



# **Sales Tax (No. 3) Amendment Act 1985**

**No. 148 of 1985**

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## **An Act to amend the *Sales Tax Act (No. 3) 1930*, and for related purposes**

*[Assented to 5 December 1985]*

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

### **Short title, &c.**

1. (1) This Act may be cited as the *Sales Tax (No. 3) Amendment Act 1985*.

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

### **Commencement**

2. This Act shall be deemed to have come into operation on 20 September 1985.

3. (1) Sections 3 and 4 of the Principal Act are repealed and the following sections are substituted: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 20 September 1985, 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. The rates of the sales tax imposed by this Act are—

- (a) in respect of goods covered by the Fourth or Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*—20%;
- (b) in respect of goods covered by the Third or Sixth Schedule to that Act—10%;
- (c) in respect of goods covered by the Second Schedule to that Act—30%; and
- (d) in respect of goods not covered by the Second, Third, Fourth, Fifth or Sixth Schedule to that Act 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—20%.”.

(2) Where, before the commencement of this Act, sales tax was imposed by the provisions of the Principal Act repealed by sub-section (1) upon the sale value of any goods, that sales tax continues to be imposed as if those provisions had not been repealed.

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**NOTE**

1. No. 30, 1930, as amended. For previous amendments, see No. 30, 1931; No. 34, 1936; No. 32, 1938; No. 18, 1939; Nos. 5 and 79, 1940; No. 35, 1941; No. 9, 1942; No. 47, 1943; No. 60, 1946; No. 57, 1949; No. 40, 1950; No. 66, 1951; No. 47, 1952; No. 56, 1953; No. 48, 1954; No. 8, 1956; No. 74, 1957; No. 91, 1960; Nos. 4 and 79, 1961; No. 7, 1962; No. 78, 1964; No. 90, 1968; No. 71, 1970; No. 17, 1975; No. 146, 1978; No. 135, 1981; Nos. 57 and 86, 1982; and No. 84, 1984.

[*Minister's second reading speech made in—  
House of Representatives on 19 September 1985  
Senate on 29 November 1985*]