

# STATUTORY RULES.

1932. No. . 79

REGULATIONS MADE UNDER THE SALES TAX ASSESSMENT  
ACT (No. 1) 1930-1931, THE SALES TAX ASSESSMENT  
ACT (No. 2) 1930-1931, THE SALES TAX ASSESSMENT  
ACT (No. 3) 1930-1931, THE SALES TAX ASSESSMENT  
ACT (No. 4) 1930-1931, THE SALES TAX ASSESSMENT  
ACT (No. 5) 1930-1931, THE SALES TAX ASSESSMENT  
ACT (No. 6) 1930-1931, THE SALES TAX ASSESSMENT  
ACT (No. 7) 1930-1931, THE SALES TAX ASSESSMENT  
ACT (No. 8) 1930-1931, AND UNDER THE SALES TAX  
ASSESSMENT ACT (No. 9) 1930-1931.

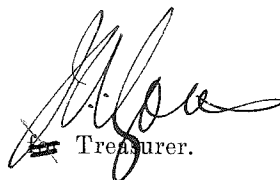
I, THE GOVERNOR-GENERAL in and over the Commonwealth  
of Australia, acting with the advice of the Federal Executive  
Council, hereby make the following Regulations under the *Sales Tax  
Assessment Act (No. 1) 1930-1931*, the *Sales Tax Assessment Act  
(No. 2) 1930-1931*, the *Sales Tax Assessment Act (No. 3) 1930-1931*,  
the *Sales Tax Assessment Act (No. 4) 1930-1931*, the *Sales Tax  
Assessment Act (No. 5) 1930-1931*, the *Sales Tax Assessment Act  
(No. 6) 1930-1931*, the *Sales Tax Assessment Act (No. 7) 1930-1931*,  
the *Sales Tax Assessment Act (No. 8) 1930-1931*, and under the *Sales  
Tax Assessment Act (No. 9) 1930-1931*, to come into operation  
forthwith.

Dated this  
1932.

fourth day of August

Governor-General.

By His Excellency's Command,

  
Treasurer.

## AMENDMENT OF SALES TAX REGULATIONS.

(Statutory Rules 1930, No. 156, as amended to this date.)

### 1. Regulation 3 is amended—

- (a) by inserting after the words "Part II.—Registration and  
Certificates." the words "Part IIA.—Securities.";
- (b) by inserting after the words "Part III.—Quotation of  
Certificates." the words "Part IIIA.—Sale Value in  
Certain Cases.";
- (c) by omitting the words "Returns and Entries." and inserting  
in their stead the words "Returns, Entries and State-  
ments."; and
- (d) by omitting the words "Refunds to prevent Double Taxa-  
tion." and inserting in their stead the words "Refunds  
and other Payments."

2341.—PRICE S. D.

2. Regulation 4 is amended—

- (a) by inserting, after the definition of “Deputy Commissioner”, the following definition:—

“‘Goods to be used in, wrought into or attached to goods to be manufactured’ means goods to be so used or dealt with that those goods, or some essential element thereof, will form an integral part of the goods to be manufactured; and any like expression shall have a corresponding meaning;” and

- (b) by inserting, after sub-regulation (2.), the following sub-regulation:—

“(3.) Where in these Regulations reference is made to any Act, and that Act has at any time or from time to time been amended after the making of these Regulations, then, unless the contrary intention appears, that reference shall be deemed to be to that Act as so amended.”.

3. Part II. is amended—

- (a) by omitting sub-regulation (2.) of regulation 5;  
 (b) by omitting regulation 6; and  
 (c) by omitting from regulation 7 the words “or renewed” (wherever occurring).

4. After Part II. the following Part and regulation are inserted:—

“PART IIA.—SECURITIES.

11A.—(1.) Unless otherwise provided, the security for compliance with the conditions of any certificate of registration may be given— Form and effect of securities.

- (a) by a security entered into by the registered person in accordance with Form B together with a deposit of cash or Treasury bonds to the full value of the liability mentioned in the security; or  
 (b) by a security in accordance with Form BA entered into by the registered person and subscribed by one or more sureties approved by the Commissioner.

(2.) Where a certificate is issued to a local governing authority or other statutory authority capable of suing and being sued, the Commissioner may accept a security without sureties entered into by that authority in accordance with Form BB.

