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.

**3.** Sections three and four of the *Sales Tax Act* (*No.* 4) 1930–1951 are repealed and the following sections inserted in their stead:—

**Imposition of tax.**

“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—33⅓ 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.”.

**Saving.**

**4.** The sales tax imposed by the provisions repealed by this Act upon the sale value of goods manufactured in Australia and sold to a taxpayer who has, on or after the twenty-seventh day of September, One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of this Act, applied those goods to his own use continues to be imposed as if those provisions had not been repealed.