

SALES TAX ASSESSMENT (NO. 4).

No. 50 of 1933.

An Act to amend the *Sales Tax Assessment Act*
(No. 4) 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. 4) 1933.

(2.) Section nine of the *Financial Relief Act* 1933* is amended by omitting sub-section (4.).

(3.) The *Sales Tax Assessment Act* (No. 4) 1930-1932†, as amended by the *Financial Relief 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. 4) 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.”

Relevancy of tax.

3. Section eleven of the Principal Act is amended by adding at the end thereof the following sub-section :—

“(2.) 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

* Act No. 17, 1933.

† Act No. 31, 1930, as amended by No. 66, 1930; No. 31, 1931; No. 42, 1932; and by No. 54, 1932.

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 applied by a taxpayer to his own use before the date of assent to the law making the alteration."

4. Notwithstanding anything contained in section two of the *Sales Tax Assessment Act (No. 4) 1932*, the provisions of section four of the *Sales Tax Assessment Act (No. 4) 1930-1931*, as in force immediately prior to the commencement of the *Sales Tax Assessment Act (No. 4) 1932*, shall continue, and be deemed to have at all times continued, in force for all purposes in connexion with liability to sales tax in respect of goods applied by a person to his own use prior to such commencement.
