

(j) by adding at the end of paragraph (i) of Item 81A the words "or of members in Australia of any allied or other foreign force serving in association with His Majesty's armed forces";

(k) by inserting in Division XV., before Item 106, the following Item :—

" 105.—(1.) Axes and tomahawks .. .. .	Nos. 1 to 9
(2) Tool handles of wood .. .. .	Nos. 1 to 9";

(l) by inserting after Item 116 the following Item :—

" 117. Saddlery and harness (and parts therefor), trace chains (complete), collar check, kersey and saddle serge .. .. .	Nos. 1 to 9";
--	---------------

and

(m) by omitting from Item 122 the words "and barbed wire" and inserting in their stead the words "barbed wire and iron or steel wire of gauges 6 to 14".

4. The Second Schedule to the Principal Act is repealed.

5. The Third Schedule to the Principal Act is amended by omitting from sub-item (5.) of Item 13 the words "item 20 of the Second Schedule" and inserting in their stead the words "item 43 of the First Schedule".

6. The amendments effected by paragraphs (g), (i) and (j) of section three of this Act shall apply to all transactions, acts or operations performed or entered into on or after the first day of January, One thousand nine hundred and forty-two, the first day of December, One thousand nine hundred and forty-one and the first day of March, One thousand nine hundred and forty-two respectively.

## SALES TAX (No. 1):

### No. 7 of 1942.

## An Act to amend the *Sales Tax Act (No. 1) 1930-1941.*

[Assented to 18th May, 1942.]

**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) 1942.*

(2.) The *Sales Tax Act (No. 1) 1930-1941\**, as amended by this Act, may be cited as the *Sales Tax Act (No. 1) 1930-1942.*

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

Act No. 26, 1930, as amended by No. 63, 1930; No. 26, 1931; No. 32, 1936; No. 30, 1938; No. 16, 1939; Nos. 2 and 77, 1940; and No. 33, 1941.

Repeal of  
Second  
Schedule.

Amendment  
of Third  
Schedule.

Operation of  
amendments.

Short title  
and citation.

Commencement.

3. Section three of the *Sales Tax Act* (No. 1) 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."

## SALES TAX (No. 2).

### No. 8 of 1942.

### An Act to amend the *Sales Tax Act* (No. 2) 1930-1941.

[Assented to 18th May, 1942.]

**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. 2) 1942.

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

Short title and citation.

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. 2) 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

Act No. 28, 1930, as amended by No. 28, 1931; No. 33, 1936; No. 31, 1938; No. 17, 1939; Nos. 4 and 78, 1940; and No. 34, 1941.