

**Commencement.** 2. This Act shall be deemed to have commenced on the first day of January, One thousand nine hundred and thirty-five.

**Definitions.** 3. Section four of the *Customs Act* 1901-1934 is amended by inserting, after the definition of "The Customs", the following definition :—

" 'The United Kingdom' includes the Channel Islands and the Isle of Man."

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## SALES TAX ASSESSMENT (NO. 1).

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### No. 8 of 1935.

An Act to amend sections three, twenty, twenty-six, forty-five, forty-eight, forty-nine, and seventy-three of the *Sales Tax Assessment Act* (No. 1) 1930-1934.

[Assented to 10th April, 1935.]

**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 :—

**Short title and citation.**

1.—(1.) This Act may be cited as the *Sales Tax Assessment Act* (No. 1) 1935.

(2.) The *Sales Tax Assessment Act* (No. 1) 1930-1934\* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Assessment Act* (No. 1) 1930-1935.

**Definitions.**

2. Section three of the Principal Act is amended by inserting at the end of the definition of "Goods" the words " , but does not include goods which have, either through a process of retailing or otherwise, gone into use or consumption in Australia ; ".

**Exemptions.**

3. Section twenty of the Principal Act is amended by omitting paragraph (a) and inserting in its stead the following paragraph :—

" (a) goods exported or to be exported by him or goods sold by him for export by the purchaser from him ; ".

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Act No. 25, 1930, as amended by No. 62, 1930 ; No. 25, 1931 ; No. 39, 1932 ; No. 64, 1932 ; No. 17, 1933 ; No. 47, 1933 ; No. 16, 1934 ; and No. 29, 1934.

4. Section twenty-six of the Principal Act is amended by omitting sub-section (3.). Refunds of tax.

5. Section forty-five of the Principal Act is amended by inserting, after sub-section (1.), the following sub-section :— Offences.

“(2.) In any prosecution, for an offence against paragraph (c) of sub-section (1.) of this section, of any person who has not previously been convicted of an offence against this Act or against the *Sales Tax Procedure Act 1934*, it shall be a defence if the defendant proves—

- (a) that the return or answer to which the prosecution relates was prepared or made by him personally ; and
- (b) that the false particulars were given or (as the case may be) the false statement was made through ignorance or inadvertence.”.

6. Section forty-eight of the Principal Act is amended by omitting all the words after the word “Penalty :” and inserting in their stead the words “Not less than Fifty pounds and the amount of sales tax which would have been avoided if the amount stated in the return had been accepted as the correct amount, nor more than Five hundred pounds and treble the amount of sales tax which would have been so avoided.”. Under-statement of sale value of any goods.

7. Section forty-nine of the Principal Act is amended by omitting all the words after the word “Penalty :” and inserting in their stead the words “Not less than Fifty pounds and the amount of sales tax avoided or attempted to be avoided, nor more than Five hundred pounds and treble the amount of sales tax avoided or attempted to be avoided.”. Avoiding taxation.

8. Section seventy-three of the Principal Act is amended by omitting paragraph (a) and inserting in its stead the following paragraph :— Regulations.

“(a) for prescribing cases in which, and the extent to which in those cases, refunds or payments may be made for the purpose of relieving a taxpayer from double taxation (whether direct, or direct and indirect)—

- (i) in respect of any goods where sales tax is imposed upon a sale value of those goods under one or more Acts relating to the payment of sales tax ; or
- (ii) under one or more Acts relating to the payment of sales tax, in respect of any goods and in respect of any materials used in, wrought into or attached to those goods in a process of manufacture or in any other process ; and”.