

# SALES TAX (No. 4).

## No. 36 of 1941.

### An Act to amend the *Sales Tax Act (No. 4)* 1930-1940.

[Assented to 25th November, 1941.]

**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. 4)* 1941. Short title and citation.  
(2.) The *Sales Tax Act (No. 4)* 1930-1940\*, as amended by this Act, may be cited as the *Sales Tax Act (No. 4)* 1930-1941.
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. 4)* 1930-1940 is amended— Imposition of tax.
  - (a) by omitting the words and figures “on or after the 22nd November, 1940 ” and inserting in their stead, the words and figures “during the period commencing on the 22nd November, 1940, and terminating on the 29th October, 1941 ”; and
  - (b) by adding at the end thereof the words and figures “on or after the 30th October, 1941—
    - (a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications)* Act 1935-1941 . . . 5 per centum ;
    - (b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications)* Act 1935-1941 . . . 20 per centum ; and
    - (c) in respect of goods not covered by the Second or Third Schedule to the *Sales Tax (Exemptions and Classifications)* Act 1935-1941 and on the sale value of which it is not provided by that Act that sales tax shall not be payable  
10 per centum.”.

\* Act No. 32, 1930, as amended by No. 32, 1931 ; No. 35, 1936 ; No. 33, 1938 ; No. 19, 1939 ; and Nos. 6 and 80 of 1940.