

THE SCHEDULE—*continued.*

Bread ;
 Briquettes ;
 Butter, including margarine and similar substitutes for butter ;
 Cheese ;
 Cigarettes ;
 Cigars ;
 Compressed air ;
 Cream ;
 Dried fruits ;
 Electric current for lighting or power ;
 Fertilizers and raw materials for use in the manufacture of fertilizers ;
 Flour, including bran, pollard and semolina ;
 Foods for poultry, birds and live stock ;
 Gas, commercially known as coal gas ;
 Meat, raw ;
 Metals as recovered from ores ;
 Milk products, viz., casein, milk powder, milk, condensed or concentrated ;
 Newspapers ;
 Pastry but not including cakes or biscuits ;
 Petrol ;
 Sugar ;
 Tobacco ;
 Water supplied by public bodies or public authorities ; and
 Wool packs.

 SALES TAX (NO. 2).

No. 28 of 1930.

An Act to impose a Tax upon the Sale Value
 of Goods manufactured in Australia and
 sold by a Purchaser from the Manufacturer.

[Assented to 18th August, 1930.]

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. This Act may be cited as the *Sales Tax Act (No. 2) 1930.* Short title.
2. The *Sales Tax Assessment Act (No. 2) 1930* shall be incorporated Incorporation.
 and read as one with this Act.
3. Sales tax is imposed at the rate of two and one-half per centum Imposition
of tax.
 upon the sale value of goods manufactured in Australia and
 sold by a taxpayer who purchased them from the manufacturer.