

## SALES TAX (SECURITIES AND EXEMPTIONS).

### No. 61 of 1935.

An Act to amend, in relation to Securities and Exemptions, Acts relating to the Imposition, Assessment and Collection of a Tax upon the sale value of goods.

[Assented to 7th December, 1935.]

**B**E 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 (Securities and Exemptions) Act 1935*. Short title and citations.

(2.) Section two of the *Sales Tax (Financial Relief) Act 1935*<sup>(a)</sup> is amended by omitting sub-sections (1.), (3.), (4.), (5.), (6.), (7.), (8.) and (9.).

(3.) Section one of the *Sales Tax Assessment Act (No. 9) 1935*<sup>(b)</sup> is amended by omitting sub-section (3.).

(4.) The *Sales Tax Assessment Act (No. 1) 1930–1934*,<sup>(c)</sup> as amended by the *Sales Tax Assessment Act (No. 1) 1935*,<sup>(d)</sup> by the *Sales Tax (Financial Relief) Act 1935* and by this Act, may be cited as the *Sales Tax Assessment Act (No. 1) 1930–1935*.

(5.) The *Sales Tax Assessment Act (No. 2) 1930–1934*,<sup>(e)</sup> as amended by the *Sales Tax (Financial Relief) Act 1935*<sup>(f)</sup> and by this Act, may be cited as the *Sales Tax Assessment Act (No. 2) 1930–1935*.

(6.) The *Sales Tax Assessment Act (No. 3) 1930–1934*,<sup>(g)</sup> as amended by the *Sales Tax (Financial Relief) Act 1935* and by this Act, may be cited as the *Sales Tax Assessment Act (No. 3) 1930–1935*.

(7.) The *Sales Tax Assessment Act (No. 4) 1930–1934*,<sup>(h)</sup> as amended by the *Sales Tax (Financial Relief) Act 1935* and by this Act, may be cited as the *Sales Tax Assessment Act (No. 4) 1930–1935*.

(8.) The *Sales Tax Assessment Act (No. 5) 1930–1934*,<sup>(i)</sup> as amended by the *Sales Tax (Financial Relief) Act 1935* and by this Act, may be cited as the *Sales Tax Assessment Act (No. 5) 1930–1935*.

(a) Act No. 45, 1935.

(b) Act No. 9, 1935.

(c) Act No. 25, 1930, as amended by No. 62, 1930; No. 25, 1931; No. 39, 1932; No. 64, 1932; No. 17, 1933; No. 47, 1933; No. 16, 1934; and No. 29, 1934.

(d) Act No. 8, 1935.

(e) Act No. 27, 1930, as amended by No. 64, 1930; No. 27, 1931; No. 40, 1932; No. 64, 1932; No. 17, 1933; No. 48, 1933; No. 16, 1934; and No. 30, 1934.

(f) Act No. 45, 1935.

(g) Act No. 29, 1930, as amended by No. 65, 1930; No. 29, 1931; No. 41, 1932; No. 64, 1932; No. 17, 1933; No. 49, 1933; and No. 16, 1934.

(h) Act No. 31, 1930, as amended by No. 66, 1930; No. 31, 1931; No. 42, 1932; No. 64, 1932; No. 17, 1933; No. 50, 1933; and No. 16, 1934.

(i) Act No. 33, 1930, as amended by No. 67, 1930; No. 33, 1931; No. 43, 1932; No. 64, 1932; No. 17, 1933; No. 25, 1933; No. 51, 1933; and No. 16, 1934.—See also Act No. 62, 1934.

(9.) The *Sales Tax Assessment Act (No. 6) 1930-1934*,<sup>(a)</sup> as amended by the *Sales Tax (Financial Relief) Act 1935* and by this Act, may be cited as the *Sales Tax Assessment Act (No. 6) 1930-1935*.

(10.) The *Sales Tax Assessment Act (No. 7) 1930-1934*,<sup>(b)</sup> as amended by the *Sales Tax (Financial Relief) Act 1935* and by this Act, may be cited as the *Sales Tax Assessment Act (No. 7) 1930-1935*.

(11.) The *Sales Tax Assessment Act (No. 8) 1930-1934*,<sup>(c)</sup> as amended by the *Sales Tax (Financial Relief) Act 1935* and by this Act, may be cited as the *Sales Tax Assessment Act (No. 8) 1930-1935*.

