

STATUTORY RULES.

1938. No. 156.

REGULATIONS UNDER—

THE SALES TAX ASSESSMENT ACT (No. 1) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 2) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 3) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 4) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 5) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 6) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 7) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 8) 1930-1936,

AND UNDER

THE SALES TAX ASSESSMENT ACT (No. 9) 1930-1936.*

I, THE ADMINISTRATOR of the Government of 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) 1930-1936*, the *Sales Tax Assessment Act (No. 2) 1930-1936*, the *Sales Tax Assessment Act (No. 3) 1930-1936*, the *Sales Tax Assessment Act (No. 4) 1930-1936*, the *Sales Tax Assessment Act (No. 5) 1930-1936*, the *Sales Tax Assessment Act (No. 6) 1930-1936*, the *Sales Tax Assessment Act (No. 7) 1930-1936*, the *Sales Tax Assessment Act (No. 8) 1930-1936* and under the *Sales Tax Assessment Act (No. 9) 1930-1936*.

Dated this

day of

, 1938.

Administrator.

By His Excellency's Command,

Treasurer.

AMENDMENTS OF THE SALES TAX REGULATIONS.†

1. Regulation 12 of the Sales Tax Regulations is amended—

- (a) by omitting sub-paragraph (ii) of paragraph (b) of sub-regulation (1.) and inserting in its stead the following sub-paragraph:—

“(ii) goods to be used in, wrought into or attached to goods to be manufactured and applied by him to his own use as defined by sub-section (2.) of section 17 of the *Sales Tax Assessment Act (No. 1) 1930-1936*; or”; and

- (b) by inserting in sub-regulation (2.), after the word “Regulations,” the words “other than regulation 12A.”

Circumstances in which certificates are to be quoted.

* Notified in the *Commonwealth Gazette* on
† Statutory Rules 1930, No. 156, as amended by Statutory Rules 1931, Nos. 63 and 87; 1932, Nos. 79 and 144; 1933, Nos. 60 and 120; 1934, Nos. 34, 64, 97 and 154; 1935, Nos. 51, 111 and 124; and 1936, Nos. 132 and 161.

2. After regulation 12 of the Sales Tax Regulations the following regulation is inserted:—

“12A. Notwithstanding anything contained in these Regulations, where a registered person has entered into an agreement with the Commissioner under sub-section (5E) of section 13 of the *Sales Tax Assessment Act (No. 1) 1930-1936* as to the manner of ascertaining the sale value or sale values of any goods and that manner is dependent upon the registered person quoting or not quoting his certificate in respect of the purchase or importation of those goods, or of goods to be used in, wrought into or attached to those goods, that person shall quote or shall not quote his certificate (as the case may be) in respect of that purchase or importation.”

Quotation of certificate pursuant to agreement relating to sale values.

3. Regulation 13 of the Sales Tax Regulations is amended by omitting the words “the last preceding regulation” (wherever occurring) and inserting in their stead the words “regulation 12”.

Cases in which quotation of certificate not authorized.

4. Regulation 51 of the Sales Tax Regulations is amended by omitting the words “the last preceding regulation” and inserting in their stead the words “regulation 50 or 50A”.

Adjustment of refund.

5. Regulation 52 of the Sales Tax Regulations is amended by omitting from sub-regulation (1.) the words “one year” (wherever occurring) and inserting in their stead the words “three years”.

Time within which refunds to be made.

6. After regulation 68 of the Sales Tax Regulations the following regulation is inserted:—

“68A.—(1.) A defendant in a Taxation prosecution, where the penalty exceeds One hundred pounds and the excess is not abandoned, may exercise his election to have the case tried in the High Court of Australia, or the Supreme Court of the State in which the prosecution was instituted, by serving on the prosecutor and filing in the Court in which the prosecution was instituted a notice in accordance with Form O.

Right of trial in High Court or State Supreme Court.

(2.) The prosecutor shall exercise his option under section 56 of the Act by serving on the defendant and filing in the Court in which the prosecution was instituted a notice specifying the Court in which the case is to be tried.

(3.) The proper officer of the Court in which the prosecution was instituted shall, forthwith after the prosecutor has exercised his option in accordance with this regulation, forward to the Court to which the prosecution is removed all documents relating to the prosecution in the possession of the first-mentioned Court.”

7. The First Schedule to the Sales Tax Regulations is amended by adding after Form N the following Form:—

“Form O.
Regulation 68A.

COMMONWEALTH OF AUSTRALIA.

Sales Tax Assessment Act (Nos. 1-9) 1930-1936.

NOTICE OF ELECTION BY THE DEFENDANT TO HAVE A TAXATION PROSECUTION TRIED IN A HIGHER COURT.

State of

In the matter of a taxation prosecution in the Court at
wherein is prosecutor, and
is defendant, and wherein the defendant is charged with a contravention of
section of the *Sales Tax Assessment Act (No. 1) 1930-1936*,

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Notice is hereby given that the defendant in the above-named prosecution elects, pursuant to section 56 of the *Sales Tax Assessment Act (No. 1) 1930-1936*, to have the case tried either in the High Court of Australia or in the Supreme Court of the State of _____ at the option of the prosecutor.

Dated this _____ day of _____ 19____

(Signature of Defendant or his Solicitor
or Counsel.)

To the above-named Prosecutor
and to the Court.”.

8. Regulations 6 and 7 of these Regulations shall be deemed to Commencement, have commenced on the first day of May, One thousand nine hundred and thirty-eight.

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