

SALES TAX ASSESSMENT (NEW ZEALAND IMPORTS).

No. 25 of 1933.

An Act to amend the *Sales Tax Assessment Act (No. 5) 1930-1933*, the *Sales Tax Assessment Act (No. 6) 1930-1933*, the *Sales Tax Assessment Act (No. 7) 1930-1933* and the *Sales Tax Assessment Act (No. 8) 1930-1933*.

[Assented to 24th November, 1933.]

BE 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 Assessment (New Zealand Imports) Act 1933*.

(2.) Section nine of the *Financial Relief Act 1932-1933** is amended by omitting sub-sections (5.), (6.), (7.) and (8.).

(3.) The *Sales Tax Assessment Act (No. 5) 1930-1932†*, as amended by the *Financial Relief Act 1933* and by this Act, may be cited as the *Sales Tax Assessment Act (No. 5) 1930-1933*.

(4.) The *Sales Tax Assessment Act (No. 6) 1930-1932‡*, as amended by the *Financial Relief Act 1933* and by this Act, may be cited as the *Sales Tax Assessment Act (No. 6) 1930-1933*.

(5.) The *Sales Tax Assessment Act (No. 7) 1930-1932§*, as amended by the *Financial Relief Act 1933* and by this Act, may be cited as the *Sales Tax Assessment Act (No. 7) 1930-1933*.

(6.) The *Sales Tax Assessment Act (No. 8) 1930-1932||*, as amended by the *Financial Relief Act 1933* and by this Act, may be cited as the *Sales Tax Assessment Act (No. 8) 1930-1933*.

Commencement.

2. This Act shall commence on a date to be fixed by Proclamation.

Exemption—
Sales Tax Assessment Act (No. 5)

3. Section six of the *Sales Tax Assessment Act (No. 5) 1930-1932*, as amended by the *Financial Relief Act 1933*, is amended by adding at the end thereof the following paragraph:—

“(c) goods the produce or manufacture of New Zealand being goods of the same class or kind as goods upon the sale value of which, if produced or manufactured in Australia, sales tax is not payable.”.

* Act No. 64, 1932, as amended by No. 17, 1933.

† Act No. 33, 1930, as amended by No. 57, 1930; No. 33, 1931; No. 43, 1932, and No. 64, 1932.

‡ Act No. 35, 1930, as amended by No. 68, 1930; No. 35, 1931; No. 44, 1932, and No. 64, 1932.

§ Act No. 37, 1930, as amended by No. 69, 1930; No. 37, 1931; No. 45, 1932, and No. 64, 1932.

|| Act No. 39, 1930, as amended by No. 70, 1930; No. 39, 1931; No. 46, 1932, and No. 64, 1932.

4. Section six of the *Sales Tax Assessment Act (No. 6) 1930-1932*, as amended by the *Financial Relief Act 1933*, is amended by adding at the end thereof the following paragraph :—

Exemption—
*Sales Tax
Assessment Act
(No. 6).*

“(d) goods the produce or manufacture of New Zealand being goods of the same class or kind as goods upon the sale value of which, if produced or manufactured in Australia, sales tax is not payable.”.

5. Section six of the *Sales Tax Assessment Act (No. 7) 1930-1932*, as amended by the *Financial Relief Act 1933*, is amended by adding at the end thereof the following paragraph :—

Exemption—
*Sales Tax
Assessment Act
(No. 7).*

“(d) goods the produce or manufacture of New Zealand being goods of the same class or kind as goods upon the sale value of which, if produced or manufactured in Australia, sales tax is not payable.”.

6. Section six of the *Sales Tax Assessment Act (No. 8) 1930-1932*, as amended by the *Financial Relief Act 1933*, is amended by adding at the end thereof the following paragraph :—

Exemption—
*Sales Tax
Assessment Act
(No. 8).*

“(c) goods the produce or manufacture of New Zealand being goods of the same class or kind as goods upon the sale value of which, if produced or manufactured in Australia, sales tax is not payable.”.