

SALES TAX ASSESSMENT (No. 8).

No. 39 of 1931.

An Act to amend the *Sales Tax Assessment Act* (No. 8) 1930, as amended by the *Sales Tax Assessment Act* (No. 8A) 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. 8) 1931. Short title and citation.

(2.) The *Sales Tax Assessment Act* (No. 8) 1930, as amended by the *Sales Tax Assessment Act* (No. 8A) 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. 8) 1930-1931.

2. The Schedule to the Principal Act is amended—

(a) by inserting, before the first item of the list of goods contained therein, the following item :—

“Agricultural and horticultural seeds not covered by any item in the *Customs Tariff* 1921-1930;”;

(b) by omitting from the first item of the list of goods contained therein the word “and” (second occurring) and inserting in its stead the words “or chaff or”;

(c) by inserting, after the item “Cigarettes”, the item—

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

(d) by inserting, after the word “Films”, the words “upon which duty has been paid under clause (b) of paragraph (2) of sub-item (c) of Item 320 of the *Customs Tariff* 1921-1930”; and

(e) by omitting the item “Flotation reagents for mining purposes” and inserting in its stead the following items :—

“Flotation reagents purchased by a person engaged in the mining industry for use in that industry;

“Kerosene;”.

3. The amendments effected by this Act, except the amendment effected by paragraph (d) of section two of this Act, shall be deemed to have commenced on the eleventh day of July One thousand nine hundred and thirty-one. Commencement.

* Act No. 39 of 1930, as amended by Act No. 70 of 1930.