SALES TAX (No. 8).

**No. 79 of 1957.**

An Act to amend the *Sales Tax Act* (*No.* 8) 1930-1956.

[Assented to 12th December, 1957.]

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.* 8) 1957.

(2.) The *Sales: Tax Act* (*No.* 8) 1930-1956, as amended by this Act, may be cited as the *Sales Tax Act* (*No.* 8) 1930-1957.

**Commencement.**

**2.** This Act shall be deemed to have come into operation on the fourth day of September, One thousand, nine hundred and fifty-seven.

**3.** Sections three and four of the *Sales Tax Act* (*No.* 8) 1930–1956 are repealed and; the following sections inserted in their stead:—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, imported into Australia, and sold to a taxpayer who has, on or after the fourth day of September, One thousand nine hundred and fifty-seven 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* 1935–1957—25 per centum;

(*b*)in respect of goods covered by the Third Schedule to the *Sales Tax* (*Exemptions and Classifications*) *Act* 1935–1957—8⅓ per centum;

(*c*) in respect of goods covered by the Fourth Schedule to the *Sales Tax* (*Exemptions and Classifications*) *Act* 1935–1957—16⅔ per centum;

(*d*) in respect of goods covered by the Fifth Schedule to the *Sales Tax* (*Exemptions and Classifications*) *Act* 1935–1957—30 per centum; and

(*e*) in. respect of goods not covered by the Second Third Fourth or Fifth Schedule to the *Sales Tax* (*Exemptions and Classifications*) *Act* 1935–1957 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 pen centum.”.

**Saving.**

**4.** The sales tax imposed by the provisions repealed by this Act upon the sale value of goods imported into Australia and sold to a taxpayer who has, on or after the fifteenth day of March, One thousand nine hundred and fifty-six, 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of this Act, applied those goods to his own: use continues, to be imposed as if those provisions had not been repealed.