

## SALES TAX (No. 8).

### No. 39 of 1936.

#### An Act to amend the *Sales Tax Act* (No. 8) 1930-1931.

[Assented to 29th September, 1936.]

**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:—

- 1.—(1.) This Act may be cited as the *Sales Tax Act* (No. 8) 1936. Short title  
and citation.  
(2.) The *Sales Tax Act* (No. 8) 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. 8) 1930-1936.

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 to a taxpayer who has applied those goods to his own use : Imposition  
of tax.

Where the goods have been so applied—

	Rate of tax.
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. 40, 1930, as amended by No. 40, 1931.

## SALES TAX (No. 9).

### No. 40 of 1936.

#### An Act to amend the *Sales Tax Act* (No. 9) 1930-1935.

[Assented to 29th September, 1936.]

**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:—

- 1.—(1.) This Act may be cited as the *Sales Tax Act* (No. 9) 1936. Short title  
and citation.

(2.) The *Sales Tax Act (No. 9) 1930-1935\** 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. 9) 1930-1936*.

Imposition  
of tax.

2. Section three of the Principal Act is amended—

(a) by omitting from sub-section (1.) 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 in Australia leased by a taxpayer to a lessee including, in the case of goods leased by a taxpayer to a lessee on or after the tenth day of April, One thousand nine hundred and thirty-five, goods which have gone into use or consumption in Australia :—

Where the goods are so leased—

	Rate of tax.
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”; and

(b) by omitting sub-section (2.)

\* Act No. 42, 1930, as amended by No. 42, 1931 ; and No. 10, 1935.

## SALES TAX EXEMPTIONS.

### No. 41 of 1936.

#### An Act to amend the *Sales Tax Exemptions Act 1935*.

[Assented to 2nd October, 1936.]

**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 Exemptions Act 1936*.