

THE SECOND SCHEDULE.

Commonwealth of Australia.

Section 35.

Sales Tax Assessment Act (No. 1) 1930.

Order.

To _____ at _____
 WHEREAS at the time of the death of _____
 of _____ deceased, sales tax has not been levied and/or
 paid on the whole of the sale value of any goods the subject of any transaction, act
 or operation entered into or performed by the said _____
 up to the date of his death :

AND WHEREAS probate has not been granted or letters of administration have
 not been taken out in respect of the estate of the said _____ deceased :

AND WHEREAS the amount of sales tax remaining due by the said _____
 at the time of his death is _____

THESE ARE THEREFORE to require and authorize you forthwith to levy the said
 sum of _____ together with the costs of these presents
 by distress and sale of any property of the estate of the said _____
 found by you and that you certify to me on the _____ day of _____
 what you shall do by virtue of this warrant.

Dated this _____ day of _____ One thousand
 nine hundred and _____

Commissioner of Taxation.

SALES TAX (NO. 1).

No. 26 of 1930.

An Act to impose a Tax upon the Sale Value of
 Goods manufactured in Australia, and sold
 by the Manufacturer or applied to his own
 use.

[Assented to 18th August, 1930.]

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.** 1. This Act may be cited as the *Sales Tax Act (No. 1) 1930.*
- Incorporation.** 2. The *Sales Tax Assessment Act (No. 1) 1930* shall be incorporated
 and read as one with this Act.
- Imposition
 of tax.** 3. Sales tax is imposed at the rate of two and one-half per centum
 upon the sale value of goods manufactured in Australia by a
 taxpayer, and sold by him or applied to his own use.