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## SALES TAX (NO. 2).

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**No. 28 of 1930.**

An Act to impose a Tax upon the Sale Value of Goods manufactured in Australia and sold by a Purchaser from the Manufacturer.

[Assented to 18th August, 1930.]

**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 *Sales Tax Act (No. 2) 1930.* Short title.
2. The *Sales Tax Assessment Act (No. 2) 1930* shall be incorporated and read as one with this Act. Incorporation.
3. Sales tax is imposed at the rate of two and one-half per centum upon the sale value of goods manufactured in Australia and sold by a taxpayer who purchased them from the manufacturer. Imposition of tax.