

SALES TAX (No. 8).

No. 53 of 1954.

An Act to amend the *Sales Tax Act (No. 8)* 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. 8)* 1954. Short title
and citation.
- (2.) The *Sales Tax Act (No. 8)* 1930-1953,* as amended by this Act, may be cited as the *Sales Tax Act (No. 8)* 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 Sections three and four of the *Sales Tax Act (No. 8)* 1930-1953 are repealed and the following sections inserted in their stead:—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 imported into 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 ;

* Act No. 40, 1930, as amended by No. 40, 1931 ; No. 39, 1936 ; No. 37, 1938 ; No. 23, 1939 ; Nos. 10 and 84, 1940 ; No. 40, 1941 ; No. 14, 1942 ; No. 52, 1943 ; No. 65, 1946 ; No. 62, 1949 ; No. 45, 1950 ; No. 71, 1951 ; No. 52, 1952 ; and No. 61, 1953.

- (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—12½ per centum.”.

Saving.

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 The sales tax imposed by the provisions repealed by this Act upon the sale value of goods imported into Australia and sold to a taxpayer who has, on or after the tenth day of September, One thousand nine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of this Act, applied those goods to his own use continues to be imposed as if those provisions had not been repealed.