(12.) The *Sales Tax Assessment Act (No. 9) 1930-1934*,<sup>(d)</sup> as amended by the *Sales Tax Assessment Act (No. 9) 1935*<sup>(e)</sup> and by this Act, may be cited as the *Sales Tax Assessment Act (No. 9) 1930-1935*.

## Securities.

2.—(1.) Section eleven of the *Sales Tax Assessment Act (No. 1) 1930-1934*, as amended by the *Sales Tax Assessment Act (No. 1) 1935*,<sup>(f)</sup> and by the *Sales Tax (Financial Relief) Act 1935* (which Act as so amended is in this section referred to as “the Principal Act”), is amended—

(a) by omitting from sub-section (1.) and from sub-section (2.) the words “and give security to the satisfaction of the Commissioner, in such amount, not exceeding One thousand pounds, as the Commissioner considers reasonable, for compliance with the conditions of the certificate” (wherever occurring);

(b) by omitting sub-section (4A.);

(c) by omitting from sub-section (4B.) the words “or to give or renew security”;

(d) by omitting from sub-section (4B.) all the words after the words “wholesale merchant” (second occurring);

(e) by inserting after sub-section (8.) the following sub-sections:—

“(8A.) In any case where, in the opinion of the Commissioner, it is necessary for the protection of the revenue to do so, he may, in writing, require any registered person to give security for compliance by that person with the conditions of any certificate issued to him under this Act, and that person shall, within twenty-eight days after the date of the requirement, give security to the satisfaction of the Commissioner, in such amount, not exceeding One thousand pounds, as the Commissioner considers reasonable, for compliance with the conditions of the certificate.

(8B.) Every security given under the last preceding sub-section shall remain in force until—

(a) fresh security satisfactory to the Commissioner is furnished in lieu thereof by the registered person;

(a) Act No. 35, 1930, as amended by No. 68, 1930; No. 85, 1931; No. 44, 1932; No. 64, 1932; No. 17, 1933; No. 25, 1933; No. 52, 1933; and No. 16, 1934.—See also Act No. 62, 1934.

(b) Act No. 37, 1930, as amended by No. 69, 1930; No. 37, 1931; No. 45, 1932; No. 64, 1932; No. 17, 1933; No. 25, 1933; No. 53, 1933; and No. 16, 1934.—See also Act No. 62, 1934.

(c) Act No. 39, 1930, as amended by No. 70, 1930; No. 39, 1931; No. 46, 1932; No. 64, 1932; No. 17, 1933; No. 25, 1933; No. 54, 1933; and No. 16, 1934.—See also Act No. 62, 1934.

(d) Act No. 41, 1930, as amended by No. 71, 1930; No. 41, 1931; No. 47, 1932; and No. 55, 1933.

(e) Act No. 9, 1935.

(f) Act No. 8, 1935.

- (b) the expiration of the prescribed period after the Commissioner has received from any party to the security, other than the taxpayer, a request, in writing, to be discharged from his obligations under the security ; or
- (c) the Commissioner, by notice in writing, relieves the parties to the security from their obligations under the security :

Provided that nothing in this sub-section shall relieve any party to a security from his obligations under the security in respect of any period prior to the date of the termination of the security.” ; and

- (f) by inserting in sub-section (11.) after the word “ security ” (first occurring) the words “, other than the taxpayer,”.

(2.) Nothing in this section shall affect the liability of any person under any security given under the Principal Act and in force immediately prior to the commencement of this Act in so far as that liability directly or indirectly relates to tax payable in respect of transactions, acts or operations entered into, done or carried out prior to the commencement of this Act, but otherwise no liability shall attach to any person under any such security.

3. Section thirteen of the *Sales Tax Assessment Act (No. 1) 1930-1934*, as amended by the *Sales Tax Assessment Act (No. 1) 1935*, and by the *Sales Tax (Financial Relief) Act 1935*, is amended by inserting after the word “ Commissioner ” the words “ if so required by him ”.

Failure to register or give security.

