SALES TAX (No. 3).

No. 30 of 1930.

An Act to impose a Tax upon the Sale Value of Goods manufactured in Australia and sold by a person not being either the Manufacturer or a Purchaser from the Manufacturer.

[Assented to 18th August, 1930.]

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.

1. This Act may be cited as the *Sales Tax Act* (*No.* 3) 1930.

Incorporation.

2. The *Sales Tax Assessment Act* (No. 3) 1930 shall be incorporated and read as one with this Act.

Imposition of tax.

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 not being either the manufacturer of those goods or a purchaser of those goods from the manufacturer.