(3.) The Commissioner may in any case, if he thinks fit, accept security by a security in accordance with Form B entered into by the registered person, provided that a further security in accordance with Form BC is entered into by a person approved by the Commissioner in respect of the registered person and other registered persons.

(4.) A security in accordance with Form B, BA, BB, or BC shall suffice for all the purposes of a bond and, without sealing, shall bind subscribers as if sealed and, if there is more than one subscriber and provision is not made in the security to the contrary, shall bind such subscribers jointly and severally and for the full amount.

(5.) Where the person to whom the certificate is issued is carrying on business in one State only he shall lodge security with the Deputy Commissioner for that State, but if he is carrying on business in

more than one State he shall lodge security with the Deputy Commissioner of the State in which the head office of his business is situate, together with a statement specifying the States in which he is carrying on business.

(6.) Whenever any security is put in suit by the Commissioner the production thereof without further proof shall entitle the Commissioner to judgment for their stated liability against the persons appearing to have executed the security unless the defendants shall prove compliance with the condition or that the security was not executed by them or release or satisfaction.

(7.) If it appears to the Court that a non-compliance with the condition of a security has occurred, the security shall not be deemed to have been discharged or invalidated and the subscriber shall not be deemed to have been released or discharged from liability by reason of—

- (a) an extension of time or other concession to the registered person mentioned in the security;
- (b) the Commissioner, having consented to, or acquiesced in, a previous non-compliance with the condition; or
- (c) the Commissioner having failed to bring suit against the subscriber upon the occurrence of a previous non-compliance with the condition.

(8.) Where a deposit has been lodged in connexion with a security for compliance by any person with the conditions of a certificate of registration and the Commissioner obtains judgment against the depositor in a suit upon the security, the Commissioner may appropriate so much of the deposit as is sufficient to satisfy fully the judgment and costs. If the deposit is not sufficient to satisfy fully the judgment and costs, the Commissioner may exercise all powers of enforcing the judgment by execution or otherwise to obtain payment of the balance remaining due under the judgment.

(9.) Where an amount of sales tax is owing by any person and a deposit has been lodged for compliance by that person with the conditions of his certificate of registration, the Commissioner may, with the consent in writing of that person, appropriate so much of the deposit as is sufficient to pay the amount of sales tax so owing.

(10.) Whenever the right to appropriate a deposit arises under this regulation, the Commissioner may (if the deposit or any part thereof consists of bonds) dispose of the bonds by auction, private sale or otherwise as he deems most favorable to the depositor and the net proceeds of the disposition shall for all the purposes of this regulation be deemed to have been a deposit of cash and may be appropriated wholly or partly accordingly.

(11.) Cash lodged as a deposit in respect of any security may be deposited in a Savings Bank in an account in the name of the Deputy Commissioner with whom the security was lodged.

(12.) Where interest becomes due in respect of any bonds or cash lodged as a deposit in respect of any security, the Deputy Commissioner with whom the security was lodged may pay that interest to the person who lodged the deposit.

(13.) If any deposited bonds are not payable to bearer at the time of deposit, the person making the deposit shall lodge with the Commissioner duly executed transfers or assignments of the bonds in such form as will enable the Commissioner effectually to dispose of the bonds.

(14.) A certificate signed by the Commissioner, the Second Commissioner, the Deputy Commissioner or a prescribed delegate of the Commissioner in whose office bonds have been lodged as a deposit, certifying that the whole or any portion of the bonds was sold and the net proceeds of the sale, shall be *prima facie* evidence of the facts stated in the certificate.

(15.) Where a person has deposited cash or bonds in respect of a security, the Commissioner shall, upon the termination or cancellation of the certificate of registration in respect of which the security was given, if he is satisfied that the conditions of the certificate have been complied with, deliver or pay to the person who made the deposit, his authorized agent or his legal personal representative as the case requires—

- (a) any bonds so deposited which have not been disposed of pursuant to this regulation; and
- (b) the balance of any cash held under the security after the deduction of any amounts authorized to be appropriated from the deposit.

(16.) Where any party to a security, other than the taxpayer, makes a request in writing to the Commissioner to be discharged from his obligation under the security, the security shall remain in force—

- (a) where the taxpayer has paid to that party, in respect of the security, a premium for a period which is unexpired at the expiration of thirty days after the receipt by the Commissioner of that request—until the expiration of the period for which the premium was paid or until fresh security has been given by the taxpayer (whichever first occurs); or
- (b) in any other case—until the expiration of thirty days after the receipt by the Commissioner of that request.”.

