

# STATUTORY RULES.

1956. No. .

## REGULATIONS UNDER THE--

SALES TAX ASSESSMENT ACT (No. 1) 1930-1953,  
SALES TAX ASSESSMENT ACT (No. 2) 1930-1936,  
SALES TAX ASSESSMENT ACT (No. 3) 1930-1936,  
SALES TAX ASSESSMENT ACT (No. 4) 1930-1936,  
SALES TAX ASSESSMENT ACT (No. 5) 1930-1953,  
SALES TAX ASSESSMENT ACT (No. 6) 1930-1936,  
SALES TAX ASSESSMENT ACT (No. 7) 1930-1936,  
SALES TAX ASSESSMENT ACT (No. 8) 1930-1936,

AND

SALES TAX ASSESSMENT ACT (No. 9) 1930-1946.\*

*alteration  
to permit  
on original  
of Certificates*

*[Signature]*  
I, THE GOVERNOR-GENERAL *Administrator of the Government of* and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations under the *Sales Tax Assessment Act* (No. 1) 1930-1953, the *Sales Tax Assessment Act* (No. 2) 1930-1936, the *Sales Tax Assessment Act* (No. 3) 1930-1936, the *Sales Tax Assessment Act* (No. 4) 1930-1936, the *Sales Tax Assessment Act* (No. 5) 1930-1953, the *Sales Tax Assessment Act* (No. 6) 1930-1936, the *Sales Tax Assessment Act* (No. 7) 1930-1936, the *Sales Tax Assessment Act* (No. 8) 1930-1936 and the *Sales Tax Assessment Act* (No. 9) 1930-1946.

Dated this *second*

day of *August*, 1956.

J. Northcott

Governor-General.

*Administrator.*

By His Excellency's Command,

*(Sgd) E.W. Fadden*

Treasurer.

## SALES TAX REGULATIONS.

### PART I.—PRELIMINARY.

1. These Regulations may be cited as the Sales Tax Regulations. Short title.

2.—(1.) The Sales Tax Regulations (comprising the Statutory Rules specified in the First Schedule to these Regulations) are repealed. Repeal and saving.

(2.) A certificate, security, authority, approval or delegation issued, given, granted or made under a provision of the Regulations repealed by the last preceding sub-regulation and in force immediately

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1956.  
18/2.7.1956.

before the commencement of these Regulations has the same force and effect as if it had been issued, given, granted or made under the corresponding provision of these Regulations.

3. These Regulations are divided into Parts, as follows:— Parts.

- Part I.—Preliminary (Regulations 1-4).
- Part II.—Registration and Certificates (Regulations 5-10).
- Part III.—Quotation of Certificates (Regulations 11-20).
- Part IV.—Securities (Regulations 21-25).
- Part V.—Sale Value in Certain Cases (Regulation 26).
- Part VI.—Payment of Tax.
  - Division 1.—Tax Payable under *Sales Tax Assessment Act (No. 5) 1930-1953* (Regulations 27-28).
  - Division 2.—Other Tax (Regulations 29-36).
- Part VII.—Objections (Regulations 37-38).
- Part VIII.—Reviews by a Board of Review (Regulations 39-47).
- Part IX.—Refunds and Other Payments (Regulations 48-59).
- Part X.—Miscellaneous (Regulations 60-83).

4.—(1.) In these Regulations, unless the contrary intention Interpretation. appears—

“aids to manufacture” means goods for use by a registered person being—

(a) machinery, implements and apparatus for use exclusively, or primarily and principally—

- (i) in the actual processing or treatment of goods to be used in, wrought into or attached to goods to be manufactured;
- (ii) in any processing or treatment by which the goods to which that processing or treatment is applied are used in, wrought into or attached to goods to be manufactured;
- (iii) in any processing or treatment for the purpose of bringing goods into, or maintaining goods in, the form or condition in which they are marketed or used by the manufacturer thereof;
- (iv) in any processing or treatment for the purpose of disposing of waste substances resulting from any processing or treatment applied by him as specified in sub-paragraph (i), (ii) or (iii) of this paragraph;
- (v) in operating, applying, cleansing or sterilizing machinery, implements or apparatus used in the processing or treatment specified in sub-paragraph (i), (ii), (iii) or (iv) of this paragraph;

- (vi) in the cleansing or sterilizing of bottles, vats or other containers which he uses in the storage or marketing of goods which he manufactures or which he processes or treats as specified in sub-paragraph (i), (ii) or (iii) of this paragraph; or
  - (vii) in carrying out scientific research in relation to manufacturing operations conducted by him;
  - (b) goods for use as integral parts of machinery, implements or apparatus to be constructed *in situ* and to be used exclusively, or primarily and principally, as specified in paragraph (a) of this definition;
  - (c) parts for, or materials for use in the repair of so as to form part of, any of the machinery, implements or apparatus specified in paragraph (a) or (b) of this definition; or
  - (d) goods (other than those specified in paragraph (a) or (b) of this definition) for use as specified in paragraph (a) of this definition,
- but does not include—
- (e) road vehicles of the kinds ordinarily used for the transport of persons or the delivery of goods;
  - (f) cooking appliances or other plant for use exclusively, or primarily and principally, in the preparation of foodstuffs for consumption on any premises of the person preparing the foodstuffs;
  - (g) office equipment which is not for use directly in the manufacture of goods;
  - (h) machinery, implements or apparatus for use in the production of electric current, gas, steam, compressed air or hydraulic power, for purposes other than for sale or for use by the producer thereof exclusively, or primarily and principally, as specified in paragraph (a) of this definition;
  - (i) containers for use by the registered person in the storage or delivery of his products or of goods which have been processed or treated by him for other persons as specified in paragraph (a) of this definition, or materials or parts for the construction *in situ* of any containers for use in such storage;
  - (j) goods for use in connexion with the manufacture for sale of goods, if the first-mentioned goods are to be sold to the purchaser of the goods to be so manufactured, unless the goods to be so manufactured—
    - (i) are covered by an item in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956*; or
    - (ii) are to be sold by the manufacturer to a person who quotes his certificate of registration in respect of the purchase of those goods and furnishes to the manufacturer

a certificate in writing that the first-mentioned goods are not for re-sale to a person to whom the goods to be so manufactured are also to be sold; or

- (k) parts for any of the goods specified in paragraph (e), (f), (g), (h), (i) or (j) of this definition;

“containers” means—

- (a) the inner or outer coverings in which goods are packed or secured, or to be packed or secured, in the ordinary course of business (including inside linings and inside packing materials); and
- (b) goods which are ordinarily used to secure or seal, or to describe the contents of, those coverings and form an actual part of the completed coverings, and includes can keys, glass droppers and other goods—
- (c) which are accessories of coverings or goods to which paragraph (a) or (b) of this definition applies, or of goods marketed in such coverings;
- (d) which are attached to or form part of the inner covering, or are contained in the outer covering, of the goods so marketed; and
- (e) which are sold with those goods for one inclusive price;

“Deputy Commissioner” includes a person for the time being performing the duties of the office of Deputy Commissioner of Taxation;

“goods to be used in, wrought into or attached to goods to be manufactured” means goods to be so used or dealt with that those goods, or some essential element thereof, will form an integral part of the goods to be manufactured;

“tax” means sales tax chargeable under any Act under which these Regulations are made.

(2.) A reference in these Regulations to a form by letter shall be read as a reference to the form so lettered in the Second Schedule to these Regulations.

(3.) A reference in these Regulations to the office of the Deputy Commissioner for a State shall be read as a reference to the office of a Deputy Commissioner or Deputy Commissioners at the address specified in the Third Schedule to these Regulations opposite to the name of that State.

(4.) For the purpose of these Regulations—

- (a) the Australian Capital Territory shall be deemed to be part of the State of New South Wales; and
- (b) the Northern Territory shall be deemed to be a State.

#### PART II.—REGISTRATION AND CERTIFICATES.

5. A person who, by virtue of an Act under which these Regulations are made, is required to become registered as a manufacturer or whole-sale merchant shall, unless the Commissioner otherwise directs, make application to the Commissioner, in accordance with Form A, for registration in each State in which he has a place of business as a manufacturer or a wholesale merchant.

Application for  
registration.

6. An application under the last preceding regulation for registration in a State shall be made through the Deputy Commissioner for that State. Application to be made through Deputy Commissioner.

7. Where a person applies for registration in a State in accordance with this Part, the Commissioner, or a person thereto authorized in writing by the Commissioner, shall cause the applicant to be registered in that State and shall issue to the applicant a certificate in accordance with Form B. Registration and issue of certificate.

