

SALES TAX (No. 5).

No. 11 of 1942.

An Act to amend the *Sales Tax Act* (No. 5)
1930-1941.

[Assented to 18th May, 1942.]

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. 5) 1942. Short title
and citation.

(2.) The *Sales Tax Act* (No. 5) 1930-1941*, as amended by this Act, may be cited as the *Sales Tax Act* (No. 5) 1930-1942.

Commencement.

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

Imposition of tax.

3. Section three of the *Sales Tax Act* (No. 5) 1930-1941 is amended—

(a) by omitting the words and figures “on or after the 30th October, 1941 ” and inserting in their stead the words and figures “during the period commencing on the 30th October, 1941, and terminating on the 30th April, 1942 ”; and

(b) by adding at the end thereof the words and figures “on or after the 1st May, 1942—

(a) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1942 25 per centum; and

(b) in respect of goods not covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1942, and on the sale value of which it is not provided by that Act that sales tax shall not be payable 12½ per centum.”.

* Act No. 34, 1930, as amended by No. 34, 1931; No. 36, 1936; No. 34, 1938; No. 20, 1939; Nos. 7 and 81 of 1940; and No. 37, 1941.