issue of such certificates and for requiring registered growers in that area to defray the cost of any such arrangements.

Any local byelaws made under this subsection shall specify the area to which they extend.

(5) All byelaws made under this section shall be published in the London, Edinburgh and Belfast Gazettes, and in such other manner as the Wheat Commission may deem necessary, and the Documentary Evidence Act, 1868, as amended by the Documentary Evidence Act, 1882, shall apply to the Wheat Commission as if the Commission were included in the first column of the Schedule to the first-mentioned Act, and any two members of the Commission were mentioned in the second column of that Schedule, and as if the regulations referred to in those Acts included byelaws made under this Act. 31 & 32 Vict. c. 37. 45 & 46 Vict. c. 9.

Provisions for securing payment of quota payments in respect of imported flour, and pre-entry of export flour.

6.—(1) For the purpose of securing that quota payments are duly paid in respect of imported flour, all flour imported into the United Kingdom, whether liable to a duty of customs or not, shall be entered in like manner as goods liable to a duty of customs are entered, and no entry of any flour for home consumption or home use shall be signed by any officer of Customs and Excise except upon the production and surrender to him of a receipt in the prescribed form for the amount of the quota payments payable in respect of the flour, and accordingly the enactments relating to customs shall, subject as hereinafter provided, apply for the purposes of this Act as if references in the said enactments to the payment of duty included references to the making of quota payments and as if quota payments were duties of customs:

Provided that—

(*a*) quota payments shall not be payable to any officer of Customs and Excise, and the production and surrender of the receipt aforesaid to the proper officer of Customs and Excise shall, for the purposes of the said enactments, be conclusive evidence that those payments have been made;

(*b*) if any flour in respect of which no receipt has been so produced and surrendered as aforesaid, is, after being deposited in the King's warehouse or forfeited under the said enactments, sold by the Commissioners of Customs and Excise in pursuance of those enactments, the purchaser of the flour shall be deemed for the purposes of this Act to be the importer thereof and shall be liable to make quota

payments in respect thereof and to produce and surrender a receipt therefor before obtaining delivery of the flour;

(*c*) the provisions of the said enactments as to the effect upon contracts of the imposition or repeal of duties, as to disputes with respect to the rate of duty payable, as to British goods brought back into the United Kingdom, and as to the duty-free importation of goods from the Channel Islands and the Isle of Man, shall not apply for the purposes of this Act.

39 & 40 Vict. c. 36.

(2) In the application of the Customs Consolidation Act, 1876, for the purposes of this Act the following provision shall have effect in lieu of section one hundred and thirty-nine of that Act, that is to say—

"The exporter or shipper of any flour intended for exportation or shipment as stores shall duly enter the flour before exportation or shipment thereof, and if he fails or neglects to make such entry or if the entry be false in any particular, he shall be liable to a penalty of one hundred pounds, and the flour and any package in which it is contained shall also be forfeited."

Provisions as to Wheat Fund.

7.—(1) For the purposes of this Act there shall be established under the control and management of the Wheat Commission a fund called "the Wheat Fund", into which shall be paid all moneys received by the Commission, and out of which shall be defrayed all expenditure incurred by the Commission.

(2) Payments into and out of the Wheat Fund, and all other matters relating to the Fund and moneys standing to the credit of the Fund (including temporary investments thereof) shall, subject to the provisions of any regulations made under this Act, be made and regulated in accordance with the byelaws of the Commission.

(3) Within three months after the end of each cereal year the Wheat Commission shall cause an account in the prescribed form to be prepared and submitted to the Minister, showing the revenue and expenditure of the Wheat Fund attributable to that year, and that account shall, within six months after

the end of the cereal year to which it relates, be transmitted to the Comptroller and Auditor General, who shall certify and report upon the account, and the account and report shall be laid before Parliament.

Adjustment of surpluses and deficiencies in Wheat Fund.

8. If the Minister is satisfied that by reason of any surplus or deficiency in the Wheat Fund, as shown by the accounts for the last preceding cereal year, or by reason of the estimated average price of home-grown millable wheat ceasing to be less than the standard price, quota payments of the amount to be prescribed by him under subsection (3) of section three of this Act will in any cereal year be substantially more than sufficient or less than sufficient, as the case may be, for the purposes of reducing the surplus or deficiency and of meeting the expenditure of the Wheat Commission attributable to that year, then, in lieu of prescribing the amount of quota payments in accordance with the provisions of the said section three, he may by order prescribe during that year quota payments of such amount as he considers expedient for those purposes, or may, if he is satisfied that the circumstances so require, by order direct that the liability to make quota payments other than those already accrued due shall cease until a further order is made.