8. A certificate is subject to the condition that the person to whom the certificate is issued will (in addition to complying with the conditions prescribed by section 11 of the *Sales Tax Assessment Act* (No. 1) 1930-1953) furnish true, complete and accurate returns and statements as and when required by an Act under which these Regulations are made or by these Regulations. Conditions of certificate.

9.—(1.) Upon the cancellation of a certificate, the person to whom the certificate was issued shall, in respect of the business to which the certificate relates, cease to be a registered person. Cancellation of certificate.

(2.) The cancellation of a certificate does not release the person to whom the certificate was issued from a liability incurred by him before the cancellation.

*a* 10. A certificate in writing under the hand of the Commissioner, the Second Commissioner or a Deputy Commissioner stating that a person specified in the certificate is not a registered person is evidence that the person is not a registered person. Certificate of non-registration.

### PART III.—QUOTATION OF CERTIFICATES.

11. In this Part, unless the contrary intention appears, “wholesale merchant who sells goods principally by wholesale” or “manufacturer who sells goods principally by wholesale” means a wholesale merchant or a manufacturer, as the case may be, the total value of whose average yearly sales by wholesale is, or would be, in the opinion of the Commissioner, not less than fifty per centum of the total value of his average yearly sales, whether by wholesale or otherwise. Definitions.

12.—(1.) Subject to the next succeeding regulation, a registered person shall quote his certificate— Circumstances in which certificates are to be quoted.

(a) in respect of the purchase or importation by the registered person of goods for sale by him by wholesale;

(b) if the registered person is a manufacturer—in respect of the purchase or importation of—

(i) goods to be used in, wrought into or attached to goods to be manufactured by him for sale;

(ii) goods to be used in, wrought into or attached to goods to be manufactured by him for lease; and

(iii) goods to be used in, wrought into or attached to goods to be manufactured and applied by him to his own use as defined by sub-section (2.) of section 17 of the *Sales Tax Assessment Act* (No. 1) 1930-1953;

- (c) in respect of the purchase, lease or importation by the registered person of—
- (i) goods for use by him as aids to manufacture;
  - (ii) goods (not being goods of a class or kind specifically excluded from the definition of “aids to manufacture” in sub-regulation (1.) of regulation 4 of these Regulations) for use, exclusively or primarily and principally, by him in the processing or treatment of goods to be used by him as aids to manufacture or in the cleansing or sterilizing of bottles, vats or other containers for the storage of goods to be used by him as aids to manufacture; and
  - (iii) goods for use as integral parts in the construction *in situ*, or repair of, machinery, implements or apparatus (not being goods of a class or kind specifically excluded from the definition of “aids to manufacture” in sub-regulation (1.) of regulation 4 of these Regulations) to be used by him, exclusively or primarily and principally, in the processing, treatment, cleansing or sterilizing referred to in the last preceding sub-paragraph;
- (d) in respect of the purchase or importation by the registered person of—
- (i) goods to be used in, wrought into or attached to goods to be manufactured by him for use by him as aids to manufacture; and
  - (ii) goods for sale or lease to persons for use by them as aids to manufacture;
- (e) if, in a State in which the registered person has a place of business in respect of which a certificate has been issued to him, he is a wholesale merchant, or a manufacturer, who sells goods principally by wholesale—in respect of the purchase or importation by him, for the purposes of that business, of goods for sale by him, not being goods purchased or imported by him specifically for sale by him by retail;
- (f) if the Commissioner is satisfied that the property in goods purchased or imported for use in connexion with the manufacture of goods to be manufactured by the registered person for sale (not being goods covered by an item or sub-item in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956*) will pass to the purchaser of the goods so manufactured and that the full cost of the first-mentioned goods will be included in the price charged by the registered person to that purchaser for a specific quantity of the goods so manufactured—in respect of the purchase or importation of those first-mentioned goods;
- (g) if the registered person is a person who manufactures goods but, by virtue of the definition of “Manufacturer” in sub-section (1.) of section 3 of the *Sales Tax Assessment Act (No. 1) 1930-1953*, is deemed not to be the manu-

facturer of those goods, or if the registered person is a person who applies any process or treatment to goods as specified in paragraph (c) of the definition of "Wholesale Merchant" in that sub-section—in respect of the purchase or importation of goods to be used in, wrought into or attached to the goods so manufactured, processed or treated; and

- (h) if the registered person is, by virtue of the definition of "Manufacturer" in sub-section (1.) of section 3 of the *Sales Tax Assessment Act (No. 1) 1930-1953*, deemed to be the manufacturer of goods manufactured for him by another person—in respect of the sale deemed to have been made of those goods by virtue of section 17A of that Act.

(2.) A registered person who, by virtue of the last preceding sub-regulation, quotes his certificate in respect of the purchase, importation or lease of goods shall quote his certificate in respect of the purchase or importation by him of each container, if any, of the goods (not being a container to which section 6A of the *Sales Tax Assessment Act (No. 5) 1930-1953* applies) if—

- (a) an item or sub-item in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956* covers—

(i) the goods purchased, imported or leased in the container; or

(ii) goods in the manufacture, processing or treatment of which the goods purchased, imported or leased in the container are directly or indirectly used by the registered person;

- (b) the registered person sells or leases the goods purchased, leased or imported in the container, the property in the container passes to the purchaser or lessee of the goods and the container is not the subject of a charge to be refunded upon the return of the container;

- (c) the registered person—

(i) sells or leases, without the container, the goods purchased, leased or imported in the container or goods in the manufacture, processing or treatment of which those first-mentioned goods are directly or indirectly used by him; or

(ii) directly or indirectly uses the goods purchased, leased or imported in the container in manufacturing, processing or treatment performed by him for another person,

and the cost of the container is included in the amount charged by the registered person for the sale or lease of the goods or for the manufacturing, processing or treatment, as the case may be; or

- (d) the registered person—

(i) does not sell or lease the goods purchased, leased or imported in the container; or

(ii) sells or leases those goods without the container, and does not sell the used container or sells the used container at a price not greater than one half of the cost, excluding tax, of the container to him.

(3.) Subject to the next succeeding regulation, a registered person shall quote his certificate in respect of the purchase or importation by him of containers—

- (a) in which other goods will be packed by him for sale or lease;
- (b) the property in which will pass to the purchaser or lessee of the goods; and
- (c) which will not be the subject of a charge to be refunded upon the return of the containers,

if—

- (d) an item or sub-item in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956* covers the goods to be packed in the containers;
- (e) the registered person, not being the manufacturer of the goods to be packed in the containers, quotes his certificate in respect of the purchase, importation or lease of those goods by him; or
- (f) the registered person is the manufacturer of the goods to be packed in the containers and does not treat the goods as stock for sale by retail before the goods are packed in the containers.

(4.) Subject to the next succeeding regulation, a registered person shall quote his certificate in respect of the purchase or importation by him of containers being bottles or jars—

- (a) in which he markets goods which he manufactures or sells by wholesale;
- (b) on which is moulded a notification to the effect that they are or remain his property or are not sold with the contents; and
- (c) which, upon the sale of the contents, are not the subject of a charge imposed by way of deposit to be refunded upon the return of the bottles or jars.

(5.) A registered person who, by virtue of either of the last two preceding sub-regulations, quotes his certificate in respect of the purchase or importation of containers (in this sub-regulation referred to as "the secondary containers") shall quote his certificate in respect of the purchase or importation by him of each container (in this sub-regulation referred to as "the primary container"), if any, in which the secondary containers are purchased or imported if—

- (a) an item or sub-item in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956* covers the secondary containers;
- (b) the cost of the primary container—
  - (i) is included in the amount charged by the registered person for the sale or lease of goods packed by him in the secondary containers; or
  - (ii) in a case where the secondary containers are the subject of a separate charge to the purchaser or lessee of the goods packed in the secondary containers (being a charge which is not refundable upon the return of the secondary containers)—is included in that charge; or



- (c) the registered person does not sell the used primary container or sells the used primary container at a price not greater than one half of the cost, excluding tax, of the primary container to him.

(6.) Where—

- (a) a registered person, by virtue of sub-regulation (1.), (3.) or (4.) of this regulation, quotes his certificate in respect of the purchase, importation or lease of goods; and  
 (b) the property in the containers, if any, of the goods passes to him,

he shall be deemed to have also quoted his certificate under sub-regulation (2.) or (5.) of this regulation in respect of the purchase or importation of the containers unless he states, in the certificate of quotation, that the quotation does not extend to the containers.

