



Sales Tax Act (No. 10A) 1985

Act No. 44 of 1985 as amended

[Note: This Act was repealed by Act No. 101 of 2006 on 14 September 2006

**For transitional and application provisions *see* Act No. 101, 2006,
Schedule 6 (items 5–11)]**

This compilation was prepared on 16 October 2000
taking into account amendments up to Act No. 140 of 1987

The text of any of those amendments not in force
on that date is appended in the Notes section

The operation of amendments that have been incorporated may be
affected by application provisions that are set out in the Notes section

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An Act to impose a tax, being a duty of excise, on the sales value of certain goods

1 Short title [see Note 1]

This Act may be cited as the *Sales Tax Act (No. 10A) 1985*.

2 Commencement [see Note 1]

This Act shall be deemed to have come into operation on the commencement of the Assessment Act.

3 Incorporation of Assessment Act

The Assessment Act is incorporated, and shall be read as one, with this Act.

4 Interpretation

- (1) In this Act, *Assessment Act* means the *Sales Tax Assessment Act (No. 10) 1985*.

5 Imposition of tax

Sales tax is imposed, at the rates specified in section 7, upon the sale value of goods in Australia deemed by virtue of section 6 to be sold by a taxpayer on or after the commencement of this Act.

6 Deemed sales

- (1) Where at any time:
- (a) tax is paid or payable, or might reasonably be expected to become payable, by a person upon the sale value of goods under an Act providing for the assessment of sales tax; and
 - (b) an amount of royalty is paid in respect of the goods by any person;
- then, for the purposes of this Act and the Assessment Act, but for no other purpose, the person referred to in paragraph (b) shall be deemed to sell the goods at that time.
- (2) A person is deemed to sell goods at a particular time:

- (a) whether or not an actual sale of the goods is or has been made by that person; and
- (b) irrespective of the time at which any such actual sale is or has been made.

7 Rates of tax

The rates of the sales tax imposed by this Act upon the sale value of goods are the same as the respective rates of the tax referred to in paragraph 6(1)(a) in relation to the goods.

8 Duty of excise

This Act imposes sales tax to the extent only that it is a law imposing duties of excise within the meaning of section 55 of the Constitution.

Table of Acts**Notes to the *Sales Tax Act (No. 10A) 1985*****Note 1**

The *Sales Tax Act (No. 10A) 1985* as shown in this compilation comprises Act No. 44, 1985 amended as indicated in the Tables below.

Table of Acts

| Act | Number and year | Date of Assent | Date of commencement | Application, saving or transitional provisions |
|---|-----------------|----------------|--|--|
| <i>Sales Tax Act (No. 10A) 1985</i> | 44, 1985 | 30 May 1985 | 10 May 1985 (see s. 2) | |
| <i>Sales Tax (Off-shore Installations) Amendment Act 1987</i> | 140, 1987 | 18 Dec 1987 | Parts II-IV (ss. 3-8): 21 Jan 1987 Remainder: Royal Assent | — |

Table of Amendments

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

| Provision affected | How affected |
|--------------------|-------------------|
| S. 4..... | am. No. 140, 1987 |