Provisions as to Millers' Quota Fund.

9.—(1) For the purposes of this Act there shall be established under the control and management of the Flour Millers' Corporation a fund called the "Millers' Quota Fund", into which shall be paid all moneys received by the Corporation, and out of which shall be defrayed all expenditure incurred by the Corporation.

(2) The accounts of the Millers' Quota Fund shall be kept in the prescribed form, and shall be audited annually by an auditor approved by the Minister.

(3) The Flour Millers' Corporation shall have power to borrow such sums as may be required by them for the purchase of any stocks of wheat which they are required by an order made by the Minister to buy, and all moneys paid into or out of the Millers' Quota Fund in respect of the purchase and sale or disposal of such stocks (including administrative expenses incurred by the corporation in connection therewith) shall be shown in a separate account, which shall be kept in accordance with regulations made by the Minister under this Act.

(4) Any profits shown by the audited accounts of the Millers' Quota Fund to have been earned by the sale or disposal of any such stocks bought in pursuance of any such order as aforesaid shall be distributed on behalf of the Flour Millers' Corporation by a person appointed (after consultation with that corporation) by the Wheat Commission, to millers in the same proportion as the output of each miller for the cereal year in which the order was made bears to the aggregate output of all millers for that year; and any loss shown by the said accounts to have been incurred upon such sale or disposal as aforesaid shall be recoverable on behalf of the Flour Millers' Corporation by a person appointed (after consultation with that corporation) by the Wheat Commission, from millers in the like proportion.

(5) For the purposes of the last foregoing subsection the output of each miller for any cereal year, and the aggregate output of all millers for that year, shall be taken to be of such amounts respectively as may be specified in certificates issued by the Wheat Commission to the person appointed by them for the purposes of that subsection; and in computing for the purposes of that subsection the output of a miller and the aggregate output of all millers, there shall be excluded meal delivered by the miller or millers for consumption, without further manufacture, as animal or poultry food, and any person holding a provender-miller's certificate certifying that he is exempt from liability to make quota payments during any period shall be deemed, for the purposes of the said subsection, not to have been a miller during that period.

(6) Without prejudice to any other remedy, any sum recoverable from or by or on behalf of the Flour Millers' Corporation under the last foregoing subsection may be recovered summarily as a civil debt.

Provisions as to administrative expenses.

10.—(1) Subject to the provisions of this section, the administrative expenses incurred for the purposes of this Act by the Flour Millers' Corporation and, if byelaws of the Wheat Commission provide for the payment of quota payments on behalf of importers of flour by a corporation representative of such importers, by that corporation shall be payable by the Wheat Commission:

Provided that the administrative expenses incurred by the Flour Millers' Corporation in connection with the

purchase and sale or disposal of any stocks of wheat which they are required by an order made by the Minister to buy shall not be payable by the Wheat Commission.

(2) The Flour Millers' Corporation, and any other corporation whose administrative expenses are payable by the Wheat Commission under this section, shall, not less than two months before the beginning of each cereal year, prepare an estimate of their administrative expenses for the purposes of this Act for that year, being expenses which are so payable as aforesaid, and submit the estimate in such form as may be required by the Commission for approval by the Commission, and may subsequently prepare and submit in like manner supplementary estimates of such expenses, and any such estimates may be approved by the Commission with or without modifications:

Provided that, in the event of a dispute between any such corporation and the Commission as to any modifications proposed by the Commission to be made in estimates submitted by the corporation, the dispute shall be determined by the Minister of Agriculture and Fisheries, and the approval of the Commission shall be given in accordance with his determination.

(3) The following expenses shall be deemed to form part of the administrative expenses of the Wheat Commission:—

(*a*) any expenditure certified by the Minister to have been incurred, whether before or after the commencement of this Act, in bringing this Act into operation;

(*b*) any expenditure which may lawfully be incurred by the Commission under this section in paying the administrative expenses of the Flour Millers' Corporation or of any other corporation;

(*c*) any expenditure certified by the Minister to have been incurred by any Government Department for the purposes of this Act, and any charge for services certified by the Minister to have been rendered with the consent of the Treasury by any such Department;

(*d*) any expenditure certified by the Minister to have been incurred by the committee to be appointed under subsection (3) of section two of this Act.