4. Section twenty of the *Sales Tax Assessment Act (No. 1) 1930-1934*, as amended by the *Sales Tax Assessment Act (No. 1), 1935* and by the *Sales Tax (Financial Relief) Act 1935*, is repealed and the following section inserted in its stead :—

“ 20. Notwithstanding anything contained in section nineteen of this Act, sales tax shall not be payable under this Act by the person specified in that section upon the sale value of goods the sale value of which is, by virtue of the *Sales Tax Exemptions Act 1935*, exempt from sales tax under this Act.”

Exemptions.

5. Section six of the *Sales Tax Assessment Act (No. 2) 1930-1934*, as amended by the *Sales Tax (Financial Relief) Act 1935*, is repealed and the following section inserted in its stead :—

“ 6. Notwithstanding anything contained in section five of this Act, sales tax shall not be payable under this Act by the person specified in that section upon the sale value of goods the sale value of which is, by virtue of the *Sales Tax Exemptions Act 1935*, exempt from sales tax under this Act.”

Exemptions.

6. Section six of the *Sales Tax Assessment Act (No. 3) 1930-1934*, as amended by the *Sales Tax (Financial Relief) Act 1935*, is repealed and the following section inserted in its stead :—

“ 6. Notwithstanding anything contained in section five of this Act, sales tax shall not be payable under this Act by the person

Exemptions.

specified in that section upon the sale value of goods the sale value of which is, by virtue of the *Sales Tax Exemptions Act 1935*, exempt from sales tax under this Act.”

7. Section six of the *Sales Tax Assessment Act (No. 4) 1930-1934*, as amended by the *Sales Tax (Financial Relief) Act 1935*, is repealed and the following section inserted in its stead :—

**Exemptions.**

“ 6. Notwithstanding anything contained in section five of this Act, sales tax shall not be payable under this Act by the person specified in that section upon the sale value of goods the sale value of which is, by virtue of the *Sales Tax Exemptions Act 1935*, exempt from sales tax under this Act.”

8. Section six of the *Sales Tax Assessment Act (No. 5) 1930-1934*, as amended by the *Sales Tax (Financial Relief) Act 1935*, is repealed and the following section inserted in its stead :—

**Exemptions.**

“ 6. Notwithstanding anything contained in section five of this Act, sales tax shall not be payable under this Act by the person specified in that section upon the sale value of goods the sale value of which is, by virtue of the *Sales Tax Exemptions Act 1935*, exempt from sales tax under this Act.”

9. Section six of the *Sales Tax Assessment Act (No. 6) 1930-1934*, as amended by the *Sales Tax (Financial Relief) Act 1935*, is repealed and the following section inserted in its stead :—

**Exemptions.**

“ 6. Notwithstanding anything contained in section five of this Act, sales tax shall not be payable under this Act by the person specified in that section upon the sale value of goods the sale value of which is, by virtue of the *Sales Tax Exemptions Act 1935*, exempt from sales tax under this Act.”

10. Section six of the *Sales Tax Assessment Act (No. 7) 1930-1934*, as amended by the *Sales Tax (Financial Relief) Act 1935*, is repealed and the following section inserted in its stead :—

**Exemptions.**

“ 6. Notwithstanding anything contained in section five of this Act, sales tax shall not be payable under this Act by the person specified in that section upon the sale value of goods the sale value of which is, by virtue of the *Sales Tax Exemptions Act 1935*, exempt from sales tax under this Act.”

11. Section six of the *Sales Tax Assessment Act (No. 8) 1930-1934*, as amended by the *Sales Tax (Financial Relief) Act 1935*, is repealed and the following section inserted in its stead :—

**Exemptions.**

“ 6. Notwithstanding anything contained in section five of this Act, sales tax shall not be payable under this Act by the person specified in that section upon the sale value of goods the sale value of which is, by virtue of the *Sales Tax Exemptions Act 1935*, exempt from sales tax under this Act.”

12. Section six of the *Sales Tax Assessment Act (No. 9) 1930-1934*, as amended by the *Sales Tax Assessment Act (No. 9) 1935*, is repealed and the following section inserted in its stead :—

**Exemptions.**

“ 6. Notwithstanding anything contained in section five of this Act, sales tax shall not be payable under this Act by the person

specified in that section upon the sale value of goods the sale value of which is, by virtue of the *Sales Tax Exemptions Act 1935*, exempt from sales tax under this Act.”.

