



# **Sales Tax Assessment Act (No. 6) 1930**

**Act No. 35 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**[Note: This Act was repealed by Act No. 101 of 2006 on 14 September 2006**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 9 September 2000  
taking into account amendments up to Act No. 216 of 1991

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  
imported into Australia and sold by the Importer,  
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. 6) 1930*.

## Part II—Liability to taxation

### 3 Sales tax

Subject to, and in accordance with, the provisions of this Act, the sales tax imposed by the *Sales Tax Act (No. 6) 1930* shall be levied and paid upon the sale value of goods imported into Australia by a taxpayer and sold by him or applied by him to his own use.

### 4 Sale value of goods

- (1) Subject to subsection (3) of this section, to section 4A and to subsections (5B) and (5C) of section 18 of the *Sales Tax Assessment Act (No. 1) 1930* in their application in accordance with section 12 of this Act, for the purposes of this Act, the sale value of goods shall be the amount for which those goods are sold by a registered person, or a person required to be registered, who imported those goods, to an unregistered person or to a registered person who has not quoted his certificate in respect of the purchase of those goods:

Provided that where goods are sold by retail by a registered person who has quoted his certificate when importing the goods the sale value of the goods shall be the amount which would be the fair market value of those goods if sold by him by wholesale, but if the Commissioner is of opinion that the amount set forth in any return by the registered person as the sale value of any such goods is less than the amount which would be their fair market value if sold by wholesale, the Commissioner may alter the amount set forth in the return to the amount which, in his opinion, would be the fair market value of the goods if sold by wholesale, and the amount as so altered shall be the sale value of the goods for the purposes of this Act.

- (1A) For the purposes of this Act the sale value of goods imported by a registered person who quoted his certificate in respect of the entry of those goods for home consumption, and who applies those goods to his own use, shall be the amount which would have been the sale value of those goods for purposes of the *Sales Tax Assessment Act (No. 5) 1930-1931* if that person had not so quoted his certificate.

(2) Where:

- (a) goods (in this subsection referred to as the *relevant goods*) imported into Australia by a registered person, or by a person required to be registered, have been sold after 20 September 1978 by the importer of the goods to an unregistered person or to a registered person who has not quoted his certificate in respect of the purchase of the goods;
- (b) the Commissioner is satisfied that, having regard to any connection between the importer and the purchaser of the relevant goods or to any other relevant circumstances (including circumstances arising out of any agreement entered into between the importer and the purchaser, or out of any other agreement, that was related, directly or indirectly, to the sale of the goods), the importer 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 importer 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 importer 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 (i) of paragraph (c) but not as to the matters

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- mentioned in subparagraph (ii) of that paragraph—an amount equal to the arm's length price;
- (e) if the Commissioner is satisfied as to the matters mentioned in subparagraph (ii) of paragraph (c) but not as to the matter mentioned in subparagraph (i) of that paragraph—an amount equal to the alternative price;
  - (f) if the Commissioner is satisfied as to the matter mentioned in subparagraph (i) of paragraph (c) and also as to the matters mentioned in subparagraph (ii) of that paragraph—an amount equal to the lesser of:
    - (i) the arm's length price; and
    - (ii) the alternative price.
- (3) Where the Commissioner alters the sale value of goods in pursuance of subsection (2), the sale value so altered shall be the sale value of the goods for the purposes of this Act.
- (4) 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 either in bond or while otherwise subject to the control of the Customs, the sale value shall be increased by the amount of any duty of Customs to which the goods would be subject if entered for home consumption at the time at which they are sold.
- (5) In this section:
- (a) **agreement** means any agreement, arrangement or understanding:
    - (i) whether formal or informal;
    - (ii) whether express or implied; or
    - (iii) whether or not enforceable, or intended to be enforceable, by legal proceedings; 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.

**4A Sale value of goods in special cases**

- (1) Where:
- (a) goods (in this subsection referred to as the **relevant goods**) imported into Australia by a registered person, or by a person



required to be registered, have been sold by the importer of the goods to an unregistered person or to a registered person who has not quoted his certificate in respect of the purchase of the goods;

- (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 importer 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 (i) to (v) (inclusive) of paragraph (b)—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 (vi) of paragraph (b)—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 section and not in accordance with the provisions of subsection (1) or (2) of section 4.

