

# SALES TAX ASSESSMENT (No. 1).

**No. 54 of 1942.**

## An Act to amend the *Sales Tax Assessment Act* (No. 1) 1930-1940.

[Assented to 6th October, 1942.]

**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 Assessment Act* (No. 1) 1942. Short title  
and citation.

(2.) The *Sales Tax Assessment Act* (No. 1) 1930-1940\*, as amended by this Act, may be cited as the *Sales Tax Assessment Act* (No. 1) 1930-1942.

**2.** This Act shall be deemed to have come into operation on the thirtieth day of October, One thousand nine hundred and forty-one. Commencement.

**3.** Section three of the *Sales Tax Assessment Act* (No. 1) 1930-1940 is amended by omitting the definition of "Manufacture" and inserting in its stead the following definition:— Definitions.

"Manufacture includes—

(a) production;

(b) the combination of parts or ingredients whereby an article or substance is formed which is commercially distinct from those parts or ingredients, except such combination (not being a combination whereby concrete, cement mortar, lime mortar or any similar preparation of a kind used in the construction, repair or maintenance of buildings or other structures is formed, or whereby any other prescribed article or substance is formed) as, in the opinion of the Commissioner, it is customary or reasonably practicable for users or consumers of those articles or substances to undertake; and

(c) any treatment applied to foodstuffs as a process in the preparation of the foodstuffs for human consumption;".

Act No. 25, 1930, as amended by No. 62, 1930; No. 25, 1931; No. 39, 1932; No. 64, 1932; No. 17, 1933; No. 47, 1933; No. 16, 1934; No. 29, 1934; No. 8, 1935; No. 45, 1935; No. 61, 1935; No. 78, 1936; No. 30, 1940; and No. 64, 1940.