

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

3. Section three of the *Sales Tax Act (No. 8) 1930-1949* is repealed and the following sections are inserted in its stead :—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 thirteenth day of October, One thousand nine hundred and fifty, applied those goods to his own use. Imposition of tax.

“ 4. The rates of the sales tax are— Rates of tax.

(a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1950*—  
10 per centum ;

(b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1950*—  
25 per centum ;

(c) in respect of goods covered by the Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1950*—  
33½ per centum ; and

(d) in respect of goods not covered by the Second, Third or Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1950* and on the sale value of which it is not provided by that Act that sales tax shall not be payable—8½ per centum.”

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 The sales tax imposed by the provisions repealed by this Act upon the sale value of goods imported into Australia and sold to a taxpayer who has, before the date of commencement of this Act, applied those goods to his own use shall continue to be imposed as if those provisions had not been repealed. Saving.

## SALES TAX (NO. 9).

### No. 46 of 1950.

## An Act to amend the *Sales Tax Act (No. 9) 1930-1949*.

[Assented to 14th December, 1950.]

**B**E it enacted by the King'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. 9) 1950*. Short title and citation.

(2.) The *Sales Tax Act (No. 9) 1930-1949*,\* as amended by this Act, may be cited as the *Sales Tax Act (No. 9) 1930-1950*.

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

\* Act No. 42, 1930, as amended by No. 42, 1931 ; No. 10, 1935 ; No. 40, 1936 ; No. 38, 1938 ; No. 24, 1939 ; Nos. 11 and 85, 1940 ; No. 41, 1941 ; No. 15, 1942 ; No. 53, 1943 ; No. 66, 1946 ; and No. 63, 1949.



3. Section three of the *Sales Tax Act* (No. 9) 1930-1949 is repealed and the following sections are inserted in its stead :—

Imposition  
of tax.

“ 3. Sales tax is imposed, at the rates specified in the next succeeding section, upon the sale value of goods in Australia (including goods which have gone into use or consumption in Australia) leased, on or after the thirteenth day of October, One thousand nine hundred and fifty, by a taxpayer to a lessee.

Rates of tax.

“ 4. The rates of the sales tax are—

- (a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1950—10 per centum ;
- (b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1950—25 per centum ;
- (c) in respect of goods covered by the Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1950—33½ per centum ; and
- (d) in respect of goods not covered by the Second, Third or Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1950 and on the sale value of which it is not provided by that Act that sales tax shall not be payable—8½ per centum.”.

Saving.

4. The sales tax imposed by the provisions repealed by this Act upon the sale value of goods in Australia leased, before the date of commencement of this Act, by a taxpayer to a lessee shall continue to be imposed as if those provisions had not been repealed.

## COMMONWEALTH AID ROADS.

### No. 47 of 1950.

An Act to grant and apply out of the Consolidated Revenue Fund sums for the purpose of Financial Assistance to the States to be applied in the Construction, Reconstruction, Maintenance and Repair of Roads and Works connected with Transport, and for other purposes.

[Assented to 14th December, 1950.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

Short title.

1. This Act may be cited as the *Commonwealth Aid Roads Act* 1950.