

## SALES TAX (NO. 2).

### No. 59 of 1946.

### An Act to amend the *Sales Tax Act (No. 2)* 1930-1943.

[Assented to 11th December, 1946.]

**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 :—

- 1.—(1.) This Act may be cited as the *Sales Tax Act (No. 2)* 1946. Short title  
and citation.
- (2.) The *Sales Tax Act (No. 2)* 1930-1943\*, as amended by this Act, may be cited as the *Sales Tax Act (No. 2)* 1930-1946.
2. This Act shall be deemed to have come into operation on the Commencement.  
fifteenth day of November, One thousand nine hundred and forty-six.
3. Section three of the *Sales Tax Act (No. 2)* 1930-1943 is Imposition of  
tax.  
amended—
  - (a) by omitting the words and figures “ on or after the 21st July, 1943 ” and inserting in their stead the words and figures “ during the period commencing on the 21st July, 1943, and terminating on the 14th November, 1946 ”; and
  - (b) by adding at the end thereof the words and figures “ on or after the 15th November, 1946—
    - (a) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1946 . . . . . 25 per centum; and
    - (b) in respect of goods not covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1946 and on the sale value of which it is not provided by that Act that sales tax shall not be payable . . . . . 10 per centum.”.

\* Act No. 28, 1930, as amended by No. 28, 1931; No. 33, 1936; No. 31, 1938; No. 17, 1939; Nos. 4 and 78, 1940; No. 34, 1941; No. 8, 1942; and No. 46, 1943.