

SALES TAX (No. 3).

No. 35 of 1941.

An Act to amend the *Sales Tax Act (No. 3)* 1930-1940.

[Assented to 25th November, 1941.]

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
and citation.

- 1.—(1.) This Act may be cited as the *Sales Tax Act (No. 3)* 1941.
(2.) The *Sales Tax Act (No. 3)* 1930-1940*, as amended by this Act, may be cited as the *Sales Tax Act (No. 3)* 1930-1941.

Commencement.

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

Imposition of
tax.

3. Section three of the *Sales Tax Act (No. 3)* 1930-1940 is amended—

- (a) by omitting the words and figures “ on or after the 22nd November, 1940 ” and inserting in their stead, the words and figures “ during the period commencing on the 22nd November, 1940, and terminating on the 29th October, 1941 ” ; and
- (b) by adding at the end thereof the words and figures “ on or after the 30th October, 1941—
- (a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1941* 5 per centum ;
- (b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1941* 20 per centum ; and
- (c) in respect of goods not covered by the Second or Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1941* and on the sale value of which it is not provided by that Act that sales tax shall not be payable
- 10 per centum.”

* Act No. 30, 1930, as amended by No. 30, 1931 ; No. 34, 1936 ; No. 32, 1938 ; No. 18, 1939 ; and Nos. 5 and 79, 1940.