

SALES TAX (NO. 8).

No. 40 of 1930.

An Act to impose a Tax upon the Sale Value of certain Goods imported into Australia, purchased by a Taxpayer, and 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. 8) 1930*.

Incorporation.

2. The *Sales Tax Assessment Act (No. 8) 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 imported into Australia which are sold to a taxpayer and applied to his own use.

SALES TAX ASSESSMENT (NO. 9).

No. 41 of 1930.

An Act relating to the Imposition, Assessment and Collection of a Tax upon the Sale Value of certain Goods in Australia, dealt with by lease, and for other purposes.

[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 :—

PART I.—PRELIMINARY.

Short title.

1. This Act may be cited as the *Sales Tax Assessment Act (No. 9) 1930*.