

SALES TAX (No. 8A).

No. 84 of 1961.

An Act relating to Sales Tax.

[Assented to 27th October, 1961.]

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. 8A)* 1961.

(2.) Section one of the *Sales Tax Act (No. 8)* 1961* is amended by omitting sub-section (2.).

(3.) The *Sales Tax Act (No. 8)* 1930–1960,† as amended by the *Sales Tax Act (No. 8)* 1961 and by this Act, may be cited as the *Sales Tax Act (No. 8)* 1930–1961.

* Act No. 9, 1961.

† 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; No. 61, 1953; No. 53, 1954; No. 13, 1956; No. 79, 1957; and No. 96, 1960.

2. This Act shall be deemed to have come into operation on the sixteenth day of August, One thousand nine hundred and sixty-one. Commence-
ment.

3. Sections three and four of the *Sales Tax Act (No. 8) 1930–1960*, as amended by the *Sales Tax Act (No. 8) 1961*, are repealed and the following sections inserted in their stead:—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 sixteenth day of August, One thousand nine hundred and sixty-one, 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 1935–1961*—25 per centum;

(b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935–1961*— $2\frac{1}{2}$ per centum;

(c) in respect of goods covered by the Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935–1961*— $16\frac{2}{3}$ per centum;

(d) in respect of goods covered by the Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935–1961*—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 1935–1961* 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 imported into Australia and sold to a taxpayer who has, on or after the twenty-second day of February, One thousand nine hundred and sixty-one, 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.