



Sales Tax Assessment Act (No. 1) 1930

Act No. 25 of 1930 as amended

[Note: This Act was repealed by Act No. 101 of 2006 on 14 September 2006

**For transitional and application provisions *see* Act No. 101, 2006,
Schedule 6 (items 5–11)]**

This compilation was prepared on 1 June 2004
taking into account amendments up to Act No. 191 of 1992

The text of any of those amendments not in force
on that date is appended in the Notes section

The operation of amendments that have been incorporated may be
affected by application provisions that are set out in the Notes section

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An Act relating to the Imposition, Assessment and Collection of a Tax upon the Sale Value of Goods manufactured in Australia and sold by the Manufacturer, or applied to his own use, and for other purposes

Part I—Preliminary

1 Short title [see Note 1]

This Act may be cited as the *Sales Tax Assessment Act (No. 1) 1930*.

3 Interpretation

- (1) In this Act, unless the contrary intention appears:

Agent includes every person who in Australia, for or on behalf of any person out of Australia (in this section called *the principal*), holds or has the management or control of the business of his principal, and every person declared by the Commissioner to be an agent or the sole agent for any person for the purposes of this Act.

aircraft means a machine or apparatus that can derive support in the atmosphere from the reactions of the air or from buoyancy.

Arrangement means any arrangement, agreement or understanding:

- (a) whether formal or informal;
- (b) whether express or implied; or
- (c) whether or not enforceable, or intended to be enforceable, by legal proceedings.

assessment means:

- (a) the ascertainment of the sale value of goods and of the sales tax payable on that sale value; or
- (b) the ascertainment of additional tax payable under Part VIII.

Australia does not include:

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- (a) the Territory of Christmas Island; or
- (b) the Territory of Cocos (Keeling) Islands.

Australian fishing zone:

- (a) in relation to Australia, means waters having as their inner limits the base lines by reference to which the territorial limits of Australia are determined under international law and as their outer limits the line that, at every point, is 200 nautical miles from the nearest point on one of those base lines; or
- (b) in relation to the Territory of Ashmore and Cartier Islands and the Coral Sea Islands Territory, waters having as their inner limits the base lines by reference to which the territorial limits of those Territories are determined under international law and as their outer limits lines that, at every point, are 200 nautical miles from the nearest point on one of those base lines.

Australian installation means an installation that is deemed to be part of Australia by virtue of this Act.

Australian seabed means the seabed beneath Australian waters.

Australian waters means:

- (a) waters within so much of the areas described in Schedule 2 to the *Petroleum (Submerged Lands) Act 1967* and the Coral Sea area as are either:
 - (i) within the Australian fishing zone; or
 - (ii) outside that zone but within the outer limits of the continental shelf of Australia; and
- (b) waters on the landward side of those waters, but does not include waters of a port or harbour or waters over which, under an agreement in force between Australia and another country, Australia does not exercise sovereign rights.

Certificate means a certificate of registration under this Act.

Company includes all bodies or associations corporate or unincorporate, but does not include partnerships.

Computer program has the same meaning as in the *Copyright Act 1968*.

Construction, in relation to a swimming pool, means:

- (a) the construction or erection of the walls and floor of the swimming pool wholly or principally from concrete, concrete blocks, sand, bricks, metal, timber or other prescribed material to form the shell or container;
- (b) the construction or installation of the coping for the swimming pool; or
- (c) the painting, tiling, waterproofing or other treating or finishing of the surface of the walls, floor and coping of the swimming pool;

but does not include:

- (d) the installation, in connection with the swimming pool, of drainage, heating, lighting, power supply, water supply, filtering or pumping equipment; or
- (e) the undertaking of excavation or other earthworks or the clearing, levelling or landscaping of land in connection with the construction of the swimming pool.

Continental Shelf has the same meaning as in the Convention on the Continental Shelf, being the convention a copy of which in the English language is set out in Schedule 1 to the *Petroleum (Submerged Lands) Act 1967*.

Coral Sea area has the same meaning as in the *Petroleum (Submerged Lands) Act 1967*.

CPI quarter means a period of 3 months ending on 31 March, 30 June, 30 September or 31 December.

Deputy Commissioner means a Deputy Commissioner of Taxation.

environment related activity means any activity relating to:

- (a) tourism or recreation;
- (b) the carrying on of a business;
- (c) exploring, exploiting or using the living resources of the sea, of the seabed or of the subsoil of the seabed, whether by way of fishing, pearling, oyster farming, fish farming or otherwise;
- (d) marine archaeology; or
- (e) a prescribed purpose;

and includes a scientific activity and a transport activity.

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excluded dumping vessel means any vessel that is engaged in a sea voyage or in any activity at sea relating solely to the dumping at sea or to the incineration at sea of waste or other matter which the vessel is authorised to dump or incinerate under the *Environment Protection (Sea Dumping) Act 1981*.

excluded fishing installation means:

- (a) a licensed fishing boat that is being used solely for commercial fishing purposes;
- (b) a fish aggregating device that is being used solely for commercial fishing purposes;
- (c) a mariculture platform that is being used solely for the purpose of rearing and harvesting fish, crustaceans or molluscs; or
- (d) fishing equipment.

excluded pearling vessel means any vessel that is licensed under the law of a State or Territory to carry out pearling operations and that is being used solely for the purpose of carrying out those operations.

excluded wreck means:

- (a) an historic shipwreck, or an historic relic, within the meaning of the *Historic Shipwrecks Act 1976*; or
- (b) any other wreck within the meaning of section 294 of the *Navigation Act 1912* to which the provisions of Part VII of that Act apply or would apply but for the operation of section 295B of that Act.

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
- (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.

installation means:

- (a) a sea installation;
- (b) an off-shore industry fixed structure; or
- (c) an off-shore industry mobile unit.

Liquidator means the person who, whether or not appointed as liquidator, is the person required by law to carry out the winding-up of a company.

Manufacture includes:

- (a) production;
- (b) the combination of parts or ingredients whereby an article or substance is formed that is commercially distinct from those parts or ingredients;
- (c) any treatment applied to foodstuffs as a process in the preparation of the foodstuffs for human consumption;
- (d) the processing or treatment of exposed photographic or cinematographic film to produce a negative, transparency or film strip;
- (e) the copying or reproduction of a computer program, whether with or without related information and whether in the same material form or in a different material form, or the conversion of a computer program to another language, code or notation, so as to embody the computer program in goods (including goods and commodities of the kind referred to in paragraph (a) of the definition of **Goods**); and
- (f) the copying or reproduction of visual images or sounds, or visual images and sounds so as to embody the images or sounds, or images and sounds, as the case may be, (whether in the same material form or in a different material form) in goods (including goods and commodities of the kind referred to in paragraph (a) of the definition of **Goods**);

but does not include:

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- (g) a combination falling within paragraph (b) (other than a combination whereby a prescribed article or substance is formed) if, in the opinion of the Commissioner, the combination is of a kind that is customarily undertaken by persons who use the articles or substances formed by combinations of that kind for the purposes for which the articles or substances are intended to be ultimately used; or
- (h) the copying or reproduction of a computer program, whether with or without related information and whether in the same material form or in a different material form, or the conversion of a computer program to another language, code or notation, so as to embody the program (not being the embodying of the program in a microchip) in goods, by a person who is not the manufacturer of the goods in which the program is to be embodied where:
 - (i) the person or another person has paid or is liable to pay tax on a sale value of the goods in which the program is to be embodied in respect of some prior act, operation or transaction in relation to the goods; and
 - (ii) the goods in which the program is embodied are to be for sale by the first-mentioned person by retail otherwise than under a contract of the kind referred to in subsection (4) or under an indirect marketing arrangement.

Manufacturer means a person who engages, whether exclusively or not, in the manufacture of goods, and includes a printer, publisher, lithographer or engraver, and a person (not being an employee) who 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.

Material form, in relation to visual images or sounds, or visual images and sounds, or a computer program, includes any form (whether visible or not) of storage from which the images or sounds, or images and sounds, or the computer program, as the case may be, can be reproduced.

monthly remitter, in relation to a month, means a person who is not a quarterly remitter in relation to the sales tax quarter in which the month occurs.

Natural resources means the mineral and other non-living resources of the seabed and its subsoil.

Overseas installation means an installation that:

- (a) is in Australian waters; and
- (b) has been brought into Australian waters from a place outside the outer limits of Australian waters;

but does not include an Australian installation.

Person includes a company.

quarterly remitter has the meaning given by subsection 3D(1).

Registered person means a manufacturer or wholesale merchant who is registered under this Act.

Sale of goods by wholesale includes:

- (i) a sale of goods to a person who buys the goods for the purpose of resale or for supply to some other person in the circumstances specified in subsection (4); and
- (iii) a sale of goods to a manufacturer (whether or not he is required to be registered in accordance with the provisions of this Act) to be used in wrought into or attached to goods to be manufactured by him;

but, notwithstanding anything contained in the foregoing provisions of this definition, does not include:

- (b) the sale of goods, by a retailer, whether or not at a discount from the retail selling price, for the accommodation of the purchaser owing to temporary shortage of stock of the purchaser such goods being of a kind usually manufactured by the purchaser or usually purchased by him from a manufacturer or wholesale merchant for sale;
- (c) the sale of goods by a retailer on cash orders issued by firms or persons carrying on the business of issuing cash orders authorizing or requesting goods to be supplied to the holders of such cash orders;
- (d) the sale whether for cash or on credit, and whether at a discount from the retail selling price or not, of goods of a

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kind used in the construction and repair of and wrought into or attached to so as to form part of buildings, unless such goods are sold to a person (not being a person who buys goods for supply to some other person in the circumstances specified in subsection (4)) who buys the goods for the purpose of resale;

- (e) the sale by a retailer, whether for cash or on credit, and whether at a discount from the retail selling price or not, of goods of a kind used in the manufacture of and wrought into or attached to clothes for human wear, if the sale is made to a person whose principal business is the manufacture of articles of human wear to the order of individual customers;
- (f) the supply of goods by a person to some other person in the circumstances specified in subsection (4); 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;

and any sale or supply of goods as specified in paragraph (b), (c), (d), (e), (f) or (g) shall be deemed to be a sale of goods by retail;

For the purposes of this definition *retailer* means a person whose sales of goods (not including sales to which paragraphs (b), (c), (e) or (g) applies) are, in the opinion of the Commissioner, made principally by retail and *sale of goods by a retailer* means a sale of goods from stock in a retail store or a retail section of the store.

sales tax quarter means a period of 3 months ending on 31 July, 31 October, 31 January or 30 April.

scientific activity means an activity relating to scientific research.

sea installation means:

- (a) any man-made structure that, when in, or brought into, physical contact with the seabed or when floating, can be used for an environment related activity;
- (b) any partly constructed structure that, when completed, is intended to be, or could be, a structure referred to in paragraph (a); or
- (c) the remains of a structure that has been a structure referred to in paragraph (a) or (b);

but does not include:

- (d) a cargo ship within the meaning of Part IV of the *Navigation Act 1912*;
- (e) an excluded dumping vessel;
- (f) an excluded fishing installation;
- (g) an excluded pearling vessel;
- (h) an excluded wreck;
- (j) a navigational aid placed in the sea or on the seabed in accordance with the law of the Commonwealth, a State or a Territory;
- (k) an off-shore industry fixed structure;
- (m) an off-shore industry mobile unit;
- (n) a structure relating to the defence of Australia;
- (p) a submarine cable installation;
- (q) a structure belonging to the naval, military or air forces of a foreign country; or
- (r) a prescribed structure or a structure in a class of prescribed structures.

Second Commissioner means a Second Commissioner of Taxation.

ship means a vessel designed for use in navigation by water.

structure includes a ship, an aircraft and any other vessel.

submarine cable installation means:

- (a) a cable that has been laid on the seabed to permit telecommunications between a place in Australia and a place outside Australia; or
- (b) a vessel having the function of installing or servicing such a cable while that vessel is engaged in any activity relating to that function.

Swimming pool includes a spa pool or hot tub.

Taxpayer means a person chargeable with sales tax under this Act.

the Commissioner means the Commissioner of Taxation.

this Act includes Part IVC of the *Taxation Administration Act 1953*, insofar as that Part relates to this Act.

transport activity means:

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- (a) the mooring of ships or aircraft; or
- (b) the landing of aircraft.

Tribunal means the Administrative Appeals Tribunal.

Trustee, in addition to every person appointed or constituted trustee by act of parties, by order or declaration of a court, or by operation of law, includes:

- (a) an executor or administrator, guardian, committee, receiver or liquidator; and
- (b) every person having or taking upon himself the administration or control of goods affected by any express or implied trust, or acting in any fiduciary capacity, or having the possession, control or management of the goods of a person under any legal or other disability.

Unregistered person means a person who is not registered under this Act.

Wholesale Merchant means:

- (a) a person who engages, whether exclusively or not, in the sale of goods by wholesale, and includes:
 - (i) 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;
 - (ii) a person who, notwithstanding that the person manufactures goods for another person, is, pursuant to the definition of **Manufacturer**, deemed not to be the manufacturer of the goods; and
 - (iii) a person who applies any process or treatment to goods which are:
 - (A) to be used in, wrought into or attached to goods to be manufactured by a manufacturer;
 - (B) supplied to the person 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

- (C) to be exported from Australia and which are to be used in, wrought into or attached to goods to be manufactured outside Australia; or
- (b) a person who sells goods under an indirect marketing arrangement.
- (1A) For the purposes of the application of this Act in relation to goods in which visual images or sounds, or visual images and sounds have, or a computer program has, been embodied, the reference in the definition of **Manufacturer** in subsection (1) to materials supplied by a person to another person shall be read as including a reference to the person making available visual images or sounds, or visual images and sounds, or a computer program, for the purposes of enabling those images or sounds, or those images and sounds, as the case may be, to be copied or reproduced, or that computer program to be copied or reproduced or converted to another language, code or notation, by that other person so as to be embodied in those goods.
- (1B) For the purposes of this Act, visual images or sounds, or visual images and sounds, or a computer program shall be taken to have been embodied in goods if the goods have been so treated in relation to those images or sounds, or those images and sounds, as the case may be, or that computer program that those images or sounds, or those images and sounds, as the case may be, or that computer program is, with or without the aid of some other device, capable of being reproduced from the goods.
- (1C) Where a swimming pool is constructed *in situ*, and the construction (including any action mentioned in paragraph (e) of the definition of **Construction** in subsection (1)) commences after 19 August 1986, and:
- (a) the person who constructs the swimming pool does so wholly or partly in the course of carrying on a business; or
 - (b) the person who constructs the swimming pool does so exclusively or principally for the use of the person otherwise than in the course of carrying on a business and the whole, or a principal part, of the labour used in the construction is provided by persons who provide their labour otherwise than voluntarily and without remuneration;
- then, for the purposes of this Act (other than subsection 17(2) and section 17A):
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- (c) so much of the swimming pool as is so constructed shall be deemed to be manufactured goods;
 - (d) the construction shall be deemed to be the manufacture of the goods;
 - (e) the person who constructs the swimming pool shall be deemed to be the manufacturer of the goods;
 - (f) if, at the time when the construction is completed, the manufacturer does not (whether alone or jointly with any other person or persons) have the right of exclusive occupation of the land on which the swimming pool is situated, the goods shall be deemed to be sold by retail at that time by the manufacturer to an unregistered person; and
 - (g) if paragraph (f) does not apply—the goods shall be deemed to be, at the time when the construction is completed, applied to the manufacturer's own use.
- (1D) For the purposes of paragraph (1C)(b), where a swimming pool is constructed by a person and that person works on the construction, the person shall be deemed to provide his or her labour voluntarily and without remuneration.
- (2) Subject to subsection (3), a person shall, for the purposes of this Act (except Part III), be taken to quote his certificate when he quotes his certificate in the manner referred to in subsection 12(1).
- (3) Where a person purports to quote a certificate to another person, and the other person has reasonable grounds to believe that:
- (a) the first-mentioned person:
 - (i) is not a registered person;
 - (ii) is quoting the certificate otherwise than in accordance with subsection 12(1); or
 - (iii) is prohibited, by virtue of a notice issued under subsection 15A(1), from quoting the certificate;
 - (b) the quotation:
 - (i) is false or misleading in a material particular; or
 - (ii) omits any matter or thing without which the quotation is misleading in a material particular; or
 - (c) the Commissioner has published or provided information relating to the certificate under section 16A;
- the first-mentioned person shall, for the purposes of this Act (except Part III), be deemed not to have quoted his certificate.
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- (3A) Where goods to which section 18B would apply if the goods were sold by a person to another person are given by the first-mentioned person to the other person, then, for the purposes of this Act, the first-mentioned person shall be deemed to have sold the goods to the other person.
- (4) For the purposes of this Act, a person shall be deemed to have sold goods if, in the performance of any contract (not being a contract for the sale of goods) under which he has received, or is entitled to receive, valuable consideration, he supplies goods the property in which (whether as goods or in some other form) passes, under the terms of the contract, to some other person.
- (4A) A reference in this Act to a person selling goods under an indirect marketing arrangement is a reference to a person (in this subsection referred to as the *vendor*), who is not the manufacturer of the goods, selling goods by retail:
- (a) under an arrangement that provides, directly or indirectly, for the sale of goods (whether ascertained or not) by the vendor through another person acting for and on behalf of the vendor, whether in the name of the vendor or in any other name, but not being an employee of the vendor; or
 - (b) from premises that:
 - (i) are used principally for the sale of goods by retail by any other person or persons; and
 - (ii) are held out to be premises of, or used by, the other person or persons.
- (5) Where a sale and purchase, for one inclusive price, is made of goods upon the sale value of which sales tax is payable at a particular rate together with goods upon the sale value of which sales tax is payable at some other rate or is not payable, the respective amounts for which the goods are sold and purchased shall be deemed to be the amounts which, in the opinion of the Commissioner, would have been the sale prices of those goods if sold separately.
- (6) For the purposes of subsection (5), *goods* (in so far as that word refers to goods upon the sale value of which sales tax is not payable) shall include any property on which sales tax is not payable.

