

SALES TAX (No. 5).

No. 20 of 1939.

An Act to amend the *Sales Tax Act (No. 5) 1930-1938.*

[Assented to 15th September, 1939.]

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 Act (No. 5) 1939.*

(2.) The *Sales Tax Act (No. 5) 1930-1938*,* as amended by this Act, may be cited as the *Sales Tax Act (No. 5) 1930-1939.*

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) 1930-1938* is amended—

(a) by omitting the words and figures “on or after the 22nd September, 1938” and inserting in their stead the words and figures “during the period commencing on the 22nd September, 1938, and terminating on the 8th September, 1939”; and

(b) by adding at the end thereof the words and figures “on or after the 9th September, 1939 6 per centum.”.

* Act No. 84, 1930, as amended by No. 34, 1931; No. 36, 1936; and No. 34, 1938.