

SALES TAX ACT (No. 1) 1975

No. 15 of 1975

An Act to amend the *Sales Tax Act (No. 1) 1930-1970*.

BE IT ENACTED by the Queen, the Senate and the House of Representatives of Australia, as follows:—

Short title
and citation.

1. (1) This Act may be cited as the *Sales Tax Act (No. 1) 1975*.¹

(2) The *Sales Tax Act (No. 1) 1930-1970*,² as amended by this Act, may be cited as the *Sales Tax Act (No. 1) 1930-1975*.

Commence-
ment.

2. This Act shall be deemed to have come into operation on 29 January 1975.

3. Sections 3 and 4 of the *Sales Tax Act (No. 1) 1930-1970* are repealed and the following sections substituted:—

Imposition
of tax.

“3. Sales tax is imposed, at the rates specified in section 4, upon the sale value of goods manufactured in Australia by a taxpayer and, on or after 29 January 1975, sold by him or treated by him as stock for sale by retail or applied to his own use.

Rates of tax.

“4. (1) The rate of the sales tax imposed by this Act in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1975* is 27½ per centum.

“(2) The rate of the sales tax imposed by this Act in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1975* is 2½ per centum.

“(3) The rate of the sales tax imposed by his Act in respect of goods covered by the Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1975* that, on or after a date specified in the first column of the following table and before the next later date (if any) specified in that column, become goods on which sales tax is imposed by section 3 of this Act, is the rate specified in the second column of that table opposite to the first-mentioned date in the first column of that table:—

First Column	Second Column
Date on and after which rate applies	Rate of tax
29 January 1975	5%
1 May 1975	7%
1 June 1975	9%
1 July 1975	11%
1 August 1975	13%
1 September 1975	15%

“(4) The rate of the sales tax imposed by this Act in respect of goods covered by the Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1975* that, on or after a date specified in the first column of the following table and before the next later date (if any) specified in that column, become goods on which sales tax is imposed by section 3 of this Act, is the rate specified in the second column of that table opposite to the first-mentioned date in the first column of that table:—

First Column	Second Column
Date on and after which rate applies	Rate of tax
29 January 1975	15 %
1 May 1975	17½%
1 June 1975	20 %
1 July 1975	22½%
1 August 1975	25 %
1 September 1975	27½%

“(5) The rate of the sales tax imposed by this Act in respect of goods not covered by the Second, Third, Fourth or Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1975* 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 is 15 per centum.”.

4. The sales tax imposed by the provisions repealed by this Act upon Saving. the sale value of goods manufactured in Australia by a taxpayer and, on or after 19 August 1970, and before the date of commencement of this Act, sold by him or treated by him as stock for sale by retail or applied to his own use continues to be imposed as if those provisions had not been repealed.

NOTES

1. Act No. 15, 1975; assented to 18 April 1975.
2. Act No. 26, 1930, as amended by No. 63, 1930; No. 26, 1931; No. 32, 1936; No. 30, 1938; No. 16, 1939; Nos. 3 and 77, 1940; No. 33, 1941; No. 7, 1942; No. 45, 1943; No. 58, 1946; No. 55, 1949; No. 38, 1950; No. 64, 1951; No. 45, 1952; No. 54, 1953; No. 46, 1954; No. 6, 1956; No. 72, 1957; No. 89, 1960; Nos. 2 and 77, 1961; No. 5, 1962; No. 76, 1964; No. 88, 1968; and No. 69, 1970.