

SALES TAX (NO. 2A).

No. 78 of 1940.

An Act to amend the *Sales Tax Act (No. 2) 1930-1939* as amended by the *Sales Tax Act (No. 2) 1940*.

[Assented to 16th December 1940.]

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.—(1.) This Act may be cited as the *Sales Tax Act (No. 2A) 1940*.

Short title
and citation.

(2.) Section one of the *Sales Tax Act (No. 2) 1940** is amended by omitting sub-section (2.).

(3.) The *Sales Tax Act (No. 2) 1930-1939*,† as amended by the *Sales Tax Act (No. 2) 1940*, 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 Act (No. 2) 1930-1940*.

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

Commencement.

3. Section three of the Principal Act is amended—

Imposition of
tax.

(a) by omitting the words and figures “ on or after the 3rd May, 1940 ” and inserting in their stead the words and figures “ during the period commencing on the 3rd May, 1940, and terminating on the 21st November, 1940 ”; and

(b) by adding at the end thereof the words “ on or after the 22nd November, 1940—

(a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1940* 5 per centum ;

(b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1940* 15 per centum ;
and

(c) in respect of goods not covered by the Second or Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1940* and on the sale value of which it is not provided by that Act that sales tax shall not be payable .. 10 per centum.”.

* Act No. 4, 1940.

† Act No. 28, 1930, as amended by No. 28, 1931; No. 33, 1936; No. 31, 1938; and No. 17, 1939.