

(4.) The Principal Act, as amended by this Act, may be cited as the *Customs Tariff (Exchange Adjustment) Act 1933-1936.*

Amendment of  
Customs Tariff  
(Exchange  
Adjustment)  
Act.

Further  
variation  
of duties.

2. The Schedule to the Principal Act is amended as set out in the Schedule to this Act.

3. All duties of Customs (other than primage duty and duty imposed by the *Customs Tariff (Industries Preservation) Act 1921-1933*, or any Act amending or in substitution for that Act), as varied in accordance with the Principal Act, are further varied in the manner provided by the Principal Act in respect of the goods specified in the Schedule to the Principal Act, as amended by this Act, or covered by the Customs Tariff Items so specified, as on and after a date to be fixed by Proclamation, at nine o'clock in the forenoon, reckoned according to standard time in the Territory for the Seat of Government, and this Act shall be deemed to have come into operation at that time.

Section 2.

## THE SCHEDULE.

### AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

by omitting "109".

by omitting "122" and inserting in its stead "122 (A)" and "122 (B)".

by omitting "179 (D) (1) (a) (1) (a)", "179 (D) (1) (a) (1) (b) (when not exceeding 175 horse-power)", "179 (D) (1) (a) (4) (a)", "179 (D) (1) (b) (1)", "179 (D) (1) (c) (1)", "179 (D) (1) (c) (2) (a)", "179 (D) (1) (c) (4) (a)", "179 (D) (1) (d)", "179 (D) (2) (a) (1) (b)", "179 (D) (2) (a) (2) (when not exceeding 12,750 k.v.a.)", "179 (D) (2) (b) (1)", "179 (D) (2) (b) (2) (when not exceeding 1,275 k.v.a.)", "179 (D) (2) (c) (1)" and "179 (D) (2) (d)".

by omitting "255" and inserting in its stead "255 (A)", "255 (B)" and "255 (C) (2)".

by omitting "384 (A)".

by omitting "397 (A)" and "397 (F)".

## SALES TAX AMENDMENT.

### No. 78 of 1936.

An Act to amend the Law relating to the Imposition, Assessment, Collection, and Recovery of a Tax upon the sale value of goods.

[Assented to 7th December, 1936.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

#### PART I.—PRELIMINARY.

Short title.

1. This Act may be cited as the *Sales Tax Amendment Act 1936.*

2. This Act is divided into Parts as follows :—

Parts.

- Part I.—Preliminary.
- Part II.—Amendment of the *Sales Tax Assessment Act (No. 1)* 1930-1935.
- Part III.—Amendment of the *Sales Tax Assessment Act (No. 2)* 1930-1935.
- Part IV.—Amendment of the *Sales Tax Assessment Act (No. 3)* 1930-1935.
- Part V.—Amendment of the *Sales Tax Assessment Act (No. 4)* 1930-1935.
- Part VI.—Amendment of the *Sales Tax Assessment Act (No. 5)* 1930-1935.
- Part VII.—Amendment of the *Sales Tax Assessment Act (No. 6)* 1930-1935.
- Part VIII.—Amendment of the *Sales Tax Assessment Act (No. 7)* 1930-1935.
- Part IX.—Amendment of the *Sales Tax Assessment Act (No. 8)* 1930-1935.
- Part X.—Amendment of the *Sales Tax Assessment Act (No. 9)* 1930-1935.
- Part XI.—Amendment of the *Sales Tax Procedure Act* 1934-1935.

3. The Acts specified in the Schedule to this Act are repealed to the extent respectively specified in that Schedule :

Repeal of  
obsolete  
amendments.

Provided that the enactments repealed by this section shall continue in force for all purposes in connexion with liability for sales tax arising out of transactions, acts or operations which were effected or done prior to the commencement of the *Sales Tax Exemptions Act* 1935.

PART II.—AMENDMENT OF THE *Sales Tax Assessment Act (No. 1)* 1930-1935.

4.—(1.) The *Sales Tax Assessment Act (No. 1)* 1930-1935\* is in this Part referred to as the Principal Act.

Citation.

(2.) The Principal Act, as amended by this Part, may be cited as the *Sales Tax Assessment Act (No. 1)* 1930-1936.

5.—(1.) Section three of the Principal Act is amended—

Definitions

(a) by omitting the definition of "Goods" and inserting in its stead the following definition :—

" 'Goods' includes commodities, but does not include—

(a) goods which have, either through a process of retailing or otherwise, gone into use or consumption in Australia ; or

\* Act No. 25, 1930, as amended by No. 62, 1930 ; No. 25, 1931 ; No. 39, 1932 ; No. 64, 1932 ; No. 17, 1933 ; No. 47, 1933 ; No. 16, 1934 ; No. 29, 1934 ; No. 8, 1935 ; No. 45, 1935 ; and No. 61, 1935.

(b) goods which are sold as second-hand goods and are manufactured exclusively or principally from goods which—

(i) have, whether alone or as parts of other goods, gone into use or consumption in Australia; and

(ii) in the opinion of the Commissioner, in their condition as parts of the goods so manufactured, retain their character as goods or parts of goods which have gone into use or consumption in Australia.

For the purposes of this definition a container, which is used for the first time in Australia in the marketing or delivery of goods, shall not, by reason of that use, be deemed to have gone into use or consumption in Australia until the goods for the marketing or delivery of which the container has been so used have been removed therefrom for use, sale or other disposition separately from the container; ”;

- (b) by omitting from the definition of “Manufactured” the words “has a meaning” and inserting in their stead the words “and ‘Manufactures’ have meanings”;
- (c) by omitting from the definition of “Manufacturer” all the words after the word “who” (second occurring) and inserting in their stead the words “manufactures goods, whether or not the materials out of which the goods are manufactured are owned by him, but, where one person manufactures goods for another, wholly or in part out of materials supplied by that other, and the goods are not for the use of, but are for sale by, that other, the person supplying the materials shall be deemed to be the manufacturer, and the person who so manufactures the goods shall be deemed not to be the manufacturer; ”;
- (d) by adding at the end of paragraph (i) of the definition of “Sale of goods by wholesale” the word “and”;
- (e) by omitting paragraph (ii) of the definition of “Sale of goods by wholesale”;
- (f) by omitting paragraph (a) of the definition of “Sale of goods by wholesale”;
- (g) by omitting from paragraph (e) of the definition of “Sale of goods by wholesale” all the words after the word “business” and inserting in their stead the words “is the manufacture of articles of human wear to the order of individual customers; ”;

(h) by inserting after paragraph (f) of the definition of "Sale of goods by wholesale" the following paragraph:—

" ; and (g) the sale of school requisites or sporting equipment by a retailer to school authorities or school teachers for resale to students or the sale of sporting equipment by a retailer to sporting clubs for resale to members of those clubs," ;

(i) by omitting from the definition of "Sale of goods by wholesale" the words "(a) (b) (c) (d) (e) or (f)" and inserting in their stead the words "(b), (c), (d), (e), (f) or (g)" ;

