

SALES TAX (No. 4).

No. 58 of 1949.

An Act to amend the *Sales Tax Act (No. 4)*
1930-1946.

[Assented to 28th October, 1949.]

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. 4)* 1949. Short title
and citation.
(2.) The *Sales Tax Act (No. 4)* 1930-1946*, as amended by this
Act, may be cited as the *Sales Tax Act (No. 4)* 1930-1949.

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

* Act No. 32, 1930, as amended by No. 32, 1931; No. 35, 1936; No. 33, 1938; No. 19, 1939;
Nos. 6 and 80, 1940; No. 36, 1941; No. 10, 1942; No. 48, 1943; and No. 61, 1946.

Imposition
of tax.

3. Section three of the *Sales Tax Act (No. 4) 1930-1946* is amended—

(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.”.