**13.** Section twenty-six of the *Sales Tax Assessment Act (No. 1) 1930-1934*, as amended by the *Sales Tax Assessment Act (No. 1) 1935* and by the *Sales Tax (Financial Relief) Act 1935*, is amended—

- (a) by omitting from paragraph (a) of sub-section (4.) the words “ paragraph (aa) of sub-section (1.) of section twenty of this Act ” and inserting in their stead the words “ item 74 in the Schedule to the *Sales Tax Exemptions Act 1935* ”; and
- (b) by omitting from paragraph (a) of sub-section (4.) the word “ paragraph ” (second occurring) and inserting in its stead the word “ item ”.

Refunds in respect of exempt goods.

**14.** Section eleven of each of the following Acts :—

The *Sales Tax Assessment Act (No. 2) 1930-1934*, as amended by the *Sales Tax (Financial Relief) Act 1935* ;

The *Sales Tax Assessment Act (No. 3) 1930-1934*, as amended by the *Sales Tax (Financial Relief) Act 1935*,

is amended—

- (a) by omitting from paragraph (a) of sub-section (3.) the words “ paragraph (aa) of section six of this Act ” and inserting in their stead the words “ item 74 in the Schedule to the *Sales Tax Exemptions Act 1935* ”; and
- (b) by omitting from paragraph (a) of sub-section (3.) the word “ paragraph ” (second occurring) and inserting in its stead the word “ item ”.

Refunds in respect of exempt goods.

**15.** Section eleven of the *Sales Tax Assessment Act (No. 5) 1930-1934*, as amended by the *Sales Tax (Financial Relief) Act 1935*, is amended by omitting from paragraph (a) of sub-section (3.) the words “ by virtue of the provisions of paragraph (a) of section six of this Act ” and inserting in their stead the words “ under item 74 in the Schedule to the *Sales Tax Exemptions Act 1935* ”.

Refunds in respect of exempt goods.

**16.** Section eleven of each of the following Acts :—

The *Sales Tax Assessment Act (No. 6) 1930-1934*, as amended by the *Sales Tax (Financial Relief) Act 1935* ;

The *Sales Tax Assessment Act (No. 7) 1930-1934*, as amended by the *Sales Tax (Financial Relief) Act 1935*,

is amended—

- (a) by omitting from paragraph (a) of sub-section (3.) the words “ paragraph (a) of section six of this Act ” and inserting in their stead the words “ item 74 in the Schedule to the *Sales Tax Exemptions Act 1935* ”; and
- (b) by omitting from paragraph (a) of sub-section (3.) the word “ paragraph ” (second occurring) and inserting in its stead the word “ item ”.

Refunds in respect of exempt goods.

**17.** The First Schedule to the *Sales Tax Assessment Act (No. 1) 1930-1934*, as amended by the *Sales Tax Assessment Act (No. 1)*

Repeal of Schedules.

1935 and by the *Sales Tax (Financial Relief) Act* 1935, and the Schedule to each of the following Acts :—

- The *Sales Tax Assessment Act (No. 2)* 1930–1934, as amended by the *Sales Tax (Financial Relief) Act* 1935 ;
  - The *Sales Tax Assessment Act (No. 3)* 1930–1934, as amended by the *Sales Tax (Financial Relief) Act* 1935 ;
  - The *Sales Tax Assessment Act (No. 4)* 1930–1934, as amended by the *Sales Tax (Financial Relief) Act* 1935 ;
  - The *Sales Tax Assessment Act (No. 5)* 1930–1934, as amended by the *Sales Tax (Financial Relief) Act* 1935 ;
  - The *Sales Tax Assessment Act (No. 6)* 1930–1934, as amended by the *Sales Tax (Financial Relief) Act* 1935 ;
  - The *Sales Tax Assessment Act (No. 7)* 1930–1934, as amended by the *Sales Tax (Financial Relief) Act* 1935 ;
  - The *Sales Tax Assessment Act (No. 8)* 1930–1934, as amended by the *Sales Tax (Financial Relief) Act* 1935,
- are repealed.

**Saving.**

**18.** Notwithstanding anything contained in sections four to twelve (inclusive) and section seventeen of this Act, the sections and Schedules repealed by the first mentioned sections shall continue in force for all purposes in connexion with liability for sales tax arising out of transactions, acts or operations which were entered into, done or carried out prior to the commencement of this Act.