

SALES TAX (No. 5).

No. 49 of 1943.

An Act to amend the *Sales Tax Act (No. 5)* 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. 5)* 1943.
 (2.) The *Sales Tax Act (No. 5)* 1930-1942*, as amended by this Act, may be cited as the *Sales Tax Act (No. 5)* 1930-1943.
- Commencement.** 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.
- Imposition of tax.** 3. Section three of the *Sales Tax Act (No. 5)* 1930-1942 is amended—
 (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 7½ 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 ; No. 37, 1941 ; and No. 11, 1942.

- (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 12½ per centum.”.
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