

SALES TAX (NO. 8).

No. 40 of 1931.

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

[Assented to 10th August, 1931.]

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. 8) 1931.*
(2.) The *Sales Tax Act (No. 8) 1930* 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) 1930-1931.*

Commencement.

2. This Act shall be deemed to have commenced on the eleventh day of July, One thousand nine hundred and thirty-one.

Incorporation.

3. Section two of the Principal Act is amended by omitting the figures "1930" and inserting in their stead the figures "1930-1931".

Imposition of tax.

4. Section three of the Principal Act is amended by omitting the words "to his own use" and inserting in their stead the words " , before the eleventh day of July, One thousand nine hundred and thirty-one, to his own use, and at the rate of six per centum upon the sale value of goods imported into Australia which are sold to a taxpayer and are applied, on or after that date, to his own use".

SALES TAX ASSESSMENT (NO. 9).

No. 41 of 1931.

An Act to amend the *Sales Tax Assessment Act (No. 9) 1930*, as amended by the *Sales Tax Assessment Act (No. 9A) 1930.*

[Assented to 10th August, 1931.]

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 Assessment Act (No. 9) 1931.*

(2.) The *Sales Tax Assessment Act (No. 9) 1930*, as amended by the *Sales Tax Assessment Act (No. 9A) 1930*, 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. 9) 1930-1931*.

2. Section six of the Principal Act is amended by omitting paragraph (a) and inserting in its stead the following paragraph:—

“(a) films upon which duty has been paid under clause (b) of paragraph (2) of sub-item (c) of Item 320 of the *Customs Tariff 1921-1930*;”.

3. Section twelve of the Principal Act is amended by omitting from sub-section (2.) the word “Acts” and inserting in its stead the word “acts”.

Exemptions.

Application of provisions of *Sales Tax Assessment Act (No. 1) 1930*.

* Act No. 41 of 1930, as amended by Act No. 71 of 1930.

SALES TAX (NO. 9).

No. 42 of 1931.

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

[Assented to 10th August, 1931.]

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.—(1.) This Act may be cited as the *Sales Tax Act (No. 9) 1931*.

Short title and citation.

(2.) The *Sales Tax Act (No. 9) 1930* 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) 1930-1931*.

2. This Act shall be deemed to have commenced on the eleventh day of July, One thousand nine hundred and thirty-one.

Commencement.

3. Section two of the Principal Act is amended by omitting the figures “1930” and inserting in their stead the figures “1930-1931”.

Incorporation.

4. Section three of the Principal Act is amended by adding at the end thereof the words “before the eleventh day of July, One thousand nine hundred and thirty-one, and at the rate of six per centum upon the sale value of goods in Australia, leased by a taxpayer on or after that date”.

Imposition of tax.