

## SALES TAX ASSESSMENT (NO. 5).

### No. 33 of 1930.

**An Act relating to the Imposition, Assessment and Collection of a Tax upon the Sale Value of Goods imported into Australia, and for other purposes.**

[Assented to 18th August, 1930.]

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

#### PART I.—PRELIMINARY.

1. This Act may be cited as the *Sales Tax Assessment Act (No. 5)* Short title.  
1930.

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

Parts.

Part I.—Preliminary.

Part II.—Liability to Taxation.

Part III.—Entries.

Part IV.—Collection and Recovery of Tax.

Part V.—Application of *Sales Tax Assessment Act*  
(No. 1) 1930.

Part VI.—Miscellaneous.

#### PART II.—LIABILITY TO TAXATION.

3. Subject to, and in accordance with the provisions of this Sales tax.  
Act, the sales tax imposed by the *Sales Tax Act (No. 5)* 1930 shall be levied and paid on the sale value of goods imported into Australia by a taxpayer

4.—(1.) For the purposes of this Act, the sale value of goods Sale value of imported goods.  
imported into Australia on or after the first day of August One thousand nine hundred and thirty—

(a) by an unregistered person ; or

(b) by a registered person who does not quote his certificate on the Customs entry relating to the goods,

shall be an amount which exceeds by twenty per centum the sum of the following:—

(i) the value for duty of those goods ; and

(ii) the duty of Customs payable in respect of the goods.

(2.) For the purposes of this section, “ value for duty ” means—

(a) where the goods are subject to an ad valorem duty upon importation into Australia under the law relating to duties of Customs—the value ascertained in accordance with that law for the purpose of calculating that duty ; and

- (b) where the goods are not so subject—the value upon which, in the opinion of the Commissioner, an ad valorem duty would have been calculated if the goods had been so subject:

Provided that, pending the ascertainment of the value required to be ascertained under paragraph (a) or (b) of this sub-section, the value for duty of the goods to which this section applies shall be taken to be the value at which the goods are entered for home consumption under the law relating to the Customs.

Liability  
for tax.

5. Sales tax shall be paid by the importer of goods the sale value of which is specified in sub-section (1.) of section four of this Act.

Exemptions.

6. Notwithstanding anything contained in the last preceding section, sales tax shall not be payable under this Act by the person specified in that section upon the sale value of the goods specified in the Schedule to this Act or any goods, being vessels trading intra-State or inter-State, or otherwise employed in Australian waters, for a continuous period of less than three months.

#### PART III.—ENTRIES.

Entries.

7.—(1.) Where any person imports into Australia goods to the importation of which section four of this Act applies, he shall, at the time of the entry of the goods under the law relating to the Customs, lodge, for the purposes of this Act, with the Collector of Customs at the port of importation, an entry in the prescribed manner and form.

(2.) For the purposes of the section, the expression “Collector of Customs” has the same meaning as it has in the *Customs Act* 1901–1930.

Failure to  
lodge entry or  
furnish  
information.

8. Any person who is required by or under the last preceding section to lodge any entry or to furnish any prescribed information and who fails to lodge that entry or to furnish that information shall be guilty of an offence.

Penalty : One hundred pounds.

#### PART IV.—COLLECTION AND RECOVERY OF TAX.

Time of  
payment of  
tax.

9. Every person liable to pay tax under section five of this Act upon the sale value of any goods imported by him into Australia shall pay sales tax at the time of the entry of those goods for home consumption under the law relating to the Customs:

Provided that, in the case of goods the value for duty of which is, under sub-section (2.) of section four of this Act, ascertained in accordance with the opinion of the Commissioner, the person liable to pay sales tax upon the sale value of those goods shall, on or before the date specified in the notice by the Commissioner stating the sale value of those goods and the amount of any additional sales tax payable thereon and attributable to an excess in the value for duty so ascertained over the sale value of the goods at the time of entry, pay that additional tax.

10.—(1.) Where the Commissioner finds in any case that tax or further tax is payable by any person, the Commissioner may—

- (a) assess the sale value upon which tax should be or should have been paid; and
- (b) calculate the tax or further tax which is payable.

(2.) As soon as conveniently may be after an assessment is made, the Commissioner shall cause notice in writing of the assessment and of the tax or further tax to be given to the person liable to pay the tax or further tax.

