SALES TAX (No. 8a).

**No. 84 of 1961.**

An Act relating to Sales Tax.

[Assented to 27th October, 1961.]

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.* 8a) 1961.

(2.) Section one of the *Sales Tax Act* (*No.* 8) 1961 is amended by omitting sub-section (2.).

(3.) The *Sales Tax Act* (*No.* 8) 1930–1960, as amended by the *Sales Tax Act* (*No.* 8) 1961 and by this Act, may be cited as the *Sales Tax Act* (*No.* 8) 1930–1961.

**Commencement.**

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

**3.** Sections three and four of the *Sales Tax Act* (*No.* 8) 1930–1960, as amended by the *Sales Tax Act* (*No.* 8) 1961, are repealed and the following sections inserted in their stead:—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 August, One thousand nine hundred and sixty-one, 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* 1935–1961—25 per centum;

(*b*) in respect of goods covered by the Third Schedule to the *Sales Tax* (*Exemptions and Classifications*) *Act* 1935–1961—2½ per centum;

(*c*) in respect of goods covered by the Fourth Schedule to the *Sales Tax* (*Exemptions and Classifications*) *Act* 1935–1961—16⅔ per centum;

(*d*) in respect of goods covered by the Fifth Schedule to the *Sales Tax* (*Exemptions and Classifications*) *Act* 1935–1961—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* 1935–1961 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**4.** The sales tax imposed by the provisions repealed by this Act upon the sale value of goods imported into Australia and sold to a taxpayer who has, on or after the twenty-second day of February, One thousand nine hundred and sixty-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.