

## SALES TAX ASSESSMENT (NO. 6).

### No. 35 of 1930.

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, and for other purposes.

[Assented to 18th August, 1930.]

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

#### PART I.—PRELIMINARY.

**Short title.** 1. This Act may be cited as the *Sales Tax Assessment Act (No. 6) 1930.*

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

Part I.—Preliminary.

Part II.—Liability to Taxation.

Part III.—Returns.

Part IV.—Collection and Recovery of Tax.

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

#### PART II.—LIABILITY TO TAXATION.

**Sales tax.** 3. 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 and sold by a taxpayer who imported those goods.

**Sale value of goods.** 4.—(1.) For the purposes of this Act, the sale value of goods which are sold on or after the first day of August One thousand nine hundred and thirty shall be the amount for which those goods are sold by a registered person, 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.

(2.) Notwithstanding anything contained in the last preceding sub-section, where, in respect of any sale to which that sub-section applies—

- (a) the vendor and the purchaser are companies the shareholding interests of which are, in the opinion of the Commissioner, directly or indirectly in substantially the same hands ;
- (b) the vendor or the purchaser is a company in which, in the opinion of the Commissioner, the purchaser or the vendor, as the case may be, directly or indirectly controls the voting power of the company ; or
- (c) the circumstances are such that, in the opinion of the Commissioner, the vendor or the purchaser is directly or indirectly in substantial control of the business operations of the other,

and it appears to the Commissioner that the amount for which those goods were sold is less than their fair market value in the ordinary course of trade, the sale value shall be altered by the Commissioner to the value which, in his opinion, would be the fair market value of the goods if sold by that person in the ordinary course of trade, and the altered value shall be the sale value of those goods for the purposes of this Act.

(3.) For the purposes of this section, the amount for which goods are sold shall not be taken to include any amount in respect of sales tax, but, when the goods are sold in bond, shall be taken to include the amount of any duty of Customs to which the goods would be subject upon entry for home consumption.

(4.) In the case of goods delivered on or after the first day of August One thousand nine hundred and thirty under a contract of sale made on or after the tenth day of July One thousand nine hundred and thirty and before the first day of August One thousand nine hundred and thirty the goods shall, for the purposes of this Act, be deemed to have been sold on the date of their delivery.

5. Sales tax shall be paid by the vendor of goods the sale value of which is specified in the last preceding section. Liability for tax.

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— Exemptions.

- (a) goods sold by him for export by the purchaser from him or exported by him for sale after export ; or
- (b) the goods specified in the Schedule to this Act.

### PART III.—RETURNS.

7. Every person who during any month makes any of the sales specified in sub-section (1.) of section four of this Act shall, within twenty-one days after the close of that month, furnish to the Commissioner a return in the prescribed form setting forth the Returns, &c.

aggregate of the amounts for which the goods were sold during that month, together with the aggregate of all discounts, rebates, deductions or other credits given during that month in respect of those sales, and such other information as is prescribed.

Further  
returns.

8. In addition to any return that may have been required under the last preceding section, 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.

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 sold by him during any month shall, within twenty-one days after the close of that month, pay sales tax upon that sale value.

Further 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.) Where, under sub-section (2.) of section four of this Act, the sale value of any goods has been altered, the Commissioner shall calculate the further tax (if any) payable in consequence of that alteration.

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

(4.) 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.

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

Refunds  
of tax.

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 the sale value in respect of which tax has been paid is the amount for which goods have been sold and the whole or any part of that amount 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 the tax paid upon the amount of the sale value so proved to be a bad debt :

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, sales tax shall become payable by him upon the amount so recovered and the provisions of sections seven and nine of this Act shall apply to any such amount as if that amount were the sale value of goods sold by the taxpayer during the month in which that amount was so recovered.

**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 section twenty-nine of the *Sales Tax Assessment Act (No. 1) 1930* 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 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”.

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

(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.

**THE SCHEDULE.**

Section 6.

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 ;  
Oregon for mining purposes ;  
Petrol ;  
Tobacco ;  
Wireless valves ; and  
Wool packs.