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## SALES TAX (No. 2).

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**No. 33 of 1936.**

An Act to amend the *Sales Tax Act (No. 2)*  
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 :—

Short title  
and citation.

- 1.—(1.) This Act may be cited as the *Sales Tax Act (No. 2)* 1936.
- (2.) The *Sales Tax Act (No. 2)* 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. 2)* 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

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\* Act No. 28, 1930, as amended by No. 28, 1931.

1936.

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their stead the words “ rates specified hereunder upon the sale value of goods manufactured in Australia and sold by a taxpayer who purchased them from the manufacturer :

Where the goods have been so sold—

	Rate of tax.
prior to 11th July, 1931 .. ..	$2\frac{1}{2}$ 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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