13. Sub-regulations (1.), (3.) and (4.) of the last preceding regulation do not apply so as to require or permit a registered person who is a manufacturer, and, by virtue of item 39, 76, 100 or 103 in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956*, is exempt from sales tax upon the sale value of goods manufactured by him, to quote his certificate in respect of—

Cases in which certificate not to be quoted.

- (a) the purchase, lease or importation by him of goods to be used in, wrought into, or attached to goods to be so manufactured, or in respect of the purchase, lease or importation of goods—  
 (i) for use by him as aids to manufacture;  
 (ii) for use by him in the processing or treatment of goods to be used by him as aids to manufacture or in the cleansing or sterilizing of bottles, vats or other containers for use in the storage of goods to be used by him as aids to manufacture; or  
 (iii) to be used in, wrought into or attached to goods to be manufactured by him for use by him as aids to manufacture,  
 in or in connexion with the manufacture of goods covered by any of those items; or  
 (b) the purchase or importation by him of containers in which will be packed by him for sale or lease goods in the manufacturing of which goods referred to in the last preceding paragraph are directly or indirectly used by him.

14.—(1.) Where goods purchased or imported by a registered person—

Additional cases in which certificates to be quoted.

- (a) for sale by him to the Government of the Commonwealth or of a State; or  
 (b) for supply by him to the Government of the Commonwealth or of a State in the performance of a contract to which sub-section (4.) of section 3 of the *Sales Tax Assessment Act (No. 1) 1930-1953* applies,

are for the official use of a department of the Government of the Commonwealth or of the State, as the case may be, or of an authority of a kind specified in item 74 in the First Schedule to the *Sales Tax*

(*Exemptions and Classifications*) Act 1935-1956, and are not for re-sale, the registered person shall quote his certificate in respect of the purchase or importation by him of those goods.

(2.) Where the Commissioner is satisfied that—

- (a) a registered person ordinarily purchases or imports goods of a particular class or kind with the intention of using or dealing with the goods as occasion demands; and
- (b) a purpose for which, or a manner in which, the goods are ordinarily used or dealt with by the registered person is such that, if the goods were acquired by him to be used or dealt with by him exclusively for that purpose or in that manner—
  - (i) he would be required to quote his certificate in respect of the purchase or importation; or
  - (ii) sales tax would not be payable in respect of the sale value of the goods upon their sale to, or importation by, the registered person,

the Commissioner may, by notice in writing to the registered person, permit the registered person to quote his certificate in respect of the purchase or importation by the registered person of all goods of that class or kind acquired by him with the intention of using or dealing with the goods as occasion demands.

15. Notwithstanding anything contained in these Regulations, where a registered person has entered into an agreement with the Commissioner under sub-section (5B.) of section 18 of the *Sales Tax Assessment Act (No. 1) 1930-1953* as to the manner of ascertaining the sale value or sale values of any goods and that manner is dependent upon the registered person quoting or not quoting his certificate in respect of the purchase or importation of those goods, or of goods to be used in, wrought into or attached to those goods, that person shall quote or not quote his certificate (as the case may be), in respect of that purchase or importation. Agreements under section 18 (5B.) of Sales Tax Assessment Act (No. 1).

16.—(1.) Subject to the next succeeding sub-regulation, a certificate shall be quoted in writing in accordance with Form C. Form in which certificate to be quoted.

(2.) Where goods are ordered by telegram, a certificate may be quoted in respect of the purchase of those goods by including in the telegram the words "Certificate quoted".

17.—(1.) A person shall not, in respect of the purchase, lease or importation of goods in respect of which he is not required by an Act under which these Regulations are made or by these Regulations to quote his certificate, represent, or authorize, permit, suffer, procure, be a party or privy to, or be directly or indirectly concerned in, a representation, by any statement whether oral or in writing (not being a statement in accordance with Form C), that his certificate is being quoted in respect of that purchase, lease or importation. Purported quotation of certificate.

Penalty: Twenty pounds.

(2.) A prosecution in respect of an offence against the last preceding sub-regulation may be commenced at any time within a period of five years after the commission of the offence.

18. Where a registered person is required to quote his certificate in respect of the purchase or lease of goods, he shall, subject to these Regulations, quote his certificate upon the order in writing, or upon the confirmation in writing of a verbal order, for the goods, or, where a written order or confirmation is not given, upon any delivery slip, receipt, acknowledgment of receipt, duplicate invoice or other document relating to the transaction and retained by the vendor or lessor. Quotation in respect of the purchase of goods.

19.—(1.) A registered person may, with the approval in writing of the Commissioner, quote his certificate at the commencement of each month in respect of the whole of his proposed purchases of goods (other than goods in respect of the purchase of which he is not required by these Regulations to quote his certificate) during that month from another registered person. Monthly quotation in approved cases.

(2.) A registered person desiring to obtain the approval of the Commissioner under the last preceding sub-regulation may, for that purpose, apply in writing to the Deputy Commissioner for the State in which his certificate was issued.

(3.) A registered person to whom written notice of approval under this regulation has been given shall, on the first day of each month, quote his certificate, in accordance with the prescribed form, to the registered person from whom he proposes to purchase goods and endorse on that form a notice in writing in accordance with Form D.

(4.) Where, in respect of a purchase of goods, a registered person to whom written notice of approval under this regulation has been given is not required by these Regulations to quote his certificate, he shall endorse upon the order in writing, or the confirmation in writing of a verbal order, for the goods, or, where a written order or confirmation is not given, upon any delivery slip, receipt, acknowledgment of receipt, duplicate invoice or other document relating to the transaction and retained by the registered person from whom he purchased the goods, a notice in accordance with Form E.

(5.) A registered person who, during any month, complies with sub-regulation (3.) of this regulation shall be deemed to have quoted his certificate in respect of every purchase of goods by him from the other registered person during that month except purchases in respect of which he has notified the other registered person in accordance with the last preceding sub-regulation.

20. Where a registered person is required to quote his certificate in respect of the importation of goods, he shall, subject to these Regulations, quote his certificate upon the entry for home consumption of those goods. Quotation in respect of the importation of goods.

#### PART IV.—SECURITIES.

21.—(1.) The security for compliance with the conditions of a certificate may be given— Form of securities.

- (a) by a deposit of cash or Treasury bonds together with a Memorandum of Deposit in accordance with Form F; or
- (b) by a security in accordance with Form G entered into by one or more sureties approved by the Commissioner.

**22.** A security in accordance with Form G suffices for all the purposes of a bond and, without sealing, binds subscribers to the security as if it were sealed and, if there is more than one subscriber and provision is not made in the security to the contrary, binds the subscribers jointly and severally and for the full amount. Effect of security.

**23.—(1.)** Where the person to whom a certificate is issued is carrying on business in one State only, he shall lodge any security given in respect of the certificate with the Deputy Commissioner for that State and, if he is carrying on business in more than one State, he shall lodge any security so given with the Deputy Commissioner for the State in which the head office of his business is situated together with a statement specifying the States in which he is carrying on business. Where securities to be lodged.

**(2.)** Where a person carries on business in more than one State, the security shall be deemed to be a security for the compliance with the conditions of all certificates of which the person is the holder or which may be issued to that person.

**24.—(1.)** Proceedings in respect of a breach of the condition of a security may be instituted by the Commissioner or a Deputy Commissioner suing in his official name. Proceedings on securities.

**(2.)** When a security is put in suit by the Commissioner, the production of the security, without further proof, entitles the Commissioner to judgment against, and for the stated liability of, the persons appearing to have executed the security unless the defendants prove compliance with the condition of the security, that the security was not executed by them or release or satisfaction.

**(3.)** If it appears to the Court that a non-compliance with the condition of a security has occurred, the security shall not be deemed to have been discharged or invalidated and a subscriber shall not be deemed to have been released or discharged from liability by reason of—

- (a) an extension of time or other concession to the registered person referred to in the security;
- (b) the Commissioner having consented to, or acquiesced in, a previous non-compliance with the condition; or
- (c) the Commissioner having failed to bring suit against a subscriber upon the occurrence of a previous non-compliance with the condition.

**25.—(1.)** Where an amount of sales tax is owing by a registered person and a deposit has been lodged for compliance by that person with the conditions of his certificate, the Commissioner may appropriate so much of the deposit as is sufficient to pay the amount of sales tax so owing. Security by deposit.

