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## SALES TAX (No. 1).

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**No. 32 of 1936.**

An Act to amend the *Sales Tax Act (No. 1)*  
1930-1931.

[Assented to 29th September, 1936.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate,  
and the House of Representatives of the Commonwealth of  
Australia, as follows :—

1.—(1.) This Act may be cited as the *Sales Tax Act (No. 1)* 1936.

Short title  
and citation.

(2.) The *Sales Tax Act (No. 1) 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. 1) 1930-1936*.

Imposition  
of tax.

2. Section three of the Principal Act is amended by omitting all the words after the word "the" (first occurring) and inserting in their stead the words "rates specified hereunder upon the sale value of goods manufactured in Australia by a taxpayer and sold by him or treated by him as stock for sale by retail or applied to his own use :

| Where the goods have been so sold, treated or applied—  | Rate of tax.   |
|---|----------------|
| prior to 11th July, 1931 .. ..  | 2½ per centum  |
| during the period commencing on the 11th July, 1931, and terminating on the 25th October, 1933 .. ..      | 6 per centum   |
| during the period commencing on the 26th October, 1933, and terminating on the 10th September, 1936 .. .. | 5 per centum   |
| on and from the 11th September, 1936 ..   | 4 per centum". |

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\* Act No. 26, 1930, as amended by No. 63, 1930 ; and No. 26, 1931.