

STATUTORY RULES.

1942. No. 178.

REGULATIONS UNDER—

THE SALES TAX ASSESSMENT ACT (No. 1) 1930-1940,
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) 1930-1939,
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 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) 1930-1940, 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) 1930-1939, 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 fifteenth day of April, 1942.

GOWRIE

Governor-General.

By His Excellency's Command,

J. B. CHIFLEY

Treasurer.

AMENDMENTS OF THE SALES TAX REGULATIONS.†

1. These Regulations shall be deemed to have come into operation ^{commencement} on the first day of March, 1939.

2. Regulation 46 of the Sales Tax Regulations is amended by inserting after paragraph (c) of sub-regulation (1.) the following paragraph:—

“(ca) who is liable to pay tax upon the sale value of any goods under the provisions of the *Sales Tax Assessment Act* (No. 1) 1930-1940 (not being a sale value of manufactured goods to which the proviso to sub-section (2.), or

Persons to whom refunds or payments may be made.

* Notified in the *Commonwealth Gazette* on 15th April, 1942.

† 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; 1936, Nos. 132 and 164; 1938, No. 52; and 1940, Nos. 98, 258 and 284.

1232.—PRICE 3d.

the proviso to sub-section (3.), of section 18 of that Act applies), and who has used in, wrought into or attached to those goods other goods which have previously formed part of goods—

- (i) upon a sale value of which tax has been paid by that person in respect of some prior act, operation or transaction; or
- (ii) which were purchased by that person at a price which included tax paid by some other person upon a sale value of those goods.”.

Amount of
refund or
payment in
other cases.

3. Regulation 48 of the Sales Tax Regulations is amended—

- (a) by inserting before the words “regulation 46” (wherever occurring) the words “sub-regulation (1.) of”; and
- (b) by inserting after sub-regulation (2.) the following sub-regulations:—

“(2A.) The refund which may be made to a person to whom paragraph (ca) of sub-regulation (1.) of regulation 46 applies shall be a refund by way of rebate of the tax payable by him upon the goods first specified in that paragraph to the extent of—

- (a) the amount which bears to the total amount of that tax the same proportion as the value of those other goods bears to the sale value of the goods first specified in that paragraph; or
- (b) the amount which bears to the total amount of tax paid in respect of the goods last specified in that paragraph the same proportion as the value of those other goods bears to the sale value of the goods last specified in that paragraph,

whichever is the lesser amount.

“(2B.) For the purposes of the last preceding sub-regulation the expression ‘the value of those other goods’ means the value which those other goods had immediately prior to their being used in, wrought into or attached to—

- (a) in any case to which paragraph (a) of that sub-regulation applies—the goods first specified in paragraph (ca) of sub-regulation (1.) of regulation 46; or
- (b) in any case to which paragraph (b) of that sub-regulation applies—the goods last specified in paragraph (ca) of sub-regulation (1.) of regulation 46.”.

Time within
which refunds
to be made.

4. Regulation 52 of the Sales Tax Regulations is amended by inserting in sub-regulation (1.), after the symbols and letter “(c)”, the symbols and letters “(ca)”.

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