



Sales Tax Act (No. 1) 1930

Act No. 26 of 1930 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[Note: This Act was repealed by Act No. 101 of 2006 on 14 September 2006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 11 October 2000
taking into account amendments up to Act No. 14 of 1992

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

Prepared by the Office of Legislative Drafting and Publishing,
Attorney-General's Department, Canberra

Contents

1	Short title [<i>see</i> Note 1].....	1
2	Incorporation	1
3	Imposition of tax	1
4	Rates of tax.....	1

Notes

3

An Act to impose a tax upon the sale value of goods manufactured in Australia, and sold by the manufacturer or treated by him as stock for sale by retail or applied to his own use

1 Short title [see Note 1]

This Act may be cited as the *Sales Tax Act (No. 1) 1930*.

2 Incorporation

The *Sales Tax Assessment Act (No. 1) 1930-1931* shall be incorporated and read as one with this Act.

3 Imposition of tax

Sales tax is imposed, at the rates specified in section 4, upon the sale value of goods manufactured in Australia by a taxpayer and, on or after 20 September 1985, sold by the taxpayer or treated by the taxpayer as stock for sale by retail or applied to the taxpayer's own use.

4 Rates of tax

The rates of the sales tax imposed by this Act are:

- (a) in respect of goods covered by the Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*—20%;
- (aa) in respect of goods covered by the Fifth Schedule to that Act—15%;
- (b) in respect of goods covered by the Third 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 or Fifth 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%.

Table of Acts**Notes to the *Sales Tax Act (No. 1) 1930*****Note 1**

The *Sales Tax Act (No. 1) 1930* as shown in this compilation comprises Act No. 26, 1930 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. 1) 1930</i>	26, 1930	18 Aug 1930	18 Aug 1930	
<i>Sales Tax Act (No. 1A) 1930</i>	63, 1930	16 Dec 1930	18 Aug 1930	—
<i>Sales Tax Act (No. 1) 1931</i>	26, 1931	10 Aug 1931	11 July 1931	—
<i>Sales Tax Act (No. 1) 1936</i>	32, 1936	29 Sept 1936	29 Sept 1936	—
<i>Sales Tax Act (No. 1) 1938</i>	30, 1938	3 Oct 1938	3 Oct 1938	—
<i>Sales Tax Act (No. 1) 1939</i>	16, 1939	15 Sept 1939	15 Sept 1939	—
<i>Sales Tax Act (No. 1) 1940</i>	3, 1940	20 May 1940	20 May 1940	—
<i>Sales Tax Act (No. 1A) 1940</i>	77, 1940	16 Dec 1940	22 Nov 1940	—
<i>Sales Tax Act (No. 1) 1941</i>	33, 1941	25 Nov 1941	25 Nov 1941	—
<i>Sales Tax Act (No. 1) 1942</i>	7, 1942	18 May 1942	18 May 1942	—
<i>Sales Tax Act (No. 1) 1943</i>	45, 1943	19 Oct 1943	21 July 1943	—
<i>Sales Tax Act (No. 1) 1946</i>	58, 1946	11 Dec 1946	15 Nov 1946	—
<i>Sales Tax Act (No. 1) 1949</i>	55, 1949	28 Oct 1949	8 Sept 1949	—
<i>Sales Tax Act (No. 1) 1950</i>	38, 1950	14 Dec 1950	13 Oct 1950	S. 4
<i>Sales Tax Act (No. 1) 1951</i>	64, 1951	11 Dec 1951	27 Sept 1951	S. 4
<i>Sales Tax Act (No. 1) 1952</i>	45, 1952	30 Sept 1952	7 Aug 1952	S. 4
<i>Sales Tax Act (No. 1) 1953</i>	54, 1953	28 Oct 1953	10 Sept 1953	S. 4
<i>Sales Tax Act (No. 1) 1954</i>	46, 1954	6 Nov 1954	19 Aug 1954	S. 4
<i>Sales Tax Act (No. 1) 1956</i>	6, 1956	12 May 1956	15 Mar 1956	S. 4
<i>Sales Tax Act (No. 1) 1957</i>	72, 1957	12 Dec 1957	4 Sept 1957	S. 4
<i>Sales Tax Act (No. 1) 1960</i>	89, 1960	14 Dec 1960	16 Nov 1960	S. 4
<i>Sales Tax Act (No. 1) 1961</i>	2, 1961	4 May 1961	22 Feb 1961	S. 4
<i>Sales Tax Act (No. 1A) 1961</i>	77, 1961	27 Oct 1961	16 Aug 1961	S. 4
<i>Sales Tax Act (No. 1) 1962</i>	5, 1962	23 Mar 1962	7 Feb 1962	S. 4
<i>Sales Tax Act (No. 1) 1964</i>	76, 1964	5 Nov 1964	12 Aug 1964	S. 4
<i>Sales Tax Act (No. 1) 1968</i>	88, 1968	21 Nov 1968	14 Aug 1968	S. 4
<i>Sales Tax Act (No. 1) 1970</i>	69, 1970	21 Oct 1970	19 Aug 1970	S. 4
<i>Sales Tax Act (No. 1) 1975</i>	15, 1975	18 Apr 1975	29 Jan 1975	S. 4
<i>Sales Tax Amendment Act (No. 1) 1978</i>	144, 1978	24 Nov 1978	16 Aug 1978	S. 4