5. Regulation 12 is amended—

- (a) by omitting from paragraph (e) the word “and” (last occurring); and
- (b) by inserting at the end thereof the following paragraphs:—
  - “(g) in respect of the purchase or importation by him of bottles which have a notification moulded thereon that they are or remain his property and are not sold with the contents thereof and which, upon the sale of the contents thereof, are not the subject of a charge imposed by way of deposit to be refunded upon the return of the bottles; and
  - (h) in respect of the importation by him of outside containers of goods imported by him (not being goods specified in the Schedule to the *Sales Tax Assessment Act* (No. 5) 1930-1931)—

- (a) for sale by him by wholesale; or

- (b) for the purpose of being used in, wrought into or attached to goods to be manufactured by him for sale (not being goods specified in the Schedule to the *Sales Tax Assessment Act* (No 1) 1930-1931),

if the Commissioner is satisfied that all sales by that person of goods so imported or manufactured are made at a price which covers the cost of such containers:

Provided that nothing in this paragraph shall limit the force or effect of any other provision of this regulation.”.

6. Regulation 13 is amended—

- (a) by inserting in paragraph (a), after the word and letter “paragraph (c)”, the words and letters “or (g), or containers to which paragraph (h),”; and
- (b) by inserting after paragraph (e) the following paragraph:—  
 “(ea) if he is a manufacturer to whom the Commissioner has issued a statement in writing as provided by sub-section (2.) of section twenty of the *Sales Tax Assessment Act* (No. 1) 1930-1931—to quote his certificate, while that statement remains in force, in respect of the purchase or importation by him of goods to be used in, wrought into or attached to goods upon the sale value of which, by virtue of that sub-section, sales tax is not payable;”.

7. After Part III., the following Part and regulation are inserted:—

“PART IIIA.—SALE VALUE IN CERTAIN CASES.

18A. Where goods are manufactured in Australia to the order of an individual customer, for his private domestic or other personal use, and are sold by the manufacturer to that customer, the sale value of those goods shall be an amount ascertained—

Goods made to order.

- (a) in the case of clothes for human wear (other than clothes made wholly or in part out of materials supplied by the customer)—by deducting from the total amount payable by the customer to the manufacturer twenty per centum of that amount; and
- (b) in the case of photographs produced by a person who exposes the negative in the camera, prints therefrom and finishes the photographs in the condition in which they are sold to the customer—by deducting from the total amount payable by the customer to the manufacturer sixty per centum of that amount.”.

8. Part IV. is amended—

- (a) by omitting from the heading the words “Returns and Entries” and inserting in their stead the words “Returns, Entries and Statements”;

(b) by inserting after regulation 22 the following regulations:—

“22A. Whenever pursuant to section twenty-three of the *Sales Tax Assessment Act (No. 1) 1930-1931* a person is required by the Commissioner to furnish the Commissioner with any information, that person—  
Persons to take necessary steps to furnish information.

(a) shall take all steps necessary to ensure that the information so required to be furnished is received by the Commissioner at the place at which the requirement is made; and

(b) shall be deemed not to have furnished the Commissioner with such information unless and until such information has been received by the Commissioner at the place at which the requirement is made.

22B.—(1.) Every auctioneer who sells, on behalf of a registered person who has not given notice in writing to the auctioneer in accordance with sub-regulation (3.) of this regulation, any goods on the sale value of which tax is payable shall, within seven days after the date of the sale, furnish a return and pay tax, in respect of the sale, to the Deputy Commissioner for the State in which the goods are so sold.  
Auctioneers' returns.

(2.) The form to be used by an auctioneer in furnishing any return pursuant to sub-regulation (1.) of this regulation shall, subject to regulation 20, be in accordance with Form KA.

(3.) Where it is the intention of a registered person to furnish returns and pay tax on the sale value of all goods which may be sold on his behalf by an auctioneer he shall give notice in writing of that intention—

(a) to the auctioneer; and

(b) to the Commissioner at the office of the Deputy Commissioner for the State in which the auctioneer ordinarily conducts his sales.”; and

(c) by inserting after regulation 25 the following regulation:—

“25A. Where pursuant to sub-section (2.) of section seventy B of the *Sales Tax Assessment Act (No. 1) 1930-1931* a contractor is required to 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, that statement shall contain the following particulars of each item of the materials the cost of supplying which has been increased or decreased as the result of the alteration of the rate of tax:—  
Contractors.

