SALES TAX (No. 9).

**No. 40 of 1936.**

An Act to amend the Sales Tax Act (No. 9) 1930-1935.

[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. 9) 1936.

(2.) The Sales Tax Act (No. 9) 1930-1935 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) 1930-1936.

Imposition of tax.

**2.** Section three of the Principal Act is amended—

(*a*) by omitting from sub-section (1.) 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 in Australia leased by a taxpayer to a lessee including, in the case of goods leased by a taxpayer to a lessee on or after the tenth day of April, One thousand nine hundred and thirty-five, goods which have gone into use or consumption in Australia:—

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| Where the goods are so leased— | 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”; |
|  | and |

(*b*) by omitting sub-section (2.)