
SALES TAX ASSESSMENT (No. 1).

No. 29 of 1934.

An Act to amend the *Sales Tax Assessment Act*
(No. 1) 1930-1934.

[Assented to 4th August, 1934.]

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. 1) 1934. Short title and
citation.

(2.) Section three of the *Financial Relief Act* 1934 is amended
by omitting sub-section (1.).

(3.) The *Sales Tax Assessment Act* (No. 1) 1930-1933*, as
amended by the *Financial Relief Act* 1934†, 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. 1) 1930-1934.

2.—(1.) Section three of the Principal Act is amended—

(a) by inserting in sub-section (1.) at the end of the definition of
“Manufacture” the words “, and also includes any
treatment applied to foodstuffs as a process in the
preparation of the foodstuffs for human consumption ”;
and

(b) by inserting at the end thereof the following sub-sections:—

“ (5.) Where a sale and purchase, for one inclusive price, is made
of goods upon the sale value of which sales tax is payable, together
with goods upon the sale value of which sales tax is not payable,
the amount for which the goods upon the sale value of which sales
tax is payable are sold and purchased, shall be deemed to be the
amount which, in the opinion of the Commissioner, would have been
the sale price of those goods if sold separately.

* Act No. 25 of 1930, as amended by No. 62, 1930; No. 25, 1931; No. 39, 1932; No. 64, 1932;
No. 17, 1933; and No. 47, 1933.

† Act No. 16, 1934.

Definitions.

“(6.) For the purposes of the last preceding sub-section ‘goods upon the sale value of which sales tax is not payable’ shall include any property upon which such tax is not payable.”

(2.) The amendment effected by paragraph (a) of sub-section (1.) of this section shall have effect and be deemed to have had effect at all times as if the words thereby inserted in the definition of “Manufacture” in sub-section (1.) of section three of the Principal Act had, at the date of the commencement of the *Sales Tax Assessment Act (No. 1) 1930* been included at the end of the definition of “Manufacture” in sub-section (1.) of section three of that Act and had, at the date of the commencement of the *Sales Tax Assessment Act (No. 1) 1932* been included at the end of the definition of “Manufacture” in section two of that Act.

(3.) The amendment effected by paragraph (b) of sub-section (1.) of this section shall have effect and be deemed to have had effect at all times as if the sub-sections thereby inserted in section three of the Principal Act had, at the date of the commencement of the *Sales Tax Assessment Act (No. 1) 1930*, been included in section three of that Act:

Provided that the amendment shall not have effect in respect of any sale and purchase, prior to the twenty-sixth day of October, One thousand nine hundred and thirty-three, for one inclusive price, of goods, being plant, machinery or equipment which has been used as such by the vendor in the ordinary course of his business, together with any other property.

3. After section seventeen of the Principal Act the following section is inserted:—

“17A. Where goods are manufactured for a person wholly or in part out of materials supplied by him, the manufacturer of the goods, whether he makes up those goods himself or procures their making-up by another person, shall, for the purposes of this Act, be deemed to have sold the goods to the first-mentioned person, at the time of their delivery to him, for the amount charged to him by the manufacturer in respect of those goods.”

Goods deemed to be sold.

Sale value of goods.

4.—(1.) Section eighteen of the Principal Act is amended—

- (a) by omitting the proviso to sub-section (1.);
- (b) by omitting from the proviso to sub-section (2.) the words “any goods used in, wrought into or attached to” and inserting in their stead the words “all the goods used in, wrought into or attached to any”;
- (c) by omitting from the proviso to sub-section (3.) the words “any goods used in, wrought into or attached to” and inserting in their stead the words “all the goods used in, wrought into or attached to any”;
- (d) by omitting from paragraph (b) of sub-section (4.) the word “or” (last occurring); and

(e) by inserting in sub-section (4.) after paragraph (c) the following paragraph:—

“; or (d) the goods sold were manufactured, wholly or in part, from materials sold to the manufacturer by the purchaser.”.

(2.) The amendments effected by paragraphs (b) and (c) of sub-section (1.) of this section shall have effect and be deemed to have had effect at all times as if the provisoes to sub-sections (2.) and (3.) of section eighteen of the Principal Act had, at the date of commencement of the *Sales Tax Assessment Act (No. 1) 1933*, been in force as respectively amended by those paragraphs.

5.—(1.) Section thirty-two of the Principal Act is amended by adding at the end thereof the following sub-section:—

Liquidator to give notice.

“(4.) Notwithstanding anything contained in this section, all costs, charges and expenses which, in the opinion of the Commissioner, have been properly incurred by the liquidator in the winding-up of a company, including the remuneration of the liquidator, may be paid out of the assets of the company in priority to any tax payable in respect of the company.”.

(2.) This section shall be deemed to have commenced on the first day of September, One thousand nine hundred and thirty-three.

6. Section forty-five of the Principal Act is amended by omitting sub-sections (2.) and (4.).

Offences.

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

Time for commencement of prosecutions.

“(2.) A prosecution in respect of any offence against section twelve, section fifteen or paragraph (a) or (c) of sub-section (1.) of section forty-five of this Act may be commenced at any time.”.