

THE SCHEDULE—*continued.*

Boxes, cases and crates, and wood in shooks for the manufacture of boxes, cases and crates, used in marketing any goods specified in this Schedule, or in paragraph (b) of section six of this Act, when the Commissioner is satisfied that the boxes, cases and crates have been or will be so used within such time as the Commissioner considers reasonable in the circumstances ;

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.

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 SALES TAX (NO. 4).
 

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## No. 32. of 1930.

An Act to impose a Tax upon the Sale Value of certain Goods manufactured in Australia and applied by the Purchaser to his own use.

[Assented to 18th August, 1930.]

**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.**

1. This Act may be cited as the *Sales Tax Act (No. 4) 1930.*

**Incorporation.**

2. The *Sales Tax Assessment Act (No. 4) 1930* shall be incorporated and read as one with this Act.

**Imposition of tax.**

3. Sales tax is imposed at the rate of two and one-half per centum upon the sale value of goods manufactured in Australia and sold to a taxpayer who has applied those goods to his own use.