

(l) by inserting, after the item "Petrol", the items—

"Power alcohol produced in Australia and mixtures produced in Australia of petrol and power alcohol ;

"Ships and power-driven vessels of over 1,000 tons gross register ;" ; and

(m) by adding at the end thereof the item—

"Works of art intended for continuous public exhibition free of charge."

Commencement.

13. Section three, paragraph (a) of section four and section twelve of this Act shall be deemed to have commenced on the eleventh day of July One thousand nine hundred and thirty-one.

## SALES TAX (NO. 1).

No. 26 of 1931.

An Act to amend the *Sales Tax Acts* (No. 1) 1930.

[Assented to 10th August, 1931.]

**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 *Sales Tax Act* (No. 1) 1931.  
 (2.) The *Sales Tax Act* (No. 1) 1930, as amended by the *Sales Tax Act* (No. 1A) 1930, is in this Act referred to as the Principal Act.  
 (3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Act* (No. 1) 1930-1931.

Commencement.

2. This Act shall be deemed to have commenced on the eleventh day of July, One thousand nine hundred and thirty-one.

Incorporation.

3. Section two of the Principal Act is amended by omitting the figures "1930" and inserting in their stead the figures "1930-1931".

Imposition of tax.

4. Section three of the Principal Act is amended by omitting the words "and sold by him or treated by him as stock for sale by retail or applied to his own use" and inserting in their stead the words "which, before the eleventh day of July, One thousand nine hundred and thirty-one, are sold by him or treated by him as stock for sale by retail or applied to his own use, and at the rate of six per centum upon the sale value of goods manufactured in Australia by a taxpayer, which, on or after that date, are sold by him or treated by him as stock for sale by retail or applied to his own use."