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- (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 subsection.
- (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.
- (9) A reference in this Act to an off-shore industry fixed structure shall be read as a reference to a structure (including a pipeline) that:
- (a) is not able to move or be moved as an entity from one place to another; and
 - (b) is used or is to be used off-shore in or in any operations or activities associated with, or incidental to, exploring or exploiting natural resources.
- (10) A reference in this Act to an off-shore industry mobile unit shall be read as a reference to:
- (a) a vessel that is used or is to be used wholly or principally in:
 - (i) exploring or exploiting natural resources by drilling the seabed or its subsoil with equipment on or forming part of the vessel or by obtaining substantial quantities of material from the seabed or its subsoil with equipment of that kind; or
 - (ii) operations or activities associated with, or incidental to, activities of the kind referred to in subparagraph (i); or
 - (b) a structure (not being a vessel) that:
 - (i) is able to float or be floated;
 - (ii) is able to move or be moved as an entity from one place to another; and
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- (iii) is used or is to be used off-shore wholly or principally in:
- (A) exploring or exploiting natural resources by drilling the seabed or its subsoil with equipment on or forming part of the structure or by obtaining substantial quantities of material from the seabed or its subsoil with equipment of that kind; or
 - (B) operations or activities associated with, or incidental to, activities of the kind referred to in sub-subparagraph (A).
- (11) A vessel of a kind referred to in paragraph (10)(a) or a structure of a kind referred to in paragraph (10)(b) shall not be taken not to be an off-shore industry mobile unit by reason only that the vessel or structure is also used or to be used in, or in any operations or activities associated with, or incidental to, exploring or exploiting resources other than natural resources.
- (12) A reference in this Act to an off-shore industry mobile unit or to a sea installation does not include a reference to a vessel that is used, or is to be used, wholly or principally in:
- (a) transporting persons or goods to or from an installation; or
 - (b) manoeuvring an installation, or in operations relating to the attachment of an installation to the Australian seabed.
- (13) A reference in this Act to a computer program embodied in a microchip does not include a computer program embodied in a microchip in a cartridge where:
- (a) the program is marketed as being exclusively for educational use, entertainment use or educational and entertainment use; and
 - (b) the cartridge is marketed as being exclusively for use with:
 - (i) a personal computer; or
 - (ii) a home electronic device that is for use with a computer monitor or a television screen; or
 - (iii) either a personal computer or such a device.
- (14) In subsection (13), *home electronic device* does not include a device that consists of or includes one or more of the following:
- (a) a compact disc player;

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- (b) a television;
- (c) a video camera;
- (d) a video cassette player;
- (e) a video cassette recorder;
- (f) another electronic device prescribed by the regulations.

(15) Where:

- (a) disregarding:
 - (i) this subsection; and
 - (ii) anything to the same effect in any other Act relating to the imposition, assessment and collection of a tax upon the sale value of goods; and
 - (iii) subsection 3(8) of the *Sales Tax (Exemptions and Classifications) Act 1935*;goods (in this subsection called the *item 51/54 goods*) are covered by item 51 or 54 in the First Schedule to the last-mentioned Act; and
- (b) any one or more of the following subparagraphs applies to any part (in this subsection called an *insert*) of the item 51/54 goods:
 - (i) it has a different sheet size than most of the remainder of the goods;
 - (ii) it is printed by a different process than most of the remainder of the goods;
 - (iii) it consists of different paper or other material than most of the remainder of the goods;
 - (iv) it is inserted separately into the remainder of the goods after they have been made; and
- (c) if the item 51/54 goods are a magazine or similar publication (other than a newspaper)—the insert is not a detachable part that is attached by perforation, or glued, sewn or stapled, to the remainder of the goods; and
- (d) if the item 51/54 goods are a newspaper—the insert is not a news, sport, entertainment, travel, leisure or similar section (other than an advertising section);

then, for the purposes of this Act, the insert is taken not to be, and never to have been, part of the item 51/54 goods, but to be, and always to have been, separate goods.

3A Royalty

- (1) Subject to subsection (2), a reference in this Act to payment of a royalty, in relation to goods, is a reference to payment of an amount of royalty in respect of goods that occurs at a time when the goods are neither excluded goods nor exempt goods.
- (2) Where:
 - (a) a person pays an amount of royalty in respect of goods at a time when the goods are excluded goods or exempt goods; and
 - (b) the payment is made in connection with a scheme entered into or carried out for the purpose of enabling any person to avoid liability to pay an amount of sales tax that would have been, or might reasonably be expected to have been, payable in respect of the goods;the payment shall be deemed, for the purposes of this Act, to have been made at a time when the goods were neither excluded goods nor exempt goods.
- (3) For the purposes of subsections (1) and (2), an amount of royalty that is paid in respect of goods and another matter shall, to the extent to which it is attributable to the goods, be deemed to be paid in respect of the goods.
- (4) For the purposes of this Act, where a non-resident pays an amount of royalty in respect of goods at the request of, or under an arrangement with, a resident, then, unless the Commissioner otherwise directs, the resident shall be deemed to pay, and the non-resident shall be deemed not to pay, the amount of royalty.
- (5) A reference in this section to royalty is a reference to an amount, however described or computed, that is paid by a person (whether the payment is periodical or not) to the extent to which the amount is paid by way of royalty (or like payment) as consideration for:
 - (a) the doing of, or the right to do, any act that would constitute an infringement of copyright if done without the licence of the owner of the copyright, other than an act consisting of:
 - (i) performing a work;
 - (ii) broadcasting a work, sound recording or cinematograph film;

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- (iii) causing a cinematograph film, a work, or a television program that includes a work, to be transmitted to subscribers to a diffusion service;
 - (iv) causing a sound recording to be heard in public;
 - (v) causing a cinematograph film to be seen in public; or
 - (vi) exhibiting an article in public;
 - (b) the making, use, exercise or vending of an invention or the right to make, use, exercise or vend an invention;
 - (c) the use of, or the right to use:
 - (i) a design or trade mark;
 - (ii) confidential information; or
 - (iii) machinery, implements, apparatus or other equipment;
 - (d) the supply of scientific, technical, industrial, commercial or other knowledge or information;
 - (e) the supply of any assistance that is ancillary and subsidiary to, and is furnished as a means of enabling the application or enjoyment of, any matter falling within any of the foregoing paragraphs; or
 - (f) a total or partial forbearance in respect of any matter falling within any of the foregoing paragraphs (including paragraph (e)).
- (6) Where goods are manufactured or sold subject to the payment of a royalty, a reference in this Act, in relation to the ascertainment of the sale value of the goods, to:
- (a) the amount for which the goods are sold or purchased;
 - (b) the amount for which the goods could reasonably be expected to have been sold or purchased;
 - (c) the amount for which identical goods could reasonably be expected to have been sold or purchased;
 - (d) the amount charged to a person by another person in respect of the goods;
 - (e) a particular value of the goods;
 - (f) the amount of wages paid in respect of the manufacture of the goods; or
 - (g) the amount payable in respect of the manufacture of the goods;
- shall be read as including a reference to:

- (h) except where paragraph (j) or (k) applies—such amount as, in the opinion of the Commissioner, is the value of the royalty;
 - (j) in the case of a reference to the amount of wages paid in respect of the manufacture of the goods:
 - (i) where the reference occurs in the first proviso to subsection 18 (2)—57%; or
 - (ii) where the reference occurs in the proviso to subsection 18 (3)—83%;of the amount that, in the opinion of the Commissioner, is the value of the royalty; or
 - (k) in the case of a reference to the amount payable in respect of the manufacture of the goods—75% of the amount that, in the opinion of the Commissioner, is the value of the royalty.
- (7) For the purposes of this section:
- (a) an expression used in paragraph (5)(a) has the same meaning in that paragraph as in the *Copyright Act 1968*, but **cinematograph film**, in addition to the meaning given by that Act, includes a video tape or video disc;
 - (b) an expression used in paragraph (5)(b) has the same meaning in that paragraph as in the *Patents Act 1990*;
 - (c) **design** means a design of a kind capable of being registered under the *Designs Act 1906*, whether or not it is registered under that Act or any other law; and
 - (d) **trade mark** means a mark of a kind capable of registration under the *Trade Marks Act 1955*, whether or not it is registered under that Act or any other law, but does not include a mark that relates to a service.
- (8) In this section:
- excluded goods** means goods, including commodities, of a kind referred to in paragraph (a) or (b) of the definition of **goods** in subsection 3(1).
- exempt goods** means goods the sale value of which is exempt from sales tax by virtue of the *Sales Tax (Exemptions and Classifications) Act 1935*.
- payment**, in relation to an amount, includes the incurring of a liability to pay, and the crediting of, the amount.
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resident means:

- (a) a natural person who is a resident of Australia;
- (b) a natural person whose domicile is in Australia, except where the Commissioner is satisfied that the person's permanent place of abode is outside Australia; or
- (c) a company that is incorporated in Australia, or, not being incorporated in Australia, carries on business or holds property in Australia.

scheme means:

- (a) an agreement, arrangement, understanding, promise or undertaking, whether formal or informal, whether express or implied and whether or not enforceable, or intended to be enforceable, by legal proceedings; or
 - (b) a scheme, plan, proposal, action, course of action or course of conduct, whether unilateral or otherwise.
- (9) For the purposes of this section, a scheme shall be taken to be entered into or carried out for a particular purpose if the person who has, or one or more of the persons who have, entered into or carried out the scheme or a part of the scheme did so for that purpose or for purposes including that purpose.

3B Installations in Australian waters

- (1) For the purposes of this Act, but subject to subsection (3), an installation shall be taken to be installed in Australian waters if it is in, or is brought into, physical contact with:
 - (a) the Australian seabed; or
 - (b) another installation that by any other application or applications of this subsection is taken to be installed in Australian waters.
- (2) For the purposes of this Act, an installation shall be taken to be installed in Australian waters at a particular time if the whole or part of the installation:
 - (a) is in Australian waters at that time; and
 - (b) has been in a particular locality:
 - (i) that is circular and has a radius of 20 nautical miles; and
 - (ii) the whole or part of which is in Australian waters;for:

- (iii) a continuous period of at least 30 days immediately preceding that time; or
 - (iv) one or more periods, during the 60 days immediately preceding that time, that in sum amount to at least 40 days.
- (3) A ship or aircraft shall not be taken to be installed in Australian waters under subsection (1) if it:
- (a) is brought into physical contact with the Australian seabed; or
 - (b) is in, or is brought into, physical contact with another installation that is taken to be installed in Australian waters;
- for less than:
- (c) if the ship or aircraft is registered under the law of a foreign country—30 days; or
 - (d) if not—5 days.
- (4) An installation shall not be taken to be installed in Australian waters for the purposes of this Act unless it is to be taken to be so installed under subsection (1) or (2).
- (5) For the purposes of this Act, an installation shall be taken to be brought into physical contact with the seabed or an installation if it is connected with the seabed or installation by a cable or other device.

3C Certain installations to be part of Australia

- (1) An installation that:
- (a) at the commencement of this section, is installed in Australian waters; or
 - (b) at or after that commencement, becomes installed in Australian waters;
- shall, subject to subsection (2), be deemed to be part of Australia.
- (2) An installation that is deemed to be part of Australia by virtue of this section shall cease to be part of Australia if:
- (a) the installation is removed from its location for the purpose of being taken to a place outside the outer limits of Australian waters (whether or not it is to be taken to a place in Australia before being taken outside those limits); or

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- (b) after having been removed from its location otherwise than for that purpose, it is removed for the purpose of being taken to a place outside the outer limits of Australian waters (whether or not it is to be taken to a place in Australia before being taken outside those limits).

3D Quarterly remitters

- (1) A person is a quarterly remitter in relation to a sales tax quarter (in this subsection called the *current quarter*) commencing in a financial year (in this subsection called the *current year*) if the person passes either of the following tests:
 - (a) the first test is passed if all of the following conditions are satisfied:
 - (i) the person was not a quarterly remitter in relation to the sales tax quarter immediately preceding the current quarter;
 - (ii) the sales tax liability of the person for the financial year (in this subsection called the *preceding year*) that immediately preceded the current year did not exceed the quarterly remitter threshold for the current year;
 - (iii) if:
 - (A) the person is or was required to lodge a return under a sales tax law; and
 - (B) the return is or was in respect of acts, transactions or operations effected or done in relation to goods before the current quarter; the person has lodged the return before the end of the 21st day of the current quarter;
 - (iv) as at the 22nd day of the current quarter, there is no sales tax:
 - (A) that remains unpaid; and
 - (B) that is payable by the person in respect of acts, transactions or operations effected or done in relation to goods before the current quarter;
 - (b) the second test is passed if both of the following conditions are satisfied:
 - (i) the person was a quarterly remitter in relation to the sales tax quarter that immediately preceded the current quarter;

- (ii) the sales tax liability of the person for the preceding year did not exceed the quarterly remitter threshold for the current year.
- (2) The quarterly remitter threshold for a financial year (in this subsection called the *threshold year*) is:
- (a) if the threshold year commences on 1 July 1991—\$50,000; or
- (b) in the case of a later financial year—the amount calculated using the formula (rounded up to the nearest whole dollar):
- $$\text{Previous year's threshold} \times \text{Indexation factor}$$
- where:
- Previous year's threshold* means the quarterly remitter threshold for the financial year immediately preceding the threshold year.
- Indexation factor* means the indexation factor for the threshold year.
- (3) The indexation factor for a financial year is the number (calculated to 3 decimal places) ascertained by dividing the sum of the index numbers for the CPI quarters of the 12-month period ending on 31 March immediately before the financial year by the sum of the index numbers for the CPI quarters of the preceding 12-month period ending on 31 March.
- (4) If the factor ascertained under subsection (3) in relation to a financial year would, if it were calculated to 4 decimal places, end with a number greater than 4, the factor ascertained under that subsection in relation to that financial year is to be taken to be the factor calculated to 3 decimal places and increased by 0.001.
- (5) Subject to subsection (6), if at any time, whether before or after the commencement of this section, the Australian Statistician has published or publishes an index number in respect of a CPI quarter in substitution for an index number previously published by the Australian Statistician in respect of that quarter, the publication of the later index number is to be disregarded for the purposes of this section.
- (6) If at any time, whether before or after the commencement of this section, the Australian Statistician has changed or changes the reference base for the Consumer Price Index, then, for the purposes

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of the application of this section after the change took place or takes place, regard is to be had only to the index numbers published in terms of the new reference base.

(7) In this section:

indexation factor means the indexation factor ascertained under subsection (3).

index number, in relation to a CPI quarter, means the All Groups Consumer Price Index number, being the weighted average of the 8 capital cities, published by the Australian Statistician in respect of that CPI quarter.

quarterly remitter threshold has the meaning given by subsection (2).

sales tax means sales tax imposed as such by any Act.

sales tax law means this Act or any other Act providing for the assessment of sales tax.

sales tax liability, in relation to a person, in relation to a financial year, means the amount of sales tax that is or was payable by the person in respect of acts, transactions or operations effected or done in relation to goods in the financial year.

Part II—Administration

4 Commissioner

The Commissioner of Taxation shall have the general administration of this Act.

9 Annual report

- (1) The Commissioner shall, as soon as practicable after 30 June in each year, prepare and furnish to the Minister a report on the working of this Act, including any breaches or evasions of this Act of which the Commissioner has notice.
- (2) The Minister shall cause a copy of a report furnished to him under subsection (1) to be laid before each House of the Parliament within 15 sitting days of that House after the day on which he receives the report.
- (3) For the purposes of section 34C of the *Acts Interpretation Act 1901*, a report that is required by subsection (1) to be furnished as soon as practicable after 30 June in a year shall be taken to be a periodic report relating to the working of this Act during the year ending on that 30 June.

10 Officers to observe secrecy [see Note 2]

- (1) Every person executing any power or duty conferred or imposed on an officer under this Act or the regulations shall, before entering upon his duties or exercising any power under this Act, make before a Justice of the Peace or a Commissioner for taking Affidavits or a Commissioner for Declarations, a declaration in the form prescribed.

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- (2) Any officer who acts in the execution of any duty under this Act or the regulations before he has made the prescribed declaration or who after making the declaration makes a record of or divulges any information relating to the affairs of a person except in the performance of any duty under this Act shall be guilty of an offence.

Penalty: \$10,000 or imprisonment for 2 years, or both.

- (3) Any person who has been an officer or has performed any duty under this Act, and who communicates any information acquired by him in the performance of any duty under this Act or the regulations to any person, other than a person to whom he is authorized by the Commissioner, a Second Commissioner or a Deputy Commissioner to communicate it, shall be guilty of an offence.

Penalty: \$10,000 or imprisonment for 2 years, or both.

- (4) Notwithstanding anything in this section, the Commissioner may, in connection with proceedings under an Act of which the Commissioner has the general administration, communicate to the Tribunal any matter that comes to the knowledge of the Commissioner in the performance of the Commissioner's official duties.

- (5) An officer shall not be required to produce in any Court any return, assessment or notice of assessment, or to divulge or communicate to any Court any matter or thing coming under his notice in the performance of his duties under this Act except as may be necessary for the purpose of carrying into effect the provisions of this Act.

- (6) In this section, *officer* means a person:

- (a) who is or has been appointed or employed by the Commonwealth; or
- (b) to whom powers or functions have been delegated by the Commissioner;

and who, by reason of the appointment or employment or in the course of the employment, or by reason of, or in the course of the exercise of powers or the performance of functions under, the delegation, as the case may be, may acquire or has acquired

information with respect to the affairs of any other person disclosed or obtained under or for the purposes of this Act.

- (7) For the purposes of this section, a person who, although not appointed or employed by the Commonwealth, performs services for the Commonwealth shall be taken to be employed by the Commonwealth.

Part III—Registration and certificates

11 Issue of certificates

- (1) Subject to this section, a person who is a manufacturer or a wholesale merchant is required to be registered.
- (2) A person who is required to be registered shall apply to the Commissioner for registration.
- (3) An application made pursuant to subsection (2) shall:
 - (a) be in a form provided by the Commissioner;
 - (b) unless the Commissioner otherwise directs, be lodged with a Deputy Commissioner exercising powers or performing functions in relation to:
 - (i) that part of a State in which the person has his principal place of business as a manufacturer or wholesale merchant; and
 - (ii) each other State (if any) in which the person has a place of business as a manufacturer or wholesale merchant;
 - (c) contain such particulars as the form requires;
 - (d) contain such further particulars (if any) as the Commissioner requires; and
 - (e) be lodged within the time prescribed by subsection (3F).
- (3A) Subject to subsections (3B) and (3C), where the Commissioner is satisfied that a person who has made an application in accordance with subsections (2) and (3) is a manufacturer or a wholesale merchant, the Commissioner shall register the person.
- (3B) Where a person makes an application for registration and:
 - (a) the application:
 - (i) is false or misleading in a material particular; or
 - (ii) omits any matter or thing without which the application is misleading in a material particular; or
 - (b) the person, being required to give security under subsection (8A), refuses or fails to do so;the Commissioner may, in the Commissioner's discretion, by notice in writing served on the person as prescribed, refuse to

register the person, but the person does not thereby cease to be required to be registered.

