

(2.) The *Sales Tax Act (No. 9) 1930-1941**, as amended by this Act, may be cited as the *Sales Tax Act (No. 9) 1930-1942*.

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

3. Section three of the *Sales Tax Act (No. 9) 1930-1941* is amended— Imposition of tax.

(a) by omitting the words and figures “on or after the 30th October, 1941” and inserting in their stead the words and figures “during the period commencing on the 30th October, 1941, and terminating on the 30th April, 1942”; and

(b) by adding at the end thereof the words and figures “on or after the 1st May, 1942—

(a) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1942* 25 per centum; and

(b) in respect of goods not covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1942*, and on the sale value of which it is not provided by that Act that sales tax shall not be payable 12½ per centum.”.

Act No. 42, 1930, as amended by No. 42, 1931; No. 10, 1935; No. 40, 1936; No. 38, 1938, No. 24, 1939; Nos. 11 and 35, 1940; and No. 41, 1941.

EXCISE.

No. 16 of 1942.

An Act to amend the *Excise Act 1901-1934*.

[Assented to 18th May, 1942.]

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

1.—(1.) This Act may be cited as the *Excise Act 1942*.

(2.) The *Excise Act 1901-1934** is in this Act referred to as the Principal Act. Short title and citation.

(3.) The Principal Act, as amended by this Act, may be cited as the *Excise Act 1901-1942*.

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

3. Section four of the Principal Act is amended by adding at the end of the definition of “Excisable goods” the words “, and includes goods the subject of an Excise Tariff proposal”. Definitions.

* Act No. 9, 1901, as amended by No. 26, 1918; No. 8, 1923; and No. 44, 1934.

4. Section fifteen of the Principal Act is repealed and the following section inserted in its stead :—

Time for compliance with this Act.

“ 15. Where under any Excise Tariff proposal any excise duty is proposed to be imposed on any goods previously free, any person who manufactures or proposes to manufacture those goods shall be allowed two months from the day on which the proposal is introduced into the House of Representatives for compliance with the provisions of this Act relating to registration and licences, but during that period every unlicensed person who manufactures goods which are excisable goods by virtue of that proposal shall comply with this Act as if he were licensed and the premises on which he manufactures those goods shall be deemed to be a factory.”.

GIFT DUTY ASSESSMENT.

No. 17 of 1942.

An Act to amend the *Gift Duty Assessment Act 1941*.

[Assented to 3rd June, 1942.]

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 *Gift Duty Assessment Act 1942*.

(2.) The *Gift Duty Assessment Act 1941** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Gift Duty Assessment Act 1941-1942*.

Commencement.

2. This Act shall be deemed to have come into operation on the twenty-ninth day of October, One thousand nine hundred and forty-one.

Definitions.

3. Section four of the Principal Act is amended by omitting from paragraph (e) of the definition of “disposition of property” the words “(including any judgment or order of any Court made in default of the exercise of the power by the donee thereof)”.

Officers to observe secrecy.

4. Section ten of the Principal Act is amended—

(a) by omitting from paragraph (c) of sub-section (4.) the word “and”; and