

SALES TAX (NO. 2).

No. 4 of 1940.

An Act to amend the *Sales Tax Act* (No. 2) 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 :—

- 1.—(1.) This Act may be cited as the *Sales Tax Act* (No. 2) 1940. Short title
and citation.
(2.) The *Sales Tax Act* (No. 2) 1930-1939,* as amended by this
Act, may be cited as the *Sales Tax Act* (No. 2) 1930-1940.
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. 2) 1930-1939 is Imposition of
tax.
amended—
(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.”.

* Act No. 28, 1930, as amended by No. 28, 1931; No. 33, 1936; No. 31, 1938; and No. 17, 1939.