

THE SCHEDULE.

Section 6.

The following goods imported into Australia :—

- Bags and sacks used for fertilizers and for marketing primary products as described in paragraph (g) of section twenty of the *Sales Tax Assessment Act (No. 1) 1930* ;
- Cigars ;
- Cigarettes ;
- Fertilizers and raw materials for use in the manufacture of fertilizers ;
- Films ;
- Flotation reagents for mining purposes ;
- Newsprint ;
- Oregon for mining purposes ;
- Passengers' personal effects ;
- Passengers' furniture and household goods which have been in actual use by such passengers for at least one year, not exceeding One hundred pounds in value for each adult passenger (two members of a family, being children, being, for the purposes of this item, reckoned as one adult) ;
- Petrol ;
- Tobacco ;
- Vessels ;
- Wireless valves ; and
- Wool packs.

SALES TAX (NO. 5).

No. 34 of 1930.

An Act to impose a Tax upon the Sale Value of Goods imported into Australia.

[Assented to 18th August, 1930.]

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. This Act may be cited as the *Sales Tax Act (No. 5) 1930*. Short title.
2. The *Sales Tax Assessment Act (No. 5) 1930* shall be incorporated Incorporation. and read as one with this Act.
3. Sales tax is imposed at the rate of two and one-half per centum Imposition of tax. upon the sale value of goods imported into Australia by a taxpayer.