

(2.) The power to make regulations, conferred by the application, by the last preceding sub-section, of section seventy-three of Part X. of the *Sales Tax Assessment Act (No. 1) 1930*, shall include the power to make regulations for enabling registrations, certificates and securities made, issued or given for the purposes of that Act, to be treated as, or to be deemed to be, made, issued or given for the purposes also of this Act, and shall include the power generally to make regulations for treating Acts, matters and things done, for the purposes of the *Sales Tax Assessment Act (No. 1) 1930*, under the sections and Parts of that Act made applicable to this Act, as done or deemed to be done under this Act.

SALES TAX (NO. 9).

No. 42 of 1930.

An Act to impose a Tax upon the Sale Value of certain Goods in Australia dealt with by lease.

[Assented to 18th August, 1930.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1. This Act may be cited as the *Sales Tax Act (No. 9) 1930*. Short title.
2. The *Sales Tax Assessment Act (No. 9) 1930* shall be incorporated and read as one with this Act. Incorporation.
3. Sales tax is imposed at the rate of two and one-half per centum upon the sale value of goods in Australia, leased by a taxpayer. Imposition of tax.