**(2.)** Where the right to appropriate a deposit arises under the last preceding sub-regulation and the deposit or a part of the deposit consists of bonds, the Commissioner may dispose of the bonds by auction, private sale or otherwise as he considers most favorable to the depositor and the net proceeds of the disposition shall, for the purposes of this regulation, be deemed to have been a deposit of cash and may be appropriated wholly or partly accordingly.

(3.) Cash lodged as a deposit in respect of a security may be deposited in a Savings Bank in an account in the name of the Deputy Commissioner with whom the security was lodged.

(4.) Where interest becomes due in respect of bonds or cash lodged as a deposit in respect of a security, the Deputy Commissioner with whom the security was lodged may pay the interest to the person who lodged the deposit.

(5.) If deposited bonds are not payable to bearer at the time of deposit, the person making the deposit shall lodge with the Commissioner duly executed transfers or assignments of the bonds in such form as will enable the Commissioner effectually to dispose of the bonds.

(6.) A certificate under the hand of the Commissioner, the Second Commissioner or a Deputy Commissioner stating—

(a) that the whole or any portion of bonds lodged as a deposit in respect of a security was sold; and

(b) the amount of the net proceeds of the sale,  
is evidence of the facts stated in the certificate.

(7.) Where a person has deposited cash or bonds in respect of a security, the Commissioner shall, upon the termination or cancellation of the certificate in respect of which the security was given, if he is satisfied that the conditions of the certificate have been complied with, deliver or pay to the person who made the deposit, his authorized agent or his legal personal representative, as the case requires—

(a) any bonds so deposited which have not been disposed of pursuant to this regulation; and

(b) the balance of any cash held under the security after the deduction of any amounts authorized to be appropriated from the deposit.

(8.) Where a party to a security, other than the registered person, makes a request in writing to the Commissioner to be discharged from his obligations under the security, the security shall terminate on the expiration of thirty days after the date of the receipt by the Commissioner of the request.

(9.) The termination of a security does not relieve a party to the security from his obligations under the security in respect of a period prior to the date of the termination of the security.

#### PART V.—SALE VALUE IN CERTAIN CASES.

##### 26. Where—

(a) clothes for human wear; or

(b) photographs produced by a person who exposes the negative in the camera, prints from that negative and finishes the photographs in the condition in which they are sold to the customer,

Certain goods made to order.

are manufactured in Australia to the order of an individual customer, for his private, domestic or personal use, and are sold by the manufacturer to that customer, the sale value of those goods is an amount ascertained by deducting from the total amount payable by the customer to the manufacturer sixty per centum of that amount.

## PART VI.—PAYMENT OF TAX.

*Division 1.—Tax Payable under Sales Tax Assessment Act  
(No. 5) 1930-1953.*

27. A person who is liable to pay tax upon the sale value of any goods under the provisions of the *Sales Tax Assessment Act (No. 5) 1930-1953* shall pay the tax at the time and place at which, and in the manner in which, duties in respect of those goods under a law relating to duties of Customs are payable or would be payable if the goods were subject to duties under such a law. How and where tax payable.

28. The entry required to be lodged in pursuance of section 7 of the *Sales Tax Assessment Act (No. 5) 1930-1953* shall be the entry for home consumption prescribed by the Customs Regulations in accordance with the form which is applicable to the particular case with the addition of a statement of particulars, set out on that form, in accordance with Form II. Entries.

*Division 2.—Other Tax.*

29. Subject to the last preceding regulation, a taxpayer shall, unless otherwise directed by the Commissioner, pay tax to the Commissioner at the office of the Deputy Commissioner for the State in which the taxpayer is registered. Where tax payable.

30. Tax may be paid by—

- (a) delivery of cash, bank notes or cheques at the office of the Deputy Commissioner;
  - (b) remitting the tax to the Deputy Commissioner by bank draft or cheque, or by money order or postal note payable in the city to which the remittance is sent; or
  - (c) depositing the amount of the tax to the credit of the Deputy Commissioner at a branch of the Commonwealth Bank of Australia.
- How tax payable.

31. When a remittance is posted by or on behalf of a taxpayer, the Post Office shall be deemed to be the agent of the remitter and payment shall not be deemed to have been made until the remittance has been received by the addressee. Post office to be agent of remitter.

32. Where a cheque has been delivered or remitted to the Commissioner or a Deputy Commissioner in payment of an amount payable to the Commissioner, that amount shall (notwithstanding that a receipt has been given for the amount) be deemed not to have been paid until the amount for which the cheque is drawn has been collected. Payment by cheque.

33. Receipts for amounts paid to the Commissioner shall be issued by such persons as the Commissioner, the Second Commissioner or a Deputy Commissioner authorizes in that behalf. Receipts to be issued.

34. Except with the express consent of the Commissioner or a Deputy Commissioner, a payment shall not be accepted on account or in part payment of an amount payable to the Commissioner. Part payment of tax not to be accepted.

35. The postage on every return, statement, communication, remittance or other matter sent by post addressed to the Commissioner, the Second Commissioner or a Deputy Commissioner shall be fully prepaid by the sender. Postage to be prepaid.

36. When any sum is received in payment of an amount payable to the Commissioner, the Commissioner or a Deputy Commissioner may deduct from that sum the amount of postage and surcharge (if any) paid upon unstamped or insufficiently stamped matter received through the post from the taxpayer and shall credit in payment of that amount the sum remaining after that deduction. Deficient postage.

#### PART VII.—OBJECTIONS.

37. An objection under section 41 of the *Sales Tax Assessment Act* (No. 1) 1930-1953 may be made in accordance with Form I. Form of objection.

38. An objection shall be posted to or lodged with the Commissioner at the office of the Deputy Commissioner for the State in which the tax is payable upon the amount or sale value against which the objection is lodged. Where objection to be lodged.

#### PART VIII.—REVIEWS BY A BOARD OF REVIEW.

39. Where, under sub-section (4.) of section 41 of the *Sales Tax Assessment Act* (No. 1) 1930-1953, a taxpayer requests the Commissioner to refer a decision to a Board of Review, the taxpayer's request shall be accompanied by a fee of One pound. Amount of deposit to accompany request for review.

40.—(1.) The Commissioner, in referring a decision to a Board of Review in accordance with sub-section (1.) of section 42 of the *Sales Tax Assessment Act* (No. 1) 1930-1953, shall furnish the Board with a printed or typewritten statement, in quadruplicate, containing— Particulars to be supplied by Commissioner.

- (a) the name and address of the taxpayer;
- (b) full details of the taxpayer's claim as made to the Commissioner; and
- (c) the Commissioner's reasons for disallowing the taxpayer's claim.

(2.) The Commissioner shall at the same time furnish the taxpayer with a copy of the statement.

41.—(1.) The Chairman of a Board of Review shall cause notices to be served upon the Commissioner and the taxpayer of the date on which the review is to take place. Notice of review.

(2.) Notice of a review shall be given not less than fourteen days before the day on which the review is to take place.

(3.) A notice under this regulation may be served either personally or by post.

42.—(1.) All references for the purpose of review by a Board of Review shall be numbered consecutively and, unless the Chairman of the Board otherwise directs, the reviews shall take place in the order in which the references are received in respect of each State. Order, place and time of review.

(2.) The sittings of a Board for the purpose of reviews shall be held in such place or places and at such time or times as are fixed by the Chairman of the Board.

(3.) A Board shall not be required to sit on public holidays or during the period commencing on the 25th day of December in each year and ending on the 21st day of January in the following year.

**43.—**(1.) Subject to this Part, reviews by a Board of Review shall be conducted as the Chairman from time to time directs. Conduct of reviews.

(2.) A review shall take place *in camera* unless the taxpayer otherwise requires.

(3.) Where a review takes place in public, the decision shall be given at a public meeting of the Board.

(4.) Either party to a review may nominate a person to represent him at the review.

(5.) The Chairman may adjourn any review from time to time as he thinks fit.

**44.—**(1.) Subject to the next succeeding sub-regulation, a Board of Review— Evidence.

(a) shall take all oral evidence on oath or affirmation and, for that purpose, the Chairman of the Board, or, in the absence of the Chairman, the Acting Chairman, has power to administer oaths and affirmations;

(b) may receive, without formal proof, a copy, duly certified as correct by a responsible officer of a bank, of a person's account with that bank, and may take into consideration any entry or particular contained in that copy;

(c) may receive, without formal proof, a copy, duly certified as correct by a responsible officer of the Government of the Commonwealth or of a State, or of a public, municipal or other local body or authority within the Commonwealth, of a document in the possession of that Government, body or authority, as the case may be, and may take into consideration any statement or particular contained in that copy; and

(d) may receive, without formal proof, any other document containing a statement or particular which, in the opinion of the Board, is relevant to the question in issue in the review (not being a document which has been brought into existence solely for the purpose of the review), and may take into consideration that statement or particular.