(4) The Wheat Commission shall, not less than one month before the beginning of each cereal year, prepare an estimate of their administrative expenses for that year and submit the estimate in such form as may be required by the Minister for approval by the Minister, and may subsequently prepare and submit in like manner supplementary estimates of such expenses, and any such estimates may be approved by the Minister with or without modifications, and no administrative expenses shall be incurred by the Commission for that year except in accordance with the estimates for that year previously approved by the Minister.

(5) The Wheat Commission shall have power to borrow such sums as may be required by them for the purpose of defraying their administrative expenses, but, except with the consent of the Minister, and subject to such conditions as he may impose, no loan shall be raised by the Commission for the purpose of defraying administrative expenses to be incurred in any cereal year unless the principal of the loan is repayable, together with all interest thereon, before the expiration of that year.

(6) In calculating the amount of the deficiency payments to be made in respect of any cereal year, the Wheat Commission shall make from the price deficit by reference to which the payments are calculated such deduction as they may determine to be sufficient for securing that the administrative expenses of the Commission are borne by registered growers.

Power of Wheat Commission to obtain information.

11.—(1) The Wheat Commission shall, for the purpose of obtaining information required for the purposes of this Act, have power—

(*a*) to authorise in writing any persons to inspect and report upon any wheat, flour, or wheat offals and to require any dealer in wheat, flour, or wheat offals, carrier or warehouseman or his servants or agents to furnish to them the name and address of the owner, consignor or consignee of any wheat, flour, or wheat offals;

(*b*) by notice in writing to require any registered grower, any officer of any corporation exercising functions under this Act, or any person whom the Commission have reasonable cause to believe to be a miller or an importer of flour

or a person carrying on business as a dealer in wheat, flour, or wheat offals, to furnish such information as may be specified in the notice, and to produce to any auditor appointed by the Commission such accounts, books and other documents as may be necessary to enable him to check the information so furnished.

(2) Any person authorised under the last foregoing subsection to exercise any functions may at all reasonable times, upon production of his authority on demand, enter on any land or premises and take samples of any wheat, flour, or wheat offals found thereon, and any person who obstructs or impedes any such person in the exercise of any function which he is authorised by or under this Act to perform, or refuses to furnish any information or to produce any account, book or other document in his possession or power which he is required under this section to furnish or produce, shall be liable on summary conviction, in the case of a first offence, to a fine not exceeding twenty pounds and, in the case of a second or subsequent offence, to a fine not exceeding one hundred pounds or to imprisonment for a term not exceeding three months or to both such imprisonment and fine.

(3) Notwithstanding anything in the Agricultural Returns Act, 1925, any returns made under that Act may be used by the Minister of Agriculture and Fisheries and by the Department of Agriculture for Scotland for the purposes of this Act, and the annual agricultural statistics collected by the Ministry of Agriculture for Northern Ireland may be used for the purposes of this Act, and any such returns or statistics may be published or disclosed to the Wheat Commission for the purpose of enabling them to exercise their functions under this Act, or to any court before which any proceedings under or in connection with this Act are taken. 15 & 16 Geo. 5. c. 39.

(4) Any person who discloses any information obtained by him in the exercise of his functions under this Act, otherwise than to a person lawfully entitled to obtain such information, shall be liable, on conviction on indictment, to imprisonment for a term not exceeding two years, or to a fine not exceeding one hundred pounds, or to both such imprisonment and fine, or, on summary conviction, to imprisonment for a term not exceeding three months, or to a fine not exceeding fifty pounds, or to both such imprisonment and fine.

Regulations to be made by Minister.

12.—(1) The Minister may, after consultation with the Wheat Commission, make regulations for giving effect to the provisions of this Act, and such regulations may in particular make provision—

(*a*) for prescribing the standard to which wheat must conform in order to be deemed for the purposes of this Act to be millable wheat;

(*b*) for requiring the Commission to keep such records and to furnish to the Minister such returns and other documents as he may require;

(*c*) for prescribing the period within which, and the manner in which, disputes between any corporation and the Commission as to any modifications proposed by the Commission in estimates submitted by the corporation are to be referred to the Minister of Agriculture and Fisheries;

(*d*) for the keeping of the separate account mentioned in subsection (3) of section nine of this Act;

11 & 12 Geo. 5 c. 7.

