

SALES TAX (No. 4).

No. 9 of 1956.

An Act to amend the *Sales Tax Act (No. 4)*
1930-1954.

[Assented to 12th May, 1956.]

BE it enacted by the Queen'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. 4)* 1956.

(2.) The *Sales Tax Act (No. 4) 1930-1954*,* as amended by this Act, may be cited as the *Sales Tax Act (No. 4) 1930-1956*.

2. This Act shall be deemed to have come into operation on the fifteenth day of March, One thousand nine hundred and fifty-six. Commencement.

3. Sections three and four of the *Sales Tax Act (No. 4) 1930-1954* are repealed and the following sections inserted in their stead :—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 fifteenth day of March, One thousand nine hundred and fifty-six, 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 1935-1956*—
25 per centum ;
- (b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956*—
10 per centum ;
- (c) in respect of goods covered by the Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956*—
16 $\frac{3}{4}$ per centum ;
- (d) in respect of goods covered by the Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956*—
30 per centum ; and
- (e) in respect of goods not covered by the Second, Third, Fourth or Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956* 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.”.

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 The sales tax imposed by the provisions repealed by this Act upon the sale value of goods manufactured in Australia and sold to a taxpayer who has, on or after the nineteenth day of August, One thousand nine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of this Act, applied those goods to his own use continues to be imposed as if those provisions had not been repealed.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

* 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 ; No. 57, 1953 ; and No. 49, 1954.