(j) by omitting from the definition of "Sale of goods by wholesale" the words "(a) (b) (c) and (e) of this definition apply) are" and inserting in their stead the words "(b), (c), (e), or (g) of this definition applies) are, in the opinion of the Commissioner," ;

(k) by omitting the definition of "Wholesale Merchant" and inserting in its stead the following definition:—

" 'Wholesale Merchant' means a person who engages, whether exclusively or not, in the sale of goods by wholesale, and includes—

(a) a trustee in whom the ownership of the business of any wholesale merchant or manufacturer becomes vested, or who becomes entitled to the possession, management or control of that business or of the goods of that business, and who sells those goods, whether in the course of carrying on or in the course of winding-up or realizing that business ;

(b) a person who notwithstanding that he manufactures goods for another person is, pursuant to the definition of 'Manufacturer', deemed not to be the manufacturer of the goods ; and

(c) a person who applies any process or treatment to goods which are—

(i) to be used in, wrought into or attached to goods to be manufactured by a manufacturer ;

(ii) supplied to him by the manufacturer of those goods for the purpose of having them brought into the form or condition in which they are to be marketed or used or further processed or treated by the manufacturer ; or

(iii) to be exported from Australia and which are to be used in, wrought into or attached to goods to be manufactured outside Australia.”;

(l) by inserting in sub-section (4.), after the word “contract” (first occurring), the words “(not being a contract for the sale of goods)” ; and

(m) by adding at the end thereof the following sub-sections :—

“(7.) Any person who, at any time, ceases to be a manufacturer or wholesale merchant shall be deemed to continue to be a manufacturer or a wholesale merchant (as the case may be) until he has—

- (a) sold ;
- (b) treated as stock for sale by retail ;
- (c) applied to his own use ; or
- (d) leased

the goods held in stock by him at that time or until the Commissioner is satisfied that none of those goods will become the subject of any transaction, act or operation specified in this sub-section.

“(8.) Where a person manufactures goods of the kind covered by paragraph (b) of the definition of ‘Goods’ partly out of materials which have not gone into use or consumption in Australia, that person shall, in the manufacture of those goods, be deemed to have applied those materials to his own use.”.

(2.) The amendment effected by paragraph (a) of sub-section (1.) of this section, and the amendment effected by paragraph (m) of that sub-section in so far as it adds sub-section (8.) to section three of the Principal Act, shall be deemed to have commenced on the thirteenth day of December, One thousand nine hundred and thirty-four.

Issue of  
certificates.

6. Section eleven of the Principal Act is amended—

(a) by inserting after sub-section (3.) the following sub-section :—

“(3A.) Notwithstanding anything contained in this Act, the Commissioner may, if he thinks fit, dispense with the registration, or cancel the certificate of registration, of any person who is a manufacturer or wholesale merchant and is engaged only in transactions, acts or operations in connexion with which sales tax is not payable by him :

Provided that if that person subsequently commences to engage in transactions, acts or operations in connexion with which sales tax is payable by him, he shall forthwith become registered as prescribed :

Provided further, and without limiting the application of the last preceding proviso, that in the case of any person whose registration has been so dispensed with or whose certificate of registration has been so cancelled, and who is a wholesale merchant by virtue of paragraph (b) or (c) of the definition of 'Wholesale merchant', the Commissioner may, if he thinks fit, at any time while that person continues to be a wholesale merchant by virtue of either of those paragraphs, by notice in writing require that person to become registered and that person shall become registered as prescribed within the time specified in that notice." ; and

(b) by inserting in sub-section (4.), after the words " subject to ", the words " sub-section (3A.) of this section and ".

7. Section thirteen of the Principal Act is amended by omitting the words " fails within the time specified in section eleven of this Act to become registered under this Part " and inserting in their stead the words " is required by or under section eleven of this Act to become registered and who fails, within or at the time specified by or under that section to become registered,".

Failure to register or give security.

8. Section sixteen of the Principal Act is amended by omitting the words " shall forward " and inserting in their stead the words—

Registered person ceasing to carry on business.

" shall—

(a) at the same time ; or

(b) in any case to which sub-section (7.) of section three of this Act applies—forthwith upon being required by the Commissioner by notice in writing,

forward ".

9.—(1.) Section seventeen of the Principal Act is amended by adding at the end thereof the following sub-section :—

Sales Tax.

" (2.) For the purposes of this section goods manufactured in Australia by a taxpayer and applied to his own use means goods manufactured in Australia in the course of carrying on a business and applied by the taxpayer to his own use whether for the purpose of that business or for any other purpose and whether or not those goods are of a class manufactured by that person for sale, but shall not include any goods so manufactured and applied if the taxpayer establishes to the satisfaction of the Commissioner that goods of the same class and for the same particular class of use are not manufactured in Australia, by the taxpayer or by any other person, for sale or for supply to some other person in the circumstances specified in sub-section (4.) of section three of this Act."

(2.) This section shall be deemed to have commenced on the date of commencement of the *Sales Tax Assessment Act (No. 1) 1930.*

Goods deemed  
to be sold.

**10.** Section seventeen A of the Principal Act is amended by omitting the words "makes up those goods himself or procures their making up" and inserting in their stead the words "manufactures those goods himself or procures their manufacture".

Sale value of  
goods.

**11.—(1.)** Section eighteen of the Principal Act is amended—

(a) by omitting from paragraph (a) of sub-section (1.) the word "and";

(b) by omitting from sub-paragraph (ii) of paragraph (b) of sub-section (1.) the word "would" and inserting in its stead the word "could";

(c) by adding at the end of sub-section (1.) the following paragraph:—

" ; and (c) where the goods are deemed to have been sold by a manufacturer to another person pursuant to section seventeen A of this Act—the amount charged to that person by the manufacturer in respect of those goods." ;

(d) by omitting from paragraph (b) of sub-section (2.) the word "would" and inserting in its stead the word "could";

(e) by omitting from paragraph (b) of sub-section (3.) the word "would" and inserting in its stead the word "could";

(f) by omitting from the proviso to sub-section (3.) the words "or is a person who sells goods principally by wholesale";

(g) by omitting sub-section (3A.) and inserting in its stead the following sub-section:—

"(3A.) Where, in the case of goods to which paragraph (b) of sub-section (1.) of this section applies or to which sub-section (2.) or sub-section (3.) of this section applies (not being goods to which the proviso to sub-section (2.) or the proviso to sub-section (3.) applies)—

(a) no sale value of the goods has been set forth in any return required to be furnished under this Act ;  
or

(b) the amount set forth in any return required to be furnished under this Act as the sale value of the goods is less than the amount which, in the opinion of the Commissioner, is a fair and reasonable wholesale value of the goods,

the Commissioner may, whether or not the goods are of a class sold by any other person by wholesale, determine the amount which, in his opinion, is a fair and reasonable wholesale value of the goods, and the amount so determined shall be the sale value of the goods for the purposes of this Act." ;

- (h) by omitting from sub-section (4.) all the words after the word "fair" (first occurring) and inserting in their stead the words "and reasonable wholesale value, the Commissioner shall alter the sale value to the amount which, in his opinion, is the fair and reasonable wholesale value of the goods and the value as so altered shall be the sale value of those goods for the purposes of this Act." ;
- (i) by omitting from sub-section (5.) the words "taken to include" and inserting in their stead the words "increased by" ;
- (j) by inserting after sub-section (5A.) the following sub-sections :—

"(5B.) Notwithstanding anything contained in this Act, the Commissioner may enter into an agreement with any taxpayer as to the manner of ascertaining the sale value or sale values of goods which during the period of the agreement become the subject of any transaction, act or operation effected or done by the taxpayer in respect of which tax is payable under this Act and the sale value or sale values ascertained in the manner specified in the agreement shall, for the purposes of this Act, be the sale value or sale values of those goods in respect of those transactions, acts or operations. The agreement may be in respect of any or all of those goods and in respect of any or all of the transactions, acts or operations effected or done by the taxpayer in relation thereto.