(*e*) for applying the Tribunals of Inquiry (Evidence) Act, 1921, to the committee to be appointed under subsection (3) of section two of this Act, as if the committee were a tribunal established in manner provided by that Act and as if that Act had been applied thereto in the manner thereby provided;

(*f*) for the scales of travelling and other allowances (including allowances by way of compensation for loss of time) which may be paid to members of the Commission.

(2) Regulations approved by the Treasury shall be made by the Minister under this section making provision—

(*a*) requiring all moneys forming part of the Wheat Fund to be paid into the Bank of England, and as to the investment of such moneys;

(*b*) prescribing the form of the accounts to be submitted to the Minister by the Wheat Commission;

(*c*) prescribing the form of the accounts of the Millers' Quota Fund.

Supplementary provisions as to deficiency payments.

13.—(1) Where, by virtue of any charge thereon or under a distraint, wheat of a registered grower's own growing is sold by a person entitled to enforce the charge or levy the distress, the wheat shall be deemed for the purposes of this Act to have been sold by the registered grower, and the registered grower shall, to the exclusion of that person, be entitled to receive any deficiency payments payable in respect thereof.

Deficiency payments paid under this Act in respect of any wheat shall be deemed for the purposes of Part II. of the Agricultural Credits Act, 1928, not to form part of the proceeds of the sale of that wheat. 18 & 19 Geo. 5. c. 43.

(2) Where in pursuance of any custom or agreement the outgoing occupier of any farm leaves on the farm wheat harvested by him, then, in relation to any sale of that wheat within six months after he has ceased to be the occupier of the farm, the wheat shall, for the purposes of this Act, be deemed to be of his growing and not of the incoming occupier's growing, notwithstanding that the outgoing occupier is not the occupier of the farm at the date of the sale.

(3) Where by law or custom the outgoing occupier of any land is entitled to receive compensation from his landlord or from the incoming occupier in respect of wheat growing or grown on the land, the amount of the deficiency payments, if any, which may become payable in respect of that wheat to the landlord or incoming occupier shall be taken into account in the assessment of the compensation so payable.

(4) Where a deficiency payment becomes payable in respect of the sale of any wheat, the person who was, or is deemed in accordance with the foregoing provisions of this Act to have been, the registered grower thereof at the date of the sale or, in the case of wheat required by an order of the Minister to be bought by the Flour Millers' Corporation, at the date on which the order came into force, shall be entitled to claim and receive the deficiency payment, notwithstanding that he may subsequently have ceased to be a registered grower.

Provisions as to contracts.

14.—(1) Where, by reason of the coming into force of an order made under this Act, quota payments become payable, or the amount of quota payments is increased, then, if any article wholly or partly consisting of, or

manufactured from, any flour in respect of which quota payments accrue due is delivered on or after the date on which the order came into force in pursuance of a contract made before that date, the seller of the article may, in the absence of agreement to the contrary, recover, as an addition to the contract price, a sum equal to the amount of the quota payments, or to the increase in the amount of the quota payments, in respect of that flour, as the case may be.

(2) Where by reason of the coming into force of any order made under this Act the amount of quota payments is decreased, or quota payments cease to be payable, then, if any article wholly or partly consisting of, or manufactured from, any flour in respect of which quota payments accrue due is delivered on or after the date on which the order came into force in pursuance of a contract made before that date, the purchaser of the article, in the absence of agreement to the contrary, may, if the seller of the article has had in respect thereof the benefit of the decrease or cessation, deduct from the contract price a sum equal to the amount of the decrease or of the quota payments payable in respect of that flour under the order in force immediately before the cessation, as the case may be.

Service of documents and power to require statutory declarations.

15. Any notice or other document required by or under this Act to be served on any person shall, unless he proves that it was not received by him, be deemed to have been duly served on him if it was sent by registered letter addressed to him at his last known place of business, and any such notice requiring any person to furnish any information may require him to make a statutory declaration as to the truth of the information furnished.

