

SALES TAX (No. 5).

No. 34 of 1938.

An Act to amend the *Sales Tax Act (No. 5)*
1930-1936.

[Assented to 3rd October, 1938.]

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. 5) 1938*. Short title
and citation.

(2.) The *Sales Tax Act (No. 5) 1930-1936**, as amended by this Act, may be cited as the *Sales Tax Act (No. 5) 1930-1938*.

Commencement.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Imposition
of tax.

3. Section three of the *Sales Tax Act (No. 5) 1930-1936* is amended—

(a) by omitting the words and figures “on and from the 11th September, 1936” and inserting in their stead the words and figures “during the period commencing on the 11th September, 1936, and terminating on the 21st September, 1938”; and

(b) by adding at the end thereof the words and figures “on or after the 22nd September, 1938 . . . 5 per centum.”.

* Act No. 34, 1930, as amended by No. 34, 1931, and No. 36, 1936.