
SALES TAX ASSESSMENT (NO. 9).

No. 47 of 1932.

An Act to amend the *Sales Tax Assessment Act*
(No. 9) 1930-1931.

[Assented to 5th October, 1932.]

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 Assessment Act*
(No. 9) 1932.

Short title
and citation.

(2.) The *Sales Tax Assessment Act* (No. 9) 1930-1931* 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 Assessment Act* (No. 9) 1930-1932.

* Act No. 41, 1930, as amended by No. 71, 1930, and No. 41, 1931.

**Sale value
of goods.**

2. Section four of the Principal Act is amended by inserting after the word " person " the words ", or a person required to be registered,".

Exemptions.

3.—(1.) Section six of the Principal Act is amended by omitting from paragraph (a) the words " upon which duty has been paid under " and inserting in their stead the words " covered by ".

(2.) This section shall be deemed to have commenced on the tenth day of August, One thousand nine hundred and thirty-one.