- (3C) Subject to subsections (3D) and (3E), where a person is a manufacturer or a wholesale merchant and engages only in transactions, acts or operations in respect of which sales tax is not payable by the person:
- (a) the Commissioner may, in the Commissioner's discretion, dispense with, or revoke, the registration of the person; and
 - (b) if the Commissioner does so at a particular time, the person is, as from that time, not required to be registered.
- (3D) Where:
- (a) the Commissioner, in pursuance of subsection (3C), has dispensed with, or revoked, the registration of a person; and
 - (b) at a particular time, the person commences, or would, if required to be registered, be taken for the purposes of this Act to commence, to engage in transactions, acts or operations in respect of which sales tax is payable by the person;
- the person is, as from that time, required to be registered.
- (3E) Without limiting the generality of subsection (3D), where:
- (a) the Commissioner, in pursuance of subsection (3C), has dispensed with, or revoked, the registration of a person; and
 - (b) the person is a wholesale merchant by virtue of subparagraph (a)(ii) or (iii), or paragraph (b), of the definition of **Wholesale Merchant** in subsection 3(1);
- the Commissioner may, at any time while the person continues to be a wholesale merchant by virtue of any provision referred to in paragraph (b) of this subsection, by notice in writing served on the person as prescribed, require the person to become registered within a specified period, and the person is, as from the time of service of the notice, required to be registered.
- (3F) Where, on a particular day, a person becomes required to be registered, the application for registration shall be lodged under subsection (3):
- (a) where subsection (1) applies—within 28 days after that day;
 - (b) where subsection (3D) applies—within 14 days after that day;

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- (c) where subsection (3E) applies—within the period specified in the notice served on the person under that subsection; or
 - (d) where subsection 16(3) applies—within 14 days after the service on the person of a notice under subsection 16(4).
- (4) On the registration of a person, the Commissioner shall issue to the person a certificate, and, subject to this Act, the certificate remains in force until:
- (a) in the case of a natural person—the death or bankruptcy of the person;
 - (b) in the case of a person other than a natural person—dissolution of the person;
 - (c) revocation of the person’s registration; or
 - (d) cancellation of the certificate.
- (4B) Any manufacturer or wholesale merchant who was, prior to 30 June 1931 the holder of a certificate of registration, and who failed to apply for a fresh certificate as required by subsection 11(4) of the *Sales Tax Assessment Act (No. 1) 1930*, shall be deemed to have continued to be a registered person after that date, and the certificate held by him prior to that date shall be deemed to have remained in force up to the date of commencement of this subsection, and, subject to this Act, shall be deemed to be in force after the commencement of this subsection until:
- (a) in the case of a natural person—the death or bankruptcy of the person;
 - (b) in the case of a person other than a natural person—dissolution of the person;
 - (c) revocation of the person’s registration; or
 - (d) cancellation of the certificate.
- (5) Certificates shall be issued by the Commissioner or by a person thereto authorized in writing by the Commissioner.
- (6) Certificates under this Part shall be subject to the following conditions:
- (a) That the person to whom the certificate is issued will:
 - (i) keep proper books or accounts for the purposes of this Act;
 - (ii) render true statements of all sales made by him as and when required by the Commissioner; and

- (iii) duly pay all tax required by or under this Act to be paid by him; and
 - (b) Such other conditions as are prescribed.
- (8A) Where, in the opinion of the Commissioner, it is necessary for the protection of the revenue to do so, the Commissioner may, by notice in writing served on the person as prescribed, require a registered person, or person required to be registered, to give security for compliance by that person with the conditions of any certificate issued, or to be issued, to that person under this Act, and that person shall, within 28 days after the service of the notice, give security to the satisfaction of the Commissioner, in such amount, not exceeding \$25,000, as the Commissioner considers reasonable, for compliance with the conditions of the certificate.
- (8B) Every security given by a person under subsection (8A) shall remain in force until:
- (a) fresh security satisfactory to the Commissioner is furnished in lieu thereof by the person;
 - (b) the expiration of the prescribed period after the Commissioner has received from any party to the security, other than the taxpayer, a request, in writing, to be discharged from his obligations under the security; or
 - (c) the Commissioner, by notice in writing, relieves the parties to the security from their obligations under the security:
- Provided that nothing in this subsection shall relieve any party to a security from his obligations under the security in respect of any period prior to the date of the termination of the security.
- (9A) Where a taxpayer has given a security in pursuance of this section, the assent of the Commissioner to a deed of arrangement made by, for or in respect of the affairs of the taxpayer under Part X of the *Bankruptcy Act 1966-1973*, shall not release any party to that security, other than the taxpayer, from any of his obligations under the security.
- (10) Securities given for the purposes of this Act shall not be subject to stamp duty under the law of any State or Territory.
- (11) Upon the receipt by the Commissioner from any party to a security, other than the taxpayer, of a request to be discharged from his obligations under the security, or upon the termination of any security, or if, at any time, the Commissioner is not satisfied that
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the security given by any person is sufficient, the Commissioner may, by notice in writing, require the person who has given the security to furnish fresh security or additional security within such time as is specified in the notice, and the person shall give security accordingly.

- (12) The provisions of this section relating to securities shall not apply to any person other than a person who is engaged in:
- (a) the manufacture or sale of goods upon the sale value of which sales tax is payable by him under this Act; or
 - (b) other transactions, acts or operations in connexion with which sales tax is payable by him.
- (13) For the purposes of this section (except subsection (10)):
- (a) the Australian Capital Territory shall be deemed to be part of New South Wales; and
 - (b) the Northern Territory shall be deemed to be a State.

12 Quotation of certificates

- (1) A registered person shall, subject to subsection 15A(6), quote his certificate in such manner and under such circumstances as are prescribed.
- (2) A registered person shall not quote his certificate except as prescribed.

Penalty: \$2,000.

13 Failure to register or give security

Any person carrying on business as a manufacturer or as a wholesale merchant who is required by or under section 11 to become registered and who refuses or fails, within or at the time specified by or under that section to become registered, or refuses or fails within the time so specified to apply for a fresh certificate, or, in either case, to give security to the satisfaction of the Commissioner if so required by the Commissioner is, in respect of each day on which he refuses or fails to become so registered, to apply for a fresh certificate or to give security to the satisfaction of the Commissioner (including the day of a conviction of an offence against this section or any subsequent day), guilty of an offence punishable on conviction by a fine not exceeding \$250.

14 Non-observance of conditions

Any manufacturer or wholesale merchant to whom a certificate has been issued under this Part who contravenes any condition of the certificate shall be guilty of an offence.

Penalty: \$2,000.

15 Wrongful quotation of certificate

Any person who, in relation to any transaction, act or operation in respect of goods, falsely represents that he is a registered person or falsely quotes a certificate, shall be guilty of an offence.

Penalty: \$2,000.

15A Prohibition of quotation of certificate

- (1) Where, for the purpose, or for purposes including the purpose, of defeating the purposes of this Act, a registered person:
 - (a) quotes any certificate; or
 - (b) directly or indirectly, aids, abets, counsels or procures another person to quote any certificate;otherwise than in accordance with subsection 12(1), the Commissioner may, by notice in writing served on the registered person as prescribed, prohibit the person from quoting a certificate during the period specified in the notice.
- (2) The service on a person of a notice under subsection (1) does not prevent the service at any time of a further notice or further notices on that person under that subsection.
- (3) A registered person shall, within 7 days after service on him of a notice under subsection (1), surrender his certificate to the Commissioner.

Penalty: \$500.
- (4) The Commissioner shall cancel a certificate surrendered under subsection (3).
- (5) A person served with a notice or notices under subsection (1) may apply, in a form approved by the Commissioner, for the issue of a

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fresh certificate, and the Commissioner shall, if satisfied that the person:

- (a) has not ceased to be required to be registered; and
- (b) is no longer prohibited from quoting a certificate;

issue a certificate accordingly.

- (6) A person shall not knowingly contravene a prohibition contained in a notice served under subsection (1).

Penalty: \$2,000.

- (7) Where:

- (a) a registered person quotes his certificate in relation to a transaction, act or operation in respect of goods;
- (b) after the person quotes his certificate and before the transaction, act or operation is completed, the person receives a notice under subsection (1); and
- (c) the person does not forthwith notify the other party or parties to the transaction, act or operation that he has received the notice;

the person is guilty of an offence punishable, on conviction, by a fine not exceeding \$2,000.

- (8) Where a person (in this subsection referred to as the *convicted person*) is convicted before a court of:

- (a) quoting a certificate in relation to a transaction, act or operation in respect of goods in contravention of a prohibition contained in a notice served under subsection (1); or
- (b) an offence against subsection (7) in relation to a transaction, act or operation in respect of goods;

the court may, in addition to imposing a penalty on the convicted person, order the convicted person to pay to the Commissioner an amount not exceeding double the amount of:

- (c) if sales tax was payable in respect of the transaction, act or operation—that tax; or
- (d) if no sales tax was so payable—the tax that would have been payable if a certificate had not been quoted in respect of the transaction, act or operation.

- (9) A person whose certificate is surrendered and cancelled under this section continues to be bound by the conditions subject to which the certificate was issued.

16 Revocation of registration

- (1) A registered person shall, within 7 days after he becomes a person who is neither a manufacturer nor a wholesale merchant, lodge with the Commissioner a notice in writing stating that fact.
- Penalty: \$500.
- (2) Where at any time it comes to the knowledge of the Commissioner that a registered person is neither a manufacturer nor a wholesale merchant, the Commissioner shall revoke the person's registration.
- (3) Where a person is a registered person and:
- (a) at the time when the person's application for registration was made, the application:
 - (i) was false or misleading in a material particular; or
 - (ii) omitted any matter or thing without which the application was misleading in a material particular; or
 - (b) the person, being required to give security under subsection 11(8A) or (11), refuses or fails to do so;
- the Commissioner may, in the Commissioner's discretion, revoke the person's registration, but the person does not thereby cease to be required to be registered.
- (4) Where the Commissioner, under subsection 11(3C) or subsection (2) or (3) of this section, revokes a person's registration:
- (a) the Commissioner:
 - (i) shall serve on the person, as prescribed, notice in writing of the revocation; and
 - (ii) shall be taken, for the purposes of this Act, to revoke the registration at the time when the notice is served on the person; and
 - (b) the person shall, within 7 days after that time, surrender his certificate to the Commissioner.
- (5) The Commissioner shall cancel a certificate surrendered under subsection (4).

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- (6) A person who contravenes paragraph (4)(b) is guilty of an offence punishable on conviction by a fine not exceeding \$500.

16A Publication of de-registrations etc.

The Commissioner may publish by notice in writing in the *Gazette*, or provide to any registered person, information as to:

- (a) certificates relating to registrations that have been revoked under sections 11 and 16; and
- (b) certificates in respect of which notices under section 15A are in force.

Part IV—Liability to taxation

17 Sales tax

- (1) Subject to, and in accordance with, the provisions of this Act, the sales tax imposed by the *Sales Tax Act (No. 1) 1930* shall be levied and paid upon the sale value of goods manufactured in Australia by a taxpayer and sold by him or treated by him as stock for sale by retail or applied to his own use.
- (1A) The reference in subsection (1) to goods manufactured in Australia by a taxpayer and applied to the taxpayer's own use does not include a reference to goods that would be taken to be manufactured in Australia by the taxpayer by reason only of paragraph (e) of the definition of **Manufacture** in subsection 3(1) and applied by the taxpayer to the taxpayer's own use.
- (2) Subject to subsection (1A), the reference in subsection (1) to goods manufactured in Australia by a taxpayer and applied to his own use shall be read as a reference:
 - (a) to goods manufactured in Australia by a manufacturer in the course of carrying on a business and applied to his own use, whether for the purposes of that business or for any other purpose and whether or not the goods are of a class manufactured by the manufacturer for sale; and
 - (b) to goods manufactured in Australia by a manufacturer as provided in subsection (3) and applied to his own use.
- (3) For the purposes of paragraph (2)(b) where:
 - (a) goods (in this subsection referred to as the **relevant goods**) have been manufactured in Australia by a manufacturer, otherwise than in the course of carrying on a business;
 - (b) the manufacture of the relevant goods commenced after 16 November 1978;
 - (c) the manufacture of the relevant goods was carried out in whole or in part on premises made available to the manufacturer, under an agreement entered into after 16 November 1978, for the purpose of, or for purposes which included the purpose of, manufacturing the relevant goods;

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- (d) the premises so made available to the manufacturer were premises ordinarily used by a person in the course of carrying on a business in the ordinary course of the carrying on of which goods identical in all material respects with the relevant goods could reasonably be expected to be manufactured; and
- (e) the whole, or the principal part, of the labour used in the manufacture of the relevant goods was provided by persons who provided their labour otherwise than voluntarily and without remuneration;

the relevant goods are goods manufactured in Australia by the manufacturer as provided in this subsection.

(4) For the purposes of subsection (3):

(a) where:

- (i) the manufacture of goods has been carried out in whole or in part on premises, being land, a building or a part of a building; and
- (ii) under an agreement entered into after 16 November 1978, the manufacturer acquired an estate or interest in, or obtained permission to use or occupy, the land, the building or the part of the building, as the case may be, for the purpose of, or for purposes which included the purpose of, manufacturing the goods on the land, or in the building or the part of the building;

the premises shall be deemed to have been made available to the manufacturer for the purpose of manufacturing those goods; and

- (b) where goods have been manufactured in Australia by a manufacturer and the manufacturer himself worked on the manufacture of the goods, the manufacturer shall be deemed to have provided his labour voluntarily and without remuneration.

(5) In this section, **agreement** means any agreement, arrangement or understanding:

- (a) whether formal or informal;
- (b) whether express or implied; or
- (c) whether or not enforceable, or intended to be enforceable, by legal proceedings.

17A Goods deemed to be sold

- (1) Where:
 - (a) goods have been manufactured in Australia by a person for another person (in this subsection referred to as the *customer*); and
 - (b) the goods were manufactured in whole or in part out of materials supplied by the customer;the manufacturer of the goods shall, for the purposes of this Act, be deemed to have sold the goods to the customer at the time when the goods were delivered to the customer, or were delivered under an agreement with the customer to some other person, and the customer shall, for the purposes of this Act, be deemed to be the purchaser of the goods.
- (2) For the purposes of this section, where a person has procured the manufacture of goods for a person (in this subsection referred to as the *customer*) by another person (in this subsection referred to as the *third person*) in whole or in part out of materials supplied by the customer, the person who so procured the manufacture of the goods shall be deemed to have been the manufacturer of the goods and the third person shall be deemed not to have been the manufacturer of the goods.
- (3) For the purposes of this section, goods manufactured for a person (in this subsection referred to as the *customer*) shall be taken to be manufactured in whole or in part out of materials supplied by the customer if the goods are manufactured in whole or in part out of materials:
 - (a) which are supplied by the customer or by another person at the request of, or under an agreement with, the customer; or
 - (b) which the customer has purchased, or agreed to purchase, from the manufacturer.
- (4) In this section, *agreement* means any agreement, arrangement or understanding:
 - (a) whether formal or informal;
 - (b) whether express or implied; or
 - (c) whether or not enforceable, or intended to be enforceable, by legal proceedings.

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18 Sale value of goods

- (1) Subject to subsections (1B), (1C) and (4A), where goods (other than goods treated by a manufacturer as stock for sale by retail) have been sold by the manufacturer to an unregistered person or to a registered person who has not quoted his certificate in respect of the sale, the sale value of the goods, for the purposes of this Act, is:
- (a) if the goods were sold by wholesale—the amount for which the goods were sold; or
 - (b) if the goods were sold by retail—the amount for which the goods could reasonably be expected to have been sold by the manufacturer by wholesale.

(1A) Where:

- (a) goods that have been sold by the manufacturer after 20 September 1978 to an unregistered person or to a registered person who has not quoted his certificate in respect of the sale:
 - (i) were manufactured for the purchaser in whole or in part out of materials supplied by the purchaser; and
 - (ii) were sold by the manufacturer to the purchaser for an amount that is less than the amount for which the goods could reasonably be expected to have been sold by the manufacturer by wholesale if all the materials used in the manufacture of the goods had been purchased by the manufacturer in the ordinary course of his business from a person with whom he was dealing at arm's length; or
- (b) goods:
 - (i) have been manufactured in Australia for a person in whole or in part out of materials supplied by that person;
 - (ii) are deemed by section 17A to have been sold by the manufacturer to that person; and
 - (iii) the person to whom the goods are deemed to have been sold was an unregistered person or a registered person who had not quoted his certificate in respect of the sale that was so deemed to have occurred;

subsection (1B) applies to the goods.

- (1B) Subject to subsection (4A), the sale value of goods to which this subsection applies is:

- (a) where all the relevant materials used in the manufacture of the goods consisted of goods the sale values of which were exempt from sales tax by virtue of the *Sales Tax (Exemptions and Classifications) Act 1935*—the amount for which the goods could reasonably be expected to have been sold by the manufacturer by wholesale if all the materials used in the manufacture of the goods had been purchased by the manufacturer in the ordinary course of his business from a person with whom he was dealing at arm's length;
 - (b) where all the relevant materials used in the manufacture of the goods comprised:
 - (i) excluded goods;
 - (ii) goods the sale values of which were not exempt from sales tax by virtue of the *Sales Tax (Exemptions and Classifications) Act 1935*; or
 - (iii) excluded goods and goods referred to in subparagraph (ii);the amount charged to the purchaser by the manufacturer in respect of the goods; or
 - (c) in any other case—the sum of:
 - (i) the amount for which the manufacturer could reasonably be expected to have purchased by wholesale materials identical in all material respects with the relevant materials used in the manufacture of the goods which consisted of goods the sale values of which were exempt from sales tax by virtue of the *Sales Tax (Exemptions and Classifications) Act 1935* from another person who sold by wholesale the materials identical in all material respects with the relevant materials in the ordinary course of his business; and
 - (ii) the amount charged to the purchaser by the manufacturer in respect of the goods.
- (1C) Subject to subsection (4A), where goods sold after 20 September 1978 by the manufacturer to an unregistered person or to a registered person who has not quoted his certificate in respect of the sale have been manufactured for the purchaser in whole or in part out of materials sold to the manufacturer:
- (a) by the purchaser; or

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(b) by another person who did so at the request of, or under an agreement with, the purchaser;

the sale value of the goods, for the purposes of this Act, is the amount for which the goods could reasonably be expected to have been sold by the manufacturer by wholesale if all the materials used in the manufacture of the goods had been purchased by the manufacturer in the ordinary course of his business from a person with whom he was dealing at arm's length.

- (2) For the purposes of this Act the sale value of goods treated by the manufacturer of the goods as stock for sale by retail shall be the amount for which those goods could reasonably be expected to be sold by the manufacturer by wholesale:

Provided that in any case where the Commissioner is satisfied, with respect to all the goods used in, wrought into or attached to any goods (being goods to which this subsection applies) manufactured by the taxpayer, that sales tax has been paid in respect of the goods so used, wrought into or attached, the sale value of the manufactured goods may, at the option of the taxpayer, be the amount of the wages actually paid by him in respect of the manufacture of the manufactured goods increased by 75% of that amount:

Provided further that where any goods to which this subsection applies have been manufactured for the taxpayer wholly or in part out of goods supplied by him to another person for that purpose, and the Commissioner is satisfied that sales tax has been paid in respect of all the goods so supplied, the sale value of the manufactured goods shall be the total amount payable by the taxpayer to that other person in respect of the manufacture of the manufactured goods increased by $33\frac{1}{3}\%$ of that amount.

