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## SALES TAX ASSESSMENT (No. 5).

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**No. 33 of 1931.**

An Act to amend the *Sales Tax Assessment Act* (No. 5) 1930, as amended by the *Sales Tax Assessment Act* (No. 5A) 1930.

[Assented to 10th August, 1931.]

**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 :—

1 —(1.) This Act may be cited as the *Sales Tax Assessment Act* (No. 5) 1931.

Short title and  
citation.

(2.) *The Sales Tax Assessment Act* (No. 5) 1930, as amended by the *Sales Tax Assessment Act* (No. 5A) 1930, is in this Act referred to as the Principal Act.\*

(3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Assessment Act* (No. 5) 1930–1931.

2. Section four of the Principal Act is amended by adding at the end thereof the following proviso :—

Sale value of  
imported goods.

“ Provided further that, in the case of goods in respect of which a Customs entry has been passed, and which have subsequently been sent out of the Commonwealth for repairs with the approval of the Minister for Trade and Customs, the sale value of the goods upon their re-importation into Australia shall be the sum of the value for duty of the goods and the duty of Customs payable in respect of the goods.”

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\* Act No. 33 of 1930, as amended by Act No. 67 of 1930.

3. Section six of the Principal Act is repealed and the following sections inserted in its stead :—

**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—

- (a) goods imported by the Government of the Commonwealth or the Government of a State, where the Commissioner is satisfied that the goods are for the official use of a Government Department, or of an authority which is completely controlled by, and the expenditure of which is exclusively borne by, the Government, and are not for sale, and in the case of goods imported by the Government of a State, an arrangement has been made between the Governor-General and the Governor-in-Council of the State for the collection and payment by the State of sales tax upon the sale value of all goods imported by the Government of the State, and by every such authority established under the law of the State, for the purposes of an enterprise which, in the opinion of the Commissioner, is a trading enterprise ;
- (b) the goods specified in the Schedule to this Act.

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

“ 6A.—(1.) Sales tax payable in respect of imported goods entered for home consumption under the law relating to the Customs may, in prescribed cases, be paid to the Collector of Customs and retained by him on deposit for a period not exceeding six months.

“ (2.) If the goods are exported from Australia by the taxpayer within such time as is prescribed, the Collector may return to the taxpayer the amount deposited.

“ (3.) If the goods are not exported as specified in the last preceding sub-section, the Collector shall pay the amount deposited into the Consolidated Revenue Fund.”.

**Amendment of Schedule.**

4. The Schedule to the Principal Act is amended—

- (a) by omitting the first item in the list of goods set out therein and inserting in its stead the following items :—
  - “ Agricultural and horticultural seeds not covered by any item in the *Customs Tariff* 1921–1930 ;
  - “ Articles imported, or purchased in bond, for the official use of the Governor-General or the Governor of a State and declared as being for such official use ;
  - “ Articles imported for official use by Trade Commissioners representing a British Country or by Consuls, provided such Trade Commissioners or Consuls are citizens of the countries they represent, and are not engaged in any other trade or profession ;

“ Articles and personal effects owned and imported by members of the Consular or Diplomatic Services or Trade Commissioners and their staffs, who are nationals of the countries they represent, and are not, nor will be, engaged in any other business, occupation or profession during their residence in Australia, provided such goods are imported within six months of the arrival of the official concerned or within such further time as the Minister for Trade and Customs allows ;

“ Bags and sacks used for fertilizers or chaff or for marketing primary products as described in paragraph (g) of section twenty of the *Sales Tax Assessment Act (No. 1) 1930-1931*;

“ Bibles and Scripture portions ; ” ; and

(b) by inserting, after the item “ Cigarettes ”, the items—

“ Crude oil and fuel oils for use in the production of power ;

“ Fauna for public zoological gardens ; ” ;

(c) by inserting, after the word “ Films ”, the words “ upon which duty has been paid under clause (b) of paragraph (2) of sub-item (c) of Item 320 of the *Customs Tariff 1921-1930* ” ;

(d) by omitting the item “ Flotation reagents for mining purposes ” and inserting in its stead the following items :—

“ Flotation reagents imported by a person engaged in the mining industry for use in that industry ;

“ Gold bullion, gold coin, and gold recovered by crushing, washing, dollying, or sweeping, where the bullion, coin or gold is imported for treatment by the Royal Mint ;

“ Goods imported from Norfolk Island ;

“ Goods re-imported or brought back to Australia which are exempt from the payment of Customs duty by virtue of the provisions of section one hundred and fifty-one of the *Customs Act 1901-1930* ;

“ Goods, second-hand, owned by a person resident in the Territory of Papua or the Territory of New Guinea and sent to the Commonwealth for repair and return to that person ;

“ Kerosene ; ” ;

(e) by inserting, after the item “ Petrol ”, the item—

“ Stud live-stock as to which the Commissioner is satisfied that it has been imported solely for stud purposes ; ” ;

(f) by inserting, after the item “ Tobacco ”, the following item :—

“ Trophies won abroad, as prescribed by Customs Departmental By-laws ; ” ; and

(g) by inserting at the end thereof the item—

“ Works of art which are intended for continuous public exhibition free of charge.”.

Commencement.

5.—(1.) The following amendments to the Principal Act shall be deemed to have commenced on the date of commencement of the *Sales Tax Assessment Act (No. 5) 1930*:—

- (a) the amendment effected by section two of this Act ;
- (b) section six A inserted in the Principal Act by section three of this Act : and
- (c) the amendments effected by section four of this Act in respect of the exemptions specified in—
  - (i) the second, third and fourth items inserted by paragraph (a) ;
  - (ii) the second, fourth and fifth items inserted by paragraph (d) ; and
  - (iii) the item inserted by paragraph (f).

(2.) The following amendments to the Principal Act shall be deemed to have commenced on the eleventh day of July One thousand nine hundred and thirty-one :—

- (a) the amendments effected by section four of this Act other than the exemptions specified in—
    - (i) the second, third and fourth items inserted by paragraph (a) ;
    - (ii) paragraph (c) ;
    - (iii) the second, fourth and fifth items inserted by paragraph (d) ; and
    - (iv) paragraph (f) ; and
  - (b) the exemption prescribed by paragraph (a) of section six inserted in the Principal Act by section three of this Act.
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