

# SALES TAX AMENDMENT ACT (No. 9) 1978

## No. 152 of 1978

An Act to amend the *Sales Tax Act (No. 9) 1930*.

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

- Short title, &c.            1. (1) This Act may be cited as the *Sales Tax Amendment Act (No. 9) 1978*.<sup>1</sup>
- (2) The *Sales Tax Act (No. 9) 1930*<sup>2</sup> is in this Act referred to as the Principal Act.
- Commence-            2. This Act shall be deemed to have come into operation on 16  
ment                   August 1978.
3. Sections 3 and 4 of the Principal Act are repealed and the following sections substituted:
- Imposition            “3. Sales tax is imposed, at the rates specified in section 4, upon the  
of tax                   sale value of goods in Australia (including goods which have gone into use or consumption in Australia) leased, on or after 16 August 1978, by a taxpayer to a lessee.
- 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*—2½%;
- (b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*—2½%;
- (c) in respect of goods covered by the Fourth or Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*—15%; and
- (d) in respect of goods not covered by the Second, Third, Fourth or Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* 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%.”.
- Saving                 4. The sales tax imposed by the provisions repealed by this Act upon the sale value of goods in Australia (including goods which have gone into use or consumption in Australia) leased, on or after 29 January 1975, and before the date of commencement of this Act, by a taxpayer to a lessee continues to be imposed as if those provisions had not been repealed.

**NOTES**

1. Act No. 152, 1978; assented to 24 November 1978.
2. Act No. 42, 1930, as amended. For previous amendments *see* Act No. 42, 1931; No. 10, 1935; No. 40, 1936; No. 38, 1938; No. 24, 1939; Nos. 11 and 85, 1940; No. 41, 1941; No. 15, 1942; No. 53, 1943; No. 66, 1946; No. 63, 1949; No. 46, 1950; No. 72, 1951; No. 53, 1952; No. 62, 1953; No. 54, 1954; No. 14, 1956; No. 80, 1957; No. 97, 1960; Nos. 10 and 85, 1961; No. 13, 1962; No. 84, 1964; No. 96, 1968; No. 77, 1970; and No. 23, 1975.