
SALES TAX ASSESSMENT (NO. 5).

No. 51 of 1933.

An Act to amend the *Sales Tax Assessment Act*
(No. 5) 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 :—

1.—(1.) This Act may be cited as the *Sales Tax Assessment Act* Short title and
(No. 5) 1933. citation.

(2.) Section one of the *Sales Tax Assessment (New Zealand Imports)*
Act 1933* is amended by omitting sub-section (3.).

(3.) The *Sales Tax Assessment Act* (No. 5) 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. 5) 1930-1933.

2. Section six A of the Principal Act is amended by omitting Refund of tax
in certain cases
where goods
re-exported.
from sub-section (1.) the word "six" and inserting in its stead the
word "twelve".

* Act No. 25, 1933.

† Act No. 33, 1930, as amended by No. 67, 1930; No. 33, 1931; No. 43, 1932; and by
No. 64, 1932.

‡ Act No. 17, 1933.

Refunds of tax.

3. Section eleven of the Principal Act is amended—

(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.”; and

(b) 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 imported before the date of assent to the law making the alteration.”.

Drawback.

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

“(2.) Where sales tax has been paid under this Act in respect of goods which are not subject to import duty, and, in the opinion of the Collector of Customs, drawback of duty would have been allowable under section one hundred and sixty-eight of the *Customs Act* 1901–1930 and the regulations thereunder if the goods had been subject to such duty, drawback of the sales tax so paid shall be allowed and the provisions of the *Customs Act* 1901–1930 and the regulations thereunder, in relation to drawback of import duty, shall apply in respect of drawback of sales tax as if the goods had been subject to import duty.”.
