

- (j) by inserting, after the item "Meat, raw", the item—  
 "Metal, blast furnace slag, gravel and sand for road-making sold to any public authority charged with responsibility for the formation or maintenance of public roads;" ;
- (k) by omitting the item "Pastry but not including cakes or biscuits" and inserting in its stead the item—  
 "Pastry, scones, bread sandwiches, buns, Milk Arrow-root biscuits, Baby Rice biscuits and Baby Rusks, but not including other biscuits and not including cakes;" ;
- (l) by inserting, after the item "Petrol", the items—  
 "Power alcohol produced in Australia and mixtures produced in Australia of petrol and power alcohol ;  
 "Ships and power-driven vessels of over 1,000 tons gross register;" ; and
- (m) by adding at the end thereof the item—  
 "Works of art intended for continuous public exhibition free of charge."

Commencement.

7. This Act shall be deemed to have commenced on the eleventh day of July One thousand nine hundred and thirty-one.

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## SALES TAX (NO. 2).

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**No. 28 of 1931.**

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

[Assented to 10th August, 1931.]

**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 :—

Short title and citation.

1.—(1.) This Act may be cited as the *Sales Tax Act (No. 2) 1931.*

(2.) The *Sales Tax Act (No. 2) 1930* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Act (No. 2) 1930-1931.*

Commencement.

2. This Act shall be deemed to have commenced on the eleventh day of July, One thousand nine hundred and thirty-one.

3. Section two of the Principal Act is amended by omitting the figures "1930" and inserting in their stead the figures "1930-1931". Incorporation.

4. Section three of the Principal Act is amended by omitting the words "and sold by a taxpayer who purchased them from the manufacturer" and inserting in their stead the words "which are sold, before the eleventh day of July, One thousand nine hundred and thirty-one, by a taxpayer who purchased them from the manufacturer, and at the rate of six per centum upon the sale value of goods manufactured in Australia, which are sold, on or after that date, by a taxpayer who purchased them from the manufacturer". Imposition of tax.

## SALES TAX ASSESSMENT (NO. 3).

### No. 29 of 1931.

An Act to amend the *Sales Tax Assessment Act* (No. 3) 1930, as amended by the *Sales Tax Assessment Act* (No. 3A) 1930.

[Assented to 10th August, 1931.]

**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 Assessment Act* (No. 3) 1931. Short title and citation.

(2.) The *Sales Tax Assessment Act* (No. 3) 1930, as amended by the *Sales Tax Assessment Act* (No. 3A) 1930, is in this Act referred to as the Principal Act.\*

(3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Assessment Act* (No. 3) 1930-1931.

2. Section four of the Principal Act is amended—

(a) by adding at the end of sub-section (1.) the following proviso:— Sale value of goods.

"Provided that where goods are sold by retail by a registered person who has quoted his certificate when purchasing the goods the sale value of the goods shall be the amount which would be the fair market value of those goods if sold by him by wholesale, but if the Commissioner is of opinion that the amount set forth in any return by the registered person as the sale value of any such goods is less than the amount which would be their fair market value if sold by wholesale, the

\* Act No. 29 of 1930, as amended by Act No. 65 of 1930.