"(5c.) Every agreement made pursuant to the last preceding sub-section shall commence on a date which shall be specified in the agreement and shall continue in force until a date specified in a notice in writing of determination, which either party may at any time give to the other party, or such earlier date as a party receiving a written notice of determination may specify by a further notice in writing of determination to the other party :

Provided that no notice of determination, or further notice of determination, shall specify a date earlier than the date on which that notice, or further notice (as the case may be), is given to the other party."

(2.) The amendments effected by paragraphs (b), (d), (e) and (g) of sub-section (1.) of this section shall be deemed to have commenced on the date of the commencement of the *Sales Tax Assessment Act* (No. 1) 1932 and the amendments effected by paragraphs (h) and (i) of sub-section (1.) of this section shall be deemed to have commenced on the eleventh day of July, One thousand nine hundred and thirty-one.



Time of  
payment of tax.

**12.** Section twenty-four of the Principal Act is amended—

- (a) by omitting from sub-section (1.) the words “ or treated by him during any month as specified in sub-section (1.) and (2.) ” and inserting in their stead the words “, treated or applied by him during any month as specified in sub-section (1.), (2.) or (3.) ”; and
- (b) by omitting sub-section (2.).

Further tax.

**13.** Section twenty-five of the Principal Act is amended—

- (a) by inserting in sub-section (2.), after the word “ sub-section ”, the words “ (3A.) or ”; and
- (b) by inserting after sub-section (2A.) the following sub-section :—

“ (2B.) Any person who becomes liable to pay sales tax by virtue of an assessment made under the last preceding sub-section shall also be liable to pay, by way of additional tax, double the amount of that sales tax or the amount of One pound whichever is the greater :

Provided that the Commissioner may, in any particular case, for reasons which he thinks sufficient, remit the additional tax or any part thereof.”

Refunds of tax.

**14.** Section twenty-six of the Principal Act is amended by inserting after sub-section (2.) the following sub-section :—

“ (3.) Where the Commissioner is satisfied that—

- (a) tax has been paid in respect of the sale of goods to a registered person who was required to quote his certificate in respect of the purchase of those goods but who failed to do so ;
- (b) the tax has been wholly or partly included in the price for which that registered person purchased the goods ; and
- (c) the tax has not been passed on by that registered person to some other person or, if passed on to some other person, has been refunded to that other person by the registered person,

the Commissioner may, if so satisfied—

- (i) within a period of three years ; or
- (ii) on consideration of a claim in writing lodged with the Commissioner within a period of three years,

from the date upon which the goods were so sold, pay to that registered person an amount equal to the tax so paid and included.”

Liquidator  
to give notice.

**15.** Section thirty-two of the Principal Act is amended—

- (a) by omitting sub-sections (1.) and (2.) and inserting in their stead the following sub-sections :—

“ (1.) Every person who is liquidator of any company which is being wound-up and which is, or on or after the first day of August, One thousand nine hundred and thirty has been, a manufacturer or wholesale merchant, shall, within fourteen days after he has become liquidator of that company, give notice in writing to the Commissioner of his appointment as liquidator.

“(2.) The Commissioner shall, as soon as practicable thereafter, notify to the liquidator the amount which appears to the Commissioner to be sufficient to provide for any tax which then is or will thereafter become payable by the company.

“(2A.) The liquidator—

- (a) shall not without the leave of the Commissioner part with any of the assets of the company until he has been so notified ;
- (b) shall set aside out of the assets available for the payment of the tax, assets to the value of the amount so notified, or the whole of the assets so available if they are of less than that value ; and
- (c) shall, to the extent of the value of the assets which he is so required to set aside, be liable as trustee to pay the tax.

“(2B.) If the liquidator fails to comply with any provision of this section (or fails as trustee duly to pay the tax for which he is liable under the last preceding sub-section), he shall, to the extent of the value of the assets of which he has taken possession and which are, or were at any time, available to him for the payment of the tax, be personally liable to pay the tax, and shall be guilty of an offence.

Penalty : Not less than One pound or more than Fifty pounds.”; and

(b) by inserting at the end thereof the following sub-section :—

“(5.) Nothing in this section shall limit the liability of a liquidator under section sixty-nine of this Act in respect of any transactions, acts or operations effected or done by him as liquidator in respect of any goods.”.

**16.** Section sixty-eight of the Principal Act is amended—

- (a) by omitting the words “carries on business” and inserting in their stead the words “is a manufacturer or wholesale merchant” ;
- (b) by omitting from paragraph (g) all the words after the word “liable” and inserting in their stead the words “jointly with the public officer for any penalty imposed upon him” ; and
- (c) by adding at the end of paragraph (h) the words “and that director, secretary, officer, attorney or agent shall have the same liability in respect of that notice, process or proceeding as the company or public officer would have had if it had been given to, served upon, or taken against the company or public officer”.

Public officer  
of company.

## Regulations.

**17.** Section seventy-three of the Principal Act is amended—

(a) by omitting from paragraph (a) the word “and” (last occurring); and

(b) by inserting after paragraph (a) the following paragraph :—

“(aa) for prescribing cases in which, and the extent to which in those cases, refunds or payments may be made for the purpose of effectuating the exemption from sales tax of the sale value of any goods covered by any item or sub-item in the Schedule to the *Sales Tax Exemptions Act 1935-1936*; and”.

PART III.—AMENDMENT OF THE *Sales Tax Assessment Act (No. 2) 1930-1935.*

## Citation.

**18.**—(1.) The *Sales Tax Assessment Act (No. 2) 1930-1935\** is in this Part referred to as the Principal Act.

(2.) The Principal Act, as amended by this Part, may be cited as the *Sales Tax Assessment Act (No. 2) 1930-1936.*

## Sale value of goods.

**19.**—(1.) Section four of the Principal Act is amended—

(a) by omitting sub-section (2.); and

(b) by omitting from sub-section (3.) the words “taken to include” and inserting in their stead the words “increased by”.

(2.) The amendment effected by paragraph (b) of sub-section (1.) of this section shall be deemed to have commenced on the eleventh day of July, One thousand nine hundred and thirty-one.

