

## SALES TAX (No. 6).

**No. 12 of 1942.**

An Act to amend the *Sales Tax Act (No. 6)*  
1930-1941.

[Assented to 18th May, 1942.]

**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 :—

Short title  
and citation.

1.—(1.) This Act may be cited as the *Sales Tax Act (No. 6)* 1942.  
(2.) The *Sales Tax Act (No. 6)* 1930-1941\*, as amended by this  
Act, may be cited as the *Sales Tax Act (No. 6)* 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. 6)* 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

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\* Act No. 36, 1930, as amended by No. 30, 1931; No. 48, 1932; No. 37, 1936; No. 35, 1938;  
No. 21, 1939; Nos. 8 and 82, 1940; and No. 33, 1941.

(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.”.