

SALES TAX ASSESSMENT (No. 8).

No. 39 of 1930.

An Act relating to the Imposition, Assessment and Collection of a Tax upon the Sale Value of Certain Goods imported into Australia, purchased by a Taxpayer, and applied to his own use, and for other purposes.

[Assented to 18th August, 1930.]

BE 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. 8)* 1930. Short title.

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, the sales tax imposed by the *Sales Tax Act (No. 8)* 1930 shall be levied and paid upon the sale value of goods imported into Australia and sold to a taxpayer who has applied those goods to his own use. Sales tax.

4. For the purposes of this Act, the sale value of goods purchased 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. Sale value of goods.

- Liability of tax.** 5. Sales tax shall be paid by the registered person specified in the 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; or
 - (b) 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 by him 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. Refund
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 4.

The following goods imported into Australia :—

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

Cigars ;

Cigarettes ;

Fertilizers and raw materials for use in the manufacture of fertilizers ;

Films ;

Flotation reagents for mining purposes ;

Newsprint ;

Oregon for mining purposes ;

Petrol ;

Tobacco ;

Wireless valves ; and

Wool packs.