## Further tax.

**20.** Section ten of the Principal Act is amended—

(a) by inserting in sub-section (2.), after the word “sub-section”, the words “(1.) or”; and

(b) by inserting after sub-section (2A.) the following sub-section :—

“(2B.) Any person who becomes liable to pay sales tax by virtue of an assessment made under the last preceding sub-section shall also be liable to pay, by way of additional tax, double the amount of that sales tax or the amount of One pound whichever is the greater :

Provided that the Commissioner may, in any particular case, for reasons which he thinks sufficient, remit the additional tax or any part thereof.”.

\* Act No. 27, 1930, as amended by No. 64, 1930; No. 27, 1931; No. 40, 1932; No. 64, 1932; No. 17, 1933; No. 48, 1933; No. 16, 1934; No. 30, 1934; No. 45, 1935; and No. 61, 1935.

21. Section eleven of the Principal Act is amended by inserting after sub-section (2.) the following sub-section :— Refunds of tax.

“(2A.) Where the Commissioner is satisfied that—

- (a) tax has been paid in respect of the sale of goods to a registered person who was required to quote his certificate in respect of the purchase of those goods but who failed to do so ;
- (b) the tax has been wholly or partly included in the price for which that registered person purchased the goods ; and
- (c) the tax has not been passed on by that registered person to some other person or if passed on to some other person, has been refunded to that other person by the registered person,

the Commissioner may, if so satisfied within—

- (i) a period of three years ; or
- (ii) on consideration of a claim in writing lodged with the Commissioner within a period of three years,

from the date upon which the goods were so sold, pay to that registered person an amount equal to the tax so paid and included.”.

22. Section twelve of the Principal Act is amended—

- (a) by omitting from sub-section (1.) the words “ sections and Parts of the *Sales Tax Assessment Act (No. 1) 1930*, namely, section three, Parts II. and III.,” and inserting in their stead the words “ Parts, sections and sub-sections of the *Sales Tax Assessment Act (No. 1) 1930-1936*, namely, section three, Parts II. and III., sub-sections (4.), (5B.) and (5C.) of section eighteen,” ; and
- (b) by omitting from sub-section (1.) all the words after the words “ purposes of this Act ” and inserting in their stead the words—

“—(a) sub-section (4.) of section eighteen of the *Sales Tax Assessment Act (No. 1) 1930-1936* shall be read as if the words ‘ sub-section (1.) of section four of this Act ’ were substituted for the words ‘ sub-section (1.) of this section ’ ;

- (b) section twenty-nine of the *Sales Tax Assessment Act (No. 1) 1930-1936* shall be read as if the words ‘ section nine or ten of this Act ’ were substituted for the words ‘ section twenty-four or twenty-five of this Act ’ (wherever occurring) ; and

Application  
of provisions  
of *Sales Tax  
Assessment Act  
(No. 1) 1930.*

(c) sub-section (2.) of section thirty-five of the *Sales Tax Assessment Act (No. 1) 1930-1936* shall be read as if the words ' Part III. of this Act ' were substituted for the words ' Part V. of this Act '."

PART IV.—AMENDMENT OF THE *Sales Tax Assessment Act (No. 3) 1930-1935.*

Citation.

**23.**—(1.) The *Sales Tax Assessment Act (No. 3) 1930-1935\** is in this Part referred to as the Principal Act.

(2.) The Principal Act, as amended by this Part, may be cited as the *Sales Tax Assessment Act (No. 3) 1930-1936.*

Sale value of goods.

**24.**—(1.) Section four of the Principal Act is amended—

(a) by omitting sub-section (2.); and

(b) by omitting from sub-section (3.) the words " taken to include " and inserting in their stead the words " increased by ".

(2.) The amendment effected by paragraph (b) of sub-section (1.) of this section shall be deemed to have commenced on the eleventh day of July, One thousand nine hundred and thirty-one.

Further tax.

**25.** Section ten of the Principal Act is amended—

(a) by inserting in sub-section (2.), after the word " sub-section ", the words " (1. or " ; and

(b) by inserting after sub-section (2A.) the following sub-section :—

" (2B.) Any person who becomes liable to pay sales tax by virtue of an assessment made under the last preceding sub-section shall also be liable to pay, by way of additional tax, double the amount of that sales tax or the amount of One pound whichever is the greater :

Provided that the Commissioner may, in any particular case, for reasons which he thinks sufficient, remit the additional tax or any part thereof."

Refunds of tax.

**26.** Section eleven of the Principal Act is amended by inserting after sub-section (2.) the following sub-section :—

" (2A.) Where the Commissioner is satisfied that—

(a) tax has been paid in respect of the sale of goods to a registered person who was required to quote his certificate in respect of the purchase of those goods but who failed to do so ;

(b) the tax has been wholly or partly included in the price for which that registered person purchased the goods ; and

Act No. 29, 1930, as amended by No. 65, 1930 ; No. 29, 1931 ; No. 41, 1932 ; No. 64, 1932 ; No. 17, 1933 ; No. 49, 1933 ; No. 16, 1934 ; No. 45, 1935 ; and No. 61, 1935.

- (c) the tax has not been passed on by that registered person to some other person or, if passed on to some other person, has been refunded to that other person by the registered person,

the Commissioner may, if so satisfied—

- (i) within a period of three years ; or  
 (ii) on consideration of a claim in writing lodged with the Commissioner within a period of three years,

from the date upon which the goods were so sold, pay to that registered person an amount equal to the tax so paid and included.”.

**27.** Section twelve of the Principal Act is amended—

- (a) by omitting from sub-section (1.) the words “ sections and Parts of the *Sales Tax Assessment Act (No. 1) 1930*, namely, section three, Parts II. and III.,” and inserting in their stead the words “ Parts, sections and sub-sections of the *Sales Tax Assessment Act (No. 1) 1930-1936*, namely, section three, Parts II. and III., sub-sections (4.), (5B.) and (5c.) of section eighteen,”; and  
 (b) by omitting from sub-section (1.) all the words after the words “ purposes of this Act ” and inserting in their stead the words—

“ —(a) sub-section (4.) of section eighteen of the *Sales Tax Assessment Act (No. 1) 1930-1936* shall be read as if the words ‘ sub-section (1.) of section four of this Act ’ were substituted for the words ‘ sub-section (1.) of this section ’ ;

(b) section twenty-nine of the *Sales Tax Assessment Act (No. 1) 1930-1936* shall be read as if the words ‘ section nine or ten of this Act ’ were substituted for the words ‘ section twenty-four or twenty-five of this Act ’ (wherever occurring); and

(c) sub-section (2.) of section thirty-five of the *Sales Tax Assessment Act (No. 1) 1930-1936* shall be read as if the words ‘ Part III. of this Act ’ were substituted for the words ‘ Part V. of this Act ’.”.

Application  
of provisions  
of *Sales Tax  
Assessment Act  
(No. 1) 1930.*

**PART V.—AMENDMENT OF THE *Sales Tax Assessment Act (No. 4) 1930-1935.***

**28.—(1.)** The *Sales Tax Assessment Act (No. 4) 1930-1935\** is in this Part referred to as the Principal Act. Citation.