Penalties

16.—(1) If any person with intent to deceive—

(*a*) forges or uses, or lends to or allows to be used by any other person, any certificate, receipt or other document issued under this Act or under the byelaws of the Wheat Commission; or

(*b*) makes or has in his possession any document so closely resembling such a certificate, receipt or other document as to be calculated to deceive; or

(*c*) knowingly makes any false statement or withholds any material information for the purpose of obtaining for himself or any other person any such certificate, receipt or other document or any payment payable under this Act or under the byelaws of the Wheat Commission; or

(*d*) being required by any notice served by the Wheat Commission to furnish any information, knowingly furnishes false information, or being so required as aforesaid to produce any accounts, books or other documents, knowingly produces any false accounts, books or other documents;

he shall, unless indicted for the offence, be liable on summary conviction to a fine not exceeding one hundred pounds, or to imprisonment for a term not exceeding three months, or to both such imprisonment and fine.

(2) In this section the expression "forges" has, in the application thereof to England and Northern Ireland, the same meaning as in the Forgery Act, 1913. 3 & 4 Geo. 5. c. 27.

(3) If any miller or importer of flour, with intent to avoid payment of quota payments or otherwise with intent to deceive, contravenes or fails to comply with the byelaws of the Wheat Commission as to the time at which, or the manner in which, such payments are to be made, he shall be guilty of an offence and liable on summary conviction to a fine not exceeding one hundred pounds or three times the amount due by way of quota payments in respect of the flour in respect of which the offence was committed, whichever is the greater, or to imprisonment for a term not exceeding three months, or to both such imprisonment and fine, and that flour shall be forfeited to the Wheat Commission, who may dispose of it as they think fit.

(4) If any person makes default in furnishing any return or other document or any information which he is required by the byelaws to furnish, he shall be guilty of an offence and liable on summary conviction to a fine not exceeding five pounds or, in the case of a second or subsequent offence, fifty pounds.

(5) Where an offence under this Act committed by a body corporate is proved to have been committed with the consent or approval of, or to have been facilitated

by any neglect on the part of, any director, manager, secretary or other officer of the body corporate, or of an auditor by whom any accounts of the body corporate were audited, he, as well as the body corporate, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

Power to transfer certain functions of Wheat Commission to Agricultural Marketing Board, 21 & 22 Geo. 5. c. 42

17.—(1) If at any time a Board is established under the Agricultural Marketing Act, 1931, for the purpose of regulating the marketing of home-grown wheat, and the Minister, after consultation with the Wheat Commission, is of opinion that any functions of that Commission with respect to registered growers should, in relation to Great Britain or any part thereof, be transferred to that Board, he may by order so transfer those functions, and any such order shall contain such consequential provisions as may be necessary for giving effect to the transfer.

(2) Any order made under this section may be varied or revoked by any subsequent order made in like manner.

Orders, regulations and bye-laws to be laid before Parliament.

18.—(1) All orders, regulations and byelaws made under this Act shall be laid before Parliament as soon as may be after they are made, and if either House, within the next subsequent twenty-eight days on which that House has sat after any such order, regulation or byelaw is laid before it, resolves that the order, regulation or byelaw be annulled, it shall forthwith be void, but without prejudice to anything previously done thereunder or to the making of a new order, regulation or byelaw.

(2) This section shall not apply to any provisional order made under subsection (3) of section two of this Act.

56 & 57 Vict. c. 66.

(3) Section one of the Rules Publication Act, 1893 (which requires notice to be given of a proposal to make statutory rules), shall not apply to any orders, regulations or byelaws made under this Act.

Transitional provisions.

19. As respects the period beginning at the commencement of this Act and ending on the thirty-first day of July nineteen hundred and thirty-three (hereinafter referred to as the "first accounting period"), the following provisions shall have effect, that is to say—

(*a*) an order prescribing the anticipated supply of home-grown millable wheat for the cereal year

beginning on the first day of August nineteen hundred and thirty-two, shall be made at, or as soon as practicable after, the commencement of this Act;

(*b*) if an order prescribing the amount of quota payments comes into force on a date earlier than the first day of August nineteen hundred and thirty-two, then for the purpose of securing that the quota payments accruing due during the period beginning on the date on which the order comes into force and ending on the thirty-first day of July nineteen hundred and thirty-three shall be proportionately reduced by reason of that period being a period greater than a year, section three of this Act shall, in relation to such payments, have effect subject to the following modifications, that is to say,—

