

(2.) The *Sales Tax Act (No. 1) 1930-1931\** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Act (No. 1) 1930-1936*.

Imposition  
of tax.

2. Section three of the Principal Act is amended by omitting all the words after the word "the" (first occurring) and inserting in their stead the words "rates specified hereunder upon the sale value of goods manufactured in Australia by a taxpayer and sold by him or treated by him as stock for sale by retail or applied to his own use :

Where the goods have been so sold, treated or applied—	Rate of tax.
prior to 11th July, 1931 .. .. .	2½ per centum
during the period commencing on the 11th July, 1931, and terminating on the 25th October, 1933 .. .. .	6 per centum
during the period commencing on the 26th October, 1933, and terminating on the 10th September, 1936 .. .. .	5 per centum
on and from the 11th September, 1936 ..	4 per centum".

\* Act No. 26, 1930, as amended by No. 63, 1930 ; and No. 26, 1931.

## SALES TAX (No. 2).

### No. 33 of 1936.

#### An Act to amend the *Sales Tax Act (No. 2) 1930-1931*.

[Assented to 29th September, 1936.]

**B**E 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. 2) 1936*.
- (2.) The *Sales Tax Act (No. 2) 1930-1931\** is in this Act referred to as the Principal Act.
- (3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Act (No. 2) 1930-1936*.

Imposition  
of tax.

2. Section three of the Principal Act is amended by omitting all the words after the word "the" (first occurring) and inserting in

\* Act No. 28, 1930, as amended by No. 28, 1931.

their stead the words " rates specified hereunder upon the sale value of goods manufactured in Australia and sold by a taxpayer who purchased them from the manufacturer :

Where the goods have been so sold—	Rate of tax.
prior to 11th July, 1931 .. .. .	2½ per centum
during the period commencing on the 11th July, 1931, and terminating on the 25th October, 1933 .. .. .	6 per centum
during the period commencing on the 26th October, 1933, and terminating on the 10th September, 1936 .. .. .	5 per centum
on and from the 11th September, 1936 .. .. .	4 per centum".

## SALES TAX (No. 3).

### No. 34 of 1936.

### An Act to amend the *Sales Tax Act (No. 3)* 1930-1931.

[Assented to 29th September, 1936.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

- 1.—(1.) This Act may be cited as the *Sales Tax Act (No. 3)* 1936. Short title and citation.
- (2.) The *Sales Tax Act (No. 3)* 1930-1931\* is in this Act referred to as the Principal Act.
- (3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Act (No. 3)* 1930-1936.

2. Section three of the Principal Act is amended by omitting all the words after the word " the " (first occurring) and inserting in their stead the words " rates specified hereunder upon the sale value of goods manufactured in Australia and sold by a taxpayer not being either the manufacturer of those goods or a purchaser of those goods from the manufacturer :

Where the goods have been so sold—	Rate of tax.
prior to 11th July, 1931 .. .. .	2½ per centum
during the period commencing on the 11th July, 1931, and terminating on the 25th October, 1933 .. .. .	6 per centum
during the period commencing on the 26th October, 1933, and terminating on the 10th September, 1936 .. .. .	5 per centum
on and from the 11th September, 1936 .. .. .	4 per centum".