(2.) The Chairman of a Board may, by notice in writing, require a person—

(a) to furnish the Board with such information as, in the opinion of the Chairman, is necessary for the purpose of a review by the Board; or

(b) to attend and give evidence before the Board, or before the Chairman of the Board or a member of the Board authorized by the Chairman in that behalf, concerning his or any other person's liability under the provisions



of an Act under which these Regulations are made, and may require him to produce all books, documents and other papers whatsoever in his custody or under his control relating to that liability,

and the Chairman or other member of the Board may require the information or evidence to be given on oath and either orally or in writing, and for that purpose the Chairman or member has power to administer oaths.

(3.) A person shall not, without just cause or excuse shown by him, refuse or neglect to comply with a requirement made on him under this regulation, or to answer fully and truly a question put to him by the Chairman or other member of a Board in connexion with a review.

(4.) The expenses to be allowed to a person required to attend and give evidence under this regulation, not being a person required to attend in consequence of a request made by or on behalf of a taxpayer, shall be as prescribed by regulation 79 of these Regulations.

45.—(1.) A Board of Review shall give a written decision on each review and shall forward copies of the decision to the Commissioner and to the taxpayer, and the Commissioner shall, unless the decision has been appealed from, give effect to the decision within sixty days after receiving the copies. Decisions of Board.

(2.) Upon the request of the Commissioner or of the taxpayer, the Board shall, when giving its decision, state in writing its findings of fact and its reasons in law for the decision.

(3.) The Board may, from time to time, compile and publish summaries of its decisions.

46. Subject to sub-regulation (3.) of regulation 42 of these Regulations, the members of a Board of Review shall be in attendance on all week days at such place as is from time to time appointed by the Chairman for the performance of their duties. Attendance of members.

47. Communications to a Board may be addressed to the Chairman of the Board in the care of the Deputy Commissioner of Taxation in the State in which the taxpayer resides. Communications to Board.

#### PART IX.—REFUNDS AND OTHER PAYMENTS.

48.—(1.) Subject to this Part, refunds or payments to prevent double taxation, as the case may be, may be made to a person— Persons to whom refunds or payments may be made.

(a) who, in respect of the importation of any goods, has paid tax upon a sale value of those goods and who, in respect of some subsequent act, operation or transaction in relation to those goods, becomes liable to pay tax upon a sale value of those goods;

(b) who, in respect of some act, operation or transaction in relation to any goods, becomes liable to pay tax on a sale value of those goods and who has purchased those goods at a price which includes tax which some other person

has paid or is liable to pay, upon a sale value of those goods, in respect of some prior act, operation or transaction in relation to those goods;

- (c) who becomes liable to pay tax upon the sale value of any goods under the provisions of the *Sales Tax Assessment Act* (No. 1) 1930-1953 (not being a sale value of manufactured goods to which either of the provisos to sub-section (2.), or the proviso to sub-section (3.), of section 18 of that Act applies) and who has purchased goods, being goods which have been used in, wrought into or attached to those goods, at a price which includes tax which some other person has paid or is liable to pay upon a sale value of the goods so used in, wrought into or attached;
- (d) who becomes liable to pay tax upon the sale value of any goods under the provisions of the *Sales Tax Assessment Act* (No. 1) 1930-1953 (not being a sale value of manufactured goods to which either of the provisos to sub-section (2.), or the proviso to sub-section (3.), of section 18 of that Act applies) and who has imported goods which have been used in, wrought into or attached to those goods, and has paid tax upon a sale value of the goods so used in, wrought into or attached;
- (e) who becomes liable to pay tax upon the sale value of any goods under the provisions of the *Sales Tax Assessment Act* (No. 1) 1930-1953 and who has purchased goods, being goods which have been used as aids to manufacture in the manufacture of the first-mentioned goods, at a price which includes tax which some other person has paid or is liable to pay upon the sale value of the goods so used as aids to manufacture;
- (f) who becomes liable to pay tax upon the sale value of any goods under the provisions of the *Sales Tax Assessment Act* (No. 1) 1930-1953 and who has imported goods which have been used as aids to manufacture in the manufacture of the first-mentioned goods and has paid tax upon the sale value of the goods so used as aids to manufacture;
- (g) who becomes liable to pay tax upon the sale value of any goods under the provisions of the *Sales Tax Assessment Act* (No. 1) 1930-1953 (not being a sale value of manufactured goods to which the first proviso to sub-section (2.), or the proviso to sub-section (3.), of section 18 of that Act applies) and who has used in, wrought into or attached to those goods other goods which have previously formed part of goods—
  - (i) upon a sale value of which tax has been paid by that person in respect of some prior act, operation or transaction; or
  - (ii) which were purchased by that person at a price which included tax paid by some other person upon a sale value of those goods;

- (h) who becomes liable to pay tax upon the sale value of any goods under the provisions of the *Sales Tax Assessment Act* (No. 9) 1930-1946 and who—
- (i) has purchased goods which have been used in, wrought into or attached to those goods at a price which includes tax which some other person has paid or is liable to pay upon a sale value of the goods so used in, wrought into or attached; or
  - (ii) in respect of the importation of any goods which have been used in, wrought into or attached to those goods, has paid tax upon a sale value of the goods so used in, wrought into or attached;
- (i) who—
- (i) in respect of the importation of any goods, has paid tax upon a sale value of those goods; or
  - (ii) has purchased any goods at a price which includes tax which some other person has paid or is liable to pay upon a sale value of those goods,
- and who sells those goods, or, where those goods have been used in, wrought into or attached to other goods, those other goods, at a price which does not include the tax so paid or included, to a registered person (not being a person who purchases those goods for use in the manufacture of goods which are exempt from tax) who quotes his certificate in respect of the purchase of the goods so sold;
- (j) who, in respect of a lease of goods, has paid tax upon a sale value of those goods and who, in respect of some subsequent act, operation or transaction in relation to those goods, becomes liable to pay tax upon a sale value of those goods;
- (k) who has purchased goods which he has used in, wrought into or attached to other goods in the course of repairs, or in the course of an operation or process which does not constitute manufacture, at a price which includes tax which some other person has paid or is liable to pay upon a sale value of the goods so used in, wrought into or attached and, after the completion of those repairs, or that operation or process, becomes liable to pay tax upon a sale value of those other goods;
- (l) who has paid tax upon a sale value of any goods which, after the occurrence of the act, operation or transaction in respect of which the tax was paid, he has used in, wrought into or attached to other goods in the course of repairs, or in the course of any operation or process which does not constitute manufacture, and, after completion of those repairs, or that operation or process, becomes liable to pay tax upon a sale value of those other goods; or
- (m) who has paid tax upon a sale value of any goods and, after the occurrence of the act, operation or transaction in respect of which the tax was paid, has, for the purpose of replacing free of charge the whole or any part of those goods because of defects in them, used other goods—
- (i) in respect of a sale value of which he has paid, or becomes liable to pay, tax; or

- (ii) which he has purchased at a price which includes tax paid by some other person in respect of a sale value of those other goods,

and who has satisfied the Commissioner that the goods so replaced will not subsequently be used for the purpose, or for a purpose similar to the purpose, for which they were manufactured.

(2.) Where, upon the death or bankruptcy of a person to whom this regulation would, but for his death or bankruptcy, have applied, or where by devolution of the estate of that person otherwise than by death or bankruptcy, the ownership of goods imported or purchased as specified in this regulation becomes vested in some other person, that other person shall—

- (a) if he is or becomes liable to pay tax in respect of those goods in the circumstances under which a refund or payment as specified in this Part would have been made to the person from whom he derived title to the goods had that person been or become liable to pay such tax; or
- (b) if he sells those goods in accordance with the conditions stated in paragraph (i) of the last preceding sub-regulation,

be entitled to a refund or payment under this regulation to which the person from whom he derived title would have been entitled.

(3.) For the purposes of sub-regulation (1.) of this regulation, "person" shall be deemed to include a department or an authority of a State which has sold goods in respect of which tax has been paid in accordance with an arrangement as specified in item 74 in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956*.