- (3) For the purposes of this Act, the sale value of goods manufactured by any person and applied to his own use shall be the amount for which those goods could reasonably be expected to be sold by the manufacturer by wholesale:

Provided that in any case where the Commissioner is satisfied with respect to all the goods used in, wrought into or attached to any goods (being goods to which this subsection applies) manufactured by the taxpayer, that sales tax has been paid in respect of the goods so used, wrought into or attached, the sale value of the manufactured goods shall, unless the manufacturer sells similar goods by wholesale, be the amount of the wages actually paid in

respect of the manufacture of the manufactured goods increased by 20% of that amount.

(3A) Where, in the case of goods to which paragraph (1)(b) applies or to which subsection (2) or (3) applies (not being goods to which either of the provisos to subsection (2) or the proviso to subsection (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, if he does so, the Commissioner shall be deemed to have altered the sale value of the goods (whether a sale value was set forth in the return or not) to the amount so determined by him, and the value as so deemed to be altered shall, notwithstanding subsection (1), (2) or (3), as the case may be, be the sale value of those goods for the purposes of this Act.

(3B) Subject to subsections (5A) and (5B), but notwithstanding any other provision of this section, the sale value of goods, being so much of a swimming pool as is constructed *in situ*, is the amount which the manufacturer of the goods could reasonably be expected to have paid another person, being a person who constructs swimming pools in the ordinary course of the person's business, for the construction of the goods if:

- (a) all the materials used in or in connection with the construction were supplied by that other person; and
- (b) the manufacturer and that other person were dealing with each other at arms' length in relation to the construction.

(4) Where:

- (a) goods (in this subsection referred to as the *relevant goods*) have been sold after 20 September 1978 by the manufacturer by wholesale to an unregistered person or to a registered person who has not quoted his certificate in respect of the sale;

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- (b) the Commissioner is satisfied that, having regard to any connection between the manufacturer and the purchaser of the relevant goods or to any other relevant circumstances (including circumstances arising out of any agreement entered into between the manufacturer and the purchaser, or out of any other agreement, that was related, directly or indirectly, to the sale of the goods), the manufacturer and the purchaser were not dealing with each other at arm's length in relation to the transaction; and
- (c) the Commissioner is also satisfied:
 - (i) that the amount for which the relevant goods were sold is less than the amount (in this subsection referred to as the *arm's length price*) for which, in the opinion of the Commissioner, the relevant goods could reasonably be expected to have been sold if the manufacturer and the purchaser had been dealing with each other at arm's length in relation to the transaction; or
 - (ii) that:
 - (A) the purchaser could have purchased identical goods from another manufacturer by wholesale and obtained delivery of the identical goods at or about the time when the purchaser obtained delivery of the relevant goods; and
 - (B) the amount for which the relevant goods were sold is less than the amount (in this subsection referred to as the *alternative price*) for which, in the opinion of the Commissioner, the identical goods could reasonably be expected to have been sold to the purchaser;

the Commissioner shall alter the sale value of the relevant goods to the amount ascertained in accordance with the following paragraphs:

- (d) if the Commissioner is satisfied as to the matter mentioned in subparagraph (c)(i) but not as to the matters mentioned in subparagraph (c)(ii)—an amount equal to the arm's length price;
- (e) if the Commissioner is satisfied as to the matters mentioned in subparagraph (c)(ii) but not as to the matter mentioned in subparagraph (c)(i)—an amount equal to the alternative price;

- (f) if the Commissioner is satisfied as to the matter mentioned in subparagraph (c)(i) and also as to the matters mentioned in subparagraph (c)(ii)—an amount equal to the lesser of:
 - (i) the arm's length price; and
 - (ii) the alternative price.
- (4A) Where the Commissioner alters the sale value of goods in pursuance of subsection (4), the sale value so altered shall be the sale value of the goods for the purposes of this Act.
- (5) For the purposes of this section, the sale value of goods shall not be increased by any amount payable in respect of sales tax but, when the goods are sold in bond, the sale value shall be increased by the amount of any duty of excise to which the goods would be subject if entered for home consumption at the time at which they are sold.
- (5A) Notwithstanding anything contained in this section, in the case of any prescribed goods manufactured to the order of individual customers, the sale value shall be an amount ascertained in such manner as is prescribed, but not exceeding the amount for which the goods are sold.
- (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 subsection (5B) 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:

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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.

- (6) For the purposes of this section:
- (a) goods manufactured for a person (in this subsection referred to as the *customer*) shall be taken to have been manufactured in whole or in part out of materials supplied by the customer if the goods were manufactured in whole or in part out of materials:
 - (i) which were supplied by the customer or by another person at the request of, or under an agreement with, the customer; or
 - (ii) which the customer purchased, or agreed to purchase, from the manufacturer; and
 - (b) the materials which were so supplied or purchased and were used in the manufacture of the goods shall be taken to have been the relevant materials used in the manufacture of the goods.
- (7) In this section:
- (a) a reference to excluded goods shall be read as a reference to goods, including commodities, of a kind referred to in paragraph (a) or (b) of the definition of *goods* in section 3(1); and
 - (b) a reference to identical goods shall be read as a reference to goods identical in all material respects with the goods in relation to which the expression is used.
- (8) In subsections (1A), (1C), (4) and (6), *agreement* means any agreement, arrangement or understanding:
- (a) whether formal or informal;
 - (b) whether express or implied; or
 - (c) whether or not enforceable, or intended to be enforceable, by legal proceedings.

18A Sale value of goods in special cases

- (1) Where:
-

- (a) goods (in this section referred to as the *relevant goods*), not being goods treated by the manufacturer as stock for sale by retail, have been sold by the manufacturer to an unregistered person or to a registered person who has not quoted his certificate in respect of the sale;
- (b) under an agreement entered into for the purpose, or for purposes that included the purpose, of securing that the amount of the sale value of the relevant goods would be less than the amount that could reasonably be expected to be the amount of the sale value of the relevant goods if the agreement had not been entered into, valuable consideration (in this section referred to as the *relevant consideration*) has been given, directly or indirectly, by the purchaser, or by another person, to the manufacturer or another person for, or in connection with, any of, or any 2 or more of, the following acts:
 - (i) the grant of a right or option to purchase goods;
 - (ii) the exercise, in whole or in part, of a right or option to purchase goods;
 - (iii) the surrender or other termination, in whole or in part, of a right or option to purchase goods;
 - (iv) allowing a right or option to purchase goods to lapse in whole or in part;
 - (v) the assignment, in whole or in part, of a right or option to purchase goods;
 - (vi) the provision of, or procuring the provision of, services in connection with the relevant goods; and
- (c) the relevant goods were sold:
 - (i) in a case where the relevant consideration has been so given, in whole or in part, for, or in connection with, any of, or any 2 or more of, any acts referred to in subparagraphs (b)(i) to (v) (inclusive)—after 20 September 1978; or
 - (ii) if subparagraph (i) does not apply but the relevant consideration has been given for, or in connection with, any acts referred to in subparagraph (b)(vi) —after 16 November 1978;

the sale value of the relevant goods shall, for the purposes of this Act, be determined in accordance with the provisions of this

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section and not in accordance with the provisions of subsection 18(1), (1B), (1C), (3A) or (4).

- (2) In subsection (1):
- (a) a reference to a right or option to purchase goods shall be read as a reference to a right or option (including a contingent right or option) to purchase:
 - (i) goods, as defined in subsection 3(1);
 - (ii) excluded goods; or
 - (iii) goods as so defined and excluded goods; whether ascertained or not and whether they comprise or include the relevant goods or not; and
 - (b) a reference to services in connection with the relevant goods shall be read as a reference to services in connection with the relevant goods or with the relevant goods and other goods (including excluded goods) and, without limiting the generality of the foregoing, shall be read as including a reference to:
 - (i) the doing of any act or thing in relation to the manufacture or marketing of the relevant goods or the relevant goods and other goods (including excluded goods);
 - (ii) the giving of a guarantee or warranty in respect of the relevant goods or the relevant goods and other goods (including excluded goods); or
 - (iii) the doing of any act or thing in relation to the relevant goods or the relevant goods and other goods (including excluded goods) after their sale.
- (3) For the purposes of subsection (1), where any valuable consideration given under an agreement entered into for the purpose, or for purposes that included the purpose, of securing that the amount of the sale value of the relevant goods would be less than the amount that could reasonably be expected to be the amount of the sale value of the relevant goods if the agreement had not been entered into is required to be calculated by reference to the value or quantity of goods (which may include excluded goods) sold to the purchaser of the relevant goods, the valuable consideration shall be deemed to have been given under an agreement for or in connection with the doing of acts by way of the provision of services in connection with the relevant goods.

- (4) Subject to subsections (5) and (6), for the purposes of this Act, the sale value of goods the sale value of which is required to be determined in accordance with this section is the amount for which the goods could reasonably be expected to have been sold by the manufacturer by wholesale if no agreement of a kind referred to in paragraph (1)(b) had been entered into in relation to the sale of the goods.
- (5) Where:
- (a) the sale value of the relevant goods would, but for subsection (1), be required to be determined, for the purposes of this Act, in accordance with the provisions of subsection 18(1B) or (1C); and
 - (b) the return required to be furnished under this Act with respect to the goods:
 - (i) does not set forth any amount as the sale value of the goods; or
 - (ii) sets forth an amount as the sale value of the goods that 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 determine the amount which, in his opinion, is a fair and reasonable wholesale value of the goods and, if he does so, the Commissioner shall be deemed to have altered the sale value of the goods (whether a sale value was set forth in the return or not) to the amount so determined by him, and the value as so deemed to be altered shall be the sale value of those goods for the purposes of this Act.
- (6) Subject to subsection (5), where:
- (a) the sale value of the relevant goods is required to be determined, for the purposes of this Act, in accordance with the provisions of this section;
 - (b) the Commissioner is satisfied that, having regard to any connection between the manufacturer and the purchaser of the relevant goods or to any other relevant circumstances (including circumstances arising out of any agreement entered into between the manufacturer and the purchaser, or out of any other agreement, that is related, directly or indirectly, to the sale of the relevant goods), the manufacturer

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and the purchaser were not dealing with each other at arm's length in relation to the transaction; and

- (c) the Commissioner is also satisfied:
- (i) that the amount for which the relevant goods were sold is less than the amount (in this section referred to as the *arm's length price*) for which, in the opinion of the Commissioner, the relevant goods could reasonably be expected to have been sold if the manufacturer and the purchaser had been dealing with each other at arm's length in relation to the transaction and no agreement of a kind referred to in paragraph (1)(b) had been entered into in relation to the sale of the relevant goods; or
 - (ii) that:
 - (A) the purchaser could have purchased identical goods from another manufacturer and obtained delivery of the identical goods at or about the time when the purchaser obtained delivery of the relevant goods; and
 - (B) the amount for which the relevant goods were sold is less than the amount (in this section referred to as the *alternative price*) for which, in the opinion of the Commissioner, the identical goods could reasonably be expected to have been sold to the purchaser if no agreement of a kind referred to in paragraph (1)(b) had been entered into in relation to the sale of the identical goods;

the Commissioner shall alter the sale value of the relevant goods to the amount ascertained in accordance with subsection (7), and the sale value so altered shall be the sale value of the relevant goods for the purposes of this Act.

- (7) The amount ascertained in relation to the relevant goods for the purposes of subsection (6) is:
- (a) if the Commissioner is satisfied as to the matter mentioned in subparagraph (6)(c)(i) but not as to the matters mentioned in subparagraph (6)(c)(ii)—an amount equal to the arm's length price;
 - (b) if the Commissioner is satisfied as to the matters mentioned in subparagraph (6)(c)(ii) but not as to the matter mentioned

- in subparagraph (6)(c)(i)—an amount equal to the alternative price; or
- (c) if the Commissioner is satisfied as to the matter mentioned in subparagraph (6)(c)(i) and also as to the matters mentioned in subparagraph (6)(c)(ii)—an amount equal to the lesser of:
- (i) the arm's length price; and
 - (ii) the alternative price.
- (8) For the purposes of this section, an agreement shall be taken to have been entered into for a particular purpose, or for purposes that include a particular purpose, if any of the parties to the agreement entered into the agreement for that purpose or for purposes that included that purpose.
- (9) In this section:
- (a) a reference to excluded goods shall be read as a reference to goods, including commodities, of a kind referred to in paragraph (a) or (b) of the definition of **goods** in subsection 3(1); and
 - (b) a reference to identical goods shall be read as a reference to goods identical in all material respects with the goods in relation to which the expression is used.
- (10) In this section, **agreement** means any agreement, arrangement or understanding:
- (a) whether formal or informal;
 - (b) whether express or implied; or
 - (c) whether or not enforceable, or intended to be enforceable, by legal proceedings.

18B Sale value of goods embodying certain information

- (1) Where:
- (a) goods in which visual images or sounds, or visual images and sounds (any of which are, in this section, referred to as the **embodied material**) have, or a computer program (in this section also referred to as the **embodied material**) has, been embodied, have, after 19 August 1986, been:
 - (i) sold by the manufacturer of the goods to an unregistered person or to a registered person who has not quoted the person's certificate in respect of the sale; or

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- (ii) treated by the manufacturer of the goods as stock for sale by retail;
 - (b) where subparagraph (a)(i) applies—valuable consideration has been given by the purchaser or another person to the manufacturer or another person in connection with, or as consideration for, the supply of, or the right to use, the embodied material in the goods; and
 - (c) where subparagraph (a)(ii) applies—it can reasonably be expected that valuable consideration would be given by a purchaser of the goods or another person to the manufacturer or another person in connection with, or as consideration for, the supply of, or the right to use, the embodied material in the goods; and
 - (d) the sale value of the goods would not, but for this section, include an amount equal to the valuable consideration that could reasonably be expected to be given in connection with, or as consideration for, the supply of, or the right to use, the embodied material in the goods if the goods were sold by the manufacturer by wholesale (in this subsection called the ***wholesale licence fee amount***);
the sale value of the goods is, for the purposes of this Act, subject to subsection 18(5B) but notwithstanding any other provision of section 18 or 18A, to be an amount equal to the sum of:
 - (e) the amount that would be the sale value of the goods for the purposes of this Act under whichever provision of section 18 or 18A the sale value of the goods would be determined if this section had not been enacted; and
 - (f) the wholesale licence fee amount.
- (2) A reference in subsection (1) to the right to use embodied material does not include a reference to a right to:
- (a) broadcast a work, sound recording or cinematograph film;
 - (b) cause a cinematograph film, a work, or a television program that includes a work, to be transmitted to subscribers to a diffusion service;
 - (c) cause a sound recording to be heard in public;
 - (d) cause a cinematograph film to be seen in public; or
 - (e) exhibit an article in public.
- (3) For the purposes of this section:

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- (a) an expression used in subsection (2) has the same meaning in that subsection as in the *Copyright Act 1968*, but ***cinematograph film***, in addition to the meaning given by that Act, includes a video tape or video disc; and
- (b) a reference in subsection (1) to identical goods shall be read as a reference to goods identical in all material respects with the goods in relation to which the expression is used.

18C Sale value of goods embodying computer programs

Where goods have, after 22 December 1988, been:

- (a) sold by the manufacturer of the goods to an unregistered person or to a registered person who has not quoted the person's certificate in respect of the sale; or
- (b) treated by the manufacturer of the goods as stock for sale by retail;

being goods in which, or in part of which, a computer program has been embodied, then, subject to subsection 18(5B) but notwithstanding any other provision of this Act, the amount that would be the sale value of the goods apart from this section is to be reduced by so much of that amount as is attributable to:

- (c) the computer program (not being a computer program embodied in a microchip); or
- (d) except where the only computer programs embodied in the goods are embodied in microchips—any other part of the goods the sale value of which would, if sold separately, be exempt from sales tax under item 51 of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.

18D Sale value of certain printed matter inserts

Where:

- (a) subsection 3(15) applies to deem an insert, within the meaning of that subsection, not to be part of item 51/54 goods, within the meaning of that subsection; and
- (b) the manufacturer of the insert sells it or is deemed by subsection 3(4) to have sold it; and

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- (c) sales tax is payable under this Act by the manufacturer on the sale value (including a nil sale value) of the insert in respect of the sale or deemed sale;

then, subject to subsections 18(4) and (5B), but notwithstanding any other provision of this Act, that sale value is taken to be of the same amount as the sale value that is, or would be, applicable if sales tax is, or were, payable by the manufacturer under this Act in respect of an application of the insert to the manufacturer's own use at the time of the sale or deemed sale.

19 Liability for tax

Sales tax shall be paid by the manufacturer of goods manufactured in Australia and:

- (a) sold by the manufacturer to an unregistered person or to a registered person who has not quoted his certificate in respect of the sale;
- (b) treated by the manufacturer as stock for sale by retail; or
- (c) applied by the manufacturer to his own use.

20 Exemptions

Notwithstanding anything contained in section 19, sales tax shall not be payable under this Act by the person specified in that section upon the sale value of goods the sale value of which is, by virtue of the *Sales Tax (Exemptions and Classifications) Act 1935-1973*, exempt from sales tax under this Act.

20A Non-exempt authorities

- (1) In this section, *authority* means:
 - (a) an authority established before 14 May 1987, being an authority specified in Schedule 2; or
 - (b) an authority established on or after 14 May 1987, being:
 - (i) a corporation established for a public purpose by a law of the Commonwealth;
 - (ii) a company in which the Commonwealth has a controlling interest; or
 - (iii) a company in which a corporation referred to in subparagraph (i) or a company referred to in subparagraph (ii) has a controlling interest.

- (2) Subject to subsection (3), to the extent that, but for this section, an Act (whether enacted before, on or after 14 May 1987) would:
- (a) exempt a particular authority from liability to pay tax under this Act; or
 - (b) exempt a person from liability to pay tax under this Act in relation to goods for use by a particular authority;
- then, by force of this section, the exemption has no effect.
- (3) Subsection (2) does not apply to an exemption if:
- (a) the provision containing the exemption is enacted after 13 May 1987; and
 - (b) the exemption expressly refers to sales tax (however described).
- (4) The regulations may amend Schedule 2 by:
- (a) removing an authority from the Schedule; or
 - (b) adding to the Schedule an authority that:
 - (i) was established before 14 May 1987; and
 - (ii) is a corporation or company of a kind referred to in subparagraph (b)(i), (ii) or (iii) of the definition of ***authority*** in subsection (1).

Part V—Returns

21 Monthly remitter's returns etc.

Every manufacturer who is a monthly remitter in relation to a month and who, during that month:

- (a) makes any of the sales specified in section 18, 18A or 18B;
or
- (b) treats any goods as stock for sale by him by retail; or
- (c) applies to his own use any goods specified in subsection 18(3);

shall, within 21 days after the close of that month, furnish to the Commissioner a return in a form approved by the Commissioner containing such information as the form requires and such other information as is required.

