

# SALES TAX (NO. 1).

## No. 38 of 1950.

### An Act to amend the *Sales Tax Act (No. 1)* 1930-1949.

[Assented to 14th December, 1950.]

**B**E it enacted by the King'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. 1)* 1950. Short title  
and citation.
- (2.) The *Sales Tax Act (No. 1)* 1930-1949,\* as amended by this Act, may be cited as the *Sales Tax Act (No. 1)* 1930-1950.
- 2.** This Act shall be deemed to have come into operation on the thirteenth day of October, One thousand nine hundred and fifty. Commencement.
- 3.** Section three of the *Sales Tax Act (No. 1)* 1930-1949 is repealed and the following sections are inserted in its stead:—
- “**3.** Sales tax is imposed, at the rates specified in the next succeeding section, upon the sale value of goods manufactured in Australia by a taxpayer and, on or after the thirteenth day of October, One thousand nine hundred and fifty, sold by him or treated by him as stock for sale by retail or applied to his own use. Imposition  
of tax.
- “**4.** The rates of the sales tax are— Rates of tax.
- (a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1950—  
10 per centum;
- (b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1950—  
25 per centum;
- (c) in respect of goods covered by the Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1950—  
33½ per centum; and
- (d) in respect of goods not covered by the Second, Third or Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1950 and on the sale value of which it is not provided by that Act that sales tax shall not be payable—8½ per centum.”.

\* Act No. 26, 1930, as amended by No. 63, 1930; No. 26, 1931; No. 32, 1936; No. 30, 1938; No. 10, 1939; Nos. 3 and 77, 1940; No. 33, 1941; No. 7, 1942; No. 45, 1943; No. 58, 1946; and No. 55, 1949.

Saving.

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 The sales tax imposed by the provisions repealed by this Act upon the sale value of goods manufactured in Australia by a taxpayer and, before the date of commencement of this Act, sold by him or treated by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for sale by retail or applied by him to his own use shall continue to be imposed as if those provisions had not been repealed.

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## SALES TAX (NO. 2).

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### No. 39 of 1950.

#### An Act to amend the *Sales Tax Act (No. 2)* 1930-1949.

[Assented to 14th December, 1950.]

**B**E it enacted by the King'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. 2)* 1950.  
 (2.) The *Sales Tax Act (No. 2)* 1930-1949,\* as amended by this Act, may be cited as the *Sales Tax Act (No. 2)* 1930-1950.

Commencement.

2. This Act shall be deemed to have come into operation on the thirteenth day of October, One thousand nine hundred and fifty.

3. Section three of the *Sales Tax Act (No. 2)* 1930-1949 is repealed and the following sections are inserted in its 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, on or after the thirteenth day of October, One thousand nine hundred and fifty, sold by a taxpayer who purchased them from the manufacturer.

Rates of tax.

“ 4. The rates of the sales tax are—

(a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1950—10 per centum ;

(b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1950—25 per centum ;

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\* Act No. 28, 1930, as amended by No. 28, 1931 ; No. 33, 1936 ; No. 31, 1938 ; No. 17, 1939 ; Nos. 4 and 73, 1940 ; No. 34, 1941 ; No. 8, 1942 ; No. 46, 1943 ; No. 59, 1943 ; and No. 56, 1949.