

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

18. A regulation made under this Act shall, subject to the *Acts Interpretation Act* 1901-1937, have effect notwithstanding anything inconsistent therewith contained in any enactment other than this Act or in any instrument having effect by virtue of any enactment other than this Act.

Effect of regulations, &c.

19. This Act shall continue in operation during the present state of war and for a period of six months thereafter, and no longer.

Duration.

## SALES TAX (No. 1).

### No. 16 of 1939.

#### An Act to amend the *Sales Tax Act* (No. 1) 1930-1938.

[Assented to 15th September, 1939.]

**B**E 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 *Sales Tax Act* (No. 1) 1939.

Short title and citation.

(2.) The *Sales Tax Act* (No. 1) 1930-1938,\* as amended by this Act, may be cited as the *Sales Tax Act* (No. 1) 1930-1939.

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. 1) 1930-1938 is amended—

Imposition of tax.

(a) by omitting the words and figures “on or after the 22nd September, 1938” and inserting in their stead the words and figures “during the period commencing on the 22nd September, 1938, and terminating on the 8th September, 1939”; and

(b) by adding at the end thereof the words and figures “on or after the 9th September, 1939 . . . . . 6 per centum.”.

\* Act No. 26, 1930, as amended by No. 63, 1930; No. 26, 1931; No. 32, 1936; and No. 30, 1938.