(i) all flour delivered between the date on which the first order made under that section comes into force and the first day of August nineteen hundred and thirty-two, shall be deemed for the purposes of subsection (1) of that section to have been delivered in the cereal year beginning on the said first day of August; and

(ii) references to the estimated supply of flour for a cereal year shall be construed as references to the estimated supply of flour for the period beginning on the date on which the first order made under that section comes into force and ending on the thirty-first day of July nineteen hundred and thirty-three, and the amount of the quota payments which will accrue due during that period shall be calculated and prescribed accordingly by an order made as soon as practicable after the commencement of this Act, and the provisions of subsection (6) of that section requiring a new order to be made at or as soon as practicable after the beginning of each cereal year shall not apply as respects the cereal year beginning next after the commencement of this Act;

(*c*) in the proviso to subsection (1) of section three of this Act references to a cereal year shall be construed as references to the first accounting period;

(*d*) the provisions of subsection (3) of section seven of this Act requiring the Wheat Commission within three months after the end of each cereal year to cause an account to be prepared and submitted to the Minister, showing the revenue and expenditure of the Wheat Fund attributable to that year, shall not apply as respects the cereal year ending on the thirty-first day of July nineteen hundred and thirty-two, but the account to be so prepared and submitted within three months after the thirty-first day of July nineteen hundred and thirty-three shall show the revenue and expenditure of the said fund attributable to the first accounting period;

(*e*) the estimates to be prepared and submitted in accordance with the provisions of subsections (2) and (4) of section ten of this Act shall be prepared and submitted at or as soon as practicable after the commencement of this Act, and such estimates shall relate to expenditure for the first accounting period;

(*f*) references in subsection (5) of the said section ten to a cereal year shall be construed as references to the first accounting period.

Interpretation

20.—(1) In this Act the following expressions have the meanings hereby respectively assigned to them, that is to say:—

"Bread" means the product produced by baking flour unmixed with any substance other than water, salt and yeast or other leaven, so, however, that no such product shall be deemed to be bread unless it is in the form of a loaf weighing not less than fourteen ounces;

"Cereal year" means the period of twelve months beginning on the first day of August in every year and ending on the thirty-first day of July next following;

"Delivered" means, in relation to the output of a miller, delivered by him on sale or otherwise

for consumption or use either by himself or by any other person, and in relation to the output of an importer, entered by him or on his behalf for home consumption or home use;

"Entered" means entered in accordance with the enactments relating to customs, and "entry" has a corresponding meaning;

"Exporter," in relation to any flour shipped as stores, includes the person by whom or on whose behalf entry of the flour is made for shipment as stores;

"Flour" means the products produced by the milling of wheat, and includes all such products except substances separated in the milling as wheat offals, and (subject to the provisions of subsection (2) of this section) where such products as aforesaid are mixed with other substances, whether or not produced by the milling of wheat and whether milled with the wheat or subsequently added, the mixture shall be deemed to be flour;

"Flour Millers' Corporation" means the corporation constituted by and in accordance with the provisions of the Second Schedule to this Act;

"Functions" includes powers and duties;

"Home-grown" means grown by registered growers in the United Kingdom;

"Importer" means, in relation to any flour, the person by whom or on whose behalf entry of the flour is made for home consumption or home use;

"Meal" means wheat meal as defined by the Fourth Schedule to the Fertilisers and Feeding Stuffs Act, 1926, either alone or mixed with other substances not being flour; 16 & 17 Geo. 5. c. 45.

"Millable wheat" means wheat which conforms to the standard prescribed by regulations made by the Minister;

"Miller" includes every person who, by way of trade, mills wheat in the United Kingdom for the purpose of producing flour;

"Minister" means the Minister of Agriculture and Fisheries and the Secretaries of State concerned with agriculture in Scotland and Northern Ireland respectively acting jointly, so, however, that all orders prescribing the ascertained average price of home-grown millable wheat, the anticipated supply of such wheat, the amount of quota payments, or the cessation of such payments, shall be made by the Minister of Agriculture and Fisheries;

