

SALES TAX (No. 5A).

No. 81 of 1940.

An Act to amend the *Sales Tax Act (No. 5) 1930-1939*, as amended by the *Sales Tax Act (No. 5) 1940*.

[Assented to 16th 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 Act (No. 5A) 1940*.

(2.) Section one of the *Sales Tax Act (No. 5) 1940** is amended by omitting sub-section (2.).

(3.) The *Sales Tax Act (No. 5) 1930-1939*,† as amended by the *Sales Tax Act (No. 5) 1940*, 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 Act (No. 5) 1930-1940*.

Commencement.

2. This Act shall be deemed to have come into operation on the twenty-second day of November, One thousand nine hundred and forty.

Imposition of
tax.

3. Section three of the Principal Act is amended—

(a) by omitting the words and figures “on or after the 3rd May, 1940” and inserting in their stead the words and figures “during the period commencing on the 3rd May, 1940, and terminating on the 21st November, 1940”; and

(b) by adding at the end thereof the words “on or after the 22nd November, 1940—

(a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1940* 5 per centum;

(b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1940* 15 per centum;

and

(c) in respect of goods not covered by the Second or Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1940* and on the sale value of which it is not provided by that Act that sales tax shall not be payable .. 10 per centum.”.

* Act No. 7, 1940.

† Act No. 34, 1930, as amended by No. 34, 1931; No. 36, 1936; No. 34, 1938; and No. 20, 1939.