

SALES TAX ASSESSMENT (NO. 7).

No. 37 of 1931.

An Act to amend the *Sales Tax Assessment Act (No. 7) 1930*, as amended by the *Sales Tax Assessment Act (No. 7A) 1930*.

[Assented to 10th August, 1931.]

BE 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 Assessment Act (No. 7) 1931*. Short title and citation.

(2.) The *Sales Tax Assessment Act (No. 7) 1930*, as amended by the *Sales Tax Assessment Act (No. 7A) 1930*, 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. 7) 1930-1931*.

2. Section four of the Principal Act is amended—

(a) by adding at the end of sub-section (1.) the following proviso:—

Sale value of goods.

“Provided that, where goods are sold by retail by a registered person who has quoted his certificate when purchasing the goods, the sale value of the goods shall be the amount which would be the fair market value of those goods if sold by him by wholesale, but if the Commissioner is of opinion that the amount set forth in any return by the registered person as the sale value of any such goods is less than the amount which would be their fair market value if sold by wholesale, the Commissioner may alter the amount set forth in the return to the amount which, in his opinion, would be the fair market value of the goods if sold by wholesale, and the amount as so altered shall be the sale value of the goods for the purposes of this Act.”; and

*Act No. 37 of 1930, as amended by Act No. 69 of 1930.

(b) by omitting sub-section (3.) and inserting in its stead the following sub-section :—

“(3.) For the purposes of this section, the sale value of goods shall not be taken to include any amount payable in respect of sales tax, but, when the goods are sold in bond, the sale value shall be taken to include the amount of any duty of Customs to which the goods would be subject if entered for home consumption at the time at which they are sold.”.

3. After section five of the Principal Act the following section is inserted :—

Rebates.

“5A. Where a registered person has quoted his certificate in respect of goods purchased by him prior to the eleventh day of July, One thousand nine hundred and thirty-one, he shall be entitled, in respect of any sale of those goods by retail made by him on or after that date, to a rebate of tax of the difference between the amount of tax payable by him in respect of that sale and the amount of tax which would have been payable if the rate of tax payable in respect of such sale had been two and one-half per centum of the sale value of the goods.”.

4. Section six of the Principal Act is repealed and the following section inserted in its stead :—

Exemptions.

“6. Notwithstanding anything contained in section five of this Act, sales tax shall not be payable under this Act by the person specified in that section upon the sale value of—

- (a) goods sold to the Government of the Commonwealth or the Government of a State, where the Commissioner is satisfied that the goods are for the official use of a Government Department, or of an authority which is completely controlled by, and the expenditure of which is exclusively borne by, the Government, and are not for re-sale, and, in the case of goods sold to the Government of a State, an arrangement has been made between the Governor-General and the Governor-in-Council of the State for the collection and payment by the State of sales tax upon the sale value of all goods sold by the Government of the State, and by every such authority established under the law of the State, in the conduct of an enterprise which, in the opinion of the Commissioner, is a trading enterprise ;
- (b) goods sold by him for export by the purchaser from him or exported by him for sale after export ; or
- (c) the goods specified in the Schedule to this Act.”.

5. Section eleven of the Principal Act is amended by omitting from sub-section (2.) the portion commencing with the word "Where" and ending with the words "to be a bad debt", and inserting in its stead the words:—

Refunds of tax.

"Where a registered person has sold goods upon the sale value of which he has paid tax, and has subsequently written off as a bad debt the whole or any part of the amount for which the goods were sold, the Commissioner may—

- (a) on proof to his satisfaction that the whole amount is a bad debt—refund to the registered person the amount of tax paid on the sale value of the goods ;
- (b) on proof to his satisfaction that a part of the amount is a bad debt—refund to the registered person so much of the tax as bears to the total amount of tax the same proportion as the amount so proved to be a bad debt bears to the total amount for which the goods were sold".

6. The Schedule to the Principal Act is amended—

Amendment of Schedule.

- (a) by inserting, before the first item of the list of goods contained therein, the following item:—
"Agricultural and horticultural seeds not covered by any item in the *Customs Tariff* 1921-1930 ;"
- (b) by omitting from the first item of the list of goods contained therein the word "and" (second occurring) and inserting in its stead the words "or chaff or" ;
- (c) by inserting, before the item "Cigars", the item "Bibles and Scripture portions;" ;
- (d) by inserting, after the item "Cigarettes", the items—
"Crude oil and fuel oils for use in the production of power ;
"Fauna for public zoological gardens ;" ;
- (e) by inserting, after the word "Films", the words "upon which duty has been paid under clause (b) of paragraph (2) of sub-item (c) of Item 320 of the *Customs Tariff* 1921-1930" ;
- (f) by omitting the item "Flotation reagents for mining purposes" and inserting in its stead the following items:—
"Flotation reagents sold to a person engaged in the mining industry for use in that industry ;
"Goods imported from Norfolk Island ;
"Kercsene ;" ;
- (g) by inserting, after the item "Petrol", the item—
"Stud live-stock as to which the Commissioner is satisfied that it has been imported solely for stud purposes ;" ; and

(h) by adding, at the end thereof, the item—

“Works of art which are intended for continuous public exhibition free of charge.”.

Commencement.

7. The amendments effected by this Act, except the amendment effected by paragraph (e) of section six, shall be deemed to have commenced on the eleventh day of July One thousand nine hundred and thirty-one.

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Short title and citation.

1.—(1.) This Act may be cited as the *Sales Tax Act (No. 7) 1931.*

(2.) The *Sales Tax Act (No. 7) 1930* 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 Act (No. 7) 1930-1931.*

Commencement.

2. This Act shall be deemed to have commenced on the eleventh day of July, One thousand nine hundred and thirty-one.

Incorporation.

3. Section two of the Principal Act is amended by omitting the figures “1930” and inserting in their stead the figures “1930-1931”.

Imposition of tax.

4. Section three of the Principal Act is amended by omitting the words “and sold by a taxpayer not being the importer of those goods” and inserting in their stead the words “, which are sold, before the eleventh day of July, One thousand nine hundred and thirty-one, by a taxpayer not being the importer of those goods, and at the rate of six per centum upon the sale value of goods imported into Australia, which are sold, on or after that date, by a taxpayer not being the importer of those goods”.