(1) nature

(2) quantity

(3) cost price inclusive of tax

(4) tax included in cost price

(5) tax which would have been payable if rate of tax had not been altered.”.

9. Part VIII. is amended—

(a) by omitting from the heading the words “Refunds to Prevent Double Taxation” and inserting in their stead the words “Refunds and other Payments”;

(b) by omitting regulations 46, 48, 49 and 50, and inserting in their stead the following regulations:—

“46. Subject to this Part, refunds or (as the case may be) payments to prevent double taxation may be made to any person—

Persons to whom  
refunds or  
payments may  
be made.

- (a) who, in respect of the importation of any goods has paid tax upon a sale value of those goods and who in respect of some subsequent act, operation or transaction in relation to the same goods becomes liable to pay tax upon a sale value of those goods;
- (b) who, in respect of some act, operation or transaction in relation to any goods becomes liable to pay tax on a sale value of those goods and who has purchased those goods at a price which includes tax which some other person has paid or is liable to pay, upon a sale value of the same goods, in respect of some prior act, operation or transaction in relation to those goods;
- (c) who is liable to pay tax upon the sale value of any goods under the provisions of the *Sales Tax Assessment Act* (No. 1) 1930, and who has purchased goods, which have been used in, wrought into or attached to those goods, at a price which includes tax which some other person has paid or is liable to pay, under the provisions of that Act, upon a sale value of the goods so used in, wrought into or attached;
- (d) who is liable to pay tax upon the sale value of any goods under the provisions of the *Sales Tax Assessment Act* (No. 9) 1930, and who has purchased those goods, or goods which have been used in, wrought into or attached to those goods, at a price which includes tax which some other person has paid or is liable to pay upon a sale value of those goods, or of the goods so used in, wrought into or attached; or
- (e) who—

- (i) in respect of the importation of any goods has paid tax upon a sale value of those goods; or

- (ii) has purchased for sale, or to be used in, wrought into or attached to goods to be manufactured by him for sale, any goods at a price which includes tax which some other person has paid or is liable to pay upon a sale value of those goods,

and who sells those goods, or (as the case may be) the goods so manufactured, at a price which does not include the tax so paid or included, to a registered person (not being a person who purchases those goods for use in the manufacture of goods which are exempt from tax) who is entitled to quote and quotes his certificate in respect of the purchase of the goods so sold.

47.—(1.) Where any registered person to whom the last preceding regulation applies becomes liable to pay tax, in any case to which that regulation applies, upon the amount for which any goods, in respect of the purchase or importation of which he was not entitled

Amount of  
refund in cases  
of certain retail  
sales.

to quote and did not quote his certificate, are sold by him by retail, the refund which may be made to that person shall be a refund, by way of rebate, of the whole of the tax so payable.

(2.) The sale of goods by retail, in any case to which this regulation applies, may for the purposes of these Regulations be treated as a sale in respect of which tax is not payable.

(3.) This regulation shall not apply to tax payable upon the sale value of materials sold by a manufacturer to an individual customer where the materials so sold are supplied by the customer to the manufacturer and the manufacturer makes goods to the order of the customer wholly or in part out of those materials.

48.—(1.) The refund which may be made to a person to whom paragraph (a) of regulation 46 applies shall be a refund, by way of rebate, of the tax payable by him in respect of the subsequent act, operation or transaction in relation to the goods specified in that paragraph, and shall not exceed the tax which he has paid in respect of the prior act, operation or transaction in relation to those goods: Amount of refund or payment in other cases.

Provided that the refund shall be reduced by the amount of any refund, which that person has received, or is entitled to receive, of the tax paid by him in respect of the prior act, operation or transaction in relation to those goods.

(2.) Subject to the last preceding regulation, the refund which may be made to a person to whom paragraph (b), (c) or (d) of regulation 46 applies shall be a refund, by way of rebate, of the tax payable by him in respect of the goods specified in that paragraph, to the extent of the tax which is included in the price for which he purchased those goods or (as the case may be) the goods used in, wrought into or attached to those goods, but not exceeding the tax so payable by him.

(3.) The refund or payment which may be made to a person to whom paragraph (e) of regulation 46 applies shall be a refund of the tax paid by him in respect of the importation of the goods specified in that paragraph, or (as the case may be) a payment of a sum equal to the amount of the tax included in the price for which he has purchased goods as specified in that paragraph.

