

3. Section three of the *Sales Tax Act (No. 9) 1930-1949* is repealed and the following sections are inserted in its stead:—

Imposition
of tax.

“3. Sales tax is imposed, at the rates specified in the next succeeding section, upon the sale value of goods in Australia (including goods which have gone into use or consumption in Australia) leased, on or after the thirteenth day of October, One thousand nine hundred and fifty, by a taxpayer to a lessee.

Rates of tax.

“4. The rates of the sales tax are—

- (a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1950*—10 per centum ;
- (b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1950*—25 per centum ;
- (c) in respect of goods covered by the Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1950*—33½ per centum ; and
- (d) in respect of goods not covered by the Second, Third or Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1950* and on the sale value of which it is not provided by that Act that sales tax shall not be payable—8½ per centum.”.

Saving.

4. The sales tax imposed by the provisions repealed by this Act upon the sale value of goods in Australia leased, before the date of commencement of this Act, by a taxpayer to a lessee shall continue to be imposed as if those provisions had not been repealed.

COMMONWEALTH AID ROADS.

No. 47 of 1950.

An Act to grant and apply out of the Consolidated Revenue Fund sums for the purpose of Financial Assistance to the States to be applied in the Construction, Reconstruction, Maintenance and Repair of Roads and Works connected with Transport, and for other purposes.

[Assented to 14th December, 1950.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows:—

Short title.

1. This Act may be cited as the *Commonwealth Aid Roads Act 1950*.

2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.

3. In this Act, "the Trust Account" means the Commonwealth Aid Roads Trust Account established by this Act. Definition.

4. For the purposes of this Act, there shall be a Trust Account, which shall be known as the Commonwealth Aid Roads Trust Account and shall be a Trust Account within the meaning of section sixty-two A of the *Audit Act* 1901-1948. Establishment of Trust Account.

5.—(1.) There shall be payable into the Trust Account the amounts specified in the Schedule to this Act. Payments into Trust Account.

(2.) The amounts so payable shall be paid into the Trust Account by instalments based on the collections from time to time of the duties of customs and duties of excise referred to in that Schedule.

(3.) Payments under this section shall be made out of the Consolidated Revenue Fund, which is, to the necessary extent, hereby appropriated accordingly.

6.—(1.) There shall be payable out of the Trust Account, in respect of each year during the period of five years which commenced on the first day of July, One thousand nine hundred and fifty, sixty-five per centum of the amounts paid into the Trust Account in respect of that year, less the sum of Six hundred thousand pounds, for the purpose of financial assistance to the States in the expenditure of moneys— Grant of financial assistance to States for general road purposes.

(a) on the construction, reconstruction, maintenance and repair of roads or on the purchase of road-making plant; or

(b) in making payments to local authorities for the construction, reconstruction, maintenance and repair of roads or for the purchase of road-making plant.

(2.) An amount not exceeding one-sixth of the aggregate of the amounts paid in each year to a State under this section may be expended in that year on other works connected with transport by road or by water.

7.—(1.) This section applies in relation to roads in rural areas (including developmental roads, feeder roads, roads in sparsely populated areas and in soldier settlement areas and roads in country municipalities and shires) but does not apply in relation to a road which is a highway, trunk road or main road. Grant of financial assistance to States for rural roads.

(2.) There shall be payable out of the Trust Fund, in respect of each year during the period of five years which commenced on the first day of July, One thousand nine hundred and fifty, thirty-five per centum of the amount paid into the Trust Account in respect of that year, for the purpose of financial assistance to the States in the expenditure of moneys—

- (a) on the construction, reconstruction, maintenance and repair of roads in relation to which this section applies or on the purchase of road-making plant for use in connexion with roads in relation to which this section applies ; or
- (b) in making payments to local authorities for the construction, reconstruction, maintenance and repair of roads in relation to which this section applies or for the purchase of road-making plant for use in connexion with roads in relation to which this section applies.

Basis of apportionment to the States.

8. Sums payable to the States under sections six and seven of this Act shall be divided amongst the States as follows :—

- (a) to the State of Tasmania—five per centum of those sums ; and
- (b) to the other States—
 - (i) as to fifty-seven per centum of those sums—according to the respective populations of those States as ascertained at the census taken during the month of June, One thousand nine hundred and forty-seven ; and
 - (ii) as to thirty-eight per centum of those sums—according to the respective areas of those States.

Certified statement of expenditure to be furnished.

9. Payment of an amount to a State under section six or seven of this Act shall be subject to the condition that the State will, as soon as practicable after the thirtieth day of June in each year, submit to the Minister a statement, which shall be in accordance with a form approved by the Minister and shall be certified by the Auditor-General for the State, of the expenditure by the State of that amount.

Expenditure on strategic roads.

10.—(1.) There shall be payable out of the Trust Account, in respect of each year during the period of five years which commenced on the first day of July, One thousand nine hundred and fifty, the sum of Five hundred thousand pounds, which may, subject to this section, be expended by the Commonwealth on the construction, reconstruction, maintenance and repair of strategic roads and roads of access to Commonwealth property.

(2.) An amount shall not be expended under this section on a road, not being a road of access to Commonwealth property, unless—

- (a) the Minister approves of the road as a strategic road ; and
- (b) where the road forms part of a general road system of a State, the Minister is satisfied that the standard of construction or maintenance required by the Commonwealth is higher than that justified by the normal volume of traffic.

11. There shall be payable out of the Trust Account, in respect of each year during the period of five years which commenced on the first day of July, One thousand nine hundred and fifty, the sum of One hundred thousand pounds, which may be expended by the Commonwealth on the promotion of road safety practices throughout Australia in accordance with proposals approved by the Minister.

Road safety practices.

12. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to this Act.

Regulations.

THE SCHEDULE.

Section 5.

AMOUNTS PAYABLE INTO THE TRUST ACCOUNT.

1. So much of the duties of customs payable and collected under the Tariff Item specified in this paragraph in respect of the goods specified in this paragraph as is equal to Sixpence per gallon on all those goods in respect of which those duties are payable and which are entered for home consumption during each year of the period of five years which commenced on the first day of July, 1950, that is to say, the duties of customs payable and collected, under Item 229 (c) in the Schedule to the *Customs Tariff 1933-1950* or under that Item as amended or proposed to be amended, during each year of that period of five years in respect of petroleum and shale products, namely, naphtha, benzene, benzoline, gasoline, pentane, petrol and any other petroleum or shale spirit.

2. So much of the duties of excise payable and collected under the Tariff Item specified in this paragraph in respect of the goods specified in this paragraph as is equal to Threepence halfpenny per gallon on all those goods in respect of which those duties are payable and which are entered for home consumption during each year of that period of five years, that is to say, the duties of excise payable and collected under Item 11 in the Schedule to the *Excise Tariff 1921-1949* or under that Item as amended or proposed to be amended during each year of that period of five years in respect of—

- (a) petroleum or shale products, namely, petrol, benzene, benzoline, gasoline, naphtha, pentane, and any other petroleum or shale spirit as described in that Item ; or
- (b) petroleum or shale distillates, namely, turpentine substitutes.

3. The duties of customs and excise specified in the foregoing provisions of this Schedule do not include duties payable and collected in respect of goods used in civil aircraft for the purposes of civil aviation.