

SALES TAX (No. 4).

No. 79 of 1964.

An Act to amend the *Sales Tax Act (No. 4)*
1930-1962.

[Assented to 5th November, 1964.]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

- Short title and citation.** 1.—(1) This Act may be cited as the *Sales Tax Act (No. 4)* 1964.
- (2) The *Sales Tax Act (No. 4)* 1930-1962,* as amended by this Act, may be cited as the *Sales Tax Act (No. 4)* 1930-1964.
- Commencement.** 2. This Act shall be deemed to have come into operation on the twelfth day of August, One thousand nine hundred and sixty-four.
3. Sections three and four of the *Sales Tax Act (No. 4)* 1930-1962 are repealed and the following sections inserted in their stead:—
- Imposition of tax.** “ 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 twelfth day of August, One thousand nine hundred and sixty-four, applied those goods to his own use.
- Rates of tax.** “ 4. The rates of the sales tax imposed by this Act are—
- (a) in respect of goods covered by the Second or Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1963—25 per centum;
 - (b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1963—2½ per centum; and
 - (c) in respect of goods not covered by the Second, Third or Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1963 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; No. 57, 1953; No. 49, 1954; No. 9, 1956; No. 75, 1957; No. 92, 1960; Nos. 5 and 80, 1961; and No. 8, 1962.

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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 The sales tax imposed by the provisions repealed by this Act upon the sale value of goods manufactured in Australia and sold to a taxpayer who has, on or after the seventh day of February, One thousand nine hundred and sixty-two, 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of this Act, applied those goods to his own use continues to be imposed as if those provisions had not been repealed. Saving.
