SALES TAX PROCEDURE.

**No. 63 of 1940.**

An Act to amend the *Sales Tax Procedure Act* 1934-1936.

[Assented to 13th December, 1940.]

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 Procedure Act* 1940.

(2.) The *Sales Tax Procedure Act* 1934-1936, as amended by this Act, may be cited as the *Sales Tax Procedure Act* 1934-1940.

**Commencement.**

**2.** This Act shall come into operation on the day on which it receives the Royal Assent.

**Penalty in certain cases.**

**3.** Section eight of the *Sales Tax Procedure Act* 1934-1936 is amended by omitting from paragraph (*b*)of sub-section (1.) all the words after the word “him” and inserting in their stead the words “at a particular rate in the space provided in the form of return for particulars of goods in respect of which tax is payable at some lower rate or is not payable; or”.