

SALES TAX (No. 1).

No. 45 of 1943.

An Act to amend the *Sales Tax Act* (No. 1)
1930-1942.

[Assented to 19th October, 1943.]

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 Act* (No. 1) 1943.

(2.) The *Sales Tax Act (No. 1) 1930-1942**, as amended by this Act, may be cited as the *Sales Tax Act (No. 1) 1930-1943*.

2. This Act shall be deemed to have come into operation on the twenty-first day of July, One thousand nine hundred and forty-three. Commencement.

3. Section three of the *Sales Tax Act (No. 1) 1930-1942* is amended— Imposition of tax.

(a) by omitting the words and figures “on or after the 1st May, 1942” and inserting in their stead the words and figures “during the period commencing on the 1st May, 1942, and terminating on the 20th July, 1943”; and

(b) by adding at the end thereof the words and figures “on or after the 21st July, 1943—

(a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1943* $7\frac{1}{2}$ per centum ;

(b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1943* 25 per centum ; and

(c) in respect of goods not covered by the Second Schedule or the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1943* and on the sale value of which it is not provided by that Act that sales tax shall not be payable $12\frac{1}{2}$ per centum.”.
