

SALES TAX (NO. 7).

No. 64 of 1946.

An Act to amend the *Sales Tax Act (No. 7)* 1930-1943.

[Assented to 11th December, 1946.]

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)* 1946.
(2.) The *Sales Tax Act (No. 7)* 1930-1943*, as amended by this Act, may be cited as the *Sales Tax Act (No. 7)* 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. 7)* 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. 38, 1930, as amended by No. 38, 1931; No. 38, 1936; No. 36, 1938; No. 22, 1939; Nos. 9 and 83, 1940; No. 39, 1941; No. 13, 1942; and No. 51, 1943.