

SALES TAX (NO. 9).

No. 10 of 1935.

An Act to amend the *Sales Tax Act (No. 9)* 1930-1931.

[Assented to 10th April, 1935.]

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 Act (No. 9)* 1935.
- (2.) The *Sales Tax Act (No. 9)* 1930-1931* 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. 9)* 1930-1935.

Imposition of tax.

2. Section three of the Principal Act is amended by adding at the end thereof the following sub-section :—

“(2). On and after the date of the commencement of this sub-section, the goods leased by a taxpayer upon the sale value of which tax is imposed by sub-section (1.) of this section, as affected by section nineteen of the *Financial Relief Act* 1933, shall include goods which have gone into use or consumption in Australia and which are leased by a taxpayer on or after that date.”.

* Act No. 42, 1930, as amended by No. 42, 1931.

WHEAT GROWERS RELIEF.

No. 11 of 1935.

An Act to amend the *Wheat Growers Relief Act* (No. 2) 1934.

[Assented to 10th April, 1935.]

Preamble.

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

Short title and citation.

- 1.—(1.) This Act may be cited as the *Wheat Growers Relief Act* 1935.
- (2.) The *Wheat Growers Relief Act (No. 2)* 1934, as amended by this Act, may be cited as the *Wheat Growers Relief Act* 1934-1935.

2. After section six of the *Wheat Growers Relief Act (No. 2) 1934* the following section is inserted :—

“6A.—(1.) In addition to the amounts granted under section four of this Act there shall, subject to this section, be granted to the States specified in this section, by way of financial assistance to those States, the amounts respectively specified opposite the names of those States :—

Additional assistance to States for cases of adversity.

New South Wales	..	..	£100,000
Victoria	..	..	£192,000
Queensland	..	..	£12 000
South Australia	..	..	£127,000
Western Australia	..	..	£137,000
Tasmania	..	..	£5,250

“(2.) Any amount granted to a State under this section shall be paid upon condition that it is applied by the State in providing relief to wheat growers in that State who satisfy the prescribed authority of that State that they are in adverse financial circumstances and that, in the production of crops from wheat sown by them during the year One thousand nine hundred and thirty-four, they have suffered serious loss by reason of—

- (a) specially adverse seasonal conditions; or
- (b) extensive damage to those crops arising from the prevalence of pests or disease.

“(3.) Any amount applied under this section by a State in providing relief to a wheat grower, shall be paid directly to that wheat grower.”.

3. Section seven of the *Wheat Growers Relief Act (No. 2) 1934* is amended by inserting at the end thereof the following proviso :—

Executors and trustees.

“Provided that nothing in this section shall affect the right of a wheat grower to receive payment direct of any amount payable to him by way of relief under section six A of this Act.”.

SALES TAX PROCEDURE.

No. 12 of 1935.

An Act to amend section three of the *Sales Tax Procedure Act 1934* and to insert in that Act a new section twelve A.

[Assented to 11th April, 1935.]

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 Procedure Act 1935*.

Short title and citation.