49.—(1.) Every person claiming, in a case to which the last preceding regulation applies, a refund or payment in respect of (as the case may be)— Claims for refund.

(a) goods upon the sale value of which tax is payable by him;  
or

(b) goods sold by him to a registered person who is entitled to quote and quotes his certificate in respect thereof; or

(c) goods used in, wrought into or attached to any such goods,

shall, within the time and in the manner prescribed by this regulation, furnish to the Commissioner a statement in writing, together with documentary evidence in support thereof, showing—

(i) that tax has been paid or is payable by him or by some other person upon a sale value of those goods, in respect of some prior act, operation or transaction in relation thereto;



- (ii) in a case to which paragraph (b), (c), (d) or (e) of regulation 46 applies—that tax so paid or payable by some other person has been included in the price for which the claimant purchased those goods;
- (iii) in a case to which paragraph (e) of regulation 46 applies—that the goods have been sold by him at a price which does not include the tax so paid or payable by him or (as the case may be) the tax so included;
- (iv) the amount of the tax so paid or payable by him or (as the case may be) of the tax so included; and
- (v) the amount of the refund or payment which, on the basis of the facts so shown, may be made under this Part.

(2.) Every statement in writing required by this regulation to be furnished to the Commissioner shall be so furnished—

- (a) where the person claiming the refund or payment is a registered person—at the time of furnishing the monthly return in respect of which the tax which may be refunded is payable or (as the case may be) at the time of furnishing the monthly return of the sale by that person of the goods in respect of which the refund or payment is claimed; and
- (b) where the person claiming the refund or payment is an unregistered person—within thirty days after the sale by him of the goods in respect of which the refund or payment is claimed.

50. Where any registered person to whom a refund or payment may be made under this Part furnishes a statement in writing in accordance with the last preceding regulation, he may deduct from the tax payable in respect of the monthly return with which that statement is furnished the amount of the refund or payment which, on the basis of the facts shown in that statement, may be made under this Part.”;

Deduction from monthly tax.

(c) by inserting after regulation 51 the following regulation:—

“51A.—(1.) Notwithstanding anything contained in this Part, where any registered person to whom, in the opinion of the Commissioner, paragraph (a), (b), (c) or (d) of regulation 46 is applicable from month to month, satisfies the Commissioner that it is impracticable for him at any time to comply substantially with the provisions of regulation 49, refunds for the purposes of this Part may, with the approval in writing of the Commissioner or a Deputy Commissioner and subject to this regulation, be made to that person by the allowance of a deduction, from the total tax which, in respect of each monthly return, he is or becomes liable to pay upon the sale value of goods as specified in that paragraph, of the tax which would be payable upon a sale value equivalent to the average cost to him of those goods or (as the case may be) of the goods used in, wrought into or attached to those goods.

Refunds in special cases.

(2.) For the purposes of this regulation, the tax to be refunded, by way of deduction, shall be calculated at the rate in force for the period during which the goods in respect of which the average cost is calculated were purchased or imported by the registered person, and the average cost of goods, and the period during which any goods were purchased or imported, shall be determined in such manner or by such method as the Commissioner considers just and reasonable having regard to the circumstances of the particular case.”; and

(d) by omitting regulation 52 and inserting in its stead the following regulations:—

“52. Notwithstanding anything contained in this Part, where the Commissioner is satisfied that it is necessary to make a refund or payment to any person to whom regulation 46 applies, for the purpose of obviating double taxation in the case of any goods which fall within the provisions of that regulation, the Commissioner may—

Commissioner may make refunds.

(a) in a case to which paragraph (a), (b), (c) or (d) of that regulation applies—make that refund within one year after the tax in respect of which the refund may be made becomes payable; or

(b) in a case to which paragraph (e) of that regulation applies—make that payment within one year after the sale of the goods as specified in that paragraph.

52A. The provisions of section six A of the *Sales Tax Assessment Act* (No. 5) 1930-1931 shall apply to sales tax payable in respect of the importation of the following goods:—

Refund of tax deposited.

Travellers' samples.

Goods imported for the purposes of public exhibition or entertainment, but not including cinematograph films as ordinarily used for the purpose of profit.

Goods the personal property of tourists and temporary residents.

Wedding presents.