21A Quarterly remitter's returns etc.

A manufacturer who is a quarterly remitter in relation to a sales tax quarter and who, during the quarter:

- (a) makes any of the sales specified in section 18, 18A or 18B;
or
- (b) treats any goods as stock for sale by him or her by retail; or
- (c) applies to his or her own use any goods specified in subsection 18(3);

must, within 21 days after the end of the quarter, give to the Commissioner either:

- (d) a return for the quarter; or
- (e) a separate monthly return for each month in the quarter;

in a form approved by the Commissioner containing such information as the form requires and such other information as is required.

22 Further returns

In addition to any return that may have been required under section 21 or 21A, the Commissioner may, by notice in writing, call upon any person to furnish to him, within the time specified in

the notice, such return, or such further or fuller return, as the Commissioner requires, whether in that person's own behalf or as an agent or a trustee.

23 Department to obtain information and evidence

- (1) The Commissioner may, by notice in writing, require any person, whether a taxpayer or not:
 - (a) to furnish him with such information as he requires; or
 - (b) to attend and give evidence before him or before any officer authorized by him in that behalf;for the purpose of inquiring into or ascertaining his or any other person's liability under any of the provisions of this Act, and may require him to produce all books, documents and other papers whatsoever in his custody or under his control relating thereto.
- (2) The Commissioner may require the information or evidence to be given on oath, and either verbally or in writing, and for that purpose he or the officer so authorized by him may administer an oath.
- (3) The regulations may prescribe scales of expenses to be allowed to persons required under this section to attend.

Part VI—Collection and recovery of tax

24 Time for payment of tax by monthly remitters

- (1) A person who is a monthly remitter in relation to a month and who is liable under this Act to pay sales tax upon the sale value of any goods:
 - (a) sold by him;
 - (b) treated by him as stock for sale by retail; or
 - (c) applied by him to his own use;during that month shall, within 21 days after the close of that month, pay sales tax upon the sale value of the goods.
- (2) Subject to sections 27 and 28, sales tax is due and payable by a monthly remitter at the end of the period of 21 days referred to in subsection (1) of this section.

24A Time for payment of tax by quarterly remitters

- (1) A person who is a quarterly remitter in relation to a sales tax quarter and who is liable under this Act to pay sales tax upon the sale value of any goods:
 - (a) sold by the person; or
 - (b) treated by the person as stock for sale by retail; or
 - (c) applied by the person to his or her own use;during the quarter must, within 21 days after the end of the quarter, pay sales tax upon the sale value of the goods.
- (2) Subject to sections 27 and 28, sales tax is due and payable by a quarterly remitter at the end of the period of 21 days referred to in subsection (1) of this section.

25 Further tax

- (1) Where the Commissioner finds in any case that tax or further tax is payable by a person, the Commissioner may make an assessment in relation to the person.

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- (2) Where, under subsection 18(3A) or (4) or 18A(5) or (6), the sale value of any goods has been altered, the Commissioner shall make an assessment in relation to those goods.
- (2A) Where:
- (a) a person makes default in furnishing a return;
 - (b) the Commissioner is not satisfied with a return furnished by a person; or
 - (c) the Commissioner has reason to believe or suspect that a person (although not having furnished a return) is liable to pay sales tax;
- the Commissioner may determine an amount to be the amount upon which, in the opinion of the Commissioner, sales tax should be paid and may make an assessment in relation to the person.
- (3) As soon as conveniently may be after an assessment has been made, the Commissioner shall cause notice in writing of the assessment to be served on the person liable to pay the tax or further tax.
- (5) The omission to give any such notice shall not invalidate the assessment made by the Commissioner.

25AA Special assessments

- (1) A taxpayer may request the Commissioner, in accordance with this section, to make an assessment in respect of a specified act done, or a specified transaction or operation effected, by the taxpayer in a month in a sales tax quarter.
- (2) A request under subsection (1) must be in writing and must be lodged with the Commissioner:
- (a) if the taxpayer is a monthly remitter in relation to the month— not later than 21 days after the end of the month or within such further time as the Commissioner allows; or
 - (b) if the taxpayer is a quarterly remitter in relation to the quarter—not later than 21 days after the end of the quarter or within such further time as the Commissioner allows.
- (3) The Commissioner shall comply with each request made under subsection (1).

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- (4) As soon as practicable after the assessment is made, the Commissioner shall cause notice in writing of the assessment to be served on the taxpayer who made the request under subsection (1).

25AB Amended assessments

Except as otherwise provided, where an assessment has been amended, the amended assessment is an assessment for all the purposes of this Act.

25A Reduction of tax upon amendment of assessment

- (1) Where, by reason of an amendment of an assessment, a person's liability to tax is reduced, the amount by which the tax is so reduced shall be taken, for the purposes of section 29, never to have been payable.
- (2) In subsection (1), *tax* includes:
 - (a) further tax; and
 - (b) additional tax under Part VIII.

26 Refunds and remission of tax

- (1) Subject to subsection (1A), where the Commissioner finds in any case that tax has been overpaid by a person, the Commissioner shall:
 - (a) refund the amount of any tax overpaid; or
 - (b) apply the amount of any tax overpaid against any liability of the person to the Commonwealth, being a liability arising under, or by virtue of, an Act of which the Commissioner has the general administration, and refund any part of the amount that is not so applied.
- (1A) Subsection (1) does not apply in relation to any tax paid by a person unless the Commissioner is satisfied that the tax has not been passed on by the person to another person, or, if passed on to another person, has been refunded to the other person.
- (2) Where a registered person has sold goods upon the sale value of which he has paid tax, and has subsequently written off as a bad debt the whole or any part of the amount for which the goods were sold, the Commissioner may:

- (a) on proof to his satisfaction that the whole amount is a bad debt—refund to the registered person the amount of tax paid on the sale value of the goods;
- (b) on proof to his satisfaction that a part of the amount is a bad debt—refund to the registered person so much of the tax as bears to the total amount of tax the same proportion as the amount so proved to be a bad debt bears to the total amount for which the goods were sold:

Provided that if any amount in respect of which tax has been so refunded is at any time wholly or partly recovered by the taxpayer, he shall, within 21 days after the close of the month in which the amount is so recovered, repay to the Commissioner so much of the tax refunded as bears to the total amount of that tax the proportion which the amount so recovered bears to the amount in respect of which tax was so refunded.

- (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 refused or 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 3 years; or
 - (ii) on consideration of a claim in writing lodged with the Commissioner, within a period of 3 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.
- (3A) Where the Commissioner is satisfied that:
 - (a) goods have been sold to a registered person who, but for the operation of subsection 3(3), would have been taken to have quoted his certificate in respect of the purchase in accordance with subsection 12(1); and

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- (b) by reason of the operation of subsection 3(3), the person was deemed not to have quoted his certificate in respect of the purchase;
- then:
- (c) if the Commissioner is satisfied that:
 - (i) tax is payable in respect of the purchase but has not been paid; and
 - (ii) the tax has not been wholly or partly included in the price for which the goods were purchased by the registered person or, if so included, has been refunded to the registered person;the Commissioner may remit the tax;
 - (d) if the Commissioner is satisfied that tax has been paid in respect of the purchase and has not been wholly or partly included in the price for which the goods were purchased by the registered person—the Commissioner may pay to the person who paid the tax an amount equal to the tax so paid; or
 - (e) if the Commissioner is satisfied that:
 - (i) tax has been paid in respect of the purchase;
 - (ii) the tax has been wholly or partly included in the price for which the goods were purchased by the registered person; and
 - (iii) 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;the Commissioner may pay to the registered person an amount equal to the tax so paid and included.
- (4) Where goods are sold by any person to the Government of the Commonwealth or the Government of a State, and the Commissioner is satisfied:
- (a) that the goods are for the official use of a Government Department or of an authority specified in item 74 in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1973*, and are not for re-sale, and, in the case of goods sold to the Government of a State, an arrangement of the kind specified in that item has been made between the Governor-General and the Governor of the State;

- (b) that tax has been paid or is payable under this Act in respect of some prior act, operation or transaction in relation to those goods, or goods used in, wrought into or attached to those goods;
 - (c) that the amount of that tax has been paid or is payable by the person who so sold the goods, or has been wholly or partly included in the price for which that person purchased those goods, or the goods used in, wrought into or attached to those goods; and
 - (d) that the amount of that tax has been excluded wholly or in part from the price for which the goods were sold by that person to the Government or Government Authority;
the Commissioner may refund or pay to that person the amount which, in the opinion of the Commissioner, was so excluded.
- (5) Where the Commissioner is satisfied that goods, which have been manufactured by a baker or pastrycook, and to which the sale value prescribed by subsection 18(2) applies, have been donated to any public organization or committee established for the purpose of assisting unemployed persons in necessitous circumstances, or to any charitable institution, the taxpayer shall be entitled to a rebate of tax on the sale value of those goods.
- (6) Notwithstanding anything contained in this section, if any alteration is made in the rate of sales tax payable in respect of any goods, no refund, repayment or reduction shall, by reason of that alteration, be made of any amount paid or payable by any person as sales tax in respect of transactions acts or operations which took place before the date of assent to the law making the alteration.
- (7) In this section, unless the contrary intention appears, *tax* includes:
- (a) further tax; and
 - (b) additional tax under section 29 or Part VIII.

27 Taxpayer leaving Australia

- (1) When the Commissioner has reason to believe that a taxpayer may leave Australia before the tax becomes due and payable by him the tax shall be due and payable on such date as the Commissioner fixes and notifies to the taxpayer.
- (2) In subsection (1), *tax* includes:

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- (a) further tax; and
- (b) additional tax under Part VIII.

28 Time to pay—extensions and instalments

- (1) The Commissioner may, in such cases as he thinks fit:
 - (a) extend the time for payment of tax as he considers the circumstances warrant; or
 - (b) permit the payment of tax to be made by instalments within such time as he considers the circumstances warrant.
- (2) In subsection (1), *tax* includes:
 - (a) further tax; and
 - (b) additional tax under Part VIII.

29 Penalty for unpaid tax

- (1) If any tax remains unpaid after the time when it became due and payable or would, but for section 28, have become due and payable, additional tax is due and payable by way of penalty by the person liable to pay the tax at the rate of 16% per annum on the amount unpaid, computed from that time or, where, under section 28, the Commissioner has extended the time for payment of the tax or has permitted the payment of the tax to be made by instalments, from such date as the Commissioner determines, not being a date prior to the date on which the tax was originally due and payable.
- (2) Where additional tax is payable by a person under this section in relation to an amount of tax and:
 - (a) the Commissioner is satisfied that:
 - (i) the circumstances that contributed to the delay in payment of the tax were not due to, or caused directly or indirectly by, an act or omission of the person; and
 - (ii) the person has taken reasonable action to mitigate, or mitigate the effects of, those circumstances;
 - (b) the Commissioner is satisfied that:
 - (i) the circumstances that contributed to the delay in payment of the tax were due to, or caused directly or indirectly by, an act or omission of the person;

- (ii) the person has taken reasonable action to mitigate, or mitigate the effects of, those circumstances; and
 - (iii) having regard to the nature of those circumstances, it would be fair and reasonable to remit the additional tax or part of the additional tax; or
 - (c) the Commissioner is satisfied that there are special circumstances by reason of which it would be fair and reasonable to remit the additional tax or part of the additional tax;
- the Commissioner may remit the additional tax or part of the additional tax.
- (3) Where judgment is given by, or entered in, a court for the payment of:
- (a) an amount of tax; or
 - (b) an amount that includes an amount of tax;
- then:
- (c) the tax shall not be taken, for the purposes of subsection (1), to have ceased to be due and payable by reason only of the giving or entering of the judgment; and
 - (d) if the judgment debt carries interest, the additional tax that would, but for this paragraph, be payable under this section in relation to the tax shall, by force of this paragraph, be reduced by:
 - (i) in a case to which paragraph (a) applies—the amount of the interest; or
 - (ii) in a case to which paragraph (b) applies—an amount that bears the same proportion to the amount of the interest as the amount of the tax bears to the amount of the judgment debt.
- (4) In this section, unless the contrary intention appears, *tax* includes:
- (a) further tax; and
 - (b) additional tax under Part VIII.

30 Recovery of tax

- (1) Tax shall be deemed when it becomes due and payable to be a debt due to the Commonwealth and payable to the Commissioner in the manner and at the place prescribed.

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- (2) Any tax unpaid may be sued for and recovered in any court of competent jurisdiction by the Commissioner or a Deputy Commissioner suing in his official name.
- (3) In this section, *tax* includes:
 - (a) further tax; and
 - (b) additional tax under section 29 or Part VIII.

31 Substituted service

- (1) If, in any proceedings against a taxpayer for the recovery of tax the defendant:
 - (a) is absent from Australia and has not to the knowledge of the Commissioner after reasonable inquiry in that behalf any attorney or agent in Australia on whom service of process can be effected; or
 - (b) cannot after reasonable inquiry be found;service of any process in the proceedings may, without leave of the Court, be effected on him by posting the same or a sealed copy thereof in a letter addressed to him at his last known place of business or abode in Australia.
- (2) In subsection (1), *tax* includes:
 - (a) further tax; and
 - (b) additional tax under section 29 or Part VIII.

32 Liquidator to give notice

- (1) Every person who is liquidator of any company which is being wound-up and which is, or has been, a manufacturer or wholesale merchant, shall, within 14 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) Subject to subsection (2B), the liquidator:

- (a) shall not, without the leave of the Commissioner, part with any of the assets of the company until the liquidator has been so notified;
 - (b) shall set aside, out of the assets available for payment of ordinary debts of the company, assets to the value of an amount that bears to the value of the assets available for payment of ordinary debts of the company the same proportion as the amount notified by the Commissioner under subsection (2) bears to the sum of:
 - (i) the amount notified by the Commissioner under subsection (2);
 - (ii) any amount of prescribed tax that the Commissioner is required to notify to the liquidator under an Act other than this Act and has so notified; and
 - (iii) the aggregate of the ordinary debts of the company (excluding any debt in respect of tax or prescribed tax); and
 - (c) is, to the extent of the value of the assets that the liquidator is so required to set aside, liable as trustee to pay the tax.
- (2B) Nothing in paragraph (2A)(a) prevents the liquidator parting with assets of the company for the purpose of paying debts of the company that are not ordinary debts of the company.
- (2C) For the purposes of subsections (2A) and (2B), a debt of the company is an ordinary debt if:
- (a) the debt is an unsecured debt; and
 - (b) the debt is not required, under a law of the Commonwealth or of a State or Territory, to be paid in priority to some or all of the other debts of the company.
- (2D) In subsection (2A), **prescribed tax** means any amount that the Commissioner is required to notify under a section of another Act that corresponds to this section.
- (2E) If the liquidator refuses or fails to comply with any provision of this section or refuses or fails as trustee duly to pay the tax for which the liquidator is liable under subsection (2A), the liquidator:
- (a) is, to the extent of the value of the assets that the liquidator is required under subsection (2A) to set aside, personally liable to pay the tax; and

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- (b) is guilty of an offence punishable on conviction by a fine not exceeding \$1,000.
- (3) Where more persons than one are appointed liquidators or required by law to carry out the winding-up, the obligations and liabilities attaching to a liquidator under this section shall attach to each of such persons:
Provided that where any one of such persons has paid any of the tax due in respect of the company being wound-up the other person or persons shall be liable to pay that person each his equal share of the amount of the tax so paid.
- (5) Nothing in this section shall limit the liability of a liquidator under section 69 in respect of any transactions, acts or operations effected or done by him as liquidator in respect of any goods.
- (6) In this section, unless the contrary intention appears, *tax* includes:
 - (a) further tax; and
 - (b) additional tax under section 29 or Part VIII.

33 Agent for absentee principal in winding-up of business

- (1) Where an agent for an absentee principal has been required by the principal to wind-up the business of his principal he shall, before taking any steps to wind-up the business, notify the Commissioner of his intention so to do, and shall set aside such sum out of the assets of the principal as appears to the Commissioner to be sufficient to provide for any tax that becomes payable.
- (2) An agent who refuses or fails to give notice to the Commissioner or refuses or fails to provide for payment of the tax as required by this section shall be personally liable for any tax that becomes payable in respect of the business of the principal.
- (3) In this section, *tax* includes:
 - (a) further tax; and
 - (b) additional tax under section 29 or Part VIII.

34 When tax not paid during lifetime

- (1) In any case where, at the time of a taxpayer's death, tax due by the taxpayer has not been assessed or paid:

- (a) the Commissioner shall have the same powers and remedies against the executors and administrators of the taxpayer in respect of the liability which the taxpayer had as he would have had against the taxpayer in his lifetime;
 - (b) the executors and administrators shall furnish such returns and information as the Commissioner requires for the purpose of an accurate assessment;
 - (c) the amount of any tax that the executors and administrators are liable to pay shall be a first charge on all the taxpayer's estate in the hands of the executors and administrators; and
 - (d) no lapse of time shall prevent the operation of this section.
- (2) In subsection (1), unless the contrary intention appears, *tax* includes:
- (a) further tax; and
 - (b) additional tax under section 29 or Part VIII.

35 Provision for payment of tax by executors etc.

- (1) Where, at the time of a taxpayer's death, tax due by the taxpayer has not been assessed or paid, the Commissioner shall have the same powers and remedies for the assessment and recovery of tax from the executors and administrators as he would have had against that person, if that person were alive.
- (2) The executors or administrators shall furnish such of the returns mentioned in Part V as have not been made by the deceased person.
- (3) Where:
 - (a) the executors or administrators of a deceased taxpayer are unable or refuse or fail to furnish a return; or
 - (b) probate has not been granted, or letters of administration have not been taken out, in respect of the estate of a deceased taxpayer, within 6 months of the taxpayer's death;the Commissioner may make an assessment in relation to the deceased.
- (5) The Commissioner shall cause notice of the assessment to be published twice in a daily newspaper circulating in the State in which the taxpayer resided.

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- (6) A person who claims an interest in the estate of the taxpayer and who is dissatisfied with the assessment may object against it in the manner set out in Part IVC of the *Taxation Administration Act 1953*.
- (8) The Commissioner may issue an order in the form in the Schedule authorizing any member of the police force of the Commonwealth or of a State or of a Territory or any other person named therein to levy the amount of tax due by the deceased, with costs by distress and sale of any property of the deceased.
- (9) Upon the issue of any such order the member or persons so authorized shall have power to levy that amount accordingly in the prescribed manner.
- (10) In spite of subsections (8) and (9), if probate of the will, or letters of administration of the estate, of the deceased is or are granted to a person, and the person is dissatisfied with the assessment, the person may object against it in the manner set out in Part IVC of the *Taxation Administration Act 1953*.
- (10A) Part IVC of the *Taxation Administration Act 1953* applies in relation to an objection under subsections (6) or (10) as if the person were the taxpayer.
- (11) In this section, unless the contrary intention appears, *tax* includes:
 - (a) further tax; and
 - (b) additional tax under section 29 or Part VIII.

