

(e) by inserting in Division XI., after item 81, the following item:—

“ 81A. Goods purchased, imported or manufactured by an organization not carried on for the profit of individuals—

- (i) for donation to, or for the use, comfort or recreation (whether as goods or in some other form) of, members of the Defence Force of the Commonwealth ;
- (ii) for donation to another such organization for donation or use by that other organization as specified in the last preceding paragraph ; or
- (iii) for use as raw materials in the production of goods to which any of the foregoing provisions of this item applies

Nos. 1 to 9” ;  
and

(f) by omitting from sub-item (2.) of item 107 the words “ International Educational Cinematographic Institute ” and inserting in their stead the words “ International Committee on Intellectual Co-operation ”.

Operation of amendments.

4. The amendments effected by paragraphs (d), (e) and (f) of section three of this Act shall apply to all transactions, acts or operations performed or entered into on or after the first day of January, One thousand nine hundred and forty, the third day of September, One thousand nine hundred and thirty-nine and the twenty-eighth day of August, One thousand nine hundred and thirty-nine respectively.

## SALES TAX ASSESSMENT (No. 1).

### No. 30 of 1940.

An Act to amend the *Sales Tax Assessment Act* (No. 1) 1930-1936.

[Assented to 1st June, 1940.]

**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 Assessment Act* (No. 1) 1940.

(2.) The *Sales Tax Assessment Act (No. 1) 1930-1936\** 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 Assessment Act (No. 1) 1930-1940*.

2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.

3. Section seventeen of the Principal Act is amended by omitting from sub-section (2.) all the words after the word "sale" (first occurring). Sales Tax.

4. Section eighteen of the Principal Act is amended— Sale value of goods.

(a) by omitting the proviso to sub-section (2.) and inserting in its stead the following provisos:—

" Provided that in any case where the Commissioner is satisfied, with respect to all the goods used in, wrought into or attached to any goods (being goods to which this sub-section applies) manufactured by the taxpayer, that sales tax has been paid in respect of the goods so used, wrought into or attached, the sale value of the manufactured goods may, at the option of the taxpayer, be the amount of the wages actually paid by him in respect of the manufacture of the manufactured goods increased by seventy-five per centum of that amount:

" Provided further that where any goods to which this sub-section applies have been manufactured for the taxpayer wholly or in part out of goods supplied by him to another person for that purpose, and the Commissioner is satisfied that sales tax has been paid in respect of all the goods so supplied, the sale value of the manufactured goods shall be the total amount payable by the taxpayer to that other person in respect of the manufacture of the manufactured goods increased by thirty-three and one-third per centum of that amount." ; and

(b) by omitting from sub-section (3A.) the words "the proviso" (first occurring) and inserting in their stead the words "either of the provisos".

---

\* Act No. 25, 1930, as amended by No. 62, 1930; No. 25, 1931; No. 39, 1932; No. 64, 1932; No. 17, 1933; No. 47, 1933; No. 16, 1934; No. 29, 1934; No. 8, 1935; No. 45, 1935; No. 61, 1935 and No. 78, 1936.