**Sales Tax (No. 4)**

**No. 72 of 1970**

An Act to amend the *Sales Tax Act* (*No.* 4) 1930-1968.

[*Assented to 21 October 1970*]

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) 1970.

(2.) The *Sales Tax Act* (*No.* 4) 1930-1968, as amended by this Act, may be cited as the *Sales Tax Act* (*No.* 4) 1930-1970.

**Commencement.**

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

**3.** Sections 3 and 4 of the *Sales Tax Act* (*No.* 4) 1930-1968 are repealed and the following sections inserted in their stead:—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 nineteenth day of August, One thousand nine hundred and seventy, 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 or Fifth Schedule to the *Sales Tax* (*Exemptions and Classifications*) *Act* 1935-1967—27½ per centum;

(*b*) in respect of goods covered by the Third Schedule to the *Sales Tax* (*Exemptions and Classifications*) *Act* 1935-1967—2½per centum; and

(*c*) in respect of goods not covered by the Second, Third or Fifth Schedule to the *Sales Tax* (*Exemptions and Classifications*) *Act* 1935-1967 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 —15 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**4.** The sales tax imposed by the provisions repealed by this Act upon the sale value of goods manufactured in Australia and sold to a taxpayer who has, on or after the fourteenth day of August, One thousand nine hundred and sixty-eight, 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of this Act, applied those goods to his own use continues to be imposed as if those provisions had not been repealed.