

# SALES TAX (NO. 1).

No. 55 of 1949.

## An Act to amend the *Sales Tax Act* (No. 1) 1930-1946.

[Assented to 28th October, 1949.]

**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:—

Short title  
and citation.

- 1.—(1.) This Act may be cited as the *Sales Tax Act (No. 1) 1949*.
- (2.) The *Sales Tax Act (No. 1) 1930-1946\**, as amended by this Act, may be cited as the *Sales Tax Act (No. 1) 1930-1949*.

Commencement.

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

\* Act No. 26, 1930, as amended by No. 68, 1930; No. 26, 1931; No. 32, 1936; No. 30, 1938; No. 16, 1939; Nos. 3 and 77, 1940; No. 33, 1941; No. 7, 1942; No. 45, 1943; and No. 53, 1946.

3. Section three of the *Sales Tax Act (No. 1) 1930-1946* is amended— Imposition  
of tax.

(a) by omitting the words “on or after the 15th November, 1946” and inserting in their stead the words “during the period commencing on the 15th November, 1946, and terminating on the 7th September, 1949”; and

(b) by adding at the end thereof the following words:—

“on or after the 8th September, 1949—

(a) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1949* 25 per centum ;  
and

(b) in respect of goods not covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1949* and on the sale value of which it is not provided by that Act that sales tax shall not be payable .. .. 8½ per centum.”.

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