

SALES TAX (No. 7).

No. 52 of 1954.

An Act to amend the *Sales Tax Act (No. 7)*
1930-1953.

[Assented to 6th November, 1954.]

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. 7)* 1954.
(2.) The *Sales Tax Act (No. 7)* 1930-1953,* as amended by this
Act, may be cited as the *Sales Tax Act (No. 7)* 1930-1954.

Commencement.

2. This Act shall be deemed to have come into operation on the
nineteenth day of August, One thousand nine hundred and fifty-four.

3. Sections three and four of the *Sales Tax Act (No. 7)* 1930-1953
are repealed and the following sections inserted in their stead :—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 imported into
Australia and, on or after the nineteenth day of August, One thousand
nine hundred and fifty-four, sold by a taxpayer not being the
importer of the goods.

Rate of tax.

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

(a) in respect of goods covered by the Second Schedule to the
Sales Tax (Exemptions and Classifications) Act 1935-1954—
16 $\frac{2}{3}$ per centum ;

(b) in respect of goods covered by the Third Schedule to the
Sales Tax (Exemptions and Classifications) Act 1935-1954—
10 per centum ; and

* Act No. 38, 1930, as amended by No. 38, 1931 ; No. 38, 1936 ; No. 36, 1938 ; No. 22, 1939 ;
Nos. 9 and 83, 1940 ; No. 39, 1941 ; No. 13, 1942 ; No. 51, 1943 ; No. 64, 1946 ; No. 61, 1949 ;
No. 44, 1950 ; No. 70, 1951 ; No. 51, 1952 ; and No. 60, 1953.

(c) in respect of goods not covered by the Second or Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1954* 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—12½ per centum.”.

4. The sales tax imposed by the provisions repealed by this Act ^{saving.} upon the sale value of goods imported into Australia and, on or after the tenth day of September, One thousand nine hundred and fifty-three, and before the date of commencement of this Act, sold by a taxpayer, not being the importer of the goods, continues to be imposed as if those provisions had not been repealed.
