

treated as, or to be deemed to be, made, issued or given for the purposes also of this Act, and shall include the power generally to make regulations for treating acts, matters and things done, for the purposes of the *Sales Tax Assessment Act (No. 1) 1930*, under the sections and Parts of that Act made applicable to this Act, as done or deemed to be done under this Act.

Section 6.

THE SCHEDULE.

The following goods imported into Australia :—

Bags and sacks used for fertilizers and for marketing primary products as described in paragraph (g) of section twenty of the *Sales Tax Assessment Act (No. 1) 1930*;

Cigars ;

Cigarettes ;

Fertilizers and raw materials for use in the manufacture of fertilizers ;

Films ;

Flotation reagents for mining purposes ;

Newsprint ;

Oregon for mining purposes ;

Petrol ;

Tobacco ;

Wireless valves ; and

Wool packs.

SALES TAX (NO. 7).

No. 38 of 1930.

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

[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. 7) 1930*.

Incorporation.

2. The *Sales Tax Assessment Act (No. 7) 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 not being the importer of those goods.