

STATUTORY RULES.

1938. No. 17.

REGULATIONS UNDER—

THE SALES TAX ASSESSMENT ACT (No. 1) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 2) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 3) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 4) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 5) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 6) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 7) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 8) 1930-1936,

AND UNDER

THE SALES TAX ASSESSMENT ACT (No. 9) 1930-1936.*

I THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations under the *Sales Tax Assessment Act* (No. 1) 1930-1936, the *Sales Tax Assessment Act* (No. 2) 1930-1936, the *Sales Tax Assessment Act* (No. 3) 1930-1936, the *Sales Tax Assessment Act* (No. 4) 1930-1936, the *Sales Tax Assessment Act* (No. 5) 1930-1936, the *Sales Tax Assessment Act* (No. 6) 1930-1936, the *Sales Tax Assessment Act* (No. 7) 1930-1936, the *Sales Tax Assessment Act* (No. 8) 1930-1936, and under the *Sales Tax Assessment Act* (No. 9) 1930-1936.

Dated this *twelfth*
day of *December*, 1938.

Agd. Rouse
Governor-General.

By His Excellency's Command,

W. B. C.
Treasurer.

AMENDMENTS OF THE SALES TAX REGULATIONS.†

1. Regulation 12 of the Sales Tax Regulations is amended—

- (a) by omitting from sub-regulation (1.) the words "the next succeeding regulation" and inserting in their stead the word and figures "regulation 13"; and
- (b) by omitting paragraph (j) of sub-regulation (1.) and inserting in its stead the following paragraph:—

"(j) in respect of the purchase or importation of any goods for use in connexion with the manufacture of goods to be manufactured by him for sale (not being goods covered by any item or sub-item in the Schedule to the

Circumstances
in which
certificates are
to be quoted.

* Notified in the *Commonwealth Gazette* on _____, 1938.

† Statutory Rules 1930, No. 156, as amended by Statutory Rules 1931, Nos. 63 and 87; 1932, Nos. 79 and 144; 1933, Nos. 60 and 120; 1934, Nos. 34, 64, 97 and 154; 1935, Nos. 51, 111 and 124; 1936, Nos. 132 and 164; and 1938, No. 52.

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Sales Tax Exemptions Act 1935-1938) if the Commissioner is satisfied that the property in the first-mentioned goods will pass to the purchaser of the goods so manufactured and that the full cost of the first-mentioned goods will be included in the price charged by the manufacturer to that purchaser for a specific quantity of the goods so manufactured.”.

2. Regulation 13 of the Sales Tax Regulations is amended by omitting from paragraph (e) the figures and words “100, 101, 102, or 103 in the Schedule to the *Sales Tax Exemptions Act 1935*” and inserting in their stead the figures and words “51B, 100 or 103 in the Schedule to the *Sales Tax Exemptions Act 1935-1938*”.

Cases in which quotation of certificates not authorized.

3. Regulation 52B of the Sales Tax Regulations is amended by omitting paragraph (a) of sub-regulation (3.) and inserting in its stead the following paragraph:—

Refund where tax paid on exempt goods.

“(a) that those other goods were, at the time that the manufacturer thereof sold them, treated them as stock for sale by retail or applied them to his own use, covered by any item or sub-item in the Schedule to the *Sales Tax Exemptions Act 1935-1938* (other than item 51B, sub-items (5.), (6.), (7.) or (8.) of item 52, or item 100 or 103);”.