36 Recovery of tax paid on behalf of another person

- (1) Every person who, under the provisions of this Act, pays any tax for or on behalf of any other person shall be entitled to recover the amount so paid from that other person as a debt, together with the costs of recovery, or to retain or deduct that amount out of any money in his hands belonging or payable to that other person.
- (2) In subsection (1), *tax* includes:
 - (a) further tax; and
 - (b) additional tax under section 29 or Part VIII.

37 Contributions from joint taxpayers

- (1) Where 2 or more persons are jointly liable to tax they shall each be liable for the whole tax, but any of them who has paid the tax may recover contributions as follows:
 - (a) a person who has paid the tax in respect of the sale value of any goods may recover by way of contribution from any other person jointly liable to that tax a sum which bears the same proportion to the tax as the interest which that other person had in those goods bears to the total interests therein of the persons jointly liable to tax;
 - (b) every person entitled to contribution under this section may sue therefor in any court of competent jurisdiction as money paid to the use of the person liable to contribute at his request; or may retain or deduct the amount of the contribution out of any moneys in his hands belonging or payable to the person liable to contribute.
- (2) In subsection (1), *tax* includes:
 - (a) further tax; and
 - (b) additional tax under section 29 or Part VIII.

38 Commissioner may collect tax from person owing money to taxpayer

- (1) The Commissioner may, by notice in writing (a copy of which shall be forwarded to the taxpayer to the last place of address known to the Commissioner), require:
 - (a) any person by whom any money is due or accruing or may become due to a taxpayer;
 - (b) any person who holds or may subsequently hold money for or on account of a taxpayer;
 - (c) any person who holds or may subsequently hold money on account of some other person for payment to a taxpayer; or
 - (d) any person having authority from some other person to pay money to a taxpayer;to pay to the Commissioner, either forthwith upon the money becoming due or being held, or at or within a time specified in the notice (not being a time before the money becomes due or is held):
 - (e) so much of the money as is sufficient to pay the amount due by the taxpayer in respect of tax or, if the amount of the

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money is equal to or less than the amount due by the taxpayer in respect of tax, the amount of the money; or

- (f) such amount as is specified in the notice out of each payment that the person so notified becomes liable from time to time to make to the taxpayer until the amount due by the taxpayer in respect of tax is satisfied.

- (2) Any person who refuses or fails to comply with any notice under this section shall be guilty of an offence.

Penalty: \$1,000.

- (3) Where a person (in this subsection referred to as the *convicted person*) is convicted before a court of an offence against subsection (2) in relation to the refusal or failure of the convicted person or another person to comply with a notice under this section, the court may, in addition to imposing a penalty on the convicted person, order the convicted person to pay to the Commissioner an amount not exceeding the amount that the convicted person or the other person, as the case may be, refused or failed to pay to the Commissioner in accordance with the notice.
- (4) Any person making any payment in pursuance of this section shall be deemed to have been acting under the authority of the taxpayer and of all other persons concerned and is hereby indemnified in respect of such payment.
- (5) If the amount due by the taxpayer in respect of tax, is paid before any payment is made under a notice given in pursuance of this section, the Commissioner shall forthwith give notice to the person of the payment.
- (6) Where:
 - (a) money has been paid by a person to a building society in respect of the issue of withdrawable shares in the capital of the society; and
 - (b) the money has not been repaid;the money shall be taken, for the purposes of this section:
 - (c) in a case where the money is repayable on demand—to be due by the building society to the person; or
 - (d) in any other case—to be money that may become due by the building society to the person.

(7) Where, but for this subsection, money is not due, or repayable on demand, to a person unless a condition is fulfilled, the money shall be taken, for the purposes of this section, to be due, or repayable on demand, as the case may be, to the person notwithstanding that the condition has not been fulfilled.

(8) In this section:

building society means a society registered or incorporated as a building society, co-operative housing society or other similar society under the law in force in a State or Territory.

person includes a company, a partnership, the Commonwealth, a State, a Territory and any public authority (whether incorporated or unincorporated) of the Commonwealth or a State or Territory.

tax includes:

- (a) further tax;
- (b) additional tax under section 29 or Part VIII;
- (c) a judgement debt or costs in respect of:
 - (i) tax;
 - (ii) further tax; or
 - (iii) additional tax under section 29 or Part VIII;
- (d) any fine or costs imposed by a court in respect of:
 - (i) an offence against this Act or the regulations; or
 - (ii) any other taxation offence within the meaning of Part III of the *Taxation Administration Act 1953* that relates to this Act or the regulations; and
- (e) any amount ordered by a court, upon the conviction of a person for an offence of a kind referred to in paragraph (d), to be paid by the person to the Commissioner.

38A Objections against assessments and certain decisions

- (1) A taxpayer who is dissatisfied with an assessment made in relation to the taxpayer may object against it in the manner set out in Part IVC of the *Taxation Administration Act 1953*.
- (2) Subject to subsection (3), a person who applies:
 - (a) for action to be taken under section 26; or
 - (b) under the Sales Tax Regulations for the refund or payment of an amount of money:

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- (i) to prevent double taxation; or
 - (ii) for the purpose of giving effect to an exemption from sales tax;
- and who is dissatisfied with a decision made on the application may object against it in the manner set out in Part IVC of the *Taxation Administration Act 1953*.
- (3) If an applicant referred to in subsection (2) claims to be entitled to have the action taken or the refund or payment made in respect of an act, transaction or operation done or effected in relation to goods in a month in a sales tax quarter, subsection (2) does not apply unless the application is lodged with the Commissioner:
- (a) if the applicant is a monthly remitter in relation to the month—within 60 days after the act, transaction or operation (not being the payment of tax) that is claimed to entitle the person to have the action taken or the refund or payment made or within such further time as the Commissioner allows; or
 - (b) if the applicant is a quarterly remitter in relation to the quarter—within 120 days after the act, transaction or operation (not being the payment of tax) that is claimed to entitle the person to have the action taken or the refund or payment made or within such further time as the Commissioner allows.
- (4) A person affected by a decision under subsection 11(3B), (8A) or (11), 15A(1) or (5) or 16(3) who is dissatisfied with the decision may object against it in the manner set out in Part IVC of the *Taxation Administration Act 1953*.

Part VIII—Penalty tax**45 Penalty for failure to furnish return etc.**

- (1) Where a taxpayer refuses or fails to furnish, when and as required under or pursuant to a relevant sales tax law to do so, a return, or any information, relating to goods, the taxpayer is liable to pay, by way of penalty, additional tax equal to double the amount of tax payable by the taxpayer in respect of the goods.
- (2) Where:
 - (a) a taxpayer:
 - (i) makes a statement to a taxation officer, or to a person other than a taxation officer for a purpose in connection with the operation of a relevant sales tax law, that is false or misleading in a material particular; or
 - (ii) omits from a statement made to a taxation officer, or to a person other than a taxation officer for a purpose in connection with the operation of a relevant sales tax law, any matter or thing without which the statement is misleading in a material particular; and
 - (b) the tax properly payable by the taxpayer exceeds the tax that would have been payable by the taxpayer if it were assessed or determined on the basis that the statement were not false or misleading, as the case may be;the taxpayer is liable to pay, by way of penalty, additional tax equal to double the amount of the excess.
- (3) Where, but for this subsection, an amount of additional tax, being an amount less than \$20, is payable by a taxpayer under this section in respect of an act or omission, then, by force of this subsection, the amount of the additional tax shall be taken to be \$20.
- (4) A reference in subsection (2) to a statement made to a taxation officer is a reference to a statement made to a taxation officer orally, in writing, in a data processing device or in any other form, and, without limiting the generality of the foregoing, includes a statement:

Section 45

- (a) made in an application, certificate, notification, declaration, objection, return or other document made, given or furnished, or purporting to be made, given or furnished, under or pursuant to a relevant sales tax law;
 - (b) made in answer to a question asked of a person under or pursuant to a relevant sales tax law;
 - (c) made in any information furnished, or purporting to be furnished, under or pursuant to a relevant sales tax law; or
 - (d) made in a document furnished to a taxation officer otherwise than under or pursuant to a relevant sales tax law;
- but does not include a statement made in a document produced pursuant to subsection 23(1).
- (5) A reference in subsection (2) to a statement made to a person other than a taxation officer for a purpose in connection with the operation of a relevant sales tax law is a reference to such a statement made orally, in writing, in a data processing device or in any other form and, without limiting the generality of the foregoing, includes such a statement:
- (a) made in an application, certificate, declaration, notification or other document made, given or furnished to the person;
 - (b) made in answer to a question asked by the person; or
 - (c) made in any information furnished to the person.
- (6) In this section:

data processing device means any article or material from which information is capable of being reproduced with or without the aid of any other article or device.

relevant sales tax law means:

- (a) this Act or the regulations; or
- (b) any of the following laws, namely:
 - (i) the *Sales Tax (Exemptions and Classifications) Act 1935*;
 - (ii) the *Sales Tax Procedure Act 1934*;
 - (iii) regulations under an Act referred to in subparagraph (i) or (ii);

to the extent to which the law relates to goods in respect of which tax is payable under this Act.

taxation officer means a person exercising powers, or performing functions under, pursuant to or in relation to a relevant sales tax law.

46 Penalty tax where certain anti-avoidance provisions apply

Where, under subsection 25(2), the Commissioner has made an assessment in relation to a person in consequence of an alteration of the sale value of goods (other than an alteration made under subsection 18(3A)), the person is liable to pay additional tax, by way of penalty, equal to double the amount of the difference between the tax properly payable and the tax that would have been payable if the sale value concerned had not been altered.

47 Assessment of additional tax

- (1) The Commissioner shall make an assessment of the additional tax payable by a person under a provision of this Part.
- (2) Nothing in this Act shall be taken to preclude notice of an assessment made in respect of a person under subsection (1) from being incorporated in notice of any other assessment made in respect of the person under this Act.
- (3) The Commissioner may, in the Commissioner's discretion, remit the whole or any part of the additional tax payable by a person under a provision of this Part, but, for the purposes of the application of subsection 33(1) of the *Acts Interpretation Act 1901* to the power of remission conferred by this subsection, nothing in this Act shall be taken to preclude the exercise of the power at a time before an assessment is made under subsection (1) of the additional tax.

48 When additional tax due and payable

Additional tax under this Part is due and payable on the day specified in the notice of assessment of the additional tax as the day on which the additional tax is due and payable.

Part X—Miscellaneous

66 Judicial notice

All courts and tribunals, and all judges and persons acting judicially or authorised by law or consent of parties to hear, receive and examine evidence, shall take judicial notice of the signature of a person who holds or has held the office of the Commissioner, a Second Commissioner or a Deputy Commissioner attached or appended to an official document in connection with this Act.

67 Evidence

- (1) The mere production of:
 - (a) a notice of an assessment or of the making of a refund decision; or
 - (b) a document signed by the Commissioner, a Second Commissioner or a Deputy Commissioner and purporting to be a copy of a notice of an assessment or of the making of a refund decision;is conclusive evidence:
 - (c) of the due making of the assessment or the refund decision;
 - (d) in the case of a notice of an assessment—except in proceedings under Part IVC of the *Taxation Administration Act 1953* on a review or an appeal relating to the assessment, that the amounts and all of the particulars of the assessment are correct; and
 - (e) in the case of a notice of a refund decision—except in proceedings under Part IVC of the *Taxation Administration Act 1953* on a review or appeal relating to the decision, that the decision is correct.
- (2) The mere production of a document signed by the Commissioner, a Second Commissioner or a Deputy Commissioner and purporting to be a copy of a document issued or served by the Commissioner, a Second Commissioner or a Deputy Commissioner is *prima facie* evidence that the second-mentioned document was so issued or served.

- (3) The mere production of a document signed by the Commissioner, a Second Commissioner or a Deputy Commissioner and purporting to be a copy of, or an extract from, a return, a notice of assessment or of a notice of the making of a refund decision, is evidence of the matter set out in the document to the same extent as the original return or notice, as the case may be, would be if it were produced.
- (4) The mere production of a certificate in writing signed by the Commissioner, a Second Commissioner or a Deputy Commissioner certifying that a sum specified in the certificate was, at the date of the certificate, due and payable by a person in respect of an amount of tax is *prima facie* evidence of the matters stated in the certificate.
- (5) The mere production of a *Gazette* containing a notice purporting to have been issued by the Commissioner is *prima facie* evidence that the notice was so issued.
- (6) In this section:
refund decision means a decision made on or after 1 July 1986 in respect of an application:
 - (a) for action to be taken under section 26; or
 - (b) under the Sales Tax Regulations for the refund or payment of an amount of money:
 - (i) to prevent double taxation; or
 - (ii) for the purpose of giving effect to an exemption from sales tax.

68 Public officer of company

- (1) Every company which is a manufacturer or wholesale merchant in Australia shall at all times be represented by a person duly appointed by the company or by its duly authorized agent or attorney and with respect to every such company and person the following provisions shall apply:
 - (a) Such person shall be called the public officer of the company for the purposes of this Act and shall, if not already appointed, be appointed within 3 months after the commencement of this paragraph or after the company commences to carry on business in Australia;

Section 68

- (b) The company shall keep the office of public officer constantly filled and no appointment of a public officer shall be deemed to be duly made until after notice thereof in writing, specifying the name of the officer and address for service, has been given to the Commissioner;
- (c) The company shall duly appoint a public officer when and as often as such an appointment becomes necessary;
- (d) Service of any document at the address for service or on the public officer of a company shall be sufficient service upon the company for all the purposes of this Act or the regulations, and if at any time there is no public officer then service upon any person acting or appearing to act in the business of the company shall be sufficient;
- (e) The public officer shall be answerable for the doing of all such things as are required to be done by the company under this Act or the regulations, and in case of default shall be liable to the same penalties;
- (f) Everything done by the public officer which he is required to do in his representative capacity shall be deemed to have been done by the company. The absence or non-appointment of a public officer shall not exclude the company from the necessity of complying with any of the provisions of this Act or the regulations, or from the penalties provided by any section on the refusal or failure to comply therewith, but the company shall be liable to the provisions of this Act as if there were no requirement to appoint a public officer;
- (g) In any proceedings under this Act taken against the public officer of the company the proceedings shall be deemed to have been taken against the company, and the company shall be liable jointly with the public officer for any penalty imposed upon him;
- (h) Notwithstanding anything contained in this section, and without in any way limiting, altering or transferring the liability of the public officer of a company, every notice, process or proceeding which under this Act or the regulations may be given to, served upon or taken against the company or its public officer may, if the Commissioner thinks fit, be given to, served upon or taken against any director, secretary or other officer of the company or any attorney or agent of the company and that director, secretary, officer, attorney or agent shall have the same liability in respect of that notice

process or proceedings 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.

- (2) A person is not capable of being a public officer of a company unless the person:
 - (a) is a natural person who has attained the age of 18 years;
 - (b) is ordinarily resident in Australia; and
 - (c) is capable of understanding the nature of the person's appointment as the public officer of the company.
- (3) A company that contravenes paragraph (1)(c) is, in respect of each day on which it contravenes that paragraph (including the day of a conviction of an offence against this subsection or any subsequent day), guilty of an offence punishable on conviction by a fine not exceeding \$50.
- (4) Unless the contrary intention appears, a reference in subsection (1) to this Act or the regulations includes a reference to Part III of the *Taxation Administration Act 1953* to the extent to which that Part of that Act relates to this Act or the regulations.

69 Agents and trustees

- (1) With respect to every agent and with respect also to every trustee, the following provisions shall apply:
 - (a) He shall be answerable as taxpayer for the doing of all such things as are required to be done by virtue of this Act in respect of any transaction, act or operation in relation to any goods the sale value of which is subject to tax under this Act;
 - (b) He shall, in respect of any such transaction, act or operation, make the returns and be chargeable with tax on such sale value, but in his representative capacity only, and each return shall, except as otherwise provided by this Act, be separate and distinct from any other;
 - (c) If he is an executor or administrator, the returns shall be the same as far as practicable as the deceased person, if living, would have been liable to make;
 - (d) Where as agent or trustee he pays sales tax, he is hereby authorized to recover the amount so paid from the person in whose behalf he paid it, or to deduct it from any money in his hands belonging to that person;

Section 70

- (e) He is hereby authorized and required to retain from time to time out of any money which comes to him in his representative capacity so much as is sufficient to pay the sales tax which is or will become due in respect of such sale value;
- (f) He is hereby made personally liable for the sales tax payable in respect of such sale value if, after the Commissioner has required him to make a return, or while the tax remains unpaid, he disposes of or parts with any fund or money which comes to him from or out of which sales tax could legally be paid, but he shall not be otherwise personally liable for the tax:

Provided that the Commissioner may, upon application by the agent, permit disposal of such fund or money or part thereof as he considers necessary.

- (g) He is hereby indemnified for all payments which he makes in pursuance of this Act or by the requirements of the Commissioner;
 - (h) For the purpose of insuring the payment of sales tax the Commissioner shall have the same remedies against attachable property of any kind vested in or under the control or management or in the possession of any agent or trustee, as he would have against the property of any other taxpayer in respect of sales tax, and in as full and ample a manner.
- (2) In such cases as are prescribed, an agent who is an auctioneer, and who, on behalf of a registered person, sells any goods on the sale value of which tax is payable under this Act shall, within 7 days after the date of the sale, furnish a return and pay tax to the Commissioner in respect of the sale.
 - (3) In this section, unless the contrary intention appears, *tax* includes:
 - (a) further tax; and
 - (b) additional tax under section 29 or Part VIII.

70 Person in receipt or control of money for non-resident

- (1) With respect to every person who has the receipt control or disposal of money belonging to a person resident out of Australia, and engaging in any transaction, act or operation in respect of goods the sale value of which is subject to tax under this Act, the following provisions shall, subject to this Act, apply:

- (a) He shall when required by the Commissioner pay the sales tax due and payable by the person on whose behalf he has the control, receipt or disposal of money;
- (b) Where he pays sales tax in accordance with the preceding paragraph he is hereby authorized to recover the amount so paid from the person on whose behalf he paid it or to deduct it from any money in his hands belonging to that person;
- (c) He is hereby authorized and required to retain from time to time out of any money which comes to him on behalf of the person resident out of Australia so much as is sufficient to pay the sales tax which is or will become due by that person;
- (d) He is hereby made personally liable for the sales tax payable by him on behalf of the person resident out of Australia after the tax becomes payable, or if, after the Commissioner has required him to pay the tax, he disposes of, or parts with, any fund or money then in his possession or which comes to him from or out of which the tax could legally be paid, but he shall not be otherwise personally liable for the tax:

Provided that the Commissioner may upon application permit disposal of such fund or money or part thereof as he considers necessary.

