

SALES TAX (NO. 3).

No. 66 of 1951.

An Act to amend the *Sales Tax Act (No. 3)*
1930-1950.

[Assented to 11th December, 1951.]

BE 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)* 1951. Short title
and citation.

(2.) The *Sales Tax Act (No. 3) 1930-1950**, as amended by this Act, may be cited as the *Sales Tax Act (No. 3) 1930-1951*.

Commencement. 2. This Act shall be deemed to have come into operation on the twenty-seventh day of September, One thousand nine hundred and fifty-one.

3. Sections three and four of the *Sales Tax Act (No. 3) 1930-1950* are repealed and the following sections inserted in their stead:—

Imposition of tax. “3. Sales tax is imposed, at the rates specified in the next succeeding section, upon the sale value of goods manufactured in Australia and, on or after the twenty-seventh day of September, One thousand nine hundred and fifty-one, sold by a taxpayer not being either the manufacturer of those goods or a purchaser of those goods from the manufacturer.

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 1935-1951*—20 per centum ;
- (b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1951*—25 per centum ;
- (c) in respect of goods covered by the Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1951*—33 $\frac{1}{3}$ per centum ;
- (d) in respect of goods covered by the Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1951*—50 per centum ;
- (e) in respect of goods covered by the Sixth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1951*—66 $\frac{2}{3}$ per centum ; and
- (f) in respect of goods not covered by the Second, Third, Fourth, Fifth or Sixth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1951* and on the sale value of which it is not provided by that Act that sales tax shall not be payable—12 $\frac{1}{2}$ per centum.”

Saving. 4. The sales tax imposed by the provisions repealed by this Act upon the sale value of goods manufactured in Australia and, on or after the thirteenth day of October, One thousand nine hundred and fifty, and before the date of commencement of this Act, sold by a taxpayer, not being either the manufacturer of those goods or a purchaser of those goods from the manufacturer, continues to be imposed as if those provisions had not been repealed.

* Act No. 30, 1930, as amended by No. 30, 1931; No. 34, 1936; No. 32, 1938; No. 18, 1939; Nos. 5 and 79, 1940; No. 35, 1941; No. 9, 1942; No. 47, 1943; No. 60, 1946; No. 57, 1949; and No. 40, 1950.