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SALES TAX (No. 5).

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No. 34 of 1931.

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

[Assented to 10th August, 1931.]

**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. 5) 1931*.
- (2.) The *Sales Tax Act (No. 5) 1930* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Act (No. 5) 1930-1931*.

2. This Act shall be deemed to have commenced on the eleventh day of July, One thousand nine hundred and thirty-one. Commencement.

3. Section two of the Principal Act is amended by omitting the figures "1930" and inserting in their stead the figures "1930-1931". Incorporation.

4. Section three of the Principal Act is amended by adding at the end thereof the words "before the eleventh day of July, One thousand nine hundred and thirty-one, and at the rate of six per centum upon the sale value of goods imported into Australia by a taxpayer on or after that date". Imposition of tax.

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