

THE SCHEDULE—*continued.*

Bread ;
 Briquettes ;
 Butter, including margarine and similar substitutes for butter ;
 Cheese ;
 Cigarettes ;
 Cigars ;
 Compressed air ;
 Cream ;
 Dried fruits ;
 Electric current for lighting or power ;
 Fertilizers and raw materials for use in the manufacture of fertilizers ;
 Flour, including bran, pollard and semolina ;
 Foods for poultry, birds and live stock ;
 Gas, commercially known as coal gas ;
 Meat, raw ;
 Metals as recovered from ores ;
 Milk products, viz., casein, milk powder, milk, condensed or concentrated ;
 Newspapers ;
 Pastry but not including cakes or biscuits ;
 Petrol ;
 Sugar ;
 Tobacco ;
 Water supplied by public bodies or public authorities ; and
 Wool packs.

 SALES TAX (NO. 3).

No. 30 of 1930.

An Act to impose a Tax upon the Sale Value of Goods manufactured in Australia and sold by a person not being either the Manufacturer or a Purchaser from the Manufacturer.

[Assented to 18th August, 1930.]

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.

1. This Act may be cited as the *Sales Tax Act (No. 3) 1930.*

Incorporation.

2. The *Sales Tax Assessment Act (No. 3) 1930* shall be incorporated and read as one with this Act.

Imposition of tax.

3. Sales tax is imposed at the rate of two and one-half per centum 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.