

SALES TAX (NO. 1).

No. 3 of 1940.

An Act to amend the *Sales Tax Act* (No. 1)
1930-1939.

[Assented to 20th May, 1940.]

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. 1) 1940.
(2.) The *Sales Tax Act* (No. 1) 1930-1939,* as amended by this
Act, may be cited as the *Sales Tax Act* (No. 1) 1930-1940.

* Act No. 26, 1930, as amended by No. 63, 1930 ; No. 26, 1931 ; No. 32, 1936 ; No. 30, 1939 ;
and No. 16, 1939.

1940.

Sales Tax (No. 1).

No. 3.

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

3. Section three of the *Sales Tax Act (No. 1)* 1930-1939 is amended— Imposition of tax.

- (a) by omitting the words and figures “on or after the 9th September, 1939” and inserting in their stead the words and figures “during the period commencing on the 9th September, 1939, and terminating on the 2nd May, 1940”; and
- (b) by adding at the end thereof the words and figures “on or after the 3rd May, 1940 8½ per centum.”.