

of that other, the person making the goods shall, for the purposes of this sub-section, be deemed to have sold them, at the time of the delivery of those goods to that other, for the amount charged for making the goods and for the materials (if any) supplied by the person making them."

6. Section twenty of the Principal Act is amended by inserting in paragraph (d), after the word "customers", the words "and the total value of whose average yearly sales of goods so manufactured is not, or would not be, in the opinion of the Commissioner, in excess of Five hundred pounds".

Exemptions.

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## SALES TAX (NO. 1A).

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### No. 63 of 1930.

An Act to amend the title and section three of the *Sales Tax Act (No. 1) 1930*.

[Assented to 16th December, 1930.]

**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 *Sales Tax Act (No. 1A) 1930*.

Short title and citation.

(2.) The *Sales Tax Act (No. 1) 1930\** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as *Sales Tax Acts (No. 1) 1930*.

2. This Act shall be deemed to have commenced on the date of the commencement of the Principal Act.

Commencement.

3. The title of the Principal Act is amended by inserting after the word "Manufacturer" the words "or treated by him as stock for sale by retail".

Amendment of title.

4. Section three of the Principal Act is amended by inserting, after the word "him", the words "or treated by him as stock for sale by retail".

Imposition of tax.