

inserting in their stead the words “, which are sold, before the eleventh day of July, One thousand nine hundred and thirty-one, by a taxpayer not being either the manufacturer of those goods or a purchaser of those goods from the manufacturer, and at the rate of six per centum upon the sale value of goods manufactured in Australia, which are sold, on or after that date, by a taxpayer not being either the manufacturer of those goods or a purchaser of those goods from the manufacturer”.

## SALES TAX ASSESSMENT (No. 4).

### No. 31 of 1931.

An Act to amend the *Sales Tax Assessment Act* (No. 4) 1930, as amended by the *Sales Tax Assessment Act* (No. 4A) 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:—

1.—(1.) This Act may be cited as the *Sales Tax Assessment Act* (No. 4) 1931.

Short title and citation.

(2.) The *Sales Tax Assessment Act* (No. 4) 1930, as amended by the *Sales Tax Assessment Act* (No. 4A) 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. 4) 1930-1931.

2. The Schedule to the Principal Act is amended—

Amendment of Schedule

(a) by inserting at the commencement of the list of goods contained therein the items—

“ Australian timber to be used in connexion with mining operations ;

“ Australian wine ; ” ;

(b) by inserting, before the item commencing with the word “ Boxes ”, the item “ Bibles and Scripture portions ; ” ;

(c) by inserting, before the item “ Cheese ”, the item “ Charcoal, coke, firewood and kerosene for all purposes ; ” ;

(d) by inserting, after the item “ Cream ”, the items—

“ Crude oil and fuel oils for use in the production of power ;

“ Crude tar sold as a fuel to a registered manufacturer for use by him as a fuel ; ” ;

- (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"; and
- (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.

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## SALES TAX (NO. 4).

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### No. 32 of 1931.

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