

SALES TAX (NO. 6).

No. 63 of 1946.

An Act to amend the *Sales Tax Act (No. 6)*
1930-1943.

[Assented to 11th December, 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 :—

- 1.—(1.) This Act may be cited as the *Sales Tax Act (No. 6)* 1946. Short title
and citation.
- (2.) The *Sales Tax Act (No. 6)* 1930-1943*, as amended by this
Act, may be cited as the *Sales Tax Act (No. 6)* 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. 6)* 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. 36, 1930, as amended by No. 36, 1931; No. 48, 1932; No. 37, 1936; No. 35, 1938;
No. 21, 1939; Nos. 8 and 82, 1940; No. 38, 1941; No. 12, 1942; and No. 50, 1943.