

## SALES TAX (NO. 5).

### No. 62 of 1946.

### An Act to amend the *Sales Tax Act (No. 5)* 1930-1943.

[Assented to 11th December, 1946.]

**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)* 1946.  
(2) The *Sales Tax Act (No. 5)* 1930-1943\*, as amended by this Act, may be cited as the *Sales Tax Act (No. 5)* 1930-1946.

Commencement.

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

Imposition of  
tax.

3. Section three of the *Sales Tax Act (No. 5)* 1930-1943 is amended—

- (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. 34, 1930, as amended by No. 34, 1931; No. 36, 1936; No. 34, 1938; No. 20, 1939; Nos. 7 and 81, 1940; No. 37, 1941; No. 11, 1942; and No. 49, 1943.