- (e) He is hereby indemnified for all payments which he makes in pursuance of this Act or in accordance with the requirements of the Commissioner.
- (2) In subsection (1), *sales tax* or *tax* includes:
- (a) further tax; and
 - (b) additional tax under section 29 or Part VIII.

70A Alteration of agreements where law relating to sales tax altered

Where an agreement for the sale of goods has been made and, after the date of the agreement, an alteration has taken place in the law relating to sales tax, as the result of which the cost of supplying the goods is affected, unless the agreement contains express written provision that the price at which the goods shall be sold shall not be altered on account of any alteration in the law relating to sales tax, or it is clear from the terms of the agreement that the alteration of the law has been taken into account in the agreed price of the goods, the agreement shall be altered as follows:

Section 70B

- (a) if the cost of supplying the goods is increased, the vendor may add to the agreed price an amount equivalent to the amount by which that cost has been increased as the result of the alteration of the law; or
- (b) if the cost of supplying the goods is reduced, the purchaser may deduct from the agreed price an amount equivalent to the amount by which that cost has been reduced as the result of the alteration of the law.

70B Alteration of prices fixed under certain contracts

(1) Where:

- (a) a contract has been made for the erection of any building or for the performance of any other work, and, under the terms of the contract, the person undertaking the erection of the building or the performance of the work (hereinafter in this section called the contractor) contracts to supply the material to be used in connexion therewith; and
- (b) after the date of the contract an alteration has taken place in the law relating to sales tax, as the result of which the cost of supplying the material is increased or reduced;

then, unless the contract contains express written provision to the contrary or it is clear from the terms of the contract that the alteration of the law has been taken into account in the contract price, the contract shall be altered as follows:

- (i) If the cost of supplying the material has been increased, the contractor may add to the contract price an amount equivalent to the additional amount payable by him for the material (other than material which remains the property of the contractor) as the result of the alteration of the law;
 - (ii) If the cost of supplying the material has been reduced, the party liable to pay the contract price may require the contractor to deduct from that price an amount equivalent to the amount by which the cost of supplying the material (other than material which remains the property of the contractor) has been reduced as the result of the alteration of the law.
- (2) Where the contract price is altered in pursuance of this section, the contractor shall deliver to the party liable to pay the contract price a statement in writing showing the amount of the increase or

reduction of that price, and containing prescribed particulars of the items affected by the alteration of the law.

70C Sales tax to be specified in invoice

- (1) In the case of a sale of goods by wholesale by a taxpayer by reason whereof he becomes liable to pay sales tax, the taxpayer shall state upon the invoice delivered by him to the purchaser in respect of the transaction the amount of sales tax payable in respect thereof.

Penalty: \$2,000.

- (2) Notwithstanding anything contained in section 70, the taxpayer shall have the same right to recover from the purchaser the amount of the sales tax payable by him and stated upon the invoice as he has to recover the price or other payment for or in respect of the goods.

70D False pretence as to sales tax an offence

- (1) Any person not liable to pay sales tax in respect of any goods shall not, upon the sale or offer for sale of those goods, demand or receive or seek to receive any sum of money (whether included in a larger sum or not) upon the pretence that that sum is chargeable to, and payable by, him as tax under this Act.
- (2) Any person who:
 - (a) has paid or is liable to pay an amount of sales tax in respect of any goods; or
 - (b) has purchased goods at a price which includes an amount in respect of sales tax payable by the vendor under this Act;shall not, upon the sale or offer for sale of those goods, demand or receive or seek to receive any sum of money (whether included in a larger sum or not) in excess of that amount upon the pretence that that sum has been paid or is payable by him as sales tax, or has been included in respect of sales tax in the price paid by him for the goods.

Penalty: \$5,000.

Section 70E

70E Books, accounts etc. to be preserved

- (1) Every person who is a manufacturer or a wholesale merchant shall, for the purposes of this Act, keep books or accounts and shall preserve those books or accounts, including:
- (a) all copies of invoices, and all vouchers, relating to his business;
 - (b) all documents upon which any endorsement, notice or certificate has been made or given to him upon or in connexion with the quotation of certificates by purchasers from him; and
 - (c) all certificates or other documents in respect of sales of goods treated by him as exempt from sales tax received by him from purchasers, and accepted by him as evidence that the goods have been sold under conditions which entitle him to exemption;
- for a period of not less than 5 years after the completion of the transactions, acts or operations to which they relate.

Penalty: \$2,000.

- (2) This section shall not apply so as to require the preservation of any books, accounts or documents:
- (a) in respect of which the Commissioner has notified a manufacturer or wholesale merchant that such preservation is not required;
 - (b) of a company which has gone into liquidation and which has been finally dissolved.

73 Regulations

The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to this Act, and in particular:

- (a) for prescribing cases in which, and the extent to which in those cases, refunds or payments may be made for the purpose of relieving a taxpayer from double taxation (whether direct, or direct and indirect):

- (i) in respect of any goods where sales tax is imposed upon a sale value of those goods under one or more Acts relating to the payment of sales tax; or
 - (ii) under one or more Acts relating to the payment of sales tax, in respect of any goods and in respect of any materials used in, wrought into or attached to those goods in a process of manufacture or in any other process;
- (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 First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1940*; and
- (b) for prescribing penalties not exceeding a fine of \$500 for offences against the regulations.

Schedule 1

Section 35

Commonwealth of Australia

Sales Tax Assessment Act (No. 1) 1930

Order

To _____ at _____

WHEREAS at the time of the death of _____ of _____ deceased, sales tax has not been levied and/or paid on the whole of the sale value of any goods the subject of any transaction, act or operation entered into or performed by the said _____ up to the date of his death:

AND WHEREAS probate has not been granted or letters of administration have not been taken out in respect of the estate of the said _____ deceased:

AND WHEREAS the amount of sales tax remaining due by the said _____ at the time of his death is _____

THESE ARE THEREFORE to require and authorize you forthwith to levy the said sum of _____ together with the costs of these presents by distress and sale of any property of the estate of the said _____ found by you and that you certify to me on the _____ day of _____ what you shall do by virtue of this warrant.

Dated this _____ day of _____ One thousand nine hundred and _____ Commissioner of Taxation.

Schedule 2—Non-exempt Authorities established before 14 May 1987

Section 20A

Army and Air Force Canteen Service
Aussat Pty Ltd
Australian Canned Fruits Corporation
Australian Capital Territory Gaming and Liquor Authority
Australian Dairy Corporation
Australian Dried Fruits Corporation
Australian Honey Board
Australian Industry Development Corporation
Australian Meat and Live-stock Corporation
Australian Postal Corporation
Australian Telecommunications Corporation
Australian Tobacco Board
Australian Wheat Board
Australian Wine and Brandy Corporation
Australian Wool Corporation
Building and Construction Industry Long Service Leave Board
Commonwealth Bank of Australia
Commonwealth Bank Officers Superannuation Corporation
Commonwealth Development Bank of Australia
Commonwealth Savings Bank of Australia
Federal Airports Corporation
Housing Loans Insurance Corporation
Meat Research Corporation
Phosphate Mining Corporation of Christmas Island
Qantas Airways Ltd
Stevedoring Industry Finance Committee
Superannuation Fund Investment Trust

Table of Acts**Notes to the *Sales Tax Assessment Act (No. 1) 1930*****Note 1**

The *Sales Tax Assessment Act (No. 1) 1930* as shown in this compilation comprises Act No. 25, 1930 amended as indicated in the Tables below.

The *Sales Tax Assessment Act (No. 1) 1930* was amended by the Sales Tax (Federal Airports Corporation) Regulations. The amendment is incorporated in this compilation. For application, saving or transitional provisions relating to the amendment *see* regulation 3 of Statutory Rules 1991 No. 238.

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Sales Tax Assessment Act (No. 1) 1930</i>	25, 1930	18 Aug 1930	18 Aug 1930	
<i>Sales Tax Assessment Act (No. 1A) 1930</i>	62, 1930	16 Dec 1930	18 Aug 1930	—
<i>Sales Tax Assessment Act (No. 1) 1931</i>	25, 1931	10 Aug 1931	10 Aug 1931 (a)	—
<i>Sales Tax Assessment Act (No. 1) 1932</i>	39, 1932	5 Oct 1932	5 Oct 1932 (a)	—
<i>Financial Relief Act 1932 (b)</i>	64, 1932	5 Dec 1932	5 Dec 1932 (a)	—
<i>Financial Relief Act 1933 (b)</i>	17, 1933	26 Oct 1933	26 Oct 1933	—
<i>Sales Tax Assessment Act (No. 1) 1933</i>	47, 1933	12 Dec 1933	12 Dec 1933	S. 9
<i>Financial Relief Act 1934 (b)</i>	16, 1934	1 Aug 1934	1 Aug 1934 (a)	—
<i>Sales Tax Assessment Act (No. 1) 1934</i>	29, 1934	4 Aug 1934	4 Aug 1934 (a)	Ss. 2(2), (3) and 4(2)
<i>Sales Tax Assessment Act (No. 1) 1935</i>	8, 1935	10 Apr 1935	10 Apr 1935	—
<i>Sales Tax (Financial Relief) Act 1935</i>	45, 1935	25 Oct 1935	25 Oct 1935 (a)	—
<i>Sales Tax (Securities and Exemptions) Act 1935</i>	61, 1935	7 Dec 1935	7 Dec 1935	Ss. 2(2) and 18
<i>Sales Tax Amendment Act 1936</i>	78, 1936	7 Dec 1936	7 Dec 1936 (a)	—
<i>Sales Tax Assessment Act (No. 1) 1940</i>	30, 1940	1 June 1940	1 June 1940	—
<i>Sales Tax Assessment Act (No. 1A) 1940</i>	64, 1940	13 Dec 1940	22 Nov 1940	—
<i>Sales Tax Assessment Act (No. 1) 1942</i>	54, 1942	6 Oct 1942	30 Oct 1941	—

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Taxation Administration Act 1953</i>	1, 1953	4 Mar 1953	1 Apr 1953	—
<i>Sales Tax Assessment Act (No. 1) 1962</i>	40, 1962	28 May 1962	28 May 1962	—
<i>Statute Law Revision (Decimal Currency) Act 1966</i>	93, 1966	29 Oct 1966	1 Dec 1966	—
<i>Statute Law Revision Act 1973</i>	216, 1973	19 Dec 1973	31 Dec 1973	Ss. 9(1) and 10
<i>Sales Tax Assessment (No. 1) Amendment Act 1978</i>	197, 1978	6 Dec 1978	6 Dec 1978	Ss. 4(2), 5(2) and 12 Ss. 4(3) and 5(3) (ad. by 47, 1985, ss. 55, 56)
as amended by				
<i>Sales Tax Laws Amendment Act 1985</i>	47, 1985	30 May 1985	Part XI (ss. 54–56): (see 47, 1985 below)	—
<i>Jurisdiction of Courts (Miscellaneous Amendments) Act 1979</i>	19, 1979	28 Mar 1979	Parts II–XVII (ss. 3–123): 15 May 1979 (see <i>Gazette</i> 1979, No. S86) Remainder: Royal Assent	Ss. 86(2), 89(2) and 125–127
<i>Taxation Debts (Abolition of Crown Priority) Act 1980</i>	134, 1980	19 Sept 1980	19 Sept 1980 (a)	—
<i>Off-shore Installations (Miscellaneous Amendments) Act 1982</i>	51, 1982	16 June 1982	Ss. 12, 13, 22 and Part III (ss. 26–28): 21 Dec 1983 (see s. 2(2) and <i>Gazette</i> 1983, No. S332) Remainder: 14 July 1982	—
<i>Taxation (Unpaid Company Tax) (Consequential Amendments) Act 1982</i>	122, 1982	13 Dec 1982	13 Dec 1982 (see s. 2)	—
<i>Statute Law (Miscellaneous Provisions) Act (No. 1) 1983</i>	39, 1983	20 June 1983	S. 3: 18 July 1983 (c)	S. 7(1) and (5)
<i>Taxation Laws Amendment Act 1984</i>	123, 1984	19 Oct 1984	Part XIII (ss. 205–233): 14 Dec 1984 (d)	S. 232 Ss. 233, 384 and 385 (am. by 47, 1985, s. 61)

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
as amended by				
<i>Sales Tax Laws Amendment Act 1985</i>	47, 1985	30 May 1985	S. 61: (see 47, 1985 below)	—
<i>Sales Tax Laws Amendment Act 1985</i>	47, 1985	30 May 85	Ss. 3, 4(2), 11, 12 and Part XI (ss. 54–56): 21 Aug 1981 Ss. 5, 18, 20, 22, 24, 28(2), 39, 40, 45, 48, 50, 51 and 53: 10 May 1985 (see s. 2(3)) Ss. 19(a), 21(a), 23(a), 44(a), 47(a), 49(a) and 58(d), (e): 10 May 1985 (see s. 2(4)) Ss. 19(b), 21(b), 23(b), 44(b), 47(b), 49(b) and 58(a)–(c): Royal Assent Remainder: Royal Assent	Ss. 11(2), 12(2) and 60
<i>Taxation Laws Amendment Act (No. 2) 1985</i>	123, 1985	28 Oct 1985	28 Oct 1985	—
<i>Sales Tax Laws Amendment Act (No. 2) 1985</i>	144, 1985	5 Dec 1985	Part II (ss. 3–5): (e)	Ss. 23 and 24
<i>Fringe Benefits Tax (Miscellaneous Provisions) Act 1986</i>	41, 1986	24 June 1986	24 June 1986 (see s. 2(1))	S. 2(2)
<i>Taxation Boards of Review (Transfer of Jurisdiction) Act 1986</i>	48, 1986	24 June 1986	Part XV (ss. 131–146): 1 July 1986 (f)	Ss. 213, 216–223, 226 and 227
<i>Sales Tax Laws Amendment Act 1986</i>	99, 1986	17 Oct 1986	Part I (ss. 1, 2): Royal Assent Ss. 17, 20(2), 34 and 37(2): 1 July 1986 Remainder: 20 Aug 1986	S. 49
<i>Taxation Laws Amendment Act (No. 3) 1986</i>	112, 1986	4 Nov 1986	4 Nov 1986	S. 46
<i>Jurisdiction of Courts (Miscellaneous Amendments) Act 1987</i>	23, 1987	26 May 1987	S. 3: 1 Sept 1987 (see <i>Gazette</i> 1987, No. S217)(g)	S. 4

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
as amended by				
<i>Taxation Laws Amendment Act 1988</i>	11, 1988	26 Apr 1988	S. 14: 24 June 1986 Part VI (ss. 43, 44): 1 Sept 1987 Part VII (ss. 45, 46): 6 Nov 1987 Part VIII (ss. 47, 48): 18 Dec 1987 (see s. 2(5)) Part IX (ss. 49, 50): 18 Dec 1987 (see s. 2(6)) Remainder: Royal Assent	—
<i>Sales Tax Laws Amendment Act 1987</i>	42, 1987	5 June 1987	Part I (ss. 1, 2): Royal Assent Ss. 28, 29(d) and 31(1): 1 July 1987 Remainder: 14 May 1987	Ss. 30 and 31(2)
<i>Sales Tax (Off-shore Installations) Amendment Act 1987</i>	140, 1987	18 Dec 1987	Part I (ss. 1, 2): Royal Assent Remainder: 21 Jan 1987 (h)	—
<i>Petroleum Resource Rent Tax (Miscellaneous Provisions) Act 1987</i>	145, 1987	18 Dec 1987	15 Jan 1988 (see s. 2)	—
<i>Australian Airlines (Conversion to Public Company) Act 1988</i>	6, 1988	9 Mar 1988	S. 69(2): 30 Apr 1988 (see <i>Gazette</i> 1988, No. S117)(j)	—
<i>Sales Tax Assessment (No. 1) Amendment Act 1988</i>	88, 1988	14 Nov 1988	(j)	S. 4
<i>Taxation Laws Amendment (Tax File Numbers) Act 1988</i>	97, 1988	25 Nov 1988	S. 12 and Schedule 2 (in part): 1 July 1989 (see s.2(2) and <i>Gazette</i> 1988, No. S399) Remainder: 1 Jan 1989 (see s. 2(1) and <i>Gazette</i> 1988, No. S399)	—

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Telecommunications Amendment Act 1988</i>	121, 1988	14 Dec 1988	Ss. 5, 6, 10, 12, 13, 23(2) and 26(1): 1 Jan 1989 (see <i>Gazette</i> 1988, No. S402) Ss. 14, 23(3) and 26(2): 30 June 1989 (see <i>Gazette</i> 1989, No. S216) Remainder: Royal Assent	—
<i>Postal Services Amendment Act 1988</i>	126, 1988	14 Dec 1988	Ss. 4, 5, 9–11, 21(2) and 22(1): 1 Jan 1989 (see <i>Gazette</i> 1988, No. S402) Ss. 12, 21(3) and 22(2): 30 June 1989 (see <i>Gazette</i> 1989, No. S216) Remainder: Royal Assent	—
<i>ANL (Conversion into Public Company) Act 1988</i>	127, 1988	14 Dec 1988	S. 11: 1 July 1989 (see <i>Gazette</i> 1989, No. S210) (k)	—
<i>OTC (Conversion into Public Company) Act 1988</i>	129, 1988	14 Dec 1988	S. 25: 1 Apr 1989 (see <i>Gazette</i> 1989, No. S92) (l)	—
<i>Snowy Mountains Engineering Corporation (Conversion into Public Company) Act 1989</i>	66, 1989	19 June 1989	S. 16: 1 July 1989 (see <i>Gazette</i> 1989, No. S223) (m)	—
<i>Taxation Laws Amendment Act (No. 3) 1989</i>	107, 1989	30 June 1989	Part 8 (s. 35): Royal Assent (n)	—
<i>Sales Tax Laws (Computer Programs) Amendment Act 1989</i>	19, 1990	17 Jan 1990	Parts 12–14 (ss. 24–27): 1 June 1989 Remainder: 23 Dec 1988	S. 27(1) and (3)
<i>Training Guarantee (Administration) Act 1990</i>	60, 1990	16 June 1990	S. 43 and Part 10 (ss. 88–95): 31 Oct 1990 (see <i>Gazette</i> 1990, No. S272) Remainder: 1 July 1990	—
<i>Commonwealth Serum Laboratories (Conversion into Public Company) Act 1990</i>	77, 1990	22 Oct 1990	S. 17: 1 Apr 1991 (see <i>Gazette</i> 1991, No. S75) (o)	—
<i>Administrative Services Legislation Amendment Act 1990</i>	80, 1990	23 Oct 1990	23 Oct 1990	—

