

Sale value
of goods.

2. Section four of the Principal Act is amended by inserting after the word "person" the words ", or a person required to be registered,".

Exemptions.

3.—(1.) Section six of the Principal Act is amended by omitting from paragraph (a) the words "upon which duty has been paid under" and inserting in their stead the words "covered by".

(2.) This section shall be deemed to have commenced on the tenth day of August, One thousand nine hundred and thirty-one.

SALES TAX (NO. 6).

No. 48 of 1932.

An Act to amend the *Sales Tax Act (No. 6)*
1930-1931.

[Assented to 5th October, 1932.]

BE 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. 6)* 1932.

(2.) The *Sales Tax Act (No. 6)* 1930-1931* 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. 6)* 1930-1932.

Amendment
of title.

2. The title of the Principal Act is amended by inserting after the word "Importer" the words ", or applied to his own use".

Imposition of
tax.

3. Section three of the Principal Act is amended by adding at the end thereof the words ", and upon the sale value of goods imported after the commencement of this Act which are, on or after the date of the commencement of the *Sales Tax Act (No. 6)* 1932, applied to his own use by a taxpayer who imported those goods".

* Act No. 36, 1930, as amended by No. 33, 1931.