

# SALES TAX AMENDMENT ACT (No. 5) 1978

## No. 148 of 1978

An Act to amend the *Sales Tax Act (No. 5) 1930*.

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

Short title, &c.	<p>1. (1) This Act may be cited as the <i>Sales Tax Amendment Act (No. 5) 1978</i>.<sup>1</sup></p> <p>(2) The <i>Sales Tax Act (No. 5) 1930</i><sup>2</sup> is in this Act referred to as the Principal Act.</p>
Commence- ment	<p>2. This Act shall be deemed to have come into operation on 16 August 1978.</p>
Imposition of tax	<p>3. Sections 3 and 4 of the Principal Act are repealed and the following sections substituted:</p> <p>“3. Sales tax is imposed, at the rates specified in section 4, upon the sale value of goods imported into Australia on or after 16 August 1978 by a taxpayer.</p>
Rates of tax	<p>“4. The rates of the sales tax imposed by this Act are—</p> <ul style="list-style-type: none"><li>(a) in respect of goods covered by the Second Schedule to the <i>Sales Tax (Exemptions and Classifications) Act 1935</i>—27½%;</li><li>(b) in respect of goods covered by the Third Schedule to the <i>Sales Tax (Exemptions and Classifications) Act 1935</i>—2½%;</li><li>(c) in respect of goods covered by the Fourth or Fifth Schedule to the <i>Sales Tax (Exemptions and Classifications) Act 1935</i>—15%; and</li><li>(d) in respect of goods not covered by the Second, Third, Fourth or Fifth Schedule to the <i>Sales Tax (Exemptions and Classifications) Act 1935</i> and on the sale value of which it is not provided by that Act and the sales tax imposed by this Act shall not be payable—15%.”.</li></ul>
Saving	<p>4. The sales tax imposed by the provisions repealed by this Act upon the sale value of goods imported into Australia by a taxpayer on or after 29 January 1975 and before the date of commencement of this Act continues to be imposed as if those provisions had not been repealed.</p>

**NOTES**

1. Act No. 148, 1978; assented to 24 November 1978.
2. Act No. 34, 1930, as amended. For previous amendments *see* Act No. 34, 1931; No. 36, 1936; No. 34, 1938; No. 20, 1939; Nos. 7 and 81, 1940; No. 37, 1941; No. 11, 1942; No. 49, 1943; No. 62, 1946; No. 59, 1949; No. 42, 1950; No. 68, 1951; No. 49, 1952; No. 58, 1953; No. 50, 1954; No. 10, 1956; No. 76, 1957; No. 93, 1960; Nos. 6 and 81, 1961; No. 9, 1962; No. 80, 1964; No. 92, 1968; No. 73, 1970; and No. 19, 1975.