Containers of goods if the Collector of Customs is satisfied that—

(a) the goods will be exported for subsequent re-importation as containers of other similar goods; and

(b) the ownership of the containers will remain unchanged from the time of the original importation to the time of the re-importation of the containers or that, if a change of ownership takes place, all rights and benefits of the former owner in respect of the containers will pass to the new owner of the containers.

Goods imported into Australia for the purpose of being repaired, put together, or, subject to the approval of the Commissioner, for other industrial purposes:

Provided that—

- (a) the owner makes application to the Collector of Customs for permission to take delivery of the goods, and states therein the description of the goods and the purpose for which they are imported;
- (b) the goods are examined by an officer of Customs before delivery;
- (c) notice of intention to pack for export is given to the Collector of Customs before shipment for export; and
- (d) the goods are exported within six months from the date of importation, and an export entry in accordance with Form 38 of the Customs Regulations be made and passed at the time of export.”.

10. Regulation 53 of the Sales Tax Regulations is amended—

- (a) by inserting in sub-regulation (3.), after the words “in his name,” the words “or where, on account of special circumstances, the Commissioner, upon the application of any such person, so permits,”;
- (b) by inserting in sub-regulation (5.), after the word “may”, the words “at any time”; and
- (c) by inserting at the end of sub-regulation (5.) the words “and direct that documents signed by that person under such authorization shall not be accepted”.

11. After regulation 63 the following regulation is inserted:—

“63A. In any proceedings against a person for failing or neglecting duly to furnish the Commissioner with any information required by the Commissioner pursuant to section twenty-three of the *Sales Tax Assessment Act (No. 1) 1930*, a certificate in writing signed by the Commissioner, the Second Commissioner, or a Deputy Commissioner at the place at which the requirement is made, or a prescribed delegate of the Commissioner, certifying—

Certificate of Commissioner as to failure to furnish information.

- (a) that the defendant was required by the Commissioner by notice in writing to furnish the Commissioner with such information; and
- (b) that the defendant failed or neglected duly to furnish the Commissioner with such information as and when required by the Commissioner,

shall be *prima facie* evidence of the facts stated in the certificate.”.

12. Regulation 66 of the Sales Tax Regulations is amended by inserting, after the words “additional tax”, the words “or in any taxation prosecution under Part IX. of the *Sales Tax Assessment Act (No. 1) 1930-1931*,”.

13. Regulation 68 is amended by inserting, after paragraph (a), the following paragraph:—

- “(aa) failing or neglecting duly to furnish the Commissioner with any information required by the Commissioner pursuant to section twenty-three of the *Sales Tax Assessment Act (No. 1) 1930*; or”.

14. The Schedule to the Sales Tax Regulations is amended—

- (a) by omitting from Form A all the words from and including the words “Name and address of guarantee company” and inserting in their stead the following words:—

“Name and address of guarantee company (if any).....  
 .....  
 .....  
 Average or estimated average of quarterly taxable sales for year ending  
 30th June ..... £.....  
 Amount of security .....  
 Dated at ..... this ..... day of ..... 193 ..

.....  
 \*Signature.

Guarantee bonds shall be made out, in the form prescribed by regulation eleven A, in favour of His Majesty the King his heirs or successors, for the use of the Commonwealth of Australia and shall be furnished with the application for registration.”;

\* In the case of a company, the public officer.  
 In the case of a firm, the senior partner of the partners in Australia when the application is made.

- (b) by omitting Form B and inserting in its stead the following forms:—

FORM B.

“COMMONWEALTH OF AUSTRALIA.

*Sales Tax Assessment Acts (Nos. 1-9) 1930-1931.*

SECURITY FOR COMPLIANCE WITH THE CONDITIONS OF A  
 CERTIFICATE OF REGISTRATION.

By this security the subscriber and his executors and administrators are bound to His Majesty King George the Fifth in the sum of <sup>(1)</sup> to be paid to His Majesty the King his heirs or successors for the use of the Commonwealth of Australia subject only to this condition that if whenever and so often as the subscriber being \*the holder of a person who has applied for a certificate of registration under the *Sales Tax Assessment Acts (Nos. 1-9) 1930-1931* shall fail to comply with the conditions of the certificate of registration of which he is the holder or which may be issued to him under the above-mentioned Acts he shall pay to the Commissioner of Taxation of the Commonwealth of Australia on demand an amount equal to the sum which at the time of the making of the demand shall be due by him to His Majesty the King on behalf of the Commonwealth in respect of sales tax then this security shall be void otherwise it shall remain in full force and effect.

