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.”.