



# **Sales Tax (No. 5) Amendment Act 1985**

**No. 48 of 1985**

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## **An Act to amend the *Sales Tax Act (No. 5) 1930*, and for related purposes**

*[Assented to 30 May 1985]*

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

### **Short title**

1. This Act may be cited as the *Sales Tax (No. 5) Amendment Act 1985*.

### **Commencement**

2. This Act shall come into operation on the day on which the *Sales Tax Laws Amendment Act 1985* receives the Royal Assent.

### **Principal Act**

3. The *Sales Tax Act (No. 5) 1930*<sup>1</sup> is in this Act referred to as the Principal Act.

**Imposition of tax**

4. Section 3 of the Principal Act is amended—

- (a) by omitting “, at the rates specified in section 4,”;
- (b) by omitting “, by a taxpayer”; and
- (c) by adding at the end the following sub-section:

“(2) Sales tax imposed upon the sale value of goods under sub-section (1) is so imposed at the rate specified in respect of those goods in section 4, being the rate in force at the time when the goods are entered for home consumption by a taxpayer.”.

**Transitional**

5. Where, before the commencement of this Act, sales tax was imposed by section 3 of the Principal Act on the sale value of any goods, that sales tax continues to be imposed on those goods as if section 3 of the Principal Act had not been amended by this Act.

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**NOTE**

1. No. 34, 1930, as amended. For previous amendments, see 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; No. 19, 1975; No. 148, 1978; No. 137, 1981; Nos. 59 and 88, 1982; and No. 86, 1984.

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*[Minister's second reading speech made in—  
House of Representatives on 9 May 1985  
Senate on 20 May 1985]*