(2.) The Principal Act, as amended by this Part, may be cited as the *Sales Tax Assessment Act (No. 4) 1930-1936.*

\* Act No. 31, 1930, as amended by No. 66, 1930; No. 31, 1931; No. 42, 1932; No. 64, 1932; No. 17, 1933; No. 50, 1933; No. 16, 1934; No. 45, 1935; and No. 61, 1935.

Time of  
payment of tax.

**29.** Section nine of the Principal Act is amended by omitting all the words after the word "shall," and inserting in their stead the words "within twenty-one days after the close of that month, pay sales tax on that sale value."

Further tax.

**30.** Section ten of the Principal Act is amended by inserting after sub-section (1A.) the following sub-section:—

"(1B.) Any person who becomes liable to pay sales tax by virtue of an assessment made under the last preceding sub-section shall also be liable to pay, by way of additional tax, double the amount of that sales tax or the amount of One pound whichever is the greater :

Provided that the Commissioner may, in any particular case, for reasons which he thinks sufficient, remit the additional tax or any part thereof."

Application of  
provisions of  
Sales Tax  
Assessment Act  
(No. 1) 1930.

**31.** Section twelve of the Principal Act is amended by omitting from sub-section (1.) the words "sections and Parts of the *Sales Tax Assessment Act (No. 1) 1930*, namely, section three, Parts II. and III.," and inserting in their stead the words "Parts, sections and sub-sections of the *Sales Tax Assessment Act (No. 1) 1930-1936*, namely, section three, Parts II. and III., sub-sections (5B.) and (5C.) of section eighteen."

PART VI.—AMENDMENT OF THE *Sales Tax Assessment Act (No. 5) 1930-1935*.

Citation.

**32.**—(1.) The *Sales Tax Assessment Act (No. 5) 1930-1935\** is in this Part referred to as the Principal Act.

(2.) The Principal Act, as amended by this Part, may be cited as the *Sales Tax Assessment Act (No. 5) 1930-1936*.

Refund of tax  
in certain cases  
where goods  
re-exported.

**33.** Section six A of the Principal Act is amended by adding at the end thereof the following sub-sections:—

"(4.) In lieu of payment and retention on deposit of tax pursuant to sub-section (1.) of this section the Collector may, in any case in which he thinks fit, accept such security as he deems sufficient as security that within the prescribed time the taxpayer will—

(a) export the goods from Australia ; or

(b) pay the sales tax payable in respect of the goods.

"(5.) The provisions of the *Customs Act 1901-1935* (including any regulations made under that Act) relating to securities shall apply to a security under the last preceding sub-section as if that security were a security for compliance with that Act."

Refunds of tax.

**34.** Section eleven of the Principal Act is amended by inserting after sub-section (2.) the following sub-section:—

"(2A.) Where the Commissioner is satisfied that—

(a) tax has been paid in respect of the importation of goods by a registered person who was required to quote his certificate in respect of the importation of those goods but who failed to do so ; and

Act No. 33, 1930, as amended by No. 67, 1930; No. 33, 1931; No. 43, 1932; No. 64, 1932; No. 17, 1933; No. 25, 1933; No. 51, 1933; No. 16, 1934; No. 62, 1934; No. 45, 1935; and No. 61, 1935.

(b) the tax has not been passed on by that registered person to some other person or, if passed on to some other person, has been refunded to that other person by the registered person,  
the Commissioner may refund to that registered person the amount of tax so paid.”

35. Section twelve of the Principal Act is amended by omitting from sub-section (1.) the words “sections and Parts of the *Sales Tax Assessment Act (No. 1) 1930*, namely, section three, Parts II. and III.,” and inserting in their stead the words “Parts, sections and sub-sections of the *Sales Tax Assessment Act (No. 1) 1930-1936*, namely, section three, Parts II. and III., sub-sections (5B.) and (5C.) of section eighteen.”

Application of provisions of *Sales Tax Assessment Act (No. 1) 1930.*

PART VII.—AMENDMENT OF THE *Sales Tax Assessment Act (No. 6) 1930-1935.*

36.—(1.) The *Sales Tax Assessment Act (No. 6) 1930-1935\** is in this Part referred to as the Principal Act. Citation.

(2.) The Principal Act, as amended by this Part, may be cited as the *Sales Tax Assessment Act (No. 6) 1930-1936.*

37.—(1.) Section four of the Principal Act is amended—

- (a) by omitting sub-section (2.);
- (b) by omitting from sub-section (3.) the words “in bond” and inserting in their stead the words “either in bond or while otherwise subject to the control of the Customs”; and
- (c) by omitting from sub-section (3.) the words “taken to include” and inserting in their stead the words “increased by”.

Sale value of goods.

(2.) The amendments effected by paragraph (c) of sub-section (1.) of this section shall be deemed to have commenced on the eleventh day of July, One thousand nine hundred and thirty-one.

38. Section ten of the Principal Act is amended—

- (a) by inserting in sub-section (2.), after the word “sub-section”, the words “(1.) or”; and
- (b) by inserting after sub-section (2A.) the following sub-section:—

Further tax.

“(2B.) Any person who becomes liable to pay sales tax by virtue of an assessment made under the last preceding sub-section shall also be liable to pay, by way of additional tax, double the amount of that sales tax or the amount of One pound whichever is the greater:

Provided that the Commissioner may, in any particular case, for reasons which he thinks sufficient, remit the additional tax or any part thereof.”

Act No. 35, 1930, as amended by No. 68, 1930; No. 35, 1931; No. 44, 1932; No. 64, 1932; No. 17, 1933; No. 25, 1933; No. 52, 1933; No. 16, 1934; No. 62, 1934; No. 45, 1935; and No. 61, 1936.



Refunds of tax.

39. Section eleven of the Principal Act is amended by inserting after sub-section (2.) the following sub-section :—

“(2A.) Where the Commissioner is satisfied that—

- (a) tax has been paid in respect of the sale of goods to a registered person who was required to quote his certificate in respect of the purchase of those goods but who failed to do so ;
- (b) the tax has been wholly or partly included in the price for which that registered person purchased the goods ; and
- (c) the tax has not been passed on by that registered person to some other person or, if passed on to some other person, has been refunded to that other person by the registered person,

the Commissioner may, if so satisfied—

- (i) within a period of three years ; or
- (ii) on consideration of a claim in writing lodged with the Commissioner within a period of three years,

from the date on which the goods were so sold, pay to that registered person an amount equal to the tax so paid and included.”.

Application of provisions of Sales Tax Assessment Act (No. 1) 1930.

