

SALES TAX (NO. 4).

No. 61 of 1946.

An Act to amend the *Sales Tax Act (No. 4)* 1930-1943.

[Assented to 11th December, 1946.]

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. 4)* 1946. Short title
and citation.
 (2.) The *Sales Tax Act (No. 4)* 1930-1943*, as amended by this Act, may be cited as the *Sales Tax Act (No. 4)* 1930-1946.
2. This Act shall be deemed to have come into operation on the fifteenth day of November, One thousand nine hundred and forty-six. Commencement.
3. Section three of the *Sales Tax Act (No. 4)* 1930-1943 is amended— Imposition of
tax.
- (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. 32, 1930, as amended by No. 32, 1931; No. 35, 1936; No. 33, 1938; No. 19, 1939; Nos. 6 and 80, 1940; No. 36, 1941; No. 10, 1942; and No. 48, 1943.