

## SALES TAX ASSESSMENT (NO. 4).

### No. 31 of 1930.

An Act relating to the Imposition, Assessment and Collection of a Tax upon the Sale Value of certain Goods manufactured in Australia and applied by the Purchaser to his own use, and for other purposes.

[Assented to 18th August, 1930.]

**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 :—

#### PART I.—PRELIMINARY.

1. This Act may be cited as the *Sales Tax Assessment Act (No. 4)* short title.  
1930.
2. This Act is divided into Parts, as follows :— Parts.
  - Part I.—Preliminary.
  - Part II.—Liability to Taxation.
  - Part III.—Returns.
  - Part IV.—Collection and Recovery of Tax.
  - Part V.—Application of *Sales Tax Assessment Act (No. 1)* 1930.

#### PART II.—LIABILITY TO TAXATION.

3. Subject to, and in accordance with, the provisions of this Act, Sales tax. the sales tax imposed by the *Sales Tax Act (No. 4)* 1930 shall be levied and paid upon the sale value of goods manufactured in Australia and sold to a taxpayer who has applied those goods to his own use.
4. For the purposes of this Act, the sale value of goods purchased Sale value of goods. by a registered person who has quoted his certificate in respect of those goods, and has, on or after the first day of August, One thousand nine hundred and thirty, applied the goods to his own use, shall be such amount as, in the opinion of the Commissioner, would be the fair market value of those goods if sold by that person in the ordinary course of trade.
5. Sales tax shall be paid by the registered person specified in the Liability for tax. last preceding section.

- Exemptions.** 6. Notwithstanding anything contained in the last preceding section, sales tax shall not be payable under this Act by the registered person specified in section four of this Act upon the sale value of—
- (a) goods exported by him;
  - (b) goods, being primary products which are derived directly from operations carried on in Australia in—
    - (i) mining;
    - (ii) the cultivation of land;
    - (iii) the maintenance of animals, poultry and bees;
    - (iv) fisheries; or
    - (v) timber getting,
 and which have not been subject to any process or treatment resulting in an alteration of the form, nature or condition of the goods; or
  - (c) the goods specified in the Schedule to this Act.

#### PART III.—RETURNS.

**Returns, &c.** 7. Every person who during any month applies to his own use any goods purchased by him in respect of the purchase of which he has quoted his certificate shall, within twenty-one days after the close of that month, furnish to the Commissioner a return in the prescribed form setting forth full particulars of the goods so applied, and such other information as is prescribed.

**Further returns.** 8. In addition to any return that may have been required under the last preceding section, the Commissioner may, by notice in writing, call upon any person to furnish to him, within the time specified in the notice, such return, or such further or fuller return, as the Commissioner requires, whether in that person's own behalf or as an agent or a trustee.

#### PART IV.—COLLECTION AND RECOVERY OF TAX.

**Time of payment of tax.** 9. Every person liable to pay tax under section five of this Act upon the sale value of any goods applied to his own use during any month shall, on or before the date specified in the notice served on him by post by the Commissioner, stating the amount of the sales tax payable by him upon the sale value of those goods, pay that amount to the Commissioner.

**Further tax.** 10.—(1.) Where the Commissioner finds in any case that tax or further tax is payable by any person, the Commissioner may—

- (a) assess the sale value upon which tax should be or should have been paid; and
- (b) calculate the tax or further tax which is payable.

(2.) As soon as conveniently may be after an assessment is made, the Commissioner shall cause notice in writing of the assessment and of the tax or further tax to be given to the person liable to pay the tax or further tax.

(3.) The amount of tax or further tax specified in the notice shall be payable on or before the date specified in the notice, together with any other amount which may be payable in accordance with any other provision of this Act.

(4.) The omission to give any such notice shall not invalidate the assessment and calculation made by the Commissioner.

11. Where the Commissioner finds in any case that tax has been overpaid, he may refund the amount of tax found to be overpaid.

Refunds  
of tax.

#### PART V.—APPLICATION OF SALES TAX ASSESSMENT ACT (No. 1) 1930.

12.—(1.) The following sections and Parts of the *Sales Tax Assessment Act (No. 1) 1930*, namely, section three, Parts II. and III., section twenty-three, sections twenty-seven to thirty-nine inclusive, and Parts VII., VIII., IX. and X., and the Second Schedule shall *mutatis mutandis* apply in relation to the imposition, assessment and collection of the tax chargeable under this Act in like manner as they apply in relation to the imposition, assessment and collection of the tax chargeable under that Act, but for the purposes of this Act section twenty-nine of the *Sales Tax Assessment Act (No. 1) 1930* shall be read as if the words "section nine or ten of this Act" were substituted for the words "section twenty-four or twenty-five of this Act" (wherever occurring), and sub-section (2.) of section thirty-five of that Act shall be read as if the words "Part III. of this Act" were substituted for the words "Part V. of this Act".

Application of  
provisions of  
*Sales Tax  
Assessment Act  
(No. 1) 1930.*

(2.) The power to make regulations, conferred by the application, by the last preceding sub-section, of section seventy-three of Part X. of the *Sales Tax Assessment Act (No. 1) 1930* shall include the power to make regulations for enabling registrations, certificates and securities made, issued or given for the purposes of that Act, to be treated as, or to be deemed to be, made, issued or given for the purposes also of this Act, and shall include the power generally to make regulations for treating acts, matters and things done, for the purposes of the *Sales Tax Assessment Act (No. 1) 1930*, under the sections and Parts of that Act made applicable to this Act, as done or deemed to be done under this Act.

#### THE SCHEDULE

Section 6.

The following goods manufactured in Australia:—

Bacon and hams;

Bags and sacks used for marketing primary products as described in paragraph (g) of section twenty of the *Sales Tax Assessment Act (No. 1) 1930* and items specified in this Schedule;

Beer;

THE SCHEDULE—*continued*.

Boxes, cases and crates, and wood in shooks for the manufacture of boxes, cases and crates, used in marketing any goods specified in this Schedule, or in paragraph (b) of section six of this Act, when the Commissioner is satisfied that the boxes, cases and crates have been or will be so used within such time as the Commissioner considers reasonable in the circumstances;

Bread;  
Briquettes;  
Butter, including margarine and similar substitutes for butter;  
Cheese;  
Cigarettes;  
Cigars;  
Compressed air;  
Cream;  
Dried fruits;  
Electric current for lighting or power;  
Fertilizers and raw materials for use in the manufacture of fertilizers;  
Flour, including bran, pollard and semolina;  
Foods for poultry, birds and live stock;  
Gas, commercially known as coal gas;  
Meat, raw;  
Metals as recovered from ores;  
Milk products, viz., casein, milk powder, milk, condensed or concentrated;  
Newspapers;  
Pastry but not including cakes or biscuits;  
Petrol;  
Sugar;  
Tobacco;  
Water supplied by public bodies or public authorities; and  
Wool packs.

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