1. Amount of bond.

\* Strike out words that are not applicable.

Dated this ..... day of ..... 19 ..

Name and Description of Subscriber.	Signature of Subscriber.	Signature of Witness.

COMMONWEALTH OF AUSTRALIA.

*Sales Tax Assessment Acts (Nos. 1-9) 1930-1931.*

SECURITY FOR COMPLIANCE WITH THE CONDITIONS OF A  
CERTIFICATE OF REGISTRATION.

By this security the subscribers and their and each of their executors administrator successors and assigns are bound to His Majesty King George the Fifth in the sum of (1) to be paid to His Majesty the King his heirs or successors for the use of the Commonwealth of Australia subject only to this condition that if whenever and so often as (2)

a person who \*is the holder of a certificate of registration has applied for

under the *Sales Tax Assessment Acts (Nos. 1-9) 1930-1931* (hereinafter referred to as the "registered person") shall fail to comply with the conditions of the certificate of registration of which he is the holder or which may be issued to him under the above-mentioned Acts the subscribers shall pay to the Commissioner of Taxation of the Commonwealth of Australia on demand an amount equal to the sum which at the time of the making of the demand shall be due by the registered person to His Majesty the King on behalf of the Commonwealth in respect of sales tax then this security shall be void otherwise it shall remain in full force and effect.

1. Amount of bond.

2. Name, address and occupation of registered person.

\* Strike out words that are not applicable.

Dated this                      day of                      19   .

Name and Description of Subscribers.	Signatures of Subscribers.	Signatures of Witnesses.

COMMONWEALTH OF AUSTRALIA.

*Sales Tax Assessment Acts (Nos. 1-9) 1930-1931.*

SECURITY FOR COMPLIANCE WITH THE CONDITIONS OF A  
CERTIFICATE OF REGISTRATION.

By this security (1) a body corporate entitled to sue and to be sued (hereinafter referred to as the "corporation") is bound to His Majesty King George the Fifth in the sum of (2) to be paid to His Majesty the King his heirs or successors for the use of the Commonwealth of Australia subject only to this condition that if whenever and so often as the corporation shall fail to comply with the conditions of the certificate of registration of which the corporation is the holder or which may be issued to it under the *Sales Tax Assessment Acts (No. 1-9) 1930-1931* the corporation shall pay to the Commissioner of Taxation of the Commonwealth of Australia on demand an amount equal to the sum which at the time of the making of the demand shall be due by the corporation to His Majesty the King on behalf of the Commonwealth in respect of sales tax then this security shall be void otherwise it shall remain in full force and effect.

The Common Seal of (3) }  
was hereunto affixed in the }  
presence of (4)

1. Corporate name of the subscriber.

2. Amount of bond.

3. Corporate name of the subscriber.

4. Names of persons in whose presence the Seal may be affixed.

## COMMONWEALTH OF AUSTRALIA.

*Sales Tax Assessment Acts (Nos. 1-9) 1930-1931.*SECURITY FOR COMPLIANCE WITH THE CONDITIONS OF A  
CERTIFICATE OF REGISTRATION.

By this security <sup>(1)</sup> (hereinafter referred to as the "company") a duly registered company the registered office of which is situated at \_\_\_\_\_ is bound to His Majesty King George the Fifth in the sum of <sup>(2)</sup> \_\_\_\_\_ to be paid to His Majesty the King his heirs or successors for the use of the Commonwealth of Australia subject only to this condition that if whenever and so often as any of the persons whose names appear in the schedule hereto each of whom either is the holder of or has applied for a certificate of registration under the *Sales Tax Assessment Acts (Nos. 1 to 9) 1930-1931* shall fail to comply with the conditions of the certificate of registration of which he is the holder or which may be issued to him under the above-mentioned Acts the company shall pay to the Commissioner of Taxation of the Commonwealth of Australia on demand an amount equal to the sum which at the time of the making of the demand shall be due by such person to His Majesty the King on behalf of the Commonwealth in respect of sales tax then this security shall be void otherwise it shall remain in full force and effect.

## THE SCHEDULE.

(3)

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_.