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Sales Tax Laws Amendment Act (No. 2) 1990</i>	81, 1990	23 Oct 1990	(p)	S. 5
<i>Patents Act 1990</i>	83, 1990	30 Oct 1990	30 Apr 1991 (see s. 2(2))	—
<i>Commonwealth Banks Restructuring Act 1990</i>	118, 1990	28 Dec 1990	S. 62 (in part): 17 Apr 1991 (see <i>Gazette</i> 1991, No.S72) (q)	—
<i>Primary Industries Legislation Amendment Act 1991</i>	39, 1991	27 Mar 1991	Ss. 3 (1), 4 and Schedule (Part 1): 1 July 1991 Remainder: Royal Assent	—
<i>Sales Tax Laws Amendment Act (No. 2) 1991</i>	52, 1991	24 Apr 1991	24 Apr 1991	S. 4
<i>Taxation Laws Amendment Act (No. 3) 1991</i>	216, 1991	24 Dec 1991	S. 113: 1 Mar 1992 (see <i>Gazette</i> 1992, No. GN7) (r)	S. 114
<i>Superannuation Guarantee (Consequential Amendments) Act 1992</i>	92, 1992	30 June 1992	1 July 1992	—
<i>Territories Law Reform Act 1992</i>	104, 1992	30 June 1992	Ss. 1, 2, 25 and 26: Royal Assent Ss. 9, 10, 19, 21 and 22: 29 June 1993 (see <i>Gazette</i> 1993, No. S196) Remainder: 1 July 1992	—
<i>Sales Tax Amendment (Transitional) Act 1992</i>	118, 1992	30 Sept 1992	28 Oct 1992	—
<i>Taxation Laws Amendment Act (No. 4) 1992</i>	191, 1992	21 Dec 1992	21 Dec 1992	S. 33(2)

Act Notes

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- (a) The Acts marked (a) in the table contain provisions, not set out in the commencement section, that relate to the commencement of amendments. Particulars of those provisions not shown in the table may be found in the annual volumes of Acts for the respective years in which the amending Acts were passed.
- (b) The *Financial Relief Act 1932*, the *Financial Relief Act 1933* and the *Financial Relief Act 1934* were repealed by section 12 of the *Statute Law Revision Act 1950*. That section provides that the repeals do not affect the operation of any amendment by a repealed Act or any provision made by it for the citation of an Act as so amended.
- (c) The *Sales Tax Assessment Act (No. 1) 1930* was amended by section 3 only of the *Statute Law (Miscellaneous Provisions) Act (No. 1) 1983*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act shall come into operation on the twenty-eighth day after the day on which it receives the Royal Assent.
- (d) The *Sales Tax Assessment Act (No. 1) 1930* was amended by Part XIII (sections 205–233) only of the *Taxation Laws Amendment Act 1984*, subsection 2(3) of which provides as follows:
- (3) The remaining provisions of this Act shall come into operation on the fifty-sixth day after the day on which this Act receives the Royal Assent.
- (e) The *Sales Tax Assessment Act (No. 1) 1930* was amended by Part II (sections 3–5) only of the *Sales Tax Laws Amendment Act (No. 2) 1985*, subsection 2(2) of which provides as follows:
- (2) Parts II and III and section 20 shall be deemed to have come into operation immediately after the commencement of section 6 of the *Sales Tax Laws Amendment Act 1985*.
- Section 6 commenced on 30 May 1985.
- (f) The *Sales Tax Assessment Act (No. 1) 1930* was amended by Part XV (sections 131–146) only of the *Taxation Boards of Review (Transfer of Jurisdiction) Act 1986*, subsection 2(1) of which provides as follows:
- (1) Subject to subsection (2), this Act shall come into operation on 1 July 1986.
- (g) The *Sales Tax Assessment Act (No. 1) 1930* was amended by section 3 only of the *Jurisdiction of Courts (Miscellaneous Amendments) Act 1987*, subsection 2(2) of which provides as follows:
- (2) The amendments made by this Act to an Act specified in the Schedule shall come into operation on such day as is fixed by Proclamation in relation to those amendments.
- (h) (3) Subsection 3B(2) of the *Sales Tax Assessment Act (No. 1) 1930* as inserted by this Act shall be deemed to have come into operation on 29 October 1987.
- (i) The *Sales Tax Assessment Act (No. 1) 1930* was amended by subsection 69(2) only of the *Australian Airlines (Conversion to Public Company) Act 1988*, subsection 2(2) of which provides as follows:
- (2) Sections 15 and 16, subsection 52(2), sections 55, 57 and 60 and subsection 69(2) shall come into operation on a day to be fixed by Proclamation.
- (j) Section 2 of the *Sales Tax Assessment (No. 1) Amendment Act 1988* provides as follows:
2. This Act shall be taken to have commenced at 8 o'clock in the evening, by standard time in the Australian Capital Territory, on 23 August 1988.
- (k) The *Sales Tax Assessment Act (No. 1) 1930* was amended by section 11 only of the *ANL (Conversion into Public Company) Act 1988*, subsection 2(3) of which provides as follows:
- (3) Section 6, subsection 7(2) and sections 9 and 11 commence on a day to be fixed by Proclamation.
- (l) The *Sales Tax Assessment Act (No. 1) 1930* was amended by section 25 only of the *OTC (Conversion into Public Company) Act 1988*, subsection 2 (3) of which provides as follows:
- (3) Subsections 7(2) and 8(2) and sections 9, 11 to 22 (inclusive) and 25 commence on a day to be fixed by Proclamation for the purposes of this subsection.
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Act Notes

- (m) The *Sales Tax Assessment Act (No. 1) 1930* was amended by section 16 only of the *Snowy Mountains Engineering Corporation (Conversion into Public Company) Act 1989*, subsection 2(4) of which provides as follows:
- (4) Subject to subsection (5), section 4, subsections 6(1) and 7(1), sections 8, 9, 10 and 12, subsection 14(2) and sections 15 and 16 commence on a day to be fixed by Proclamation for the purposes of this subsection.
- (n) The *Sales Tax Assessment Act (No. 1) 1930* was amended by Part 8 (section 35) only of the *Taxation Laws Amendment Act (No. 3) 1989*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (o) The *Sales Tax Assessment Act (No. 1) 1930* was amended by section 17 only of the *Commonwealth Serum Laboratories (Conversion into Public Company) Act 1990*, subsection 2(5) of which provides as follows:
- (5) Subject to subsection (6), sections 6, 10, 13 and 17 commence on a day to be fixed by Proclamation for the purposes of this subsection.
- (p) Section 2 of the *Sales Tax Laws Amendment Act (No. 2) 1990* provides as follows:
2. This Act is taken to have commenced at 7.30 p.m., by standard time in the Australian Capital Territory, on 21 August 1990.
- (q) The *Sales Tax Assessment Act (No. 1) 1930* was amended by section 62 only of the *Commonwealth Banks Restructuring Act 1990*, subsection 2(3) of which provides as follows:
- (3) Each of the remaining provisions of this Act commences on a day, or at a time, fixed by Proclamation in relation to the provision concerned.
- (r) The *Sales Tax Assessment Act (No. 1) 1930* was amended by section 113 only of the *Taxation Laws Amendment Act (No. 3) 1991*, subsection 2(10) of which provides as follows:
- (10) Subject to subsection (11), sections 112 to 117 (inclusive) commence on a day to be fixed by Proclamation.

Table of Amendments**Table of Amendments**

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
Part I	
S. 2.....	rep. No. 216, 1973
S. 3.....	am. No. 62, 1930; No. 39, 1932; No. 47, 1933; No. 29, 1934; No. 8, 1935; No. 78, 1936; No. 64, 1940; No. 54, 1942; No. 1, 1953; No. 216, 1973; No. 197, 1978; No. 134, 1980; No. 51, 1982; No. 47, 1985; Nos. 48 and 99, 1986; No. 140, 1987; Nos. 19 and 81, 1990; Nos. 52 and 216, 1991; No. 104, 1992
S. 3A	ad. No. 47, 1985 am. No. 83, 1990
Ss. 3B, 3C	ad. No. 140, 1987
S. 3D	ad. No. 52, 1991
Part II	
S. 5.....	am. No. 1, 1953; No. 216, 1973; No. 197, 1978 rep. No. 123, 1984
Ss. 6, 7	rep. No. 1, 1953
S. 8.....	am. No. 1, 1953; No. 216, 1973 rep. No. 123, 1984
S. 9.....	rs. No. 39, 1983 am. No. 123, 1984
S. 10.....	am. No. 93, 1966; No. 216, 1973; No. 197, 1978; No. 134, 1980; No. 123, 1984; No. 123, 1985; No. 48, 1986; No. 97, 1988; No. 107, 1989
Part III	
S. 11.....	am. No. 25, 1931; No. 39, 1932; No. 61, 1935; No. 78, 1936; No. 93, 1966; No. 216, 1973; No. 197, 1978; No. 134, 1980; Nos. 47 and 144, 1985
S. 12.....	am. No. 93, 1966; No. 134, 1980; No. 123, 1984; No. 47, 1985
S. 13.....	am. No. 61, 1935; No. 78, 1936; No. 93, 1966; No. 197, 1978; No. 134, 1980; No. 123, 1984
S. 14.....	am. No. 93, 1966; No. 134, 1980; No. 123, 1984
S. 15.....	am. No. 93, 1966; No. 134, 1980; No. 123, 1984; No. 47, 1985
S. 15A	ad. No. 47, 1985
S. 16.....	am. No. 78, 1936; No. 197, 1978; No. 134, 1980 rs. No. 47, 1985 am. No. 144, 1985
S. 16A	ad. No. 47, 1985
Part IV	
S. 17.....	am. No. 62, 1930; No. 78, 1936; No. 30, 1940; No. 197, 1978; No. 134, 1980; No. 99, 1986

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
S. 17A	ad. No. 29, 1934 am. No. 78, 1936 rs. No. 197, 1978 am. No. 47, 1985
S. 18.....	am. No. 62, 1930; No. 25, 1931; No. 39, 1932; No. 47, 1933; No. 29, 1934; No. 78, 1936; No. 30, 1940; No. 216, 1973; No. 197, 1978; No. 134, 1980; No. 47, 1985; No. 99, 1986; No. 88, 1988
S. 18A	ad. No. 197, 1978 am. No. 134, 1980; No. 88, 1988
S. 18B	ad. No. 99, 1986 am. No. 88, 1988; No. 19, 1990
S. 18C	ad. No. 19, 1990
S. 18D	ad. No. 81, 1990
S. 19.....	rs. No. 197, 1978
S. 20.....	am. No. 62, 1930; No. 25, 1931; No. 39, 1932; No. 47, 1933; No. 8, 1935 rs. No. 61, 1935 am. No. 216, 1973; No. 197, 1978
S. 20A	ad. No. 42, 1987
Part V	
S. 21.....	am. No. 47, 1933; No. 197, 1978; No. 134, 1980; No. 99, 1986; No. 52, 1991
S. 21A	ad. No. 52, 1991
S. 22.....	am. No. 197, 1978; No. 52, 1991
S. 23.....	am. No. 197, 1978
Part VI	
S. 24.....	am. No. 25, 1931; No. 78, 1936 rs. No. 197, 1978 am. No. 123, 1984; No. 52, 1991
S. 24A	ad. No. 52, 1991
S. 25.....	am. No. 47, 1933; No. 78, 1936; No. 93, 1966; No. 197, 1978; No. 134, 1980; No. 123, 1984; No. 48, 1986
S. 25AA	ad. No. 48, 1986 am. No. 52, 1991
S. 25AB	ad. No. 48, 1986
S. 25A	ad. No. 123, 1984
S. 26.....	am. No. 25, 1931; No. 39, 1932; No. 47, 1933; Nos. 8 and 61, 1935; No. 78, 1936; No. 216, 1973; No. 197, 1978; No. 134, 1980; No. 123, 1984; No. 47, 1985
S. 27.....	am. No. 40, 1962; No. 123, 1984
S. 28.....	am. No. 123, 1984
S. 29.....	am. No. 197, 1978; No. 134, 1980 rs. No. 123, 1984 am. No. 191, 1992
S. 30.....	am. No. 197, 1978; No. 123, 1984
S. 31.....	am. No. 123, 1984

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
S. 32.....	am. No. 29, 1934; No. 78, 1936; No. 93, 1966; No. 197, 1978; No. 134, 1980; No. 122, 1982; No. 123, 1984; No. 47, 1985; No.41, 1986; No. 145, 1987; No. 60, 1990; Nos. 92 and 118, 1992
Ss. 33, 34.....	am. No. 123, 1984
S. 35.....	am. No. 197, 1978; No. 134, 1980; No. 123, 1984; No. 48,1986; No. 216, 1991
S. 36.....	am. No. 123, 1984
S. 37.....	am. No. 134, 1980; No. 123, 1984
S. 38.....	am. No. 93, 1966; No. 216, 1973; No. 134, 1980; No. 123, 1984
S. 38A.....	ad. No. 216, 1991
S. 39.....	am. No. 216, 1973 rep. No. 48, 1986
Heading to Part VII.....	rs. No. 47, 1985 rep. No. 216, 1991
Part VII.....	rep. No. 216, 1991
S. 39A.....	ad. No. 19, 1979 am. No. 123, 1984 rs. No. 48, 1986 am. No. 23, 1987 rep. No. 216, 1991
S. 39B.....	ad. No. 19, 1979 rep. No. 123, 1984
S. 39C.....	ad. No. 19, 1979 am. No. 23, 1987 rep. No. 216, 1991
S. 40.....	am. No. 216, 1973; No. 197, 1978; No. 134, 1980 rs. No. 48, 1986 am. No. 52, 1991 rep. No. 216, 1991
S. 41.....	am. No. 216, 1973; No. 134, 1980; No. 47, 1985 rs. No. 48, 1986 am. No. 23, 1987 rep. No. 216, 1991
S. 42.....	am. No. 197, 1978; No. 19, 1979; No. 134, 1980 rs. No. 48, 1986 rep. No. 216, 1991
S. 42A.....	ad. No. 48, 1986 rep. No. 216, 1991
Ss. 42B, 42C.....	ad. No. 48, 1986 am. No. 23, 1987 rep. No. 216, 1991
S. 42D.....	ad. No. 48, 1986 rep. No. 216, 1991
S. 42E.....	ad. No. 48, 1986 am. No. 112, 1986 rep. No. 216, 1991

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
S. 42F.....	ad. No. 48, 1986 rep. No. 216, 1991
Ss. 42G, 42H.....	ad. No. 48, 1986 am. No. 23, 1987 rep. No. 216, 1991
S. 43.....	am. No. 123, 1984; No. 48, 1986 rep. No. 216, 1991
S. 44.....	am. No. 19, 1979 rep. No. 48, 1986
S. 44A.....	ad. No. 19, 1979 am. No. 48, 1986 rep. No. 23, 1987 (as am. by No. 11, 1988)
S. 44B.....	ad. No. 47, 1985 rep. No. 48, 1986
Part VIII	
Part VIII.....	rs. No. 123, 1984
S. 45.....	am. No. 29, 1934; No. 8, 1935; No. 93, 1966; No. 197, 1978; No. 134, 1980 rs. No. 123, 1984
S. 46.....	am. No. 39, 1932; No. 93, 1966; No. 197, 1978; No. 134, 1980 rs. No. 123, 1984 am. No. 48, 1986
S. 47.....	am. No. 197, 1978; No. 134, 1980 rs. No. 123, 1984
S. 48.....	am. No. 8, 1935; No. 93, 1966; No. 134, 1980 rs. No. 123, 1984
S. 49.....	am. No. 8, 1935; No. 93, 1966; No. 134, 1980 rep. No. 123, 1984
S. 50.....	am. No. 29, 1934; No. 197, 1978; No. 134, 1980 rep. No. 123, 1984
S. 51.....	rep. No. 123, 1984
S. 52.....	am. No. 93, 1966; No. 197, 1978; No. 134, 1980 rep. No. 123, 1984
Part IX.....	rep. No. 123, 1984
S. 53.....	rep. No. 123, 1984
S. 54.....	am. No. 93, 1966; No. 216, 1973 rs. No. 19, 1979 rep. No. 123, 1984
S. 55.....	rep. No. 123, 1984
S. 56.....	am. No. 93, 1966; No. 216, 1973 rs. No. 19, 1979 rep. No. 123, 1984
S. 57.....	am. No. 216, 1973; No. 19, 1979 rep. No. 123, 1984
S. 58.....	am. No. 19, 1979 rep. No. 123, 1984
Ss. 59–65.....	rep. No. 123, 1984

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
Part X	
S. 66.....	am. No. 93, 1966; No. 216, 1973; No. 134, 1980 rep. No. 123, 1984 ad. No. 48, 1986
S. 67.....	rep. No. 123, 1984 ad. No. 48, 1986 am. No. 216, 1991
S. 68.....	am. No. 25, 1931; No. 78, 1936; No. 93, 1966; No. 197, 1978; No. 134, 1980; No. 123, 1984
S. 69.....	am. No. 25, 1931; No. 134, 1980; No. 123, 1984
S. 70.....	am. No. 25, 1931; No. 123, 1984
S. 70A.....	ad. No. 25, 1931 rs. No. 64, 1940 am. No. 197, 1978
S. 70B.....	ad. No. 25, 1931 am. No. 64, 1940; No. 197, 1978
S. 70C.....	ad. No. 25, 1931 am. No. 93, 1966; No. 197, 1978; No. 134, 1980; No. 123, 1984
Ss. 70D, 70E.....	ad. No. 47, 1933 am. No. 93, 1966; No. 134, 1980; No. 123, 1984
S. 71.....	rep. No. 47, 1985
S. 72.....	rep. No. 216, 1973
S. 73.....	am. No. 25, 1931; No. 8, 1935; No. 78, 1936; No. 64, 1940; No. 93, 1966; No. 197, 1978; No. 19, 1979; No. 134, 1980; No. 123, 1984; No. 48, 1986; No. 23, 1987
Schedules	
Heading to The Schedules.....	rep. No. 197, 1978
The First Schedule.....	am. No. 25, 1931; Nos. 39 and 64, 1932; No. 17, 1933; No. 16, 1934; No. 45, 1935 rep. No. 61, 1935
Heading to the Second Schedule.....	rep. No. 197, 1978
Heading to Schedule.....	ad. No. 197, 1978 rep. No. 42, 1987
Heading to Schedule 1.....	ad. No. 42, 1987
Schedule 2.....	ad. No. 42, 1987 am. Nos. 6, 121, 126, 127 and 129, 1988; No. 66, 1989; Nos. 77, 80 and 118, 1990; No. 39, 1991; Statutory Rules 1991 No. 238

Note 2

Note 2

Section 10—Subsection 4(2) of the *Crimes (Taxation Offences) Act 1980* provides as follows:

- (2) Section 10 of the *Sales Tax Assessment Act (No. 1) 1930* (including that section as having effect for the purposes of any of the other Sales Tax Assessment Acts) has effect as if this Act were part of Part II of the *Sales Tax Assessment Act (No. 1) 1930*.