

## SALES TAX (No. 5A).

### No. 81 of 1940.

An Act to amend the *Sales Tax Act (No. 5) 1930-1939*, as amended by the *Sales Tax Act (No. 5) 1940*.

[Assented to 16th December, 1940.]

**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. 5A) 1940*.

(2.) Section one of the *Sales Tax Act (No. 5) 1940\** is amended by omitting sub-section (2.).

(3.) The *Sales Tax Act (No. 5) 1930-1939*,† as amended by the *Sales Tax Act (No. 5) 1940*, is in this Act referred to as the Principal Act.

(4.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Act (No. 5) 1930-1940*.

Commencement.

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

Imposition of  
tax.

3. Section three of the Principal Act is amended—

(a) by omitting the words and figures “ on or after the 3rd May, 1940 ” and inserting in their stead the words and figures “ during the period commencing on the 3rd May, 1940, and terminating on the 21st November, 1940 ” ; and

(b) by adding at the end thereof the words “ on or after the 22nd November, 1940—

(a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1940* .. .. . 5 per centum ;

(b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1940* .. .. . 15 per centum ;  
and

(c) in respect of goods not covered by the Second or Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1940* 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. 7, 1940.

† Act No. 34, 1930, as amended by No. 34, 1931 ; No. 36, 1936 ; No. 34, 1938 ; and No. 20, 1939.