

SALES TAX (No. 8).

No. 83 of 1964.

An Act to amend the *Sales Tax Act (No. 8)*
1930-1962.

[Assented to 5th November, 1964.]

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)* 1964. Short title and citation.

(2.) The *Sales Tax Act (No. 8)* 1930-1962,* as amended by this Act, may be cited as the *Sales Tax Act (No. 8)* 1930-1964.

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

3. Sections three and four of the *Sales Tax Act (No. 8)* 1930-1962 are repealed and the following sections inserted in their stead:—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 imported into Australia and sold to a taxpayer who has, on or after the twelfth day of August, One thousand nine hundred and sixty-four, 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 or Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1963—25 per centum;
- (b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1963—2½ per centum; and
- (c) in respect of goods not covered by the Second, Third or Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1963 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.”

* 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; No. 13, 1956; No. 79, 1957; No. 96, 1960; Nos. 9 and 84, 1961; and No. 12, 1962.

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 The sales tax imposed by the provisions repealed by this Act upon the sale value of goods imported into Australia and sold to a taxpayer who has, on or after the seventh day of February, One thousand nine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of this Act, applied those goods to his own use continues to be imposed as if those provisions had not been repealed.