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- (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 (1) of section 3 of the *Sales Tax Assessment Act (No. 1) 1930* in its application in accordance with section 12 of this Act;
    - (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 importation 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 subsection (5), for the purposes of this Act, the sale value of goods the sale value of which is required to be determined in accordance with the provisions of this section is:
- (a) if the relevant goods are of a class which the importer himself sells by wholesale—the amount for which the goods could reasonably be expected to have been sold by the importer by wholesale if no agreement of a kind referred to in paragraph (b) of subsection (1) had been entered into in relation to the sale of the goods; or
  - (b) in any other case—the amount for which the importer could reasonably be expected to have purchased identical goods from another importer if the other importer had, in the ordinary course of his business, imported the identical goods for sale and had sold them to the first-mentioned importer by wholesale and no agreement of a kind referred to in paragraph (b) of subsection (1) had been entered into in relation to the sale of the identical goods.
- (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 importer and the purchaser of the relevant goods or to any other relevant circumstances (including circumstances arising out of any agreement entered into between the importer and the purchaser, or out of any other agreement, that is related, directly or indirectly, to the sale of the relevant goods), the importer 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 importer 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 (b) of subsection (1) had

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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 importer 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 (b) of subsection (1) 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 (6) and the sale value so altered shall be the sale value of the relevant goods for the purposes of this Act.

- (6) The amount ascertained in relation to the relevant goods for the purposes of subsection (5) is:
  - (a) if the Commissioner is satisfied as to the matter mentioned in subparagraph (i) of paragraph (c) of subsection (5) but not as to the matters mentioned in subparagraph (ii) of that paragraph—an amount equal to the arm's length price;
  - (b) if the Commissioner is satisfied as to the matters mentioned in subparagraph (ii) of paragraph (c) of subsection (5) but not as to the matter mentioned in subparagraph (i) of that paragraph—an amount equal to the alternative price; or
  - (c) if the Commissioner is satisfied as to the matter mentioned in subparagraph (i) of paragraph (c) of subsection (5) and also to the matters mentioned in subparagraph (ii) of that paragraph—an amount equal to the lesser of:
    - (i) the arm's length price; and
    - (ii) the alternative price.
- (7) 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.

- (8) 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 (1) of section 3 of the *Sales Tax Assessment Act (No. 1) 1930* in its application in accordance with section 12 of this Act; 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.
- (9) 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.

#### **4B Sale value of goods embodying certain information**

- (1) Where:
- (a) imported 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 sold by a registered person, or a person required to be registered, who imported those goods, to an unregistered person or to a registered person who has not quoted the person's certificate in respect of the purchase of the goods;
  - (b) valuable consideration (in this section referred to as the *licence fee*) has been given by the purchaser or another person to the vendor 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) the sale value of the goods would not, but for this section, include:

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- (i) if the goods have been sold by retail by a registered person who has quoted the person's certificate when importing the goods—the valuable consideration that could reasonably be expected to have been 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 had been sold by the registered person by wholesale (in this subsection called the ***wholesale licence fee amount***); or
  - (ii) in any other case—the value of the licence fee;
- the sale value of the goods is, for the purposes of this Act, subject to subsection 18(5B) of the *Sales Tax Assessment Act (No. 1) 1930* as that section is applied by section 12 of this Act, but notwithstanding section 4 or 4A, to be an amount equal to the sum of:
- (d) the amount that would be the sale value of the goods for the purposes of this Act under whichever provision of section 4 or 4A the sale value of the goods would be determined if this section had not been enacted; and
  - (e) an amount equal to:
    - (i) if the goods have been sold by retail by a registered person who has quoted the person's certificate when importing the goods—the ***wholesale licence fee amount***; or
    - (ii) in any other case—the value of the licence fee.
- (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, 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.

**4C Sale value of goods embodying computer programs**

Where imported goods have, after 22 December 1988, been sold by a registered person, or a person required to be registered, who imported those goods, to an unregistered person or to a registered person who has not quoted the person's certificate in respect of the purchase of the goods, being goods in which, or in part of which, a computer program has been embodied, then, for the purposes of this Act, subject to subsection 18(5B) of the *Sales Tax Assessment Act (No. 1) 1930* as that subsection is applied by section 12 of this Act, but notwithstanding section 4 or 4A, 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:

- (a) the computer program (not being a computer program embodied in a microchip); or
- (b) 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*.

