

- (e) by inserting, after the item "Fertilizers and raw materials for use in the manufacture of fertilizers", the item "Flotation reagents purchased by a person engaged in the mining industry for use in that industry";
- (f) by omitting the words ", pollard and semolina" and inserting in their stead the words "and pollard";
- (g) by inserting, before the item "Meat, raw", the item—"Hydraulic power";
- (h) by inserting, at the end of the item commencing with the word "Milk", the words ", or any food containing not less than ninety-five per centum of milk or milk powder";
- (i) by inserting, after the item "Meat, raw", the item "Metal, blast furnace slag, gravel and sand for road-making purchased by any public authority charged with responsibility for the formation or maintenance of public roads";
- (j) by omitting the item "Pastry but not including cakes or biscuits" and inserting in its stead the item—
"Pastry, scones, bread sandwiches, buns, Milk Arrowroot biscuits, Baby Rice biscuits and Baby Rusks, but not including other biscuits and not including cakes";
- (k) 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";

Commencement.

3. Section two 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. 4).

No. 32 of 1931.

An Act to amend the *Sales Tax Act (No. 4)* 1930.

[Assented to 10th August, 1931.]

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. 4)* 1931.
- (2.) The *Sales Tax Act (No. 4)* 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. 4)* 1930-1931.

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

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

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

SALES TAX ASSESSMENT (NO. 5).

No. 33 of 1931.

An Act to amend the *Sales Tax Assessment Act (No. 5) 1930*, as amended by the *Sales Tax Assessment Act (No. 5A) 1930*.

[Assented to 10th August, 1931.]

BE 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 Assessment Act (No. 5) 1931*. Short title and citation.

(2.) *The Sales Tax Assessment Act (No. 5) 1930*, as amended by the *Sales Tax Assessment Act (No. 5A) 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 Assessment Act (No. 5) 1930-1931*.

2. Section four of the Principal Act is amended by adding at the end thereof the following proviso:— Sale value of imported goods.

" Provided further that, in the case of goods in respect of which a Customs entry has been passed, and which have subsequently been sent out of the Commonwealth for repairs with the approval of the Minister for Trade and Customs, the sale value of the goods upon their re-importation into Australia shall be the sum of the value for duty of the goods and the duty of Customs payable in respect of the goods."

* Act No. 33 of 1930, as amended by Act No. 67 of 1930.