SALES TAX (No. 6).

**No. 48 of 1932.**

An Act to amend the *Sales Tax Act* (*No.* 6) 1930–1931.

[Assented to 5th October, 1932.]

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.* 6) 1932.

(2.) The *Sales Tax Act* (*No.* 6) 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.* 6) 1930-1932.

**Amendment of title.**

**2.** The title of the Principal Act is amended by inserting after the word “Importer” the words “, or applied to his own use”.

**Imposition of tax.**

**3.** Section three of the Principal Act is amended by adding at the end thereof the words “, and upon the sale value of goods imported after the commencement of this Act which are, on or after the date of the commencement of the *Sales Tax Act* (*No.* 6) 1932, applied to his own use by a taxpayer who imported those goods”.