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Sales Tax Amendment Act (No. 1) 1981</i>	133, 1981	30 Sept 1981	19 Aug 1981	S. 4
<i>Sales Tax Amendment (Off-shore Installations) Act (No. 1) 1982</i>	55, 1982	16 June 1982	14 July 1982 (see s. 2)	—
<i>Sales Tax Amendment Act (No. 1) 1982</i>	84, 1982	6 Oct 1982	18 Aug 1982	S. 4
<i>Sales Tax (No. 1) Amendment Act 1984</i>	82, 1984	21 Sept 1984	(a)	S. 3(2)
<i>Sales Tax (No. 1) Amendment Act 1985</i>	146, 1985	5 Dec 1985	20 Sept 1985	S. 3(2)
<i>Sales Tax Acts Amendment Act 1986</i>	100, 1986	17 Oct 1986	Ss. 1 and 2: Royal Assent Remainder: 20 Aug 1986 (see s. 2(2))	S. 25
<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	S. 2(3)
<i>Sales Tax (No. 1) Amendment Act 1990</i>	46, 1990	16 June 1990	9 May 1990	S. 4
<i>Sales Tax Laws Amendment Act (No. 2) 1990</i>	81, 1990	23 Oct 1990	(b)	S. 5
<i>Sales Tax Laws Amendment Act (No. 1) 1991</i>	51, 1991	24 Apr 1991	13 Mar 1991	S. 9
<i>Sales Tax Laws Amendment Act (No. 1) 1992</i>	14, 1992	6 Apr 1992	27 Feb 1992	S. 8

Act Notes

- (a) Section 2 of the *Sales Tax (No. 1) Amendment Act 1984* provides as follows:
- 2 This Act shall be deemed to have come into operation at the hour of 8 o'clock in the evening, by standard time in the Australian Capital Territory, on 21 August 1984.
- (b) Section 2 of the *Sales Tax Laws Amendment Act (No. 2) 1990* provides as follows:
- 2 This Act is taken to have commenced at 7.30 p.m., by standard time in the Australian Capital Territory, on 21 August 1990.

Table of Amendments**Table of Amendments**

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

Provision affected	How affected
Title	am. No. 63, 1930
S. 2.....	am. No. 26, 1931
S. 2A	ad. No. 55, 1982 rep. No. 140, 1987
S. 3.....	am. No. 63, 1930; No. 26, 1931; No. 32, 1936; No. 30, 1938; No. 16, 1939; Nos. 3 and 77, 1940; No. 33, 1941; No. 7, 1942; No. 45, 1943; No. 58, 1946; No. 55, 1949 rs. No. 38, 1950; No. 64, 1951; No. 45, 1952; No. 54, 1953; No. 46, 1954; No. 6, 1956; No. 72, 1957; No. 89, 1960; Nos. 2 and 77, 1961; No. 5, 1962; No. 76, 1964; No. 88, 1968; No. 69, 1970; No. 15, 1975; No. 144, 1978; No. 133, 1981; No. 84, 1982; No. 82, 1984; No. 146, 1985
S. 4.....	ad. No. 38, 1950 rs. No. 64, 1951; No. 45, 1952; No. 54, 1953; No. 46, 1954; No. 6, 1956; No. 72, 1957; No. 89, 1960; Nos. 2 and 77, 1961; No. 5, 1962; No. 76, 1964; No. 88, 1968; No. 69, 1970; No. 15, 1975; No. 144, 1978; No. 133, 1981; No. 84, 1982; No. 82, 1984; No. 146, 1985 am. No. 100, 1986; Nos. 46 and 81, 1990; No. 51, 1991; No. 14, 1992
S. 5.....	ad. No. 81, 1990 rep. No. 51, 1991