

## SALES TAX (No. 4).

No. 92 of 1960.

An Act to amend the *Sales Tax Act (No. 4)*  
1930-1957.

[Assented to 14th December, 1960.]

**B**E 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)* 1960.

(2.) The *Sales Tax Act (No. 4) 1930-1957*,\* as amended by this Act, may be cited as the *Sales Tax Act (No. 4) 1930-1960*.

2. This Act shall be deemed to have come into operation on the sixteenth day of November, One thousand nine hundred and sixty. Commencement.

3. Sections three and four of the *Sales Tax Act (No. 4) 1930-1957* are repealed and the following sections inserted in their stead:—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 sixteenth day of November, One thousand nine hundred and sixty, 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 1935-1960*—25 per centum;
- (b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1960*—8½ per centum;
- (c) in respect of goods covered by the Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1960*—16⅔ per centum;
- (d) in respect of goods covered by the Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1960*—40 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 1935-1960* 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—12½ 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 The sales tax imposed by the provisions repealed by this Act upon the sale value of goods manufactured in Australia and sold to a taxpayer who has, on or after the fourth day of September, One thousand nine hundred and fifty-seven, 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of this Act, applied those goods to his own use continues to be imposed as if those provisions had not been repealed. Saving.

\* 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; No. 49, 1954; No. 9, 1956; and No. 75, 1957.