
SALES TAX ASSESSMENT (NO. 9).

No. 55 of 1933.

An Act to amend the *Sales Tax Assessment Act* (No. 9) 1930-1932.

[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* (No. 9) 1933. short title and citation.

(2.) The *Sales Tax Assessment Act* (No. 9) 1930-1932* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Assessment Act* (No. 9) 1930-1933.

2. Section ten of the Principal Act is amended by inserting after further tax. 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

* Act No. 41, 1930, as amended by No. 71, 1930 ; No. 41, 1931 ; and by No. 47, 1932.

(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.”.

3. Section eleven of the Principal Act is repealed and the following section is inserted in its stead :—

Refunds of tax.

“ 11.—(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.

“(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 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 leased before the date of assent to the law making the alteration.”.

Sale value of goods.

4. The amendment of section four of the *Sales Tax Assessment Act (No. 9) 1930-1931* effected by section two of the *Sales Tax Assessment Act (No. 9) 1932* shall be deemed to have commenced on the date of the commencement of the *Sales Tax Assessment Act (No. 9) 1930*.
