

SALES TAX EXEMPTIONS.

No. 29 of 1940.

An Act to amend the *Sales Tax Exemptions Act* 1935-1939.

[Assented to 1st June, 1940.]

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 Exemptions Act* 1940. Short title and citation.
- (2.) The *Sales Tax Exemptions Act* 1935-1939*, as amended by this Act, may be cited as the *Sales Tax Exemptions Act* 1935-1940.
2. This Act shall come into operation on the third day of June, One thousand nine hundred and forty. Commencement.
3. The Schedule to the *Sales Tax Exemptions Act* 1935-1939 is amended— Amendment of Schedule.
- (a) by omitting from sub-item (4.) of item 23 the words “, baby rice biscuits and shortbread biscuits” and inserting in their stead the words “and baby rice biscuits” ;
- (b) by omitting from paragraph (ii) of item 38 the word “ or ” ;
- (c) by adding at the end of item 38 the following paragraph :—
“ ; or
(iv) medicated confectionery.” ;
- (d) by omitting item 72, and inserting in its stead the following item :—
“ 72. Articles for official use by—
(i) a Trade Commissioner representing in Australia any other part of His Majesty's dominions ; or
(ii) a Consul or other Representative in Australia of the Government of any other part of His Majesty's dominions or of any other country,
who is a citizen of that other part or country and who is not engaged in any other trade or profession
- } Nos. 1 to 9 ” ;

* Act No. 60, 1935, as amended by No. 41, 1936 ; No. 78, 1938 ; and No. 32, 1939.

(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.]

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. 1) 1940.