

## SALES TAX (No. 8).

No. 96 of 1960.

An Act to amend the *Sales Tax Act (No. 8)*  
1930-1957.

[Assented to 14th December, 1960.]

**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:—

Short title  
and citation.

1.—(1.) This Act may be cited as the *Sales Tax Act (No. 8)* 1960.

(2.) The *Sales Tax Act (No. 8)* 1930-1957,\* as amended by this Act, may be cited as the *Sales Tax Act (No. 8)* 1930-1960.

Commence-  
ment.

2. This Act shall be deemed to have come into operation on the sixteenth day of November, One thousand nine hundred and sixty.

3. Sections three and four of the *Sales Tax Act (No. 8)* 1930-1957 are repealed and the following sections inserted in their stead:—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 sixteenth day of November, One thousand nine hundred and sixty, 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* 1935-1960—25 per centum;
- (b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1960—8½ per centum;
- (c) in respect of goods covered by the Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1960—16½ per centum;
- (d) in respect of goods covered by the Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1960—40 per centum; and

\* Act No. 40, 1930 as amended by No. 40, 1931; No. 39, 1936; No. 37, 1938; No. 23, 1939; Nos. 10 and 84, 1940; No. 40, 1941; No. 14, 1942; No. 52, 1943; No. 65, 1946; No. 62, 1949; No. 45, 1950; No. 71, 1951; No. 52, 1952; No. 61, 1953; No. 53, 1954; No. 13, 1956; and No. 79, 1957.

(e) in respect of goods not covered by the Second, Third, Fourth or Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1960* 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.”.

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 The sales tax imposed by the provisions repealed by this Act upon the sale value of goods imported into Australia and sold to a taxpayer who has, on or after the fourth day of September, One thousand nine hundred and fifty-seven, 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. Saving.

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