

SALES TAX (No. 4).

No. 49 of 1954.

An Act to amend the *Sales Tax Act (No. 4)* 1930-1953.

[Assented to 6th November, 1954.]

BE it enacted by the Queen'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 Act (No. 4)* 1954.

Short title
and citation.

(2.) The *Sales Tax Act (No. 4)* 1930-1953,* as amended by this Act, may be cited as the *Sales Tax Act (No. 4)* 1930-1954.

2. This Act shall be deemed to have come into operation on the nineteenth day of August, One thousand nine hundred and fifty-four.

Commencement.

3. Sections three and four of the *Sales Tax Act (No. 4)* 1930-1953 are repealed and the following sections inserted in their stead :—

“ 3. Sales tax is imposed, at the rates specified in the next succeeding section, upon the sale value of goods manufactured in Australia and sold to a taxpayer who has, on or after the nineteenth day of August, One thousand nine hundred and fifty-four, applied those goods to his own use.

Imposition
of tax.

“ 4. The rates of the sales tax imposed by this Act are—

Rates of tax.

(a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1954—
16½ per centum ;

(b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1954—10 per centum ; and

(c) in respect of goods not covered by the Second or Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1954 and on the sale value of which it is not provided by that Act that the sales tax imposed by this Act shall not be payable—12½ per centum.”.

* Act No. 32, 1930, as amended by No. 32, 1931 ; No. 35, 1936 ; No. 33, 1938 ; No. 19, 1939 ; Nos. 6 and 80, 1940 ; No. 36, 1941 ; No. 10, 1942 ; No. 48, 1943 ; No. 61, 1946 ; No. 58, 1949 ; No. 41, 1950 ; No. 67, 1951 ; No. 48, 1952 ; and No. 57, 1953.

Saving.

4. The sales tax imposed by the provisions repealed by this Act upon the sale value of goods manufactured in Australia and sold to a taxpayer who has, on or after the tenth day of September, One thousand nine hundred and fifty-three, and before the date of commencement of this Act, applied those goods to his own use continues to be imposed as if those provisions had not been repealed.
