

SALES TAX (No. 8).

No. 13 of 1956.

An Act to amend the *Sales Tax Act (No. 8)*
1930-1954.

[Assented to 12th May, 1956.]

BE it enacted by the Queen'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. 8)* 1956. Short title
and citation.

(2.) The *Sales Tax Act (No. 8) 1930-1954*,* as amended by this Act, may be cited as the *Sales Tax Act (No. 8) 1930-1956*.

Commencement. 2. This Act shall be deemed to have come into operation on the fifteenth day of March, One thousand nine hundred and fifty-six.

3. Sections three and four of the *Sales Tax Act (No. 8) 1930-1954* are repealed and the following sections inserted in their stead :—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 sold to a taxpayer who has, on or after the fifteenth day of March, One thousand nine hundred and fifty-six, applied those goods to his own use.

Rates 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 1935-1956*—25 per centum ;

(b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956*—10 per centum ;

(c) in respect of goods covered by the Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956*—16 $\frac{2}{3}$ per centum ;

(d) in respect of goods covered by the Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956*—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 1935-1956* 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.”.

Saving. 4. The sales tax imposed by the provisions repealed by this Act upon the sale value of goods imported into Australia and sold to a taxpayer who has, on or after the nineteenth day of August, One thousand nine hundred and fifty-four, 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of this Act, applied those goods to his own use continues to be imposed as if those provisions had not been repealed.

* Act No. 40, 1930, as amended by No. 40, 1931; No. 39, 1936; No. 37, 1938; No. 23, 1939; Nos. 10 and 84, 1940; No. 40, 1941; No. 14, 1942; No. 52, 1943; No. 65, 1948; No. 62, 1949; No. 45, 1950; No. 71, 1951; No. 52, 1952; No. 61, 1953; and No. 53, 1954.