SALES TAX (No. 5).

**No. 34 of 1930.**

An Act to impose a Tax upon the Sale Value of Goods imported into Australia.

[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.* 5) 1930.

**Incorporation.**

**2.** The *Sales Tax Assessment Act* (*No.* 5) 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 imported into Australia by a taxpayer.