

SALES TAX ASSESSMENT (No. 9).

No. 13 of 1946.

An Act to amend the *Sales Tax Assessment Act (No. 9) 1930-1936.*

[Assented to 18th April, 1946.]

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 Assessment Act (No. 9) 1946.*

(2.) The *Sales Tax Assessment Act (No. 9) 1930-1936**, as amended by this Act, may be cited as the *Sales Tax Assessment Act (No. 9) 1930-1946.*

Commencement.

2. This Act shall be deemed to have come into operation on the thirteenth day of September, One thousand nine hundred and forty-five.

Sale value of
goods.

3. Section four of the *Sales Tax Assessment Act (No. 9) 1930-1936* is amended—

- (a) by omitting from sub-section (1.) the words “to a lessee”;
- (b) by inserting in that sub-section, after the word “thirty”, the words “to an unregistered person, or to a registered person who has not quoted his certificate in respect of that lease,”; and
- (c) by omitting from sub-section (2.) the words “to a lessee” and inserting in their stead the words “to an unregistered person, or to a registered person who has not quoted his certificate in respect of that lease”.

* Act No. 41, 1930, as amended by No. 71, 1930; No. 41, 1931; No. 47, 1932; No. 55, 1933; Nos. 9 and 61, 1935; and No. 78, 1936.