

(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.”

\* 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.

## FLOUR TAX (WHEAT INDUSTRY ASSISTANCE) ASSESSMENT.

### 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:—

Short title and citation.

1.—(1.) This Act may be cited as the *Flour Tax (Wheat Industry Assistance) Assessment Act 1939*.

(2.) The *Flour Tax (Wheat Industry Assistance) Assessment Act 1938\**, as amended by this Act, may be cited as the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938-1939*.

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

3. After section thirty-five of the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938* the following section is inserted in Part VI. :—

“ 35A. The validity of any declaration which the Minister has, prior to the commencement of this section, purported to make in pursuance of section five of the *Flour Tax Act 1938*, section five of the *Flour Tax (Stocks) Act 1938* or section five of the *Flour Tax (Imports and Exports) Act 1938*, shall not be challenged or called in question in any way or on any ground whatsoever.” Declaration of rate of tax not to be challenged.

\* Act No. 48, 1938.

## CUSTOMS TARIFF (No. 2).

### No. 28 of 1939.

#### An Act relating to Duties of Customs.

[Assented to 26th 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 *Customs Tariff (No. 2) 1939*. Short title and citation.

(2.) Section one of the *Customs Tariff 1939\** is amended by omitting sub-section (2.).

(3.) The *Customs Tariff 1933-1938†*, as amended by the *Customs Tariff 1939*, is in this Act referred to as the Principal Act.

(4.) The Principal Act, as amended by this Act, may be cited as the *Customs Tariff 1933-1939*.

2. The Schedule to the Principal Act is amended as set out in the Schedule to this Act, and duties of Customs are hereby imposed in accordance with the first-mentioned Schedule as amended by the last-mentioned Schedule. Amendment of Tariff.

\* Act No. 2, 1939.

† Act No. 27, 1933, as amended by No. 31, 1933; Nos. 14, 68, 76 and 80, 1936; and Nos. 3, 67, 68 and 69, 1938.