

SALES TAX (NO. 8).

No. 52 of 1952.

An Act to amend the *Sales Tax Act (No. 8)* 1930-1951.

[Assented to 30th September, 1952.]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

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| Short title and citation. | 1.—(1.) This Act may be cited as the <i>Sales Tax Act (No. 8)</i> 1952.
(2.) The <i>Sales Tax Act (No. 8)</i> 1930-1951*, as amended by this Act, may be cited as the <i>Sales Tax Act (No. 8)</i> 1930-1952. |
| Commencement. | 2. This Act shall be deemed to have come into operation on the seventh day of August, One thousand nine hundred and fifty-two. |
| Imposition of tax. | 3. Sections three and four of the <i>Sales Tax Act (No. 8)</i> 1930-1951 are repealed and the following sections inserted in their stead:—
“3. Sales tax is imposed, at the rates specified in the next succeeding section, upon the sale value of goods imported into Australia and sold to a taxpayer who has, on or after the seventh day of August, One thousand nine hundred and fifty-two, applied those goods to his own use. |
| 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 <i>Sales Tax (Exemptions and Classifications) Act</i> 1935-1952—
20 per centum ;
(b) in respect of goods covered by the Third Schedule to the <i>Sales Tax (Exemptions and Classifications) Act</i> 1935-1952—
33½ per centum ;
(c) in respect of goods covered by the Fourth Schedule to the <i>Sales Tax (Exemptions and Classifications) Act</i> 1935-1952—
50 per centum ; and
(d) in respect of goods not covered by the Second, Third or Fourth Schedule to the <i>Sales Tax (Exemptions and Classifications) Act</i> 1935-1952 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—12½ per centum.”. |

* Act No. 40, 1930, as amended by No. 40, 1931 ; No. 39, 1936 ; No. 37, 1938 ; No. 23, 1939 ; Nos. 10 and 84, 1940 ; No. 40, 1941 ; No. 14, 1942 ; No. 52, 1943 ; No. 65, 1946 ; No. 62, 1949 ; No. 45, 1950 ; and No. 71, 1951.

1952.

Sales Tax (No. 8),

No. 53.

4. The sales tax imposed by the provisions repealed by this Act ^{saving.} upon the sale value of goods imported into Australia and sold to a taxpayer who has, on or after the twenty-seventh day of September, One thousand nine hundred and fifty-one, and before the date of commencement of this Act, applied those goods to his own use continues to be imposed as if those provisions had not been repealed.
