

## SALES TAX (NO. 3).

## No. 60 of 1946.

An Act to amend the *Sales Tax Act (No. 3)*  
1930-1943.

[Assented to 11th December, 1946.]

**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. 3)* 1946.

(2.) *The Sales Tax Act (No. 3)* 1930-1943\*, as amended by this Act, may be cited as the *Sales Tax Act (No. 3)* 1930-1946.

Commencement.

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

Imposition of  
tax.

3. Section three of the *Sales Tax Act (No. 3)* 1930-1943 is amended—

(a) by omitting the words and figures “ on or after the 21st July, 1943 ” and inserting in their stead the words and figures “ during the period commencing on the 21st July, 1943, and terminating on the 14th November, 1946 ”; and

(b) by adding at the end thereof the words and figures “ on or after the 15th November, 1946—

(a) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1946* .. .. . 25 per centum; and

(b) in respect of goods not covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1946* 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. 30, 1930, as amended by No. 30, 1931; No. 34, 1936; No. 32, 1938; No. 18, 1939; Nos. 5 and 79, 1940; No. 35, 1941; No. 9, 1942; and No. 47, 1943.