
SALES TAX (No. 6).

No. 37 of 1936.

An Act to amend the *Sales Tax Act* (No. 6) 1930-1932.

[Assented to 29th September, 1936.]

BE 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. 6) 1936. Short title and citation.
(2.) The *Sales Tax Act* (No. 6) 1930-1932* 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) 1930-1936.

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 imported into Australia by a taxpayer and sold by him or applied by him to his own use : Imposition of tax.

* Act No. 36, 1930, as amended by No. 36, 1931 ; and No. 48, 1932.

No. 37.

Sales Tax (No. 6).

1936.

	Rate of tax.
Where the goods have been so sold—	
prior to 11th July, 1931	2½ per centum
during the period commencing on the 11th July, 1931, and terminating on the 4th October, 1932	6 per centum
Where the goods have been so sold or applied—	
during the period commencing on the 5th October, 1932, 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”.
