

MANDARIN GROWERS RELIEF.

No. 27 of 1934.

An Act to provide for Financial Assistance to States
in the Provision of Benefit and Assistance
to Growers of Mandarins.

[Assented to 4th August, 1934.]

Preamble.

BE it enacted by the King's Most Excellent Majesty, the Senate, 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 :—

Short title.

1. This Act may be cited as the *Mandarin Growers Relief Act 1934*.

Payments
to States.

2. Subject to this Act, there shall be granted to each State specified hereunder out of the Consolidated Revenue Fund, which is hereby appropriated accordingly, by way of financial assistance to that State, the amount specified in this section opposite the name of that State, namely :—

	£
New South Wales	8,515
Victoria	216
Queensland	935
South Australia	126
Western Australia	208

Application of
moneys paid to
States.

3. Any money granted to a State under this Act shall be so granted upon condition that it is applied by the State for the benefit and assistance of growers of mandarins.

WAR PENSIONS APPROPRIATION.

No. 28 of 1934.

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

[Assented to 4th August, 1934.]

Preamble.

BE it enacted by the King's Most Excellent Majesty, the Senate, 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 :—

Short title.

1. This Act may be cited as the *War Pensions Appropriation Act 1934*.

2. There shall be payable out of the Consolidated Revenue Fund, which is hereby appropriated accordingly, for the purposes of the Trust Account established under the *Audit Act* 1901-1926, and known as the War Pensions Fund, the sum of Ten million pounds for war pensions.

Appropriation
of £10,000,000
for War
Pensions.

SALES TAX ASSESSMENT (No. 1).

No. 29 of 1934.

An Act to amend the *Sales Tax Assessment Act* (No. 1) 1930-1934.

[Assented to 4th August, 1934.]

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. 1) 1934. Short title and
citation.

(2.) Section three of the *Financial Relief Act* 1934 is amended by omitting sub-section (1.).

(3.) The *Sales Tax Assessment Act* (No. 1) 1930-1933*, as amended by the *Financial Relief Act* 1934†, 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) 1930-1934.

2.—(1.) Section three of the Principal Act is amended—

Definitions.

(a) by inserting in sub-section (1.) at the end of the definition of "Manufacture" the words "and also includes any treatment applied to foodstuffs as a process in the preparation of the foodstuffs for human consumption"; and

(b) by inserting at the end thereof the following sub-sections:—

"(5.) Where a sale and purchase, for one inclusive price, is made of goods upon the sale value of which sales tax is payable, together with goods upon the sale value of which sales tax is not payable, the amount for which the goods upon the sale value of which sales tax is payable are sold and purchased, shall be deemed to be the amount which, in the opinion of the Commissioner, would have been the sale price of those goods if sold separately.

Act No. 25 of 1930, as amended by No. 62, 1930; No. 25, 1931; No. 39, 1932; No. 64, 1932; No. 17, 1933; and No. 47, 1933.

† Act No. 18, 1934.