

## SALES TAX (No. 2)

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**No. 31 of 1938.**

An Act to amend the *Sales Tax Act* (No. 2)  
1930-1936.

[Assented to 3rd October, 1938.]

**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. 2) 1938. Short title  
and citation.

(2.) The *Sales Tax Act (No. 2) 1930-1936\**, as amended by this Act, may be cited as the *Sales Tax Act (No. 2) 1930-1938*.

Commencement.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Imposition  
of tax.

3. Section three of the *Sales Tax Act (No. 2) 1930-1936* is amended—

(a) by omitting the words and figures “on and from the 11th September, 1936 ” and inserting in their stead the words and figures “during the period commencing on the 11th September, 1936, and terminating on the 21st September, 1938 ” ; and

(b) by adding at the end thereof the words and figures “on or after the 22nd September, 1938 . . . 5 per centum.”.

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\* Act No. 28, 1930, as amended by No. 28, 1931, and No. 33, 1936.