

# SALES TAX (No. 1).

**No. 16 of 1939.**

An Act to amend the *Sales Tax Act* (No. 1)  
1930-1938.

[Assented to 15th September, 1939.]

**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. 1) 1939. Short title  
and citation.
- (2.) The *Sales Tax Act* (No. 1) 1930-1938,\* as amended by this  
Act, may be cited as the *Sales Tax Act* (No. 1) 1930-1939.
2. This Act shall come into operation on the day on which it Commencement.  
receives the Royal Assent.
3. Section three of the *Sales Tax Act* (No. 1) 1930-1938 is Imposition of  
tax.  
amended—
- (a) by omitting the words and figures “on or after the 22nd  
September, 1938 ” and inserting in their stead the words  
and figures “during the period commencing on the 22nd  
September, 1938, and terminating on the 8th September,  
1939 ”; and
- (b) by adding at the end thereof the words and figures “on or  
after the 9th September, 1939 .. .. 6 per  
centum.”.

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\* Act No. 26, 1930, as amended by No. 63, 1930; No. 26, 1931; No. 32, 1936; and No. 30, 1938.