

SALES TAX (NO. 9).

No. 10 of 1935.

An Act to amend the *Sales Tax Act (No. 9)*
1930-1931.

[Assented to 10th April, 1935.]

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. 9)* 1935.

(2.) The *Sales Tax Act (No. 9)* 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. 9)* 1930-1935.

Imposition
of tax.

2. Section three of the Principal Act is amended by adding
at the end thereof the following sub-section :—

“(2). On and after the date of the commencement of this sub-
section, the goods leased by a taxpayer upon the sale value of which
tax is imposed by sub-section (1.) of this section, as affected by section
nineteen of the *Financial Relief Act* 1933, shall include goods which
have gone into use or consumption in Australia and which are leased
by a taxpayer on or after that date.”.

* Act No. 42, 1930, as amended by No. 42, 1931.
