

SALES TAX PROCEDURE.

No. 63 of 1940.

An Act to amend the *Sales Tax Procedure Act*
1934-1936.

[Assented to 13th December, 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 Procedure Act*
1940.

(2.) The *Sales Tax Procedure Act* 1934-1936,* as amended by
this Act, may be cited as the *Sales Tax Procedure Act* 1934-1940.

* Act No. 53, 1934 as amended by No. 12, 1935 and by No. 78, 1936.

1940.

Loan (No. 3).

No. 63.

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

3. Section eight of the *Sales Tax Procedure Act 1934-1936* is amended by omitting from paragraph (b) of sub-section (1.) all the words after the word "him" and inserting in their stead the words "at a particular rate in the space provided in the form of return for particulars of goods in respect of which tax is payable at some lower rate or is not payable; or". Penalty in certain cases.