

tax refunded as bears to the total amount of that tax the proportion which the amount so recovered bears to the amount in respect of which tax was so refunded.”; and
(c) by adding at the end thereof the following sub-section:—

“(4.) Notwithstanding anything contained in this section, if, either before or after the commencement of this sub-section, any alteration is made in the rate of sales tax payable in respect of any goods, no refund, repayment or reduction shall, by reason of that alteration, be made of any amount paid or payable by any person as sales tax in respect of goods sold by a taxpayer or applied by him to his own use before the date of assent to the law making the alteration.”.

Sale value of goods.

5. The amendment of section four of the *Sales Tax Assessment Act (No. 6) 1930-1931* effected by paragraph (a) of section four of the *Sales Tax Assessment Act (No. 6) 1932* shall be deemed to have commenced on the date of the commencement of the *Sales Tax Assessment Act (No. 6) 1930*.

SALES TAX ASSESSMENT (NO. 7).

No. 53 of 1933.

An Act to amend the *Sales Tax Assessment Act (No. 7) 1930-1933*.

[Assented to 12th December, 1933.]

BE 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. 7) 1933*.

(2.) Section one of the *Sales Tax Assessment (New Zealand Imports) Act 1933** is amended by omitting sub-section (5.).

(3.) The *Sales Tax Assessment Act (No. 7) 1930-1932†*, as amended by the *Financial Relief Act 1933‡* and by the *Sales Tax Assessment (New Zealand Imports) Act 1933*, is in this Act referred to as the Principal Act.

(4.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Assessment Act (No. 7) 1930-1933*.

* Act No. 25, 1933.

† Act No. 37, 1930, as amended by No. 69, 1930; No. 37, 1931; No. 45, 1932; and No. 64, 1932.

‡ Act No. 17, 1933.

2. Section seven of the Principal Act is amended by omitting *Returns, etc.* all the words after the word "return" and inserting in their stead the words "of those sales in the prescribed form, setting forth such information as is prescribed or is required for the due completion of that form".

3. Section ten of the Principal Act is amended by inserting after *Further tax.* sub-section (2.) the following sub-section:—

"(2A.) Where—

- (a) any person makes default in furnishing any return; or
- (b) the Commissioner is not satisfied with the return made by any person; or
- (c) the Commissioner has reason to believe or suspect that any person (though he may not have furnished any return) is liable to pay sales tax,

the Commissioner may cause an assessment to be made of the amount upon which, in his judgment, sales tax ought to be levied, and the person shall be liable to sales tax thereon, excepting so far as he establishes on objection that the assessment is excessive."

4. Section eleven of the Principal Act is amended—

Refunds of tax.

- (a) by omitting sub-section (1.) and inserting in its stead the following sub-section:—

"(1.) Where the Commissioner finds in any case that tax has been overpaid and is satisfied that the tax has not been passed on by the taxpayer to some other person, or, if passed on to some other person, has been refunded to that person by the taxpayer, the Commissioner may refund the amount of tax found to be overpaid.";

- (b) by omitting the proviso to sub-section (2.) and inserting in its stead the following proviso:—

"Provided that if any amount in respect of which tax has been so refunded is at any time wholly or partly recovered by the taxpayer, he shall, within twenty-one days after the close of the month in which the amount is so recovered, repay to the Commissioner so much of the tax refunded as bears to the total amount of that tax the proportion which the amount so recovered bears to the amount in respect of which tax was so refunded."; and

- (c) by adding at the end thereof the following sub-section:—

"(4.) Notwithstanding anything contained in this section, if, either before or after the commencement of this sub-section, any alteration is made in the rate of sales tax payable in respect of any goods, no refund, repayment or reduction shall, by reason of that alteration, be made of any amount paid or payable by any person as sales tax in respect of goods sold before the date of assent to the law making the alteration."

Sale value of
goods.

5. The amendment of section four of the *Sales Tax Assessment Act (No. 7) 1930-1931* effected by section two of the *Sales Tax Assessment Act (No. 7) 1932* shall be deemed to have commenced on the date of the commencement of the *Sales Tax Assessment Act (No. 7) 1930*.

SALES TAX ASSESSMENT (NO. 8).

No. 54 of 1933.

An Act to amend the *Sales Tax Assessment Act (No. 8) 1930-1933*.

[Assented to 12th December, 1933.]

BE 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. 8) 1933*.

(2.) Section one of the *Sales Tax Assessment (New Zealand Imports) Act 1933** is amended by omitting sub-section (6.).

(3.) The *Sales Tax Assessment Act (No. 8) 1930-1932†*, as amended by the *Financial Relief Act 1933‡* and by the *Sales Tax Assessment (New Zealand Imports) Act 1933*, is in this Act referred to as the Principal Act.

(4.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Assessment Act (No. 8) 1930-1933*.

Further tax.

2. Section ten of the Principal Act is amended by inserting after sub-section (1.) the following sub-section :—

“(1A.) Where—

- (a) any person makes default in furnishing any return ; or
- (b) the Commissioner is not satisfied with the return made by any person ; or
- (c) the Commissioner has reason to believe or suspect that any person (though he may not have furnished any return) is liable to pay sales tax,

the Commissioner may cause an assessment to be made of the amount upon which, in his judgment, sales tax ought to be levied, and the person shall be liable to sales tax thereon, excepting so far as he establishes on objection that the assessment is excessive.”.

* Act No. 25, 1933.

† Act No. 39, 1930, as amended by No. 70, 1930 ; No. 39, 1931 ; No. 46, 1932 ; and No. 64, 1932.

‡ Act No. 17, 1933.