

THIS Bill originated in the House of Representatives ; and, having this day passed, is now ready for presentation to the Senate for its concurrence.

E. W. PARKES,
Clerk of the House of Representatives.

House of Representatives,
Canberra, 30th July, 1931.

A BILL
FOR
AN ACT

To amend the *Sales Tax Assessment Act (No. 2) 1930*, as amended by the *Sales Tax Assessment Act (No. 2A) 1930*.

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

5 1.—(1.) This Act may be cited as the *Sales Tax Assessment Act (No. 2) 1931*. Short title and citation.

(2.) The *Sales Tax Assessment Act (No. 2) 1930*, as amended by the *Sales Tax Assessment Act (No. 2A) 1930*, is in this Act referred to as the Principal Act*.

10 (3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Assessment Act (No. 2) 1930-1931*.

2. Section four of the Principal Act is amended—

(a) by adding at the end of sub-section (1.) the following proviso :— Sale value of goods.

15 " Provided that where goods are sold by retail by a registered person who has quoted his certificate when purchasing the goods the sale value of the goods shall be the amount which would be the fair market value of those goods if sold by him by wholesale, but if the Commissioner

* Act No. 27 of 1930, as amended by Act No. 64 of 1930.

Commissioner is of the opinion that the amount set forth in any return by the registered person as the sale value of any such goods is less than the amount which would be their fair market value if sold by wholesale, the sale value shall be altered by the Commissioner to the value which, in his opinion, would be their fair market value if so sold, and the altered value shall be the sale value of the goods for the purposes of this Act.” ; and

(b) by omitting sub-section (3.) and inserting in its stead the following sub-section :—

“(3.) For the purposes of this section, the sale value of goods shall not be taken to include any amount payable in respect of sales tax but, when the goods are sold in bond, the sale value shall be taken to include the amount of any duty of Excise to which the goods would be subject if entered for home consumption at the time at which they are sold.”.

3. After section five of the Principal Act the following section is inserted :—

Rebates.

“(5A.) Where a registered person has quoted his certificate in respect of goods purchased by him prior to the eleventh day of July, One thousand nine hundred and thirty-one, he shall be entitled, in respect of any sale of those goods by retail made by him on or after that date to a rebate of tax of the difference between the amount of tax payable by him in respect of that sale and the amount of tax which would have been payable if the rate of tax payable in respect of such sale had been two and one-half per centum of the sale value of the goods.”.

Exemptions.

4. Section six of the Principal Act is amended by inserting, after the words “ sale value of—”, the following paragraph :—

“(aa) goods sold to the Government of the Commonwealth or the Government of a State, where the Commissioner is satisfied that the goods are for the official use of a Government Department, or of an authority which is completely controlled by, and the expenditure of which is exclusively borne by, the Government, and are not for re-sale, and, in the case of goods sold to the Government of a State, an arrangement has been made between the Governor-General and the Governor-in-Council of the State for the collection and payment by the State of sales tax upon the sale value of all goods sold by the Government of the State, and by every such authority established under the law of the State, in the conduct of an enterprise which, in the opinion of the Commissioner, is a trading enterprise ;”.

5. The

1931.

Sales Tax Assessment (No. 2).

No.

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5. The Schedule to the Principal Act is amended—

Amendment of
Schedule.

(a) by inserting at the commencement of the list of goods contained therein the items—

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“ Australian timber to be used in connexion with mining operations ;

“ Australian wine ; ” ;

(b) by inserting, before the item commencing with the word “ Boxes ”, the item “ Bibles and Scripture portions ; ” ;

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(c) by inserting, before the item “ Cheese ”, the item “ Charcoal, coke, firewood and kerosene for all purposes ; ” ;

(d) by inserting, after the item “ Cream ”, the items—

“ Crude oil and fuel oils for use in the production of power ;

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“ Crude tar sold as a fuel to a registered manufacturer for use by him as a fuel ; ” ;

(e) by inserting, after the item “ Electric current for lighting or power ”, the item—

“ Fauna for public zoological gardens ; ” ;

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(f) by inserting, after the item “ Fertilizers and raw materials for use in the manufacture of fertilizers ”, the item “ Flotation reagents sold to a person engaged in the mining industry for use in that industry ; ” ;

(g) by omitting the words “, pollard and semolina” and inserting in their stead the words “ and pollard ” ;

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(h) by inserting, at the end of the item commencing with the word “ Milk ”, the words “, or any food containing not less than ninety-five per centum of milk or milk powder ” ;

(i) by inserting, before the item “ Meat, raw ”, the item—
“ Hydraulic power ; ” ;

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(j) by inserting, after the item “ Meat, raw ”, the item—

“ Metal, blast furnace slag, gravel and sand for road-making sold to any public authority charged with responsibility for the formation or maintenance of public roads ; ” ;

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(k) by omitting the item “ Pastry but not including cakes or biscuits ” and inserting in its stead the item—

“ Pastry, Scones, bread sandwiches, buns, Milk Arrow-root biscuits, Baby Rice biscuits and Baby Rusks, but not including other biscuits and not including cakes ; ” ;

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(l) by inserting, after the item “ Petrol ”, the items—

“ Power alcohol produced in Australia and mixtures produced in Australia of petrol and power alcohol ;

“ Ships and power-driven vessels of over 1,000 tons gross register ; ” ; and

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(m) by

(m) by adding at the end thereof the item—

“Works of art intended for continuous public exhibition free of charge.”.

Commencement.

6. Sections four and five of this Act shall be deemed to have commenced on the eleventh day of July One thousand nine hundred 5 and thirty-one.