"Output" means (subject to the provisions of subsections (2) and (3) of this section) in relation to a miller, the flour produced by him in the United Kingdom which is delivered by him, and in relation to an importer, the imported flour delivered by him;

"Prescribed" means prescribed by regulations, orders or byelaws made under this Act;

"Price" means, in relation to any wheat, the price obtainable or obtained therefor exclusive of any charge for transportation;

"Registered grower" means a person for the time being registered in accordance with the byelaws made by the Wheat Commission under this Act, as a grower of home-grown millable wheat;

"Wheat Commission" means the Commission constituted by and in accordance with the provisions of the First Schedule to this Act;

"Wheat offals" means the residual products which, in the process of milling wheat, are extracted therefrom as germ or for animal or poultry food.

(2) Notwithstanding anything in the definition of flour contained in the last foregoing subsection—

(*a*) where any flour consists of a mixture containing substances not produced by the milling of wheat, byelaws of the Wheat Commission made in that behalf may direct that, as respects that mixture, those substances shall be deemed not to form part of the flour;

(*b*) if in any parcel containing substances produced by the milling of wheat the weight of those substances, other than wheat offals, does not exceed seven and a half per cent. of the weight of the parcel, the parcel shall be deemed not to contain flour.

(3) In computing the output of flour of any miller—

(*a*) where any flour, having been delivered by the miller from the premises in which it was milled to other premises for the purpose only of being mixed by him with other flour or other substances, is, after being so mixed, comprised in his output of flour from the last mentioned premises, then if the mixture is all flour, account shall be taken only of the delivery from the premises in which it was so mixed as aforesaid, but if the mixture contains substances which, in accordance with byelaws made for the purposes of the last foregoing subsection, are deemed not to form part of the flour, account shall be taken only of the delivery from the premises in which the flour was milled;

(*b*) there shall be deducted from the quantity which, but for the provisions of this paragraph, would have been the quantity of his output of flour, so much of that quantity as he proves to the satisfaction of the Wheat Commission to have formed part of the output of flour of some other miller or of an importer of flour, as computed in accordance with the provisions of this Act.

(4) Notwithstanding anything in the enactments relating to customs, the expression "United Kingdom" shall not, in the application of those enactments for the purposes of this Act, include the Isle of Man; and for the purposes of this Act, flour and bread removed from or to the Isle of Man into or out of the United Kingdom shall be deemed to be imported or exported, as the case may be.

(5) For the purposes of this Act the weight of any substance may be determined either with or without the bags or other containers in which the substance is contained, according to such directions as may be given by the Wheat Commission.

(6) References in this Act to any enactment shall, unless the context otherwise requires, be construed as references to that enactment as amended by any subsequent enactment.

Short title.

21. This Act may be cited as the Wheat Act, 1932.

SCHEDULES.

Section 20.

FIRST SCHEDULE.

CONSTITUTION AND PROCEEDINGS OF WHEAT COMMISSION.

1. The Commission shall be a body corporate by the name of the "Wheat Commission," with a common seal and power to hold land without licence in mortmain, and shall consist of a chairman, a vice-chairman, and seventeen other persons appointed by the Minister.

2. Of the members of the Commission other than the chairman and vice-chairman there shall be appointed—

(*a*) as representing the interests of the growers of home-grown millable wheat, five members;

(*b*) as representing the interests of millers of flour, three members;

(*c*) as representing the interests of importers of flour, one member (who shall be entitled to appoint a deputy to act in his absence);

(*d*) as representing the interests of dealers in home-grown millable wheat, three members;

(*e*) as representing the interests of consumers of flour, five members, of whom one at least shall be appointed as representing the interests of bakers of bread;

and before appointing any person as representing the interests of consumers of flour the Minister shall (except in the case of a person appointed as representing the interests of bakers of bread) consult the Board of Trade, and before appointing any person as representing bakers of bread or any of the other classes of persons aforesaid the Minister shall consult such bodies as, in his opinion, represent that class.

3. Every member of the Commission shall hold and vacate office in accordance with such conditions as may have been determined by the Minister before his appointment, and those conditions may provide for the payment of remuneration in the case of the chairman and vice-chairman but not in any other case.

4. Any person who has ceased to be a member of the Commission shall be eligible for re-appointment.

5. The quorum of the Commission shall be nine, and the Commission shall have power to act notwithstanding any vacancy among the members thereof.