**4D Sale value of certain printed matter inserts**

Where:

- (a) subsection 3(15) of the *Sales Tax Assessment Act (No. 1) 1930*, in its application in accordance with section 12 of this Act, 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) a person, being a registered person or a person required to be registered, who has imported the insert:
  - (i) sells the insert; or
  - (ii) is deemed by subsection 3(4) of the *Sales Tax Assessment Act (No. 1) 1930*, in its application in accordance with section 12 of this Act, to have sold the insert; and
- (c) sales tax is payable under this Act by the person on the sale value (including a nil sale value) of the insert in respect of the sale or deemed sale;

then, subject to subsection 18(5B) of the *Sales Tax Assessment Act (No. 1) 1930* in its application in accordance with section 12 of this

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Act, 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 person under this Act in respect of an application of the insert to the person's own use at the time of the sale or deemed sale.

**5 Liability for tax**

- (1) Where goods imported into Australia by a registered person, or by a person required to be registered, are sold by the importer of the goods to an unregistered person or to a registered person who has not quoted his certificate in respect of the purchase of the goods, sales tax shall be paid by the importer of the goods.
- (2) Where goods imported into Australia by a registered person who quoted his certificate in respect of the entry of the goods for home consumption are applied by the importer to his own use, sales tax shall be paid by the importer of the goods.

**6 Exemptions**

Notwithstanding anything contained in section 5, 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.

**6A Tax not payable on certain goods**

Where:

- (a) but for this section, sales tax would be payable under this Act in respect of a sale of goods; and
  - (b) the sale is, under subsection 2B(2) of the *Sales Tax Assessment Act (No. 5) 1930*, deemed to be an entry of the goods for home consumption for the purposes of that Act;
- then, notwithstanding anything contained in section 5, sales tax is not payable under this Act in respect of the sale.



## **Part III—Returns**

### **7 Monthly remitter's returns etc.**

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

- (a) makes any of the sales specified in subsection 4(1), 4A(1) or 4B(1); or
- (b) applies to his own use any goods specified in subsection (1A) of section 4;

shall, within twenty-one 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.

### **7A Quarterly remitter's returns etc.**

A person 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 subsection 4(1), 4A(1) or 4B(1); or
- (b) applies to his or her own use any goods specified in subsection 4(1A);

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

- (c) a return for the quarter; or
- (d) 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.

### **8 Further returns**

In addition to any return that may have been required under section 7 or 7A, 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.

## **Part IV—Collection and recovery of tax**

### **9 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 to pay tax under section 5 upon the sale value of any goods sold by him or applied to his own use during that month shall, within twenty-one days after the close of that month, pay sales tax upon that sale value.
- (2) Subject to this Act, sales tax is due and payable by a monthly remitter at the end of the period of 21 days referred to in subsection (1).

### **9A 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 to pay tax under section 5 upon the sale value of any goods sold by the person or applied to his or her own use during the quarter must, within 21 days after the end of the quarter, pay sales tax upon that sale value.
- (2) Subject to this Act, sales tax is due and payable by a quarterly remitter at the end of the period of 21 days referred to in subsection (1).

### **10 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.
  - (2) Where, under subsection 4(1) or (2) or 4A(5), 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 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.

### **10A 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).
- (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).

### **10B 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.

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**11 Refunds 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 by the person to another person, has been refunded by the person 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 twenty-one 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.

- (2A) Where the Commissioner is satisfied that:
- (a) tax has been paid in respect of the sale of goods to a registered person who was required to quote his certificate in

respect of the purchase of those goods but who 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 three years; or
- (ii) on consideration of a claim in writing lodged with the Commissioner within a period of three years;

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

- (3) 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.
- (4) Notwithstanding anything contained in this section, if any alteration is made in the rate of sales tax payable in respect of any

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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 goods sold by a taxpayer or applied by him to his own use before the date of assent to the law making the alteration.

- (5) In this section, unless the contrary intention appears, *tax* includes:
- (a) further tax; and
  - (b) additional tax under section 29 or Part VIII of the *Sales Tax Assessment Act (No. 1) 1930* as applied by this Act.

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

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

- (1) The following Parts, sections and subsections of the *Sales Tax Assessment Act (No. 1) 1930-1936*, namely, sections 3, 3A, 3B, 3C and 3D, Parts II and III, subsections (5B) and (5C) of section 18, sections 20A, 23 and 25A, subsection 26(3A), sections 27 to 38A (inclusive), and Parts VIII and X, and the Schedules 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:
  - (aa) a reference in subsection 3(3A) of the *Sales Tax Assessment Act (No. 1) 1930* as so applied to section 18B shall be read as a reference to section 4B;
  - (a) a reference in subsection 32(2A) of the *Sales Tax Assessment Act (No. 1) 1930* as so applied to prescribed tax shall be read as including a reference to tax within the meaning of subsection 32(2) of that Act otherwise than in its application by virtue of this Act or any other Act;
  - (b) the reference in paragraph (c) of the definition of **prescribed tax** in subsection 32(2D) of the *Sales Tax Assessment Act (No. 1) 1930* as so applied to this Act shall be taken to be omitted;
  - (c) the reference in subsection 35(2) of the *Sales Tax Assessment Act (No. 1) 1930* as so applied to Part V shall be read as a reference to Part III;
  - (ca) the reference in section 38A and subsection 67(6) of that Act as so applied to section 26 shall be read as a reference to section 11 of this Act or subsection 26(3A) of that Act as so applied;
  - (d) the reference in section 46 of the *Sales Tax Assessment Act (No. 1) 1930* as so applied to subsection 25(2) shall be read as a reference to subsection 10(2); and

