

## SALES TAX ASSESSMENT (NEW ZEALAND IMPORTS).

### No. 25 of 1933.

An Act to amend the *Sales Tax Assessment Act* (No. 5) 1930-1933, the *Sales Tax Assessment Act* (No. 6) 1930-1933, the *Sales Tax Assessment Act* (No. 7) 1930-1933 and the *Sales Tax Assessment Act* (No. 8) 1930-1933.

[Assented to 24th November, 1933.]

**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 Assessment (New Zealand Imports) Act* 1933.

(2.) Section nine of the *Financial Relief Act* 1932-1933\* is amended by omitting sub-sections (5.), (6.), (7.) and (8.).

(3.) The *Sales Tax Assessment Act* (No. 5) 1930-1932†, as amended by the *Financial Relief Act* 1933 and by this Act, may be cited as the *Sales Tax Assessment Act* (No. 5) 1930-1933.

(4.) The *Sales Tax Assessment Act* (No. 6) 1930-1932‡, as amended by the *Financial Relief Act* 1933 and by this Act, may be cited as the *Sales Tax Assessment Act* (No. 6) 1930-1933.

(5.) The *Sales Tax Assessment Act* (No. 7) 1930-1932§, as amended by the *Financial Relief Act* 1933 and by this Act, may be cited as the *Sales Tax Assessment Act* (No. 7) 1930-1933.

(6.) The *Sales Tax Assessment Act* (No. 8) 1930-1932||, as amended by the *Financial Relief Act* 1933 and by this Act, may be cited as the *Sales Tax Assessment Act* (No. 8) 1930-1933.

**Commencement.**

2. This Act shall commence on a date to be fixed by Proclamation.

**Exemption—  
Sales Tax  
Assessment Act  
(No. 5)**

3. Section six of the *Sales Tax Assessment Act* (No. 5) 1930-1932, as amended by the *Financial Relief Act* 1933, is amended by adding at the end thereof the following paragraph :—

“(c) goods the produce or manufacture of New Zealand being goods of the same class or kind as goods upon the sale value of which, if produced or manufactured in Australia, sales tax is not payable.”

\* Act No. 64, 1932, as amended by No. 17, 1933.

† Act No. 33, 1930, as amended by No. 67, 1930; No. 33, 1931; No. 43, 1932, and No. 64, 1932.

‡ Act No. 35, 1930, as amended by No. 68, 1930; No. 35, 1931; No. 44, 1932, and No. 64, 1932.

§ Act No. 37, 1930, as amended by No. 69, 1930; No. 37, 1931; No. 45, 1932, and No. 64, 1932.

|| Act No. 39, 1930, as amended by No. 70, 1930; No. 39, 1931; No. 46, 1932, and No. 64, 1932.

4. Section six of the *Sales Tax Assessment Act (No. 6) 1930-1932*, as amended by the *Financial Relief Act 1933*, is amended by adding at the end thereof the following paragraph :—

Exemption—  
*Sales Tax Assessment Act (No. 6)*.

“(d) goods the produce or manufacture of New Zealand being goods of the same class or kind as goods upon the sale value of which, if produced or manufactured in Australia, sales tax is not payable.”.

5. Section six of the *Sales Tax Assessment Act (No. 7) 1930-1932*, as amended by the *Financial Relief Act 1933*, is amended by adding at the end thereof the following paragraph :—

Exemption—  
*Sales Tax Assessment Act (No. 7)*.

“(d) goods the produce or manufacture of New Zealand being goods of the same class or kind as goods upon the sale value of which, if produced or manufactured in Australia, sales tax is not payable.”.

6. Section six of the *Sales Tax Assessment Act (No. 8) 1930-1932*, as amended by the *Financial Relief Act 1933*, is amended by adding at the end thereof the following paragraph :—

Exemption—  
*Sales Tax Assessment Act (No. 8)*.

“(c) goods the produce or manufacture of New Zealand being goods of the same class or kind as goods upon the sale value of which, if produced or manufactured in Australia, sales tax is not payable.”.

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## CUSTOMS TARIFF (NEW ZEALAND PREFERENCE).

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### No. 26 of 1933.

An Act relating to Preferential Duties of Customs on Goods the Produce or Manufacture of the Dominion of New Zealand and for other purposes.

[Assented to 24th November, 1933.]

**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. This Act may be cited as the *Customs Tariff (New Zealand Preference) 1933*. Short title.