

Authority to
borrow
£2,020,000.

3. The Treasurer may, from time to time, borrow, under the provisions of the *Commonwealth Inscribed Stock Act* 1911-1940, or under the provisions of any Act authorizing the issue of Treasury Bills, moneys not exceeding in the whole the amount of Two million and twenty thousand pounds.

Purpose for
which money
may be
borrowed.

4. The amount borrowed shall be issued and applied only for the expenses of borrowing and for the purposes of appropriations made or to be made by law.

Issue and
application of
£2,000,000.

5. There may be issued and applied out of the proceeds of any loan raised under the authority of this Act, or any other Act, the sum of Two million pounds for the purposes set forth in the Schedule to this Act.

THE SCHEDULE.

	Appropriated by this Act.
POSTMASTER-GENERAL'S DEPARTMENT.	
<i>Under Control of Postmaster-General's Department and Department of the Interior—</i>	£
Telephone exchange services	1,376,000
Trunk line services	331,000
Telegraph and miscellaneous services	43,000
National Broadcasting service	29,000
Buildings, works, sites, fittings and furniture	221,000
Total Postmaster-General's Department	2,000,000

SALES TAX PROCEDURE.

No. 63 of 1940.

An Act to amend the *Sales Tax Procedure Act* 1934-1936.

[Assented to 13th December, 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 Procedure Act* 1940.

(2.) The *Sales Tax Procedure Act* 1934-1936,* as amended by this Act, may be cited as the *Sales Tax Procedure Act* 1934-1940.

* Act No. 53, 1934 as amended by No. 12, 1935 and by No. 78, 1936.

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

3. Section eight of the *Sales Tax Procedure Act* 1934-1936 is amended by omitting from paragraph (b) of sub-section (1.) all the words after the word "him" and inserting in their stead the words "at a particular rate in the space provided in the form of return for particulars of goods in respect of which tax is payable at some lower rate or is not payable; or". Penalty in certain cases.

SALES TAX ASSESSMENT (No. 1A).

No. 64 of 1940.

An Act to amend the *Sales Tax Assessment Act* (No. 1) 1930-1936, as amended by the *Sales Tax Assessment Act* (No. 1) 1940.

[Assented to 13th December, 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 Assessment Act* (No. 1A) 1940. Short title and citation.

(2.) Section one of the *Sales Tax Assessment Act* (No. 1) 1940* is amended by omitting sub-section (3.).

(3.) The *Sales Tax Assessment Act* (No. 1) 1930-1936†, as amended by the *Sales Tax Assessment Act* (No. 1) 1940, is in this Act referred to as the Principal Act.

(4.) 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 be deemed to have come into operation on the twenty-second day of November, One thousand nine hundred and forty. Commencement.

* Act No. 30, 1940.

† 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.