

## SALES TAX ASSESSMENT (No. 5).

### No. 71 of 1953.

### An Act to amend the *Sales Tax Assessment Act* (No. 5) 1930-1939.

[Assented to 5th December, 1953.]

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

1.—(1.) This Act may be cited as the *Sales Tax Assessment Act* (No. 5) 1953. Short title  
and citation.

(2.) The *Sales Tax Assessment Act* (No. 5) 1930-1939\* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Assessment Act* (No. 5) 1930-1953.

2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.

3. After section two of the Principal Act the following section is inserted in Part I. :—

“ 2A. In this Act, ‘ the Collector of Customs ’, in relation to goods imported into Australia, means the Collector of Customs or other principal officer of Customs for the State or Territory of the Commonwealth into which the goods are imported.”. Definition.

4. Section four of the Principal Act is amended—

- (a) by omitting from sub-section (1.) the words “ on or after the first day of August One thousand nine hundred and thirty ” ;
- (b) by omitting from paragraph (i) of sub-section (1.) the words “ converted into Australian currency ” ;
- (c) by omitting from the second proviso to sub-section (2.) the words “ converted into Australian currency ” ; and
- (d) by omitting sub-section (3.).

Sale value of  
imported goods.

5. Section six A of the Principal Act is repealed and the following section inserted in its stead :—

“ 6A.—(1.) Where goods the property of a person included in a prescribed class of persons are imported or a person imports goods which are included in a prescribed class of goods or imports goods intended for a prescribed purpose and intends to export those goods, the Collector of Customs may grant to the person importing the goods permission to take delivery of those goods upon giving a security or an undertaking, to the satisfaction of the Collector of Customs, for the payment of the sales tax in respect of those goods.”

Delivery of  
goods upon  
giving of  
security or  
undertaking for  
payment of  
duty.

\* Act No. 33, 1930, as amended by No. 67, 1930; No. 33, 1931; Nos. 43 and 64, 1932; Nos. 17, 25 and 51, 1933; Nos. 16 and 62, 1934; Nos. 45 and 61, 1935; No. 78, 1936; and No. 26, 1939.

“(2.) The regulations may prescribe provisions to be complied with in relation to goods in respect of which permission has been granted under the last preceding sub-section.

“(3.) Where the Collector of Customs has granted permission to a person to take delivery of goods upon the giving of a security or undertaking under sub-section (1.) of this section, the sales tax in respect of those goods is not payable if—

(a) the provisions of the regulations are complied with ; and

(b) the goods are exported from Australia within a period of twelve months after the date on which the goods were imported or within such further period as the Minister of State for Trade and Customs, or a person to whom that Minister has delegated powers under section one hundred and sixty-two of the *Customs Act* 1901–1953, on application of the person who imported the goods, allows,

and, if a security was given by way of deposit of cash or of an instrument transferable by delivery, the amount deposited or the instrument shall be returned to the person by whom the security was given.

“(4.) Where the regulations are not complied with or the goods are not exported from Australia within that period of twelve months or that further period (if any), the security may be enforced according to its tenor or, where an undertaking to pay the amount of the sales tax has been given, the amount specified in the undertaking may be recovered at any time in a court of competent jurisdiction by proceedings in the name of the Collector of Customs.

“(5.) The provisions of the *Customs Act* 1901–1953 (including regulations made under that Act) relating to securities apply to a security under this section as if that security were a Customs security required to be given under that Act.”.

Entries.

6. Section seven of the Principal Act is amended by omitting sub-section (2.).

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