**SALES TAX ACT (No. 3) 1975**

**No. 17 of 1975**

An Act to amend the *Sales Tax Act* (*No*. 3) 1930-1970.

BE IT ENACTED by the Queen, the Senate and the House of Representatives of Australia, as follows: —

**Short title and citation.**

**1.** (1) This Act may be cited as the *Sales Tax Act* (*No.* 3) 1975.

(2) The *Sales Tax Act* (*No*. 3) 1930-1970, as amended by this Act, may be cited as the *Sales Tax Act* (*No*. 3) 1930-1975.

**Commencement.**

**2.** This Act shall be deemed to have come into operation on 29 January 1975.

**3.** Sections 3 and 4 of the *Sales Tax Act* (*No*. 3) 1930-1970 are repealed and the following sections substituted: —

**Imposition of tax.**

“3. Sales tax is imposed, at the rates specified in section 4, upon the sale value of goods manufactured in Australia and, on or after 29 January 1975, sold by a taxpayer not being either the manufacturer of those goods or a purchaser of those goods from the manufacturer.

**Rates of tax.**

“4. (1) The rate of the sales tax imposed by this Act in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1975 is 27½ per centum.

“(2) The rate of the sales tax imposed by this Act in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1975 is 2½ per centum.

“(3) The rate of the sales tax imposed by this Act in respect of goods covered by the Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1975 that, on or after a date specified in the first column of the following table and before the next later date (if any) specified in that column, become goods on which sales tax is imposed by section 3 of this Act, is the rate specified in the second column of that table opposite to the first-mentioned date in the first column of that table:—

|  |  |
| --- | --- |
| First Column | Second Column |
| Date on and after which rate applies | Rate of tax |
| 29 January 1975  | 5% |
| 1 May 1975  | 7% |
| 1 June 1975  | 9% |
| 1 July 1975  | 11% |
| 1 August 1975  | 13% |
| 1 September 1975  | 15% |

“(4) The rate of the sales tax imposed by this Act in respect of goods covered by the Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1975 that, on or after a date specified in the first column of the following table and before the next later date (if any) specified in that column, become goods on which sales tax is imposed by section 3 of this Act, is the rate specified in the second column of that table opposite to the first-mentioned date in the first column of that table:—

|  |  |
| --- | --- |
| First Column | Second Column |
| Date on and after which rate applies | Rate of tax |
| 29 January 1975  | 15% |
| 1 May 1975  | 17½ |
| 1 June 1975  | 20% |
| 1 July 1975  | 22½% |
| 1 August 1975  | 25% |
| 1 September 1975  | 27% |

“(5) The rate of the sales tax imposed by this Act in respect of goods not covered by the Second, Third, Fourth or Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1975 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 is 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, on or after 19 August 1970, and before the date of commencement of this Act, sold by a taxpayer, not being either the manufacturer of those goods or a purchaser of those goods from the manufacturer, continues to be imposed as if those provisions had not been repealed