The Common Seal of <sup>(4)</sup> \_\_\_\_\_  
was hereunto duly affixed in }  
the presence of <sup>(5)</sup> \_\_\_\_\_

1. Name of company.  
2. Amount of bond.  
3. Names, addresses and occupations of registered persons.

4. Name of company.  
5. Names of persons in whose presence Seal may be affixed.

(c) by omitting from Form C all the words commencing with the words "unless cancelled" and ending with the words "such fresh certificate" and inserting in their stead the following words:—"remain in force until—

(a) the death or bankruptcy of the registered person;  
or

(b) the cancellation of the certificate in accordance with the provisions of section sixteen of the *Sales Tax Assessment Act (No. 1) 1930-1931*";

(d) by omitting Form G and inserting in its stead the following form:—

To the Commissioner of Taxation,  
Office of the Deputy Commissioner of Taxation,  
State of.....

State of.....

Form G.  
Regulation 19.

*Sales Tax Assessment Act (No. 1) 1930-1931.*

*Sales Tax Assessment Act (No. 2) 1930-1931.*

*Sales Tax Assessment Act (No. 3) 1930-1931.*

*Sales Tax Assessment Act (No. 6) 1930-1931.*

*Sales Tax Assessment Act (No. 7) 1930-1931.*

**RETURN OF SALES AND OF SALES TAX FOR THE MONTH OF.....19.....**  
**SUBMITTED BY**

Name (in full).....

Address.....

Business.....No. of Registration Certificate.....

Description of goods.	Aggregate amount for which each description of goods was sold.				‡ "Sale value" of goods included in column (3).	Discounts, deductions and other credits in respect of			Net amount on which sales tax is payable. (Deduct amount in column (7) from amount in column (2). Deduct amount in column (8) from amount in column (6).)	Rate of sales tax.	Amount of sales tax.
	Taxable goods			Exempt goods.							
	*	*	†								
	In respect of which tax is payable on the actual sale price.	In respect of which tax is payable on a "sale value" other than the sale price.	In respect of which tax is not payable.								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	£ s. d.	£ s. d.	£	£	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.		£ s. d.
Totals ..											
Less : Rebates claimed in respect of tax previously paid on the goods in columns (2) and (6) (or on raw materials used in those goods) as per attached statement											
Net tax ..											

I,.....of.....being the \$.....declare that the above return is true in every particular.  
Declared at.....this.....day of.....19.....

Signature of § Proprietor, Partner or Public Officer.

This return must be furnished in duplicate, and the sales tax due in respect of this return must be paid, to the Commissioner of Taxation at the office of the Deputy Commissioner of Taxation.....within 21 days after the end of the month during which the sales were made.

Every person who is registered in one State only and who makes sales in other States must show the sales separately for each State and furnish one additional copy of this return for each other State in which sales are made.

When no sales subject to sales tax have been made, a statement to that effect must be made on this form, together with a statement of the value of the sales of exempt goods and non-taxable sales, if any. The form so filled in must be forwarded to the Commissioner of Taxation at the above address within the time mentioned above for monthly returns of sales tax.

\* The amount to be shown in columns (2) and (3) is the sale price exclusive of sales tax.

† Sales of taxable goods to purchasers who quoted their certificates.

‡ The amount to be shown in column (6) is—

- (a) in the case of retail sales of goods acquired tax-free by quotation of certificate—the fair market value of the goods if sold by wholesale ; and  
(b) in the case of prescribed goods made to order—the sale value prescribed by Regulation 18A."

(f) by omitting from Form J the word "triplicate" and inserting in its stead the word "duplicate"; and

FORM KA.

"COMMONWEALTH OF AUSTRALIA.

RETURN BY AUCTIONEERS.

Name in full.....

Address .....

Description of Goods.	Quantity if Sold by Quantity.	Full Name and Address of Purchaser.	Total Amount for which Goods were Sold.			Amount of Sales Tax on Taxable Sales.
			Taxable Sales.	Non-taxable Sales.	Sales of Exempt Goods.	
			£   s.   d.	£   s.   d.	£   s.   d.	£   s.   d..

Declared at.....this.....day of.....193....  
Signature of Auctioneer.....

"Non-taxable sales" means sales for any person to a manufacturer or wholesale merchant who quotes his certificate.

This return in duplicate should be forwarded to the Deputy Commissioner of Taxation for the State in which the auction sales are held within 7 days after the sales of the goods.

By Authority: L. F. JOHNSTON, Commonwealth Government Printer, Canberra.