

## SALES TAX (NO. 6).

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### No. 36 of 1930.

An Act to impose a Tax upon the Sale Value of Goods imported into Australia and sold by the Importer.

[Assented to 18th August, 1930.]

**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.

1. This Act may be cited as the *Sales Tax Act (No. 6) 1930*.

Incorporation.

2. The *Sales Tax Assessment Act (No. 6) 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 imported into Australia and sold by a taxpayer who imported those goods.

## SALES TAX ASSESSMENT (NO. 7).

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### No. 37 of 1930.

An Act relating to the Imposition, Assessment and Collection of a Tax upon the Sale Value of Goods imported into Australia and sold by a Person other than the Importer, and for other purposes.

[Assented to 18th August, 1930.]

**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:—

#### PART I.—PRELIMINARY.

Short title.

1. This Act may be cited as the *Sales Tax Assessment Act (No. 7) 1930*.