40. Section twelve of the Principal Act is amended—

- (a) by omitting from sub-section (1.) the words “ sections and Parts of the *Sales Tax Assessment Act (No. 1) 1930*, namely, section three, Parts II. and III.,” and inserting in their stead the words “ Parts, sections and sub-sections of the *Sales Tax Assessment Act (No. 1) 1930-1936*, namely, section three, Parts II. and III., sub-sections (4.), (5B.) and (5C.) of section eighteen,” ; and

- (b) by omitting from sub-section (1.) all the words after the words “ purposes of this Act ” and inserting in their stead the words—

“—(a) sub-section (4.) of section eighteen of the *Sales Tax Assessment Act (No. 1) 1930-1936* shall be read as if the words ‘ sub-section (1.) of section four of this Act ’ were substituted for the words ‘ sub-section (1.) of this section ’ ;

- (b) section twenty-nine of the *Sales Tax Assessment Act (No. 1) 1930-1936* shall be read as if the words ‘ section nine or ten of this Act ’ were substituted for the words ‘ section twenty-four or twenty-five of this Act ’ (wherever occurring) ; and

- (c) sub-section (2.) of section thirty-five of the *Sales Tax Assessment Act (No. 1) 1930-1936* shall be read as if the words ‘ Part III. of this Act ’ were substituted for the words ‘ Part V. of this Act ’.”.

PART VIII.—AMENDMENT OF THE *Sales Tax Assessment Act (No. 7)*  
1930–1935.

**41.**—(1.) The *Sales Tax Assessment Act (No. 7)* 1930–1935\* is in this Part referred to as the Principal Act. Citation.

(2.) The Principal Act, as amended by this Part, may be cited as the *Sales Tax Assessment Act (No. 7)* 1930–1936.

**42.**—(1.) Section four of the Principal Act is amended—

Sale value of  
goods.

(a) by omitting sub-section (2.);

(b) by omitting from sub-section (3.) the words “in bond” and inserting in their stead the words “either in bond or while otherwise subject to the control of the Customs”; and

(c) by omitting from sub-section (3.) the words “taken to include” and inserting in their stead the words “increased by”.

(2.) The amendments effected by paragraph (c) of sub-section (1.) of this section shall be deemed to have commenced on the eleventh day of July, One thousand nine hundred and thirty-one.

**43.** Section ten of the Principal Act is amended—

Further tax.

(a) by inserting in sub-section (2.), after the word “sub-section”, the words “(1.) or”; and

(b) by inserting after sub-section (2A.) the following sub-section:—

“(2B.) Any person who becomes liable to pay sales tax by virtue of an assessment made under the last preceding sub-section shall also be liable to pay, by way of additional tax, double the amount of that sales tax or the amount of One pound whichever is the greater:

Provided that the Commissioner may, in any particular case, for reasons which he thinks sufficient, remit the additional tax or any part thereof.”

**44.** Section eleven of the Principal Act is amended by inserting, after sub-section (2.), the following sub-section:— Refunds of tax.

“(2A.) Where the Commissioner is satisfied that—

(a) tax has been paid in respect of the sale of goods to a registered person who was required to quote his certificate in respect of the purchase of those goods but who failed to do so;

(b) the tax has been wholly or partly included in the price for which that registered person purchased the goods; and

(c) the tax has not been passed on by the registered person to some other person or, if passed on to some other person, has been refunded to that other person by the registered person,

\* Act No. 37, 1930, as amended by No. 69, 1930; No. 37, 1931; No. 45, 1932; No. 64, 1932; No. 17, 1933; No. 25, 1933; No. 53, 1933; No. 16, 1934; No. 62, 1934; No. 45, 1935; and No. 61, 1935.

the Commissioner may, if so satisfied—

- (i) within a period of three years ; or
- (ii) on consideration of a claim in writing lodged with the Commissioner within a period of three years,

from the date upon which the goods were so sold, pay to that registered person an amount equal to the tax so paid and included.”.

Application of provisions of Sales Tax Assessment Act (No. 1) 1930.

45. Section twelve of the Principal Act is amended—

- (a) by omitting from sub-section (1.) the words “ sections and Parts of the *Sales Tax Assessment Act (No. 1) 1930*, namely, section three, Parts II. and III.,” and inserting in their stead the words “ Parts, sections and sub-sections of the *Sales Tax Assessment Act (No. 1) 1930-1936*, namely, section three, Parts II. and III., sub-sections (4.), (5B.) and (5C.) of section eighteen,” ; and
- (b) by omitting from sub-section (1.) all the words after the words “ purposes of this Act ” and inserting in their stead the words—

“ —(a) sub-section (4.) of section eighteen of the *Sales Tax Assessment Act (No. 1) 1930-1936* shall be read as if the words ‘ sub-section (1.) of section four of this Act ’ were substituted for the words ‘ sub-section (1.) of this section ’ ;

(b) section twenty-nine of the *Sales Tax Assessment Act (No. 1) 1930-1936* shall be read as if the words ‘ section nine or ten of this Act ’ were substituted for the words ‘ section twenty-four or twenty-five of this Act ’ (wherever occurring) ; and

(c) sub-section (2.) of section thirty-five of the *Sales Tax Assessment Act (No. 1) 1930-1936* shall be read as if the words ‘ Part III. of this Act ’ were substituted for the words ‘ Part V. of this Act ’.”.

PART IX.—AMENDMENT OF THE *Sales Tax Assessment Act (No. 8) 1930-1935*.

Citation.

46.—(1.) The *Sales Tax Assessment Act (No. 8) 1930-1935\** is in this Part referred to as the Principal Act.

(2.) The Principal Act, as amended by this Part, may be cited as the *Sales Tax Assessment Act (No. 8) 1930-1936*.

Time of payment of tax.

47. Section nine of the Principal Act is amended by omitting all the words after the word “ shall,” and inserting in their stead the words “ within twenty-one days after the close of that month, pay sales tax on that sale value.”.

\* Act No. 39, 1930, as amended by No. 70, 1930 ; No. 39, 1931 ; No. 46, 1932 ; No. 64, 1932 ; No. 17, 1933 ; No. 25, 1933 ; No. 54, 1933 ; No. 16, 1934 ; No. 62, 1934 ; No. 45, 1935 ; and No. 61, 1935.

48. Section ten of the Principal Act is amended by inserting **Further tax.** after sub-section (1A.) the following sub-section:—

“(1B.) Any person who becomes liable to pay sales tax by virtue of an assessment made under the last preceding sub-section shall also be liable to pay, by way of additional tax, double the amount of that sales tax or the amount of One pound whichever is the greater:

Provided that the Commissioner may, in any particular case, for reasons which he thinks sufficient, remit the additional tax or any part thereof.”.

49. Section twelve of the Principal Act is amended by omitting from sub-section (1.) the words “sections and Parts of the *Sales Tax Assessment Act (No. 1) 1930*, namely, section three, Parts II. and III.,” and inserting in their stead the words “Parts, sections and sub-sections of the *Sales Tax Assessment Act (No. 1) 1930-1936*, namely, section three, Parts II. and III., sub-sections (5B.) and (5C.) of section eighteen,”. **Application of provisions of Sales Tax Assessment Act (No. 1) 1930.**

PART X.—AMENDMENT OF THE *Sales Tax Assessment Act (No. 9) 1930-1935.*

50.—(1.) The *Sales Tax Assessment Act (No. 9) 1930-1935\** is in this Part referred to as the Principal Act. **Citation.**

(2.) The Principal Act, as amended by this Part, may be cited as the *Sales Tax Assessment Act (No. 9) 1930-1936.*

51. Section four of the Principal Act is amended by inserting after sub-section (1.) the following sub-section:— **Sale value of goods.**

“(1A.) Where the sale value of goods has been ascertained in accordance with the provisions of the last preceding sub-section and the taxpayer has subsequently written off as a bad debt the whole or any part of the amount for which the goods were leased, the Commissioner may, on proof to his satisfaction that the whole amount or any part thereof is a bad debt, reduce the sale value of the goods to such amount as, in his opinion, having regard to the amount so written off as a bad debt, is fair and reasonable:

Provided that if the amount so written off as a bad debt is at any time wholly or partly recovered by the taxpayer, the Commissioner may increase the amount of the sale value of the goods accordingly.”.

