

SALES TAX (No. 4).

No. 49 of 1954.

An Act to amend the *Sales Tax Act (No. 4)*
1930-1953.

[Assented to 6th November, 1954.]

BE it enacted by the Queen'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. 4)* 1954.

Short title
and citation.

(2.) The *Sales Tax Act (No. 4)* 1930-1953,* as amended by this
Act, may be cited as the *Sales Tax Act (No. 4)* 1930-1954.

2. This Act shall be deemed to have come into operation on the
nineteenth day of August, One thousand nine hundred and fifty-four.

Commencement.

3. Sections three and four of the *Sales Tax Act (No. 4)* 1930-1953
are repealed and the following sections inserted in their stead :—

“ 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 nineteenth
day of August, One thousand nine hundred and fifty-four, applied
those goods to his own use.

Imposition
of tax.

“ 4. The rates of the sales tax imposed by this Act are—

Rates of tax.

(a) in respect of goods covered by the Second Schedule to the
Sales Tax (Exemptions and Classifications) Act 1935-1954—
16 $\frac{2}{3}$ per centum ;

(b) in respect of goods covered by the Third Schedule to the *Sales
Tax (Exemptions and Classifications) Act* 1935-1954—10
per centum ; and

(c) in respect of goods not covered by the Second or Third
Schedule to the *Sales Tax (Exemptions and Classifications)
Act* 1935-1954 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—12 $\frac{1}{2}$ 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 ; and No. 57, 1953.

Saving.

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 The sales tax imposed by the provisions repealed by this Act upon the sale value of goods manufactured in Australia and sold to a taxpayer who has, on or after the tenth day of September, One thousand nine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of this Act, applied those goods to his own use continues to be imposed as if those provisions had not been repealed.
