

## SALES TAX (No. 5).

## No. 37 of 1941.

An Act to amend the *Sales Tax Act (No. 5)*  
1930-1940.

[Assented to 25th November, 1941.]

**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)* 1941.

(2.) The *Sales Tax Act (No. 5)* 1930-1940\*, as amended by this Act, may be cited as the *Sales Tax Act (No. 5)* 1930-1941.

Commencement.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Imposition of  
tax.

3. Section three of the *Sales Tax Act (No. 5)* 1930-1940 is amended—

(a) by omitting the words and figures “on or after the 22nd November, 1940” and inserting in their stead, the words and figures “during the period commencing on the 22nd November, 1940, and terminating on the 29th October, 1941”; and

(b) by adding at the end thereof the words and figures “on or after the 30th October, 1941—

(a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1941 .. 5 per centum;

(b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1941 .. 20 per centum; and

(c) in respect of goods not covered by the Second or Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1941 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. 34, 1930, as amended by No. 34, 1931; No. 36, 1936; No. 34, 1938; No. 20, 1939; and Nos. 7 and 81 of 1940.