52.—(1.) Section five of the Principal Act is amended by omitting the words “registered person” and inserting in their stead the words “lessor of goods the sale value of which is”. **Liability for tax.**

(2.) This section shall be deemed to have commenced on the date of the commencement of the *Sales Tax Assessment Act (No. 9) 1930.*

\* Act No. 41, 1930, as amended by No. 71, 1930; No. 41, 1931; No. 47, 1932; No. 55, 1933; No. 9, 1935; and No. 61, 1935.

## Returns, &amp;c.

**53.**—(1.) Section seven of the Principal Act is amended by inserting after the word “person” the words “, and every person required to be registered,”.

(2.) This section shall be deemed to have commenced on the date of the commencement of the *Sales Tax Assessment Act (No. 9) 1930*.

## Further tax.

**54.** Section ten of the Principal Act is amended by inserting after sub-section (1A.) the following sub-section:—

“(1B.) Any person who becomes liable to pay sales tax by virtue of an assessment made under the last preceding sub-section shall also be liable to pay, by way of additional tax, double the amount of that sales tax or the amount of One pound whichever is the greater :

Provided that the Commissioner may, in any particular case, for reasons which he thinks sufficient, remit the additional tax or any part thereof.”.

## Application of provisions of Sales Tax Assessment Act (No. 1) 1930.

**55.** Section twelve of the Principal Act is amended by omitting from sub-section (1.) the words “sections and Parts of the *Sales Tax Assessment Act (No. 1) 1930*, namely, section three (except the definition of ‘Goods’), Parts II. and III.,” and inserting in their stead the words “Parts, sections and sub-sections of the *Sales Tax Assessment Act (No. 1) 1930–1936*, namely, section three (except the definition of ‘Goods’), Parts II. and III., sub-sections (5B.) and (5C.) of section eighteen,”.

PART XI.—AMENDMENT OF *Sales Tax Procedure Act 1934–1935*.

## Citation.

**56.**—(1.) The *Sales Tax Procedure Act 1934–1935\** is in this Part referred to as the Principal Act.

(2.) The Principal Act, as amended by this Part, may be cited as the *Sales Tax Procedure Act 1934–1936*.

## Definitions.

**57.** Section three of the Principal Act is amended by adding at the end of the definition of “the Commissioner” the words, “and, when used in relation to any matter in respect of which the Second Commissioner or a Deputy Commissioner may exercise any power or function by virtue of a delegation conferred upon him pursuant to section four of this Act, includes the Second Commissioner or that Deputy Commissioner”.

## Penalty in certain cases.

**58.** Section eight of the Principal Act is amended by inserting in paragraph (b) of sub-section (1.), after the word “return”, the words “or includes particulars of goods in respect of which sales tax is payable by him in a column of the return provided for particulars of goods in respect of which sales tax is not so payable ;”.

\* Act No. 53, 1934, as amended by No. 12, 1935.

59. Section eleven of the Principal Act is amended—

- (a) by inserting in paragraph (b) of sub-section (1.), after the word “purchased”, the words “or imported”; and
- (b) by inserting in sub-paragraph (ii) of paragraph (a) of sub-section (3.), after the word “purchased”, the words “or imported”.

Offences in respect of avoidance of tax.

60. The Principal Act is amended by inserting after section twelve A the following sections:—

“12B.—(1.) Where tax (not being tax paid prior to the commencement of this section) in respect of any transaction, act or operation effected or done in relation to any goods has not been paid at the expiration of a period of three years from—

Remission of tax unpaid after three years.

- (a) where the tax is payable in respect of the importation of those goods—the date of the entry of those goods for home consumption; or
- (b) in any other case—the close of the month in which the transaction, act or operation was effected or done,

the Commissioner may remit that tax unless he—

- (c) has required payment of the tax prior to the expiration of that period; or
- (d) is satisfied that the payment of the tax was avoided by fraud or evasion.

(2.) For the purposes of this section, the payment (whether before or after the commencement of this section) of any amount in part satisfaction of tax payable in respect of several transactions, acts or operations shall, unless otherwise appropriated by, or with the concurrence of, the Commissioner, be appropriated in satisfaction of the tax payable in respect of transactions, acts or operations in the order of time in which those transactions, acts or operations were effected or done.

(3.) For the purposes of this section the Commissioner shall be deemed to have required payment of the tax if he, or an officer acting on his behalf, has served upon any person a notice in writing specifying that an amount of tax is payable by that person in respect of—

- (a) the transaction, act or operation specified in sub-section (1.) of this section; or
- (b) any transactions, acts or operations which include the transaction, act or operation specified in that sub-section.

(4.) For the purposes of this section “tax” includes any further tax payable under any Sales Tax Assessment Act and any additional tax for which the person is liable under this Act or under any Sales Tax Assessment Act.

No refund  
of overpayment  
after three  
years.

“ 12c.—(1.) Where the Commissioner finds that any person has made an overpayment of tax, the Commissioner shall not make any refund to that person in respect of that overpayment unless he so finds—

(a) within a period of three years ; or

(b) on consideration of a claim in writing for that refund lodged with the Commissioner within a period of three years,

from the date upon which the overpayment was made.

(2.) Nothing in this section shall affect the operation of—

(a) any provision of any Sales Tax Assessment Act relating to objections and appeals ;

(b) section twelve A of this Act ;

(c) sub-sections (2.), (4.) and (5.) of section twenty-six of the *Sales Tax Assessment Act (No. 1) 1930-1936* ;

(d) section five A and sub-sections (2.) and (3.) of section eleven of the *Sales Tax Assessment Act (No. 2) 1930-1936* ;

(e) section five A and sub-sections (2.) and (3.) of section eleven of the *Sales Tax Assessment Act (No. 3) 1930-1936* ;

(f) sub-sections (2.) and (3.) of section eleven and section eleven A of the *Sales Tax Assessment Act (No. 5) 1930-1936* ;

(g) section five A and sub-sections (2.) and (3.) of section eleven of the *Sales Tax Assessment Act (No. 6) 1930-1936* ;

(h) section five A and sub-sections (2.) and (3.) of section eleven of the *Sales Tax Assessment Act (No. 7) 1930-1936* ;

(i) sub-section (1.) of section eleven of the *Sales Tax Assessment Act (No. 9) 1930-1936* in so far as it empowers the Commissioner to make any refund consequential upon any reduction in the sale value of goods pursuant to sub-section (1A.) of section four of that Act ; or

(j) the amendments effected to the *Sales Tax Exemptions Act 1935* by the *Sales Tax Exemptions Act 1936* insofar as those amendments apply to transactions, acts or operations performed or entered into prior to the date of the commencement of the *Sales Tax Exemptions Act 1935*.

