

- (b) by omitting item 6 ;
- (c) by omitting from sub-item (1) of item 7 the words " Umbrellas, umbrella sticks, sunshades " ;
- (d) by omitting from item 16 the words ", hair or wool " and inserting in their stead the words " or hair " ;
- (e) by omitting sub-item (1) of item 18 ;
- (f) by omitting paragraph (a) of sub-item (3) of item 18 ;
- (g) by omitting from paragraph (b) of sub-item (3) of item 18 the words " Games, puzzles " ;
- (h) by omitting sub-item (5) of item 18 ; and
- (i) by omitting Division XII.

SALES TAX ASSESSMENT (No. 9).

No. 13 of 1946.

An Act to amend the *Sales Tax Assessment Act (No. 9) 1930-1936.*

[Assented to 18th April, 1946.]

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 Assessment Act (No. 9) 1946.*

(2.) The *Sales Tax Assessment Act (No. 9) 1930-1936**, as amended by this Act, may be cited as the *Sales Tax Assessment Act (No. 9) 1930-1946.*

Commencement.

2. This Act shall be deemed to have come into operation on the thirteenth day of September, One thousand nine hundred and forty-five.

Sale value of goods.

3. Section four of the *Sales Tax Assessment Act (No. 9) 1930-1936* is amended—

- (a) by omitting from sub-section (1.) the words " to a lessee " ;
- (b) by inserting in that sub-section, after the word " thirty " , the words " to an unregistered person, or to a registered person who has not quoted his certificate in respect of that lease, " ; and
- (c) by omitting from sub-section (2.) the words " to a lessee " and inserting in their stead the words " to an unregistered person, or to a registered person who has not quoted his certificate in respect of that lease " .

* Act No. 41, 1930, as amended by No. 71, 1930 ; No. 41, 1931 ; No. 47, 1932 ; No. 55, 1933 ; Nos. 9 and 61, 1935 ; and No. 78, 1936.