

SALES TAX (No. 4).

No. 75 of 1957.

An Act to amend the *Sales Tax Act* (No. 4)
1930-1956.

[Assented to 12th December, 1957.]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

**Short title
and citation.**

1.—(1.) This Act may be cited as the *Sales Tax Act* (No. 4) 1957.

(2.) The *Sales Tax Act (No. 4) 1930–1956*,* as amended by this Act, may be cited as the *Sales Tax Act (No. 4) 1930–1957*.

2. This Act shall be deemed to have come into operation on the fourth day of September, One thousand nine hundred and fifty-seven. Commence-
ment.

3. Sections three and four of the *Sales Tax Act (No. 4) 1930–1956* are repealed and the following sections inserted in their stead:—

“3. Sales tax is imposed, at the rates specified in the next succeeding section, upon the sale value of goods manufactured in Australia and sold to a taxpayer who has, on or after the fourth day of September, One thousand nine hundred and fifty-seven, applied those goods to his own use. Imposition
of tax.

“4. The rates of the sales tax imposed by this Act are— Rates of tax.

- (a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935–1957*—25 per centum;
- (b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935–1957*— $8\frac{1}{3}$ per centum;
- (c) in respect of goods covered by the Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935–1957*— $16\frac{2}{3}$ per centum;
- (d) in respect of goods covered by the Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935–1957*—30 per centum; and
- (e) in respect of goods not covered by the Second, Third, Fourth or Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935–1957* and on the sale value of which it is not provided by that Act that the sales tax imposed by this Act shall not be payable— $12\frac{1}{2}$ per centum.”.

4. The sales tax imposed by the provisions repealed by this Act upon the sale value of goods manufactured in Australia and sold to a taxpayer who has, on or after the fifteenth day of March, One thousand nine hundred and fifty-six, and before the date of commencement of this Act, applied those goods to his own use continues to be imposed as if those provisions had not been repealed. Saving.

* Act No. 32, 1930, as amended by No. 32, 1931; No. 35, 1936; No. 33, 1938; No. 19, 1939; Nos. 6 and 80, 1940; No. 36, 1941; No. 10, 1942; No. 48, 1943; No. 61, 1946; No. 58, 1949; No. 41, 1950; No. 67, 1951; No. 48, 1952; No. 57, 1953; No. 49, 1954; and No. 9, 1956.