(3.) Nothing in this section shall affect any judicial proceedings instituted and pending on or before the nineteenth day of November, One thousand nine hundred and thirty-six, and any proceedings so instituted and pending may be heard and determined as if this section had not been enacted.

Remission of  
tax where  
ruling of  
Commissioner  
altered.

“ 12d.—(1.) Where the Commissioner alters a ruling previously given, then notwithstanding anything contained in any Sales Tax Assessment Act, if the Commissioner is satisfied—

(a) that any person has acted in accordance with that prior ruling and that, by reason of so acting, that person has, in respect of any transaction, act or operation effected or

done by that person between the date upon which the prior ruling was given and the date upon which the Commissioner alters the prior ruling—

- (i) not paid sales tax ; or
  - (ii) paid a less amount of sales tax than he would have paid if the ruling as altered had been given at the time of the prior ruling and he had acted in accordance with the ruling as altered ; and
- (b) that that person did not contribute to the giving or to the continuing in force of the prior ruling by any mis-statement or by any suppression of material fact,

the Commissioner may remit the amount of tax so unpaid.

(2.) The Commissioner shall be deemed to alter a ruling where the Commissioner, Second Commissioner or a Deputy Commissioner gives any further ruling which expressly or by necessary implication withdraws, amends, modifies or qualifies so much, if any, of any prior ruling as has not been withdrawn, amended, modified or qualified by any intervening ruling :

Provided that where the further ruling relates to or deals with the application of any amendment of the law, the Commissioner shall not, to that extent, be deemed to have altered any ruling given prior to the commencement of that amendment :

Provided further that, for the purposes of this section, where the further ruling is given by letter or other communication addressed to a particular person or to particular persons that further ruling shall be deemed to have altered a prior ruling only in respect of that person or those persons, and this section shall apply in relation to any subsequent further ruling published for general information, to the extent to which it affects any other persons, as if the further ruling given by letter or other communication had not been given.

(3.) For the purposes of this section a ruling shall be deemed to have been given—

- (a) where the ruling is published in a newspaper—on the day next following the date on which the ruling is first published in any newspaper ; or
- (b) where the ruling is published in any book or other publication printed by the Government Printer—on the day next following the date on which that book or publication is first available for sale in the Territory for the Seat of Government ; or
- (c) where the ruling is given by a letter or other communication addressed to the taxpayer at his last known place of address in Australia—on the date on which the letter or communication would, in the ordinary course of the post, be delivered at that address,

or on such later date as may be specified in the ruling.



(4.) In this section "ruling" means any written ruling, decision or advice either given to a particular person or published for general information by the Commissioner, Second Commissioner or a Deputy Commissioner with respect to any law relating to the imposition, assessment or collection of Sales Tax and whether in relation to a particular case or in relation to any matter or class of matter."

Commencement  
of certain  
Statutory  
Rules.

61. Statutory Rules 1934, No. 155, being Statutory Rules made under the *Sales Tax Procedure Act* 1934, and Statutory Rules 1935, No. 52, being Statutory Rules made under the *Sales Tax Procedure Act* 1934-1935, shall be deemed to have commenced on the eighteenth day of August, One thousand nine hundred and thirty.

### THE SCHEDULE.

Act.		Extent of Repeal.
Number and Year.	Short Title.	
No. 62, 1930 ..	<i>Sales Tax Assessment Act (No. 1A)</i> 1930	Section 6
No. 65, 1930 ..	<i>Sales Tax Assessment Act (No. 3A)</i> 1930	Section 4
No. 25, 1931 ..	<i>Sales Tax Assessment Act (No. 1)</i> 1931	Sections 4 and 12
No. 27, 1931 ..	<i>Sales Tax Assessment Act (No. 2)</i> 1931	Sections 4 and 6
No. 29, 1931 ..	<i>Sales Tax Assessment Act (No. 3)</i> 1931	Sections 4 and 6
No. 31, 1931 ..	<i>Sales Tax Assessment Act (No. 4)</i> 1931	The whole
No. 33, 1931 ..	<i>Sales Tax Assessment Act (No. 5)</i> 1931	Section 4
No. 35, 1931 ..	<i>Sales Tax Assessment Act (No. 6)</i> 1931	Sections 4 and 6
No. 37, 1931 ..	<i>Sales Tax Assessment Act (No. 7)</i> 1931	Sections 4 and 6
No. 39, 1931 ..	<i>Sales Tax Assessment Act (No. 8)</i> 1931	The whole
No. 41, 1931 ..	<i>Sales Tax Assessment Act (No. 9)</i> 1931	Section 2
No. 39, 1932 ..	<i>Sales Tax Assessment Act (No. 1)</i> 1932	Sections 5 and 8
No. 40, 1932 ..	<i>Sales Tax Assessment Act (No. 2)</i> 1932	Sections 4, 6 and 7
No. 41, 1932 ..	<i>Sales Tax Assessment Act (No. 3)</i> 1932	Sections 4, 6 and 7
No. 42, 1932 ..	<i>Sales Tax Assessment Act (No. 4)</i> 1932	Sections 3, 4 and 5
No. 43, 1932 ..	<i>Sales Tax Assessment Act (No. 5)</i> 1932	Sections 4, 5 and 6
No. 44, 1932 ..	<i>Sales Tax Assessment Act (No. 6)</i> 1932	Sections 10, 11 and 12
No. 45, 1932 ..	<i>Sales Tax Assessment Act (No. 7)</i> 1932	Sections 5, 6 and 7
No. 46, 1932 ..	<i>Sales Tax Assessment Act (No. 8)</i> 1932	Sections 3 and 4
No. 47, 1932 ..	<i>Sales Tax Assessment Act (No. 9)</i> 1932	Section 3
No. 64, 1932 ..	<i>Financial Relief Act 1932</i> .. ..	Part IV.
No. 17, 1933 ..	<i>Financial Relief Act 1933</i> .. ..	Part IV.
No. 25, 1933 ..	<i>Sales Tax Assessment (New Zealand Imports) Act 1933</i>	The whole
No. 47, 1933 ..	<i>Sales Tax Assessment Act (No. 1)</i> 1933	Section 4
No. 16, 1934 ..	<i>Financial Relief Act 1934</i> .. ..	Part II.
No. 30, 1934 ..	<i>Sales Tax Assessment Act (No. 2)</i> 1934	The whole
No. 62, 1934 ..	<i>Sales Tax Assessment (Fiji Imports) Act 1934</i>	The whole
No. 8, 1935 ..	<i>Sales Tax Assessment Act (No. 1)</i> 1935	Section 3
No. 45, 1935 ..	<i>Sales Tax (Financial Relief) Act 1935</i> ..	The whole