

	Rate of tax.
Where the goods have been so sold—	
prior to 11th July, 1931	2½ per centum
during the period commencing on the 11th July, 1931, and terminating on the 4th October, 1932	6 per centum
Where the goods have been so sold or applied—	
during the period commencing on the 5th October, 1932, and terminating on the 25th October, 1933	6 per centum
during the period commencing on the 26th October, 1933, and terminating on the 10th September, 1936	5 per centum
on and from the 11th September, 1936	4 per centum”.

SALES TAX (No. 7).

No. 38 of 1936.

An Act to amend the *Sales Tax Act (No. 7)* 1930-1931.

[Assented to 29th September, 1936.]

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. 7)* 1936.

(2.) The *Sales Tax Act (No. 7)* 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. 7)* 1930-1936.

Imposition
of tax.

2. Section three of the Principal Act is amended by omitting all the words after the word “the” (first occurring) and inserting in their stead the words “rates specified hereunder upon the sale value of goods imported into Australia and sold by a taxpayer not being the importer of the goods :—

	Rate of tax.
Where the goods are so sold—	
prior to 11th July, 1931	2½ per centum
during the period commencing on the 11th July, 1931, and terminating on the 25th October, 1933	6 per centum
during the period commencing on the 26th October, 1933, and terminating on the 10th September, 1936	5 per centum
on and from the 11th September, 1936	4 per centum”.

* Act No. 38, 1930, as amended by No. 38, 1931.