



# Sales Tax Amendment Act (No. 5) 1982

No. 88 of 1982

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## An Act to amend the *Sales Tax Act (No. 5) 1930*

[Assented to 6 October 1982]

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

### Short title, &c.

1. (1) This Act may be cited as the *Sales Tax Amendment Act (No. 5) 1982*.

(2) The *Sales Tax Act (No. 5) 1930*<sup>1</sup> is in this Act referred to as the Principal Act.

### Commencement

2. This Act shall be deemed to have come into operation on 18 August 1982.

3. Sections 3 and 4 of the Principal Act are repealed and the following sections are substituted:

### Imposition of tax

“3. Sales tax is imposed, at the rates specified in section 4, upon the sale value of goods imported into Australia on or after 18 August 1982 by a taxpayer.

**Rates of tax**

- “4. The rates of the sales tax imposed by this Act are—
- (a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*—32.5%;
  - (b) in respect of goods covered by the Third Schedule to that Act—7.5%;
  - (c) in respect of goods covered by the Fourth or Fifth Schedule to that Act—20%; and
  - (d) in respect of goods not covered by the Second, Third, Fourth or Fifth Schedule to that Act 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—20%.”.

**Saving**

4. Where, before the commencement of this Act, sales tax was imposed by the provisions repealed by this Act upon the sale value of any goods, that sales tax continues to be imposed as if those provisions had not been repealed.

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**NOTE**

1. No. 34, 1930, as amended. For previous amendments, see No. 34, 1931; No. 36, 1936; No. 34, 1938; No. 20, 1939; Nos. 7 and 81, 1940; No. 37, 1941; No. 11, 1942; No. 49, 1943; No. 62, 1946; No. 59, 1949; No. 42, 1950; No. 68, 1951; No. 49, 1952; No. 58, 1953; No. 50, 1954; No. 10, 1956; No. 76, 1957; No. 93, 1960; Nos. 6 and 81, 1961; No. 9, 1962; No. 80, 1964; No. 92, 1968; No. 73, 1970; No. 19, 1975; No. 148, 1978; No. 137, 1981; and No. 59, 1982.