

(2.) Section one of the *Sales Tax (Exemptions and Classifications) Act 1943\** is amended by omitting sub-section (3.).

(3.) The *Sales Tax (Exemptions and Classifications) Act 1935-1942†*, as amended by the *Sales Tax (Exemptions and Classifications) Act 1943*, is in this Act referred to as the Principal Act.

(4.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax (Exemptions and Classifications) Act 1935-1943*.

Commencement.

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

Interpretation.

3. Section three of the Principal Act is amended by omitting sub-section (2.) and inserting in its stead the following sub-section :—

“(2.) The heading to any Schedule to this Act or to any Division in any Schedule to this Act shall not be read as affecting the interpretation of that Schedule or of any item in that Schedule.”.

Insertion of  
Second  
Schedule.

4. The Principal Act is amended by inserting after the First Schedule the following Schedule :—

#### “THE SECOND SCHEDULE.

##### CLOTHING, DRAPERY, SOFT FURNISHINGS AND YARNS.

Coupon goods, other than goods covered by any item in the First Schedule or in the Third Schedule to this Act.

For the purposes of this Schedule, ‘coupon goods’, in relation to transactions, acts or operations performed or entered into on any date, means goods included in the definition of ‘coupon goods’ in the Rationing Order No. 27 made under the National Security (Rationing) Regulations, or, if that Order has been amended on or before that date, in that Order as amended up to and including that date, and includes such goods (being goods which, having been included in the definition of ‘coupon goods’ in that Order, or in that Order as amended at any time, have ceased to be so included) as are, at that date, declared by the Regulations made under this Act to be coupon goods for the purposes of this Schedule, but does not include such goods (being goods which, not being included in the definition of ‘coupon goods’ in that Order, have become included in the definition of ‘coupon goods’ in that Order as amended at any time) as are, at that date, declared by the Regulations made under this Act not to be coupon goods for the purposes of this Schedule.”.

\* Act No. 35, 1943.

† Act No. 60, 1935, as amended by No. 61, 1936; No. 78, 1938; No. 32, 1939; Nos. 29 and 76, 1940; No. 32, 1941; and No. 6, 1942.

## SALES TAX (No. 1).

### No. 45 of 1943.

An Act to amend the *Sales Tax Act (No. 1)* 1930-1942.

[Assented to 19th October, 1943.]

**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)* 1943.

Short title  
and citation.

(2.) The *Sales Tax Act (No. 1) 1930-1942\**, as amended by this Act, may be cited as the *Sales Tax Act (No. 1) 1930-1943*.

2. This Act shall be deemed to have come into operation on the twenty-first day of July, One thousand nine hundred and forty-three. Commencement.

3. Section three of the *Sales Tax Act (No. 1) 1930-1942* is amended— Imposition of tax.

(a) by omitting the words and figures “on or after the 1st May, 1942” and inserting in their stead the words and figures “during the period commencing on the 1st May, 1942, and terminating on the 20th July, 1943”; and

(b) by adding at the end thereof the words and figures “on or after the 21st July, 1943—

(a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1943* .. .. . 7½ per centum ;

(b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1943* .. .. . 25 per centum ; and

(c) in respect of goods not covered by the Second Schedule or the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1943* 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. 46 of 1943.

## An Act to amend the *Sales Tax Act (No. 2) 1930-1942*.

[Assented to 19th October, 1943.]

**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) 1943*.

(2.) The *Sales Tax Act (No. 2) 1930-1942†*, as amended by this Act, may be cited as the *Sales Tax Act (No. 2) 1930-1943*.

Short title  
and citation.

\* Act No. 26, 1930, as amended by No. 63, 1930 ; No. 26, 1931 ; No. 32, 1936 ; No. 30, 1938 ; No. 16, 1939 ; Nos. 3 and 77, 1940 ; No. 33, 1941 ; and No. 7, 1942.

† Act No. 28, 1930, as amended by No. 28, 1931 ; No. 33, 1936 ; No. 31, 1938 ; No. 17, 1939 ; Nos. 4 and 78, 1940 ; No. 34, 1941 ; and No. 8, 1942.