SALES TAX (No. 6).

**No. 63 of 1946.**

An Act to amend the *Sales Tax Act* (*No.* 6) 1930-1943.

[Assented to 11th December, 1946.]

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.* 6) 1946.

(2.) The *Sales Tax Act* (*No.* 6) 1930-1943, as amended by this Act, may be cited as the *Sales Tax Act* (*No.* 6) 1930-1946.

**Commencement.**

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

**Imposition of tax.**

**3.** Section three of the *Sales Tax Act* (*No.* 6) 1930-1943 is amended—

(*a*)by omitting the words and figures “on or after the 21st July, 1943” and inserting in their stead the words and figures “during the period commencing on the 21st July, 1943, and terminating on the 14th November, 1946”; and

(*b*) by adding at the end thereof the words and figures “on or after the 15th November, 1946—

(*a*) in *respect* of goods covered by the Third Schedule to the *Sales Tax* (*Exemptions and Classifications*) *Act* 1935-1946 25 per centum; and

(*b*) in *respect* of goods not covered by the Third Schedule to the *Sales Tax* (*Exemptions and Classifications*) *Act* 1935-1946 and on the sale value of which it is not provided by that Act that sales tax shall not be payable 10 per centum.”.