

# SALES TAX (No. 8).

**No. 79 of 1957.**

An Act to amend the *Sales Tax Act (No. 8)*  
1930-1956.

[Assented to 12th December, 1957.]

**B**E 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)* Short title and citation.  
1957.

(2.) The *Sales Tax Act (No. 8) 1930-1956*,\* as amended by this Act, may be cited as the *Sales Tax Act (No. 8) 1930-1957*.

**Commencement.**

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

3. Sections three and four of the *Sales Tax Act (No. 8) 1930-1956* are repealed and the following sections inserted in their stead:—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 fourth day of September, One thousand nine hundred and fifty-seven, 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 1935-1957*—25 per centum;
- (b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1957*—8½ per centum;
- (c) in respect of goods covered by the Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1957*—16½ 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—12½ 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 The sales tax imposed by the provisions repealed by this Act upon the sale value of goods imported into Australia and sold to a taxpayer who has, on or after the fifteenth day of March, One thousand nine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of this Act, applied those goods to his own use continues to be imposed as if those provisions had not been repealed.

\* 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, 1946; No. 62, 1949; No. 45, 1950; No. 71, 1951; No. 52, 1952; No. 61, 1953; No. 53, 1954; and No. 13, 1956.