

SALES TAX (NO. 4).

No. 48 of 1952.

An Act to amend the *Sales Tax Act (No. 4)*
1930-1951.

[Assented to 30th September, 1952.]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

Short title
and citation.

1.—(1.) This Act may be cited as the *Sales Tax Act (No. 4)* 1952.

(2.) The *Sales Tax Act (No. 4)* 1930-1951*, as amended by this Act, may be cited as the *Sales Tax Act (No. 4)* 1930-1952.

Commencement.

2. This Act shall be deemed to have come into operation on the seventh day of August, One thousand nine hundred and fifty-two.

Imposition
of tax.

3. Sections three and four of the *Sales Tax Act (No. 4)* 1930-1951 are repealed and the following sections inserted in their stead :—

“ 3. Sales tax is imposed, at the rates specified in the next succeeding section, upon the sale value of goods manufactured in Australia and sold to a taxpayer who has, on or after the seventh day of August, One thousand nine hundred and fifty-two, applied those goods to his own use.

Rates of tax.

“ 4. The rates of the sales tax imposed by this Act are—

- (a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1952—20 per centum ;
- (b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1952—33½ per centum ;
- (c) in respect of goods covered by the Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1952—50 per centum ; and
- (d) in respect of goods not covered by the Second, Third or Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1952 and on the sale value of which it is not provided by that Act that the sales tax imposed by this Act shall not be payable—12½ per centum.”.

Savings.

4. The sales tax imposed by the provisions repealed by this Act upon the sale value of goods manufactured in Australia and sold to a taxpayer who has, on or after the twenty-seventh day of September, One thousand nine hundred and fifty-one, and before the date of commencement of this Act, applied those goods to his own use continues to be imposed as if those provisions had not been repealed.

* Act No. 32, 1930, as amended by No. 32, 1931 ; No. 35, 1936 ; No. 33, 1938 ; No. 19, 1939 Nos. 6 and 50, 1940 ; No. 26, 1941 ; No. 10, 1942 ; No. 48, 1943 ; No. 61, 1946 ; No. 58, 1949 No. 41, 1950 ; and No. 67, 1951.