



Sales Tax (No. 5) Amendment Act (No. 2) 1985

No. 150 of 1985

An Act to amend the *Sales Tax Act (No. 5) 1930*, and for related purposes

[Assented to 5 December 1985]

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 (No. 5) Amendment Act (No. 2) 1985*.

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

Commencement

2. This Act shall be deemed to have come into operation on 20 September 1985.

Imposition of tax

3. (1) Section 3 of the Principal Act is amended by omitting sub-section (1) and substituting the following sub-section:

“(1) Sales tax is imposed upon the sale value of goods imported into Australia on or after 20 September 1985.”.

(2) Section 3 of the Principal Act is amended by omitting from sub-section (2) “when the goods are entered” and substituting “of the entry of the goods”.

4. Section 4 of the Principal Act is repealed and the following section is substituted:

Rates of tax

- “4. The rates of the sales tax imposed by this Act are—
- (a) in respect of goods covered by the Fourth or Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*—20%;
 - (b) in respect of goods covered by the Third or Sixth Schedule to that Act—10%;
 - (c) in respect of goods covered by the Second Schedule to that Act—30%; and
 - (d) in respect of goods not covered by the Second, Third, Fourth, Fifth or Sixth 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%.”.

Savings

5. (1) Where, before the commencement of this Act, sales tax imposed by section 3 of the Principal Act upon the sale value of any goods was so imposed on those goods at the rate specified in respect of those goods in section 4 of the Principal Act, that sales tax continues to be imposed at that rate on those goods as if the Principal Act had not been amended by this Act.

(2) Where, before the commencement of this Act, sales tax was imposed by section 3 of the Principal Act upon the sale value of any goods and sub-section (1) does not apply in relation to those goods, that sales tax continues, subject to sub-section 3 (2) and section 4 of the Principal Act as amended by this Act, to be imposed on those goods as if section 3 of the Principal Act had not been amended by this Act.

(3) Where—

- (a) before the commencement of this Act, goods were entered for home consumption in the manner referred to in paragraph 2B (1) (b) of the *Sales Tax Assessment Act (No. 5) 1930*; and
 - (b) after the commencement of this Act the goods are imported,
- sections 3 and 4 of the Principal Act shall be deemed to apply in relation to those goods as if those provisions had not been amended by sub-section 3 (1) and section 4 of this Act.

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; Nos. 59 and 88, 1982; No. 86, 1984; and No. 48, 1985.

[*Minister's second reading speech made in—
House of Representatives on 19 September 1985
Senate on 29 November 1985*]