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- (e) the reference in section 46 of the *Sales Tax Assessment Act (No. 1) 1930* as so applied to subsection 18(3A) shall be read as a reference to subsection 4(1).
- (2) The power to make regulations, conferred by the application, by subsection (1) of this section, of section 73 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.



**Table of Acts****Notes to the *Sales Tax Assessment Act (No. 6) 1930*****Note 1**

The *Sales Tax Assessment Act (No. 6) 1930* as shown in this compilation comprises Act No. 35, 1930 amended as indicated in the Tables below.

**Table of Acts**

| Act  | Number and year | Date of Assent | Date of commencement                          | Application, saving or transitional provisions |
|--|-----------------|----------------|---|--|
| <i>Sales Tax Assessment Act (No. 6) 1930</i>               | 35, 1930        | 18 Aug 1930    | 18 Aug 1930                                   |  |
| <i>Sales Tax Assessment Act (No. 6A) 1930</i>              | 68, 1930        | 16 Dec 1930    | 18 Aug 1930                                   | —  |
| <i>Sales Tax Assessment Act (No. 6) 1931</i>               | 35, 1931        | 10 Aug 1931    | 10 Aug 1931 (a)                               | —  |
| <i>Sales Tax Assessment Act (No. 6) 1932</i>               | 44, 1932        | 5 Oct 1932     | 5 Oct 1932 (a)                                | S. 11  |
| <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 (New Zealand Imports) Act 1933</i> | 25, 1933        | 24 Nov 1933    | 1 Dec 1933 (see <i>Gazette</i> 1933, p. 1649) | —  |
| <i>Sales Tax Assessment Act (No. 6) 1933</i>               | 52, 1933        | 12 Dec 1933    | 12 Dec 1933 (a)                               | —  |
| <i>Financial Relief Act 1934 (b)</i>                       | 16, 1934        | 1 Aug 1934     | 1 Aug 1934 (a)                                | —  |
| <i>Sales Tax Assessment (Fiji Imports) Act 1934</i>        | 62, 1934        | 17 Dec 1934    | 17 Jan 1935 (see <i>Gazette</i> 1935, p. 57)  | —  |
| <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                                    | S. 18  |
| <i>Sales Tax Amendment Act 1936</i>                        | 78, 1936        | 7 Dec 1936     | 7 Dec 1936 (a)                                | —  |
| <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. 6) Amendment Act 1978</i>     | 202, 1978       | 6 Dec 1978     | 6 Dec 1978                                    | S. 10  |