(3.) The amount of tax or further tax specified in the notice shall be payable on or before the date specified in the notice, together with any other amount which may be payable in accordance with any other provision of this Act.

(4.) The omission to give any such notice shall not invalidate the assessment and calculation made by the Commissioner.

11.—(1.) Where the Commissioner finds in any case that tax has been overpaid, he may refund the amount of tax found to be overpaid.

(2.) Where a taxpayer sells goods in respect of the sale value of which tax has been paid under this Act, and the whole or any part of the amount for which the goods were sold has actually been written off by the taxpayer as a bad debt, the Commissioner may, to the extent to which it is proved to his satisfaction that the debt is a bad debt, refund so much of the tax as bears to the 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 the whole or any part of any amount in respect of which tax has been so refunded is at any time recovered by the taxpayer, he shall within seven days notify the Commissioner in writing accordingly and repay the whole or a proportionate part of the tax so refunded.

#### PART V.—APPLICATION OF SALES TAX ASSESSMENT ACT (No. 1) 1930.

12.—(1.) The following sections and Parts of the *Sales Tax Assessment Act (No. 1) 1930*, namely, section three, Parts II. and III., section twenty-three, sections twenty-seven to thirty-nine inclusive, and Parts VII., VIII., IX. and X., and the Second Schedule, shall *mutatis mutandis* apply in relation to the imposition, assessment and collection of the tax chargeable under this Act in like manner as they apply in relation to the imposition, assessment and collection of the tax chargeable under that Act, but for the purposes of this Act—

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

- (a) section eleven of the *Sales Tax Assessment Act (No. 1) 1930* shall be read as if sub-sections (7.) and (8.) were omitted and the following sub-section inserted in their stead:—

“(7.) In respect only of the period commencing on the first day of August One thousand nine hundred

and thirty and ending on the expiration of twenty-eight days after the commencement of this Act the following provisions shall apply :—

- (a) Any person required by this Act to be registered shall be deemed to be a registered person until in fact so registered ;
- (b) every person so deemed to be a registered person shall upon every importation of goods by him for the purpose of sale or for use in the manufacture of goods for sale certify in writing to the Collector of Customs on the entry of those goods that the goods have been imported for that purpose ;
- (c) where in respect of any importation of goods the importer does not so certify he shall be deemed for the purposes of this Act not to have quoted his certificate in respect of the importation of those goods.” ;
- (b) section twenty-nine of that Act shall be read as if the words “ section nine or ten of this Act ” were substituted for the words “ section twenty-four or twenty-five of this Act ” (wherever occurring), and
- (c) sub-section (2.) of section thirty-five of that Act shall be read as if the words “ Part III. of this Act ” were substituted for the words “ Part V. of this Act ”.

(2.) The power to make regulations, conferred by the application, by the last preceding sub-section, of section seventy-three of Part X. of the *Sales Tax Assessment Act (No. 1) 1930*, shall include the power to make regulations for enabling registrations, certificates and securities made, issued or given for the purposes of that Act, to be treated as, or to be deemed to be, made, issued or given for the purposes also of this Act, and shall include the power generally to make regulations for treating acts, matters and things done, for the purposes of the *Sales Tax Assessment Act (No. 1) 1930*, under the sections and Parts of that Act made applicable to this Act, as done or deemed to be done under this Act.

#### PART VI.—MISCELLANEOUS.

Non-application  
of sales tax  
under other Acts  
in certain cases.

13. Where sales tax is payable under this Act upon the sale value of goods entered for home consumption on or after the first day of August One thousand nine hundred and thirty, and prior to the commencement of this Act, sales tax shall not be payable upon the sale value of those goods under any other Act.

## THE SCHEDULE.

Section 6.

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The following goods imported into Australia :—

Bags and sacks used for fertilizers and for marketing primary products as described in paragraph (g) of section twenty of the *Sales Tax Assessment Act (No. 1) 1930* ;

Cigars ;

Cigarettes ;

Fertilizers and raw materials for use in the manufacture of fertilizers ;

Films ;

Flotation reagents for mining purposes ;

Newsprint ;

Ore for mining purposes ;

Passengers' personal effects ;

Passengers' furniture and household goods which have been in actual use by such passengers for at least one year, not exceeding One hundred pounds in value for each adult passenger (two members of a family, being children, being, for the purposes of this item, reckoned as one adult) ;

Petrol ;

Tobacco ;

Vessels ;

Wireless valves ; and

Wool packs.

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