49.—(1.) Where a registered person to whom the last preceding regulation applies becomes liable to pay tax, in a case to which that regulation applies, upon the amount for which any goods, in respect of the purchase or importation of which he was not entitled to quote and did not quote his certificate, are sold by him by retail, the refund which may be made to that person shall be a refund, by way of rebate, of the whole of the tax so payable.

Amount of refund in cases of certain retail sales.

(2.) The sale of goods by retail, in a case to which this regulation applies, may, for the purposes of these Regulations, be treated as a sale in respect of which tax is not payable.

(3.) This regulation does not apply to tax payable upon the sale value of materials sold by a manufacturer to an individual customer where the materials so sold are supplied by the customer to the manufacturer and the manufacturer makes goods to the order of the customer wholly or in part out of those materials.

50.—(1.) Subject to the last preceding regulation, the refund which may be made to a person to whom sub-paragraph (ii) of paragraph (h), or paragraph (i), of sub-regulation (1.) of regulation 48 of these Regulations applies shall be a refund, by way of rebate, of the tax

Amount of refund or payment in other cases.

payable by him in respect of the subsequent act, operation or transaction in relation to the goods specified in that sub-paragraph or paragraph, and shall not exceed the tax which he has paid in respect of the prior act, operation or transaction in relation to the goods used in, wrought into or attached to those goods.

(2.) Subject to the last preceding regulation, the refund which may be made to a person to whom paragraph (c), sub-paragraph (i) of paragraph (h) or paragraph (k) of sub-regulation (1.) of regulation 48 of these Regulations applies shall be a refund, by way of rebate, of the tax payable by him in respect of the goods specified in that paragraph or sub-paragraph, to the extent of the tax which is included in the price for which he purchased the goods used in, wrought into or attached to those goods, but not exceeding the tax so payable by him.

(3.) The refund which may be made to a person to whom paragraph (g) of sub-regulation (1.) of regulation 48 of these Regulations applies shall be a refund by way of rebate of the tax payable by him upon the goods first specified in that paragraph to the extent of—

- (a) the amount which bears to the total amount of that tax the same proportion as the value of those other goods bears to the sale value of the goods first specified in that paragraph; or
- (b) the amount which bears to the total amount of tax paid in respect of the goods last specified in that paragraph the same proportion as the value of those other goods bears to the sale value of the goods last specified in that paragraph,

whichever is the lesser amount.

(4.) For the purposes of the last preceding sub-regulation, “the value of those other goods” means the value which those other goods had immediately prior to their being used in, wrought into or attached to—

- (a) in a case to which paragraph (a) of that sub-regulation applies—the goods first specified in paragraph (g) of sub-regulation (1.) of regulation 48 of these Regulations; or
- (b) in a case to which paragraph (b) of that sub-regulation applies—the goods last specified in paragraph (g) of sub-regulation (1.) of that regulation.

(5.) The refund or payment which may be made to a person to whom paragraph (a), (b), (d), (e), (f) or (i) of sub-regulation (1.) of regulation 48 of these Regulations applies shall be a refund of the tax paid by him in respect of the importation of the goods specified in that paragraph or a payment of a sum equal to the amount of the tax included in the price for which he has purchased goods as specified in that paragraph, as the case may be.

(6.) The refund which may be made to a person to whom paragraph (j) of sub-regulation (1.) of regulation 48 of these Regulations applies shall be a refund by way of rebate of the whole or portion of the

tax payable by him in respect of the subsequent act, operation or transaction specified in that paragraph, and shall be equal to the amount (if any) by which the sum of--

- (a) the tax (if any) included in the price for which he purchased those goods, or the goods used in, wrought into or attached to those goods;
- (b) any other tax which, at any time prior to the date of the subsequent act, operation or transaction, has been paid by him upon the sale value of the goods, but not including an amount which has been refunded to him or has been allowed as a rebate; and
- (c) the tax for which he has become liable in respect of the subsequent act, operation or transaction,

exceeds the tax which would be payable at the highest rate in operation in respect of the goods during the period from and including the date of purchase, importation or manufacture, as the case may be, of the goods by him to and including the date of that subsequent act, operation or transaction upon a sale value equal to --

- (d) if the goods were purchased by the taxpayer--the full purchase price exclusive of sales tax passed on to the taxpayer;
- (e) if the goods were manufactured by the taxpayer--the sale value of the goods at the date of manufacture determined on the basis provided for in sub-section (3.) of section 18 of *Sales Tax Assessment Act (No. 1) 1930-1953*; or
- (f) if the goods were imported by the taxpayer--the amount which would be the sale value of the goods at the date of importation on the basis provided for in section 4 of *Sales Tax Assessment Act (No. 5) 1930-1953*.

(7.) The refund or payment which may be made to a person to whom paragraph (m) of sub-regulation (1.) of regulation 48 of these Regulations applies shall be a refund of the tax paid by him in respect of the sale value of the goods used by him for the purpose referred to in that paragraph or a payment of a sum equal to the amount of the tax included in the price for which he has purchased goods used for that purpose, as the case may be.

**51.**—(1.) A person claiming, in a case to which the last preceding regulation applies, a refund or payment in respect of Claims for refund.

- (a) goods upon the sale value of which tax is payable by him;
- (b) goods sold by him to a registered person who quotes his certificate in respect of the sale; or
- (c) goods used in, wrought into or attached to, or used as aids to manufacture in the manufacture of, goods to which either of the last two preceding paragraphs apply,

shall, within the time and in the manner prescribed by this regulation, furnish to the Commissioner a statement in writing, together with documentary evidence in support of the statement, showing--

- (d) that tax has been paid or is payable by him or by some other person upon a sale value of those goods in respect of some prior act, operation or transaction in relation to the goods;

(e) in a case to which—

- (i) paragraph (b);
- (ii) paragraph (c);
- (iii) paragraph (e);
- (iv) paragraph (h) (other than sub-paragraph (ii) of that paragraph);
- (v) paragraph (i) (other than sub-paragraph (i) of that paragraph);
- (vi) paragraph (k); or
- (vii) paragraph (m) (other than sub-paragraph (i) of that paragraph),

of sub-regulation (1.) of regulation 48 of these Regulations applies—that tax so paid or payable by some other person has been included in the price for which the claimant purchased those goods;

- (f) in a case to which paragraph (i) of sub-regulation (1.) of regulation 48 of these Regulations applies—that the goods have been sold by him at a price which does not include the tax so paid or payable by him or the tax so included, as the case may be;
- (g) the amount of the tax so paid or payable by him or the amount of the tax so included, as the case may be; and
- (h) the amount of the refund or payment which, on the basis of the facts so shown, may be made under this Part.

(2.) Every statement in writing required by this regulation to be furnished to the Commissioner shall be furnished—

- (a) where the person claiming the refund or payment is a registered person—at the time of furnishing the monthly return in respect of which the tax which may be refunded is payable or at the time of furnishing the monthly return of the sale by that person of the goods in respect of which the refund or payment is claimed, as the case may be; and
- (b) where the person claiming the refund or payment is an unregistered person—within thirty days after the sale by him of the goods in respect of which the refund or payment is claimed.

52. Where a registered person to whom a refund or payment may be made under this Part furnishes a statement in writing in accordance with the last preceding regulation, he may deduct from the tax payable in respect of the monthly return with which that statement is furnished the amount of the refund or payment which, on the basis of the facts shown in that statement, may be made under this Part. Deduction from monthly tax.

53. Notwithstanding anything contained in the last two preceding regulations, where the Commissioner is satisfied that a taxpayer to whom regulation 48 of these Regulations applies keeps such records as will enable the taxpayer to calculate accurately the amounts which may Deduction of rebates from tax payable.

be refunded or paid to him in accordance with regulation 50 of these Regulations and that the taxpayer will at all times claim refunds of such amounts only as may be refunded or paid to him in accordance with that regulation, the Commissioner may, subject to any notification which the Commissioner at any time makes to the contrary and to any conditions or qualifications which he at any time makes—

- (a) dispense with the furnishing by that taxpayer of the statement and evidence specified in regulation 51 of these Regulations; and
- (b) authorize the taxpayer to deduct from the tax payable in respect of each monthly return, as specified in sub-regulation (2.) of that regulation, the amounts which may be refunded or paid to him in respect of the tax so payable.

54. Where a person has deducted an amount under the provisions of the last two preceding regulations and the Commissioner, Second Commissioner or a Deputy Commissioner, having regard to evidence furnished to or obtained by him— Adjustment of refund.

