
SALES TAX (No. 7).

No. 38 of 1936.

An Act to amend the *Sales Tax Act (No. 7)* 1930-1931.

[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 :—

Short title
and citation.

1.—(1.) This Act may be cited as the *Sales Tax Act (No. 7)* 1936.

(2.) The *Sales Tax Act (No. 7)* 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. 7)* 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 imported into Australia and sold by a taxpayer not being the importer of the goods :—

Where the goods are so sold—

	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”.

* Act No. 38, 1930, as amended by No. 38, 1931.