6. Subject to the provisions of this Act as to administrative expenses, the Commission may employ a secretary and such officers, agents and servants as they may require.

7. Any contract or instrument which would not, in the case of a person other than a corporation, be required to be under seal, may be entered into or executed on behalf of the Commission by any person authorised in that behalf by a resolution of the Commission.

8. No contract to which the Commission is a party shall be avoided by reason only that a member of the Commission is also a party thereto or is interested therein, and a member of the Commission who is a party to, or interested in, such a contract shall not, by reason only that he is a member of the Commission, be liable to account to the Commission for any profit realised by him by reason of the contract, but a member of the Commission must forthwith disclose to the Commission any interest which he has or acquires in any contract concluded or proposed to be concluded by the Commission, and shall not vote upon any question relating to the contract, and if he votes, his vote shall not be counted.

SECOND SCHEDULE.

Section 20.

CONSTITUTION AND PROCEEDINGS OF FLOUR MILLERS' CORPORATION.

1. The Corporation shall be a body corporate by the name of the "Flour Millers' Corporation", with a common seal and power to hold land without licence in mortmain, and shall, until a scheme comes into force in accordance with the provisions hereinafter in this Schedule contained, consist of a chairman

1ST SCH. —*cont.*

and four other persons appointed by the Minister after consultation with such bodies as, in his opinion, represent the interests of millers.

2. All persons so appointed as aforesaid shall hold and vacate office in accordance with such conditions (including conditions as to remuneration) as may have been determined by the Minister before their appointment, and any person who has ceased to be a member of the corporation shall be eligible for re-appointment.

3. The corporation shall make arrangements approved by the Minister for the registration of all millers of flour who make application for that purpose, for the manner in which such applications are to be made, and for the removal from the register of the names of persons who apply therefor or who have ceased to be millers of flour.

4. Any contract or instrument which would not, in the case of a person other than a corporation, be required to be under seal, may be entered into or executed on behalf of the corporation by any person authorised in that behalf by a resolution of the corporation.

5. No contract to which the corporation is a party shall be avoided by reason only that a member of the corporation is also a party thereto or is interested therein, and a member of the corporation who is a party to, or interested in, such a contract shall not, by reason only that he is a member of the corporation, be liable to account to the corporation for any profit realised by him by reason of the contract, but a member of the corporation must forthwith disclose to the corporation any interest which he has or acquires in any contract concluded or proposed to be concluded by the corporation, and, if the chairman so directs, the vote of that member upon any question relating to the contract shall not be counted.

6. As soon as practicable after the commencement of this Act the corporation shall prepare and submit to the Minister the draft of a scheme providing for the election of the members of the corporation by millers registered in accordance with the provisions of paragraph 3 of this Schedule and making provision as to the number of such members and as to the functions of the corporation; and shall, in such manner as the Minister may direct, give public notice of the submission of the draft, of the place where copies thereof may be obtained and inspected, and of the period (which shall not be less than one month after the date of the publication of the notice) within which objections and representations with respect to the draft may be made.

7. After considering any draft scheme submitted to him under the last foregoing paragraph and any objections and

representations duly made with respect thereto, the Minister, upon approving the draft either with or without modifications, may make an order giving effect to the scheme. 2ND SCH. —*cont.*

8. Any scheme in force by virtue of any such order as aforesaid may be varied or revoked by a subsequent scheme prepared, submitted, approved and taking effect, in like manner as the former scheme.

9. As from the date on which a scheme comes into force in accordance with the foregoing provisions of this Schedule, all matters relating to the functions of the corporation shall, subject to the provisions of this Act, be regulated in accordance with the scheme, but until that date the following provisions shall have effect:—

(*a*) the quorum of the corporation shall be three, and the corporation shall have power to act notwithstanding any vacancy among the members thereof;

(*b*) subject to any directions given by the Minister, the corporation may employ a secretary and such officers, agents and servants as they may require.

CHAPTER 25.

An Act to grant certain duties of Customs and Inland Revenue (including Excise), to alter other duties, to amend the law relating to the Inland Revenue (including Excise) and the National Debt, to amend the Import Duties Act, 1932, in certain particulars, and also other enactments relating to the Customs, and to make further provision in connection with Finance. [16th June 1932.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects the Commons of the United Kingdom in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the