
SALES TAX ASSESSMENT (No. 2).

No. 30 of 1934.

An Act to amend the *Sales Tax Assessment Act*
(No. 2) 1930-1934.

[Assented to 4th August, 1934.]

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* Short title
and citation.
(No. 2) 1934.

(2.) Section three of the *Financial Relief Act* 1934 is amended by
omitting sub-section (2.).

(3.) The *Sales Tax Assessment Act (No. 2) 1930-1933*,* as amended by the *Financial Relief Act 1934*,† is in this Act referred to as the Principal Act.

(4.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Assessment Act (No. 2) 1930-1934*.

Exemptions.

2. Section six of the Principal Act is amended by inserting in sub-section (1.) after paragraph (a) the following paragraph :—

“(ab) goods purchased from a person who manufactured them exclusively in his own home for sale the total value of whose average yearly sales is not, or would not be, in the opinion of the Commissioner, in excess of Five hundred pounds.”

* Act No. 27, 1930; as amended by No. 64, 1930; No. 27, 1931; No. 40, 1932; No. 64, 1932; No. 17, 1933; and No. 48, 1933.

† Act No. 16, 1934.