- (a) is not satisfied that it is necessary, or is of opinion that it is not necessary, to make a refund to that person to obviate double taxation of the sale value of the goods in respect of which that amount was so deducted; or
- (b) is of opinion that the amount so deducted is greater or less than the amount which is necessary to obviate double taxation of that sale value,

the Commissioner, Second Commissioner or Deputy Commissioner shall give notice to that person in writing to that effect and that person shall, at the time at which he is required to pay tax in respect of the monthly return next due after receipt of that notice—

- (c) in a case to which paragraph (a) of this regulation applies—pay to the Commissioner the amount so deducted; or
- (d) in a case to which paragraph (b) of this regulation applies—pay to the Commissioner or deduct from the tax payable in respect of that return, as the case may be, the amount by which the amount so deducted is less or greater than the amount which, as stated in that notice, is necessary to be refunded to obviate double taxation.

55.—(1.) Notwithstanding anything contained in this Part, where a registered person to whom, in the opinion of the Commissioner, sub-regulation (1.) of regulation 48 of these Regulations is applicable from month to month satisfies the Commissioner that it is impracticable for him at any time to comply substantially with the provisions of regulation 51 of these Regulations, refunds for the purposes of this Part may, with the approval in writing of the Commissioner or a Deputy Commissioner and subject to this regulation, be made to that person by the allowance of a deduction, from the total tax which, in respect of each monthly return, he is or becomes liable to pay upon Refunds in special cases.



the sale value of goods as specified in that sub-regulation, of the tax which would be payable upon a sale value equivalent to the average cost to him of—

- (a) those goods;
- (b) the goods used in, wrought into or attached to those goods; or
- (c) the goods used as aids to manufacture in the manufacture of those goods.

(2.) For the purposes of this regulation, the tax to be refunded, by way of deduction, shall be calculated at the rate in force for the period during which the goods in respect of which the average cost is calculated were purchased or imported by the registered person, and the average cost of goods, and the period during which any goods were purchased or imported, shall be determined in such manner or by such method as the Commissioner considers just and reasonable having regard to the circumstances of the particular case.

56.—(1.) Subject to the next succeeding sub-regulation, a refund or payment shall not be made to a person under regulation 48 of these Regulations unless a claim in writing for that refund or payment is lodged with the Commissioner—

Time within which refunds to be made.

- (a) in a case to which paragraph (m) of sub-regulation (1.) of that regulation applies—within three years after the person has used the other goods referred to in that paragraph for the purpose so referred to; and
- (b) in any other case—within three years after the date on which the person became eligible for the refund or payment.

(2.) Where a person to whom a refund of tax payable by him upon the sale value of any goods may be made under this Part does not, within a period of three years after that tax became payable, pay the whole or part of that tax, the Commissioner may—

- (a) in a case in which he assesses that sale value, and calculates the tax so payable, at the time when he makes that assessment and calculation, allow a refund, by way of rebate, of the tax which may be refunded under this Part; or
- (b) in any other case, allow the refund which may be given under this Part if that person, at or before the time at which he first makes any payment of that tax, lodges with the Commissioner a claim in writing for that refund.

57.—(1.) For the purposes of section 6A of the *Sales Tax Assessment Act (No. 5) 1930-1953*—

Delivery of goods upon giving of security or undertaking for payment of tax.

- (a) tourists and temporary residents are prescribed classes of persons; and

(b) each of the following is a prescribed class of goods:—

- (i) travellers' samples;
- (ii) wedding presents;
- (iii) goods imported for use at a public exhibition or entertainment, not being cinematograph films of a kind ordinarily used for the purposes of profit;
- (iv) containers of goods; or
- (v) goods imported for repair, assembling or other industrial purpose approved by the Collector of Customs.

(2.) An application for the permission of the Collector of Customs under section 6A of the *Sales Tax Assessment Act (No. 5) 1930-1953* shall contain a description of the goods in respect of which, and set out the grounds on which, the application is made.

(3.) Goods in respect of which permission has been granted under sub-section (1.) of section 6A of the *Sales Tax Assessment Act (No. 5) 1930-1953* shall not be exported unless—

- (a) notice of intention to pack for export has been given to the Collector of Customs;
- (b) the goods have been examined by an officer of Customs; and
- (c) an export entry in accordance with Form 38 in the Customs Regulations has been made in respect of the goods.

58.—(1.) Where tax has been paid in respect of a transaction, act or operation in relation to any goods and, after that transaction, act or operation has been effected or done, a person has exported the goods, the Commissioner, if he is satisfied that the tax—

Refund where  
tax paid  
on exempt  
goods.

- (a) was paid by that person or was included in the price for which that person purchased the goods; and
- (b) has not been passed on by that person to some other person, may refund or pay to the person who exported the goods the amount of tax so paid or included.

(2.) Where tax has been paid in respect of a transaction, act or operation in relation to any goods and, after that transaction, act or operation has been effected or done, a person has sold those goods by wholesale, the Commissioner, if he is satisfied—

- (a) that, at the time when the goods were so sold, they were covered by an item or sub-item in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956*;
- (b) that the tax was paid by that person or was included in the price for which that person purchased the goods; and
- (c) that the tax has not been passed on by that person to some other person,

may refund or pay to the person who sold the goods by wholesale the amount of tax so paid or included.

(3.) Where tax has been paid in respect of a transaction, act or operation in relation to any goods and, after that transaction, act or operation has been effected or done, the goods have been used in, wrought into or attached to other goods, the Commissioner, if he is satisfied—

- (a) that those other goods were, at the time that the manufacturer of the goods sold them, treated them as stock for sale by retail or applied them to his own use, covered by an item (other than item 39, 76, 100 or 103) in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956*;
  - (b) that the tax was paid by the manufacturer of the other goods or included in the price for which that manufacturer purchased the first-mentioned goods; and
  - (c) that the tax has not been passed on by the manufacturer of the other goods to some other person,
- may refund or pay to the manufacturer of the other goods the amount of tax so paid or included.

(4.) Where tax has been paid in respect of a transaction, act or operation in relation to any goods and, after that transaction, act or operation has been effected or done, a person has sold those goods, or, if those goods have been used in, wrought into or attached to other goods, those other goods, to a registered person who quotes his certificate in respect of the goods so sold, the Commissioner, if he is satisfied—

- (a) that the goods so sold are required by the registered person—
    - (i) for use by him as aids to manufacture; or
    - (ii) to be used in, wrought into or attached to goods to be manufactured by him, being goods of a kind which are covered by an item (other than item 39, 76, 100 or 103) in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956*;
  - (b) that the tax was paid by the first-mentioned person or was included in the price for which that person purchased the goods; and
  - (c) that the tax was not passed on to the registered person,
- may refund or pay to the first-mentioned person the amount of tax so paid or included.

(5.) Where a registered person has sold goods covered by item 46 in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956*, or by an item in Division X. or XI. of that Schedule, the Commissioner may, if he is satisfied that—

- (a) the registered person has paid tax upon a sale value of those goods in respect of some prior transaction, act or operation in relation to those goods or has purchased those goods at a price which includes tax which some other person has paid or is required to pay upon a sale value of those goods; and
  - (b) the amount of tax has been excluded wholly or in part from the price for which the goods were so sold by the registered person,
- refund or pay to that registered person the amount of tax to the extent to which, in the opinion of the Commissioner, it was so excluded.

(6.) The Commissioner may pay to a hospital, institution or organization covered by item 81 in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1956* the amount which, in his opinion, represents so much of the tax paid in respect of transactions, acts or operations effected or done in relation to goods purchased by that hospital, institution or organization during any month as was included in the prices charged to that hospital, institution or organization for those goods.

59. The Commissioner shall not make a refund or payment pursuant to the last preceding regulation unless a claim in writing for that refund or payment is lodged with the Commissioner within three years from—

Limit of time  
for lodging  
claim.

- (a) in a case to which sub-regulation (1.) of that regulation applies—the date on which the goods were exported;
- (b) in a case to which sub-regulation (2.), (4.) or (5.) of that regulation applies—the date on which the goods were sold;
- (c) in a case to which sub-regulation (3.) of that regulation applies—the date on which the manufacturer sold the other goods, treated them as stock for sale by retail or applied them to his own use; or
- (d) in a case to which sub-regulation (6.) of that regulation applies—the date on which the hospital, institution or organization purchased the goods.

#### PART X.—MISCELLANEOUS.

60.—(1.) An application, statement, return, certificate, notice or other communication required by an Act under which these Regulations are made or by these Regulations to be made or forwarded to or furnished to the Commissioner, and an endorsement, notice or certificate required to be made or given upon or in connexion with the quotation of certificates of registration, shall be signed—

Signatures by  
or for  
taxpayers.

