
SALES TAX (NO. 3).

No. 30 of 1931.

An Act to amend the *Sales Tax Act (No. 3) 1930.*

[Assented to 10th August, 1931.]

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. 3) 1931.*
- (2.) The *Sales Tax Act (No. 3) 1930* 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. 3) 1930–1931.*

Commencement.

2. This Act shall be deemed to have commenced on the eleventh day of July, One thousand nine hundred and thirty-one.

Incorporation.

3. Section two of the Principal Act is amended by omitting the figures “1930” and inserting in their stead the figures “1930–1931”.

Imposition of tax.

4. Section three of the Principal Act is amended by omitting the words “and sold by a taxpayer not being either the manufacturer of those goods or a purchaser of those goods from the manufacturer” and

inserting in their stead the words “, which are sold, before the eleventh day of July, One thousand nine hundred and thirty-one, by a taxpayer not being either the manufacturer of those goods or a purchaser of those goods from the manufacturer, and at the rate of six per centum upon the sale value of goods manufactured in Australia, which are sold, on or after that date, by a taxpayer not being either the manufacturer of those goods or a purchaser of those goods from the manufacturer”.