**Table of Acts**

| Act  | Number and year | Date of Assent | Date of commencement  | Application, saving or transitional provisions        |
|--|-----------------|----------------|---|---|
| <i>Taxation Laws Amendment Act 1984</i>                              | 123, 1984       | 19 Oct 1984    | Ss. 258-263: 14 Dec 1984 (c)  | S. 263<br>Ss. 384 and 385 (as am. by 47, 1985, s. 61) |
| <b>as amended by</b>   |                 |                |   |   |
| <i>Sales Tax Laws Amendment Act 1985</i>                             | 47, 1985        | 30 May 1985    | (see 47, 1985 below)  | —   |
| <i>Sales Tax Laws Amendment Act 1985</i>                             | 47, 1985        | 30 May 1985    | Ss. 3, 4(2), 11, 12 and Part XI (ss. 54-56): 21 Aug 1981<br>Ss. 5, 18, 20, 22, 24, 28(2), 39, 40, 45, 48, 50, 51 and 53: 10 May 1985 (see s. 2(3))<br>Ss. 19(a), 21(a), 23(a), 44(a), 47(a), 49(a) and 58(d), (e): 10 May 1985 (see s. 2(4))<br>Remainder: Royal Assent | —   |
| <i>Taxation Boards of Review (Transfer of Jurisdiction) Act 1986</i> | 48, 1986        | 24 June 1986   | Ss. 163-166: 1 July 1986 (d)  | —   |
| <i>Sales Tax Laws Amendment Act 1986</i>                             | 99, 1986        | 17 Oct 1986    | Part I (ss. 1, 2): Royal Assent<br>Ss. 17, 20(2), 34 and 37(2): 1 July 1986<br>Remainder: 20 Aug 1986   | S. 49   |
| <i>Sales Tax Laws Amendment Act 1987</i>                             | 42, 1987        | 5 June 1987    | Part I (ss. 1, 2): Royal Assent<br>Ss. 28, 29(d) and 31(1): 1 July 1987<br>Remainder: 14 May 1987   | Ss. 30 and 31(2)                                      |
| <i>Sales Tax (Off-shore Installations) Amendment Act 1987</i>        | 140, 1987       | 18 Dec 1987    | Ss. 1 and 2: Royal Assent<br>Remainder: 21 Jan 1987   | S. 2(3)   |
| <i>Sales Tax Laws (Computer Programs) Amendment Act 1989</i>         | 19, 1990        | 17 Jan 1990    | Parts 12-14 (ss. 24-27): 1 June 1989<br>Remainder: 23 Dec 1988  | S. 27(1) and (3)                                      |
| <i>Sales Tax Laws Amendment Act (No. 2) 1990</i>                     | 81, 1990        | 23 Oct 1990    | (e)   | S. 5  |

**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) 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) (f) | S. 114   |

## 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 made 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. 6) 1930* was amended by sections 258-263 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.
- (d) The *Sales Tax Assessment Act (No. 6) 1930* was amended by sections 163-166 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.
- (e) 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.
- (f) The *Sales Tax Assessment Act (No. 6) 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   |
|--------------------|--|
| Title .....        | am. No. 44, 1932   |
| S. 2.....          | rep. No. 216, 1973   |
| S. 3.....          | am. No. 68, 1930; No. 44, 1932; No. 202, 1978  |
| S. 4.....          | am. No. 35, 1931; No. 44, 1932; No. 78, 1936; No. 216, 1973; No. 202, 1978; No. 47, 1985   |
| S. 4A .....        | ad. No. 202, 1978  |
| S. 4B .....        | ad. No. 99, 1986<br>am. No. 19, 1990   |
| S. 4C .....        | ad. No. 19, 1990   |
| S. 4D .....        | ad. No. 81, 1990   |
| S. 5.....          | am. No. 44, 1932<br>rs. No. 202, 1978<br>am. No. 47, 1985  |
| S. 5A .....        | ad. No. 35, 1931<br>am. No. 44, 1932<br>rep. No. 216, 1973   |
| S. 6.....          | rs. No. 35, 1931<br>am. No. 25, 1933; No. 62, 1934; No. 45, 1935<br>rs. No. 61, 1935<br>am. No. 216, 1973; No. 202, 1978                       |
| S. 6A .....        | ad. No. 47, 1985   |
| S. 7.....          | rs. No. 44, 1932<br>am. No. 52, 1933; No. 202, 1978; No. 99, 1986; No. 52, 1991  |
| S. 7A .....        | ad. No. 52, 1991   |
| S. 8.....          | am. No. 202, 1978; No. 52, 1991  |
| S. 9.....          | am. No. 44, 1932; No. 202, 1978; No. 123, 1984; No. 52, 1991   |
| S. 9A .....        | ad. No. 52, 1991   |
| S. 10.....         | am. No. 52, 1933; No. 78, 1936; No. 93, 1966; No. 202, 1978; No. 123, 1984; No. 48, 1986   |
| S. 10A .....       | ad. No. 48, 1986<br>am. No. 52, 1991   |
| S. 10B .....       | ad. No. 48, 1986   |
| S. 11.....         | am. No. 35, 1931; No. 44, 1932; No. 52, 1933; No. 61, 1935;<br>No. 78, 1936; No. 216, 1973; No. 202, 1978; No. 123, 1984                       |
| S. 12.....         | am. No. 78, 1936; No. 202, 1978; No. 123, 1984; No. 47, 1985; Nos. 48 and 99, 1986; Nos. 42 and 140, 1987; No. 19, 1990; Nos. 52 and 216, 1991 |
| The Schedule.....  | am. No. 35, 1931; Nos. 44 and 64, 1932; No. 17, 1933; No. 16, 1934; No. 45, 1935<br>rep. No. 61, 1935  |