

(g) by inserting at the end thereof the item—

“Works of art which are intended for continuous public exhibition free of charge.”.

Commencement.

5.—(1.) The following amendments to the Principal Act shall be deemed to have commenced on the date of commencement of the *Sales Tax Assessment Act (No. 5) 1930*:—

- (a) the amendment effected by section two of this Act ;
- (b) section six A inserted in the Principal Act by section three of this Act ; and
- (c) the amendments effected by section four of this Act in respect of the exemptions specified in—
  - (i) the second, third and fourth items inserted by paragraph (a) ;
  - (ii) the second, fourth and fifth items inserted by paragraph (d) ; and
  - (iii) the item inserted by paragraph (f).

(2.) The following amendments to the Principal Act shall be deemed to have commenced on the eleventh day of July One thousand nine hundred and thirty-one :—

- (a) the amendments effected by section four of this Act other than the exemptions specified in—
  - (i) the second, third and fourth items inserted by paragraph (a) ;
  - (ii) paragraph (c) ;
  - (iii) the second, fourth and fifth items inserted by paragraph (d) ; and
  - (iv) paragraph (f) ; and
- (b) the exemption prescribed by paragraph (a) of section six inserted in the Principal Act by section three of this Act.

## SALES TAX (NO. 5).

### No. 34 of 1931.

An Act to amend the *Sales Tax Act (No. 5) 1930*.

[Assented to 10th August, 1931.]

**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. 5) 1931*.  
 (2.) The *Sales Tax Act (No. 5) 1930* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Act (No. 5) 1930-1931*.

2. This Act shall be deemed to have commenced on the eleventh day of July, One thousand nine hundred and thirty-one. Commencement.

3. Section two of the Principal Act is amended by omitting the figures "1930" and inserting in their stead the figures "1930-1931". Incorporation.

4. Section three of the Principal Act is amended by adding at the end thereof the words "before the eleventh day of July, One thousand nine hundred and thirty-one, and at the rate of six per centum upon the sale value of goods imported into Australia by a taxpayer on or after that date". Imposition of tax.

## SALES TAX ASSESSMENT (NO. 6).

### No. 35 of 1931.

An Act to amend the *Sales Tax Assessment Act (No. 6) 1930*, as amended by the *Sales Tax Assessment Act (No. 6A) 1930*.

[Assented to 10th August, 1931.]

**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:—

1.—(1.) This Act may be cited as the *Sales Tax Assessment Act (No. 6) 1931*. Short title and citation.

(2.) The *Sales Tax Assessment Act (No. 6) 1930*, as amended by the *Sales Tax Assessment Act (No. 6A) 1930*, is in this Act referred to as the Principal Act.\*

(3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Assessment Act (No. 6) 1930-1931*.

2. Section four of the Principal Act is amended—

Sale value of goods.

(a) by adding at the end of sub-section (1.) the following proviso:—

"Provided that where goods are sold by retail by a registered person who has quoted his certificate when importing the goods the sale value of the goods shall be the amount which would be the fair market value of those goods if sold by him by wholesale, but if the Commissioner is of opinion that the amount set forth

\* Act No. 35 of 1930, as amended by Act No. 68 of 1930.