

3. Section three of the *Sales Tax Act* (No. 9) 1930-1938 is amended— Imposition of tax.

- (a) by omitting the words and figures "on or after the 22nd September, 1938" and inserting in their stead the words and figures "during the period commencing on the 22nd September, 1938, and terminating on the 8th September, 1939"; and
- (b) by adding at the end thereof the words and figures "on or after the 9th September, 1939 .. .. 6 per centum."

## DEFENCE EQUIPMENT.

### No. 25 of 1939.

An Act to grant and apply out of the Consolidated Revenue Fund a sum for Defence purposes.

[Assented to 21st September, 1939.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, Preamble.  
and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

1. This Act may be cited as the *Defence Equipment Act* 1939. Short title.
2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.
3. There shall be payable out of the Consolidated Revenue Fund, which is hereby appropriated accordingly, to the credit of the Defence Equipment Trust Account established by the *Defence Equipment Act* 1934, the amount of Six hundred and twenty-seven thousand three hundred and nine pounds. Payment to Defence Equipment Trust Account.

## SALES TAX ASSESSMENT (No. 5).

### No. 26 of 1939.

An Act to amend the *Sales Tax Assessment Act* (No. 5) 1930-1936.

[Assented to 21st September, 1939.]

**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 Assessment Act* (No. 5) 1939. Short title and citation.

(2.) The *Sales Tax Assessment Act (No. 5) 1930-1936\**, as amended by this Act, may be cited as the *Sales Tax Assessment Act (No. 5) 1930-1939*.

Commencement.

2. This Act shall commence on the First day of October, One thousand nine hundred and thirty-nine.

Sale value of  
imported  
goods.

3. Section four of the *Sales Tax Assessment Act (No. 5) 1930-1936* is amended—

- (a) by inserting in paragraph (i) of sub-section (1.), after the word “goods”, the words “converted into Australian currency”;
- (b) by inserting in the second proviso to sub-section (2.), after the word “goods” (third occurring), the words “converted into Australian currency”; and
- (c) by adding at the end thereof the following sub-section:—

“(3.) For the purposes of this section the rate of exchange to be used in converting the value for duty into Australian currency shall be the telegraphic transfer selling rate in Australia, at the date of exportation of the goods from the country of export, as fixed by the Commonwealth Bank of Australia.”.

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\* Act No. 33, 1930, as amended by No. 67, 1930; No. 33, 1931; No. 43, 1932; No. 64, 1932; No. 17, 1933; No. 25, 1933; No. 51, 1933; No. 16, 1934; No. 62, 1934; No. 45, 1935; No. 61, 1935; and No. 78, 1936.

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## FLOUR TAX (WHEAT INDUSTRY ASSISTANCE) ASSESSMENT.

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### No. 27 of 1939.

An Act to insert provisions in the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938* relating to certain declarations made by the Minister.

[Assented to 23rd September, 1939.]

**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 *Flour Tax (Wheat Industry Assistance) Assessment Act 1939*.

Short title  
and citation.