- (a) in the case of an individual so required—in the name of that individual;
- (b) in the case of a partnership so required—in the name of any one or more of the partners resident in Australia;
- (c) in the case of trustees so required—in the name of any one or more of the trustees resident in Australia, or where there is no trustee resident in Australia, of the agent in Australia for the trustees; and
- (d) in the case of a company—in the name of the public officer of the company.

(2.) Subject to the next succeeding sub-regulation, the documents specified in the last preceding sub-regulation shall be signed personally by the person in whose name they are required to be signed.

(3.) Where it is not possible or practicable for the person specified in the last preceding sub-regulation personally to sign documents required to be signed in his name, or where, on account of special circumstances, the Commissioner so permits, the person who is required to make, forward or furnish that document, or the directors of a company which is so required, may authorize, in writing, another person to sign the documents in the name of the person so specified, before his own signature as a person so authorized.

(4.) An authority under the last preceding sub-regulation is not effective in relation to a return, notice or other document required to be made, given or furnished at the office of the Deputy Commissioner for a State unless and until notice of the authority, accompanied by a specimen signature of the authorized person and a statement of the capacity in which the authorized person acts in the business of the person giving the authority, has been given to the Commissioner at that office by the person giving the authority.

(5.) The Commissioner may, at any time, if he thinks fit, disapprove of the authorization of a person to sign documents in pursuance of sub-regulation (3.) of this regulation and direct that documents signed by that person under the authorization shall not be accepted.

(6.) A document signed in accordance with these Regulations in the name of the person in whose name it is required by this regulation to be signed shall be deemed to have been signed by that person.

(7.) Notice of the cancellation of the authorization of a person under this regulation shall be given to the Deputy Commissioner to whom notice of the authorization was notified.

(8.) A person shall not, except in accordance with these Regulations (proof of which accordance lies upon the person charged)—

- (a) authorize, permit, suffer or procure to be signed otherwise than in his own name and by himself personally, or to be used unsigned; or
- (b) be party or privy to, or be directly or indirectly concerned in, the signing otherwise than in his own name and by himself personally, or the use unsigned, of,

a document required by these Regulations to be signed either in his own name and by himself personally, or in his own name before the signature of some other person.

Penalty: Twenty pounds.

(9.) A person shall not, except in accordance with these Regulations (proof of which accordance lies upon the person charged), sign, or purport to sign, either in his own name, or in any other name, or use unsigned, a document required by these Regulations to be signed personally by, or in the name of, some other person.

Penalty: Twenty pounds.

61. A notice to be given by the Commissioner may be given by an officer of the Commissioner duly authorized in that behalf, and a notice purporting to be signed by the authority of the Commissioner is as valid and effectual for all purposes as if signed by the Commissioner in person. <sup>Official signatures.</sup>

62.—(1.) Judicial notice shall be taken of the names and signatures <sup>Presumptions as to signatures.</sup> of the persons who are, or were at any time, the Commissioner, the Second Commissioner or Deputy Commissioners.

(2.) A certificate, notice or other document bearing the printed or stamped name (including a facsimile of the signature) of the Commissioner, the Second Commissioner or a Deputy Commissioner in lieu of his signature shall, unless it is proved that the document was issued without his authority, be deemed to have been duly signed by him.

63. The notice of appointment of a public officer of a company referred to in paragraph (b) of section 68 of the *Sales Tax Assessment Act (No. 1) 1930-1953* shall be given to the Commissioner at the office of the Deputy Commissioner for the State in which the head office in Australia of the company is located and shall be accompanied by a specimen signature of the public officer.

Notice of appointment of a public officer.

64. A person who furnishes a return shall in the return give an address in Australia for service.

Address for service.

65. A person who has given an address for service and who subsequently changes that address shall, within one month after changing that address, give to the Commissioner, at the place where he furnished the return in which the address was given, notice in writing of his new address in Australia for service.

Notice of change of address.

66. The address for service last given to the Commissioner by a person is, for all purposes of the Acts under which these Regulations are made and of these Regulations, his address for service, but, where no address for service has been given to the Commissioner, or where the departmental records disclose that the person has subsequently changed his address and he has not notified the Commissioner, either in the return or by separate written advice, of the change, then the address of the person, as described in any record in the custody of the Commissioner, is his address for service.

Address which may be regarded as address for service.

67. A person who changes his address for service and fails to give to the Commissioner notice of his new address in Australia for service is not permitted to plead that change of address as a defence in any proceedings (whether civil or criminal) instituted against him under an Act under which these Regulations are made or under these Regulations.

Failure to notify change of address.

68. A notice or other communication by or on behalf of the Commissioner may be served upon a person—

Service of notices, &c.

- (a) by causing it to be personally served on him;
- (b) by leaving it at his address for service; or
- (c) by posting it addressed to him at his address for service.

69. Where, in pursuance of section 23 of the *Sales Tax Assessment Act (No. 1) 1930-1953*, a person is required by the Commissioner to furnish the Commissioner with any information, that person—

Persons to take necessary steps to furnish information.

- (a) shall take all steps necessary to ensure that the information required to be furnished is received by the Commissioner at the place at which the requirement is made; and
- (b) shall be deemed not to have furnished the Commissioner with the information until the information has been received by the Commissioner at the place at which the requirement is made.

70. In any proceedings against a person for failing or neglecting duly to furnish a return, a certificate in writing signed by the Commissioner, the Second Commissioner or a Deputy Commissioner at whose office the return should have been furnished certifying that the return has not been received from that person by any officer authorized by the Commissioner to receive returns at the place where, under these Regulations, the return should have been furnished, is evidence that the defendant has failed or neglected duly to furnish the return.

*Certificate of Commissioner as to non-receipt of return.*

71. In any proceedings against a person for failing or neglecting duly to furnish the Commissioner with any information required by the Commissioner pursuant to section 23 of the *Sales Tax Assessment Act (No. 1) 1930-1953*, a certificate in writing signed by the Commissioner, the Second Commissioner, or a Deputy Commissioner at the place at which the requirement is made certifying—

*Certificate of Commissioner as to failure to furnish information.*

- (a) that the defendant was required by the Commissioner by notice in writing to furnish the Commissioner with that information; and
- (b) that the defendant failed or neglected duly to furnish the Commissioner with the information as and when required by the Commissioner,

is evidence of the facts stated in the certificate.

72. In an action against a person for the recovery of tax, a certificate in writing signed by the Commissioner, the Second Commissioner or the Deputy Commissioner from whose office the notice of assessment was issued certifying that—

*Certificate of Commissioner as to service of notice of assessment, &c.*

- (a) the person named in the certificate is a taxpayer;
- (b) an assessment of tax or of further tax was duly made against him;
- (c) the particulars of the assessment are as stated in the certificate;
- (d) notice of the assessment was duly served on him; and
- (e) the sum named in the certificate was, at the date of the certificate, due by him to the Queen on behalf of the Commonwealth in respect of tax,

is evidence of the facts stated in the certificate.

73. For the purposes of these Regulations or in any action or proceeding in any Court on a security lodged in pursuance of these Regulations, a certificate in writing signed by the Commissioner, the Second Commissioner or the Deputy Commissioner in whose office the security was lodged certifying that—

*Certificate of Commissioner as to amount of tax due.*

- (a) a sum stated in the certificate was, at the date of the certificate, due by a person named in the certificate to the Queen on behalf of the Commonwealth in respect of tax;
- (b) that a demand was made upon the person for payment of the amount stated in the certificate and that the demand was not complied with or was only partly complied with to the extent stated in the certificate; and

(c) that the conditions of a certificate of registration that had been issued to the person had not been complied with, is evidence of the facts stated in the certificate.

~~XX~~4. In any action for the recovery of an amount payable to the Commissioner, evidence may be given by affidavit, but the Court may require the deponent to attend for the purpose of being cross-examined. Evidence by affidavit.

75. Any officer authorized in writing by the Commissioner, the Second Commissioner or a Deputy Commissioner, whether generally or in respect of a special proceeding, may appear on behalf of the Commissioner or a Deputy Commissioner before any County Court, District Court, Local Court or Court of Summary Jurisdiction in any suit instituted in the name of the Commissioner or a Deputy Commissioner for the recovery of any unpaid tax, including any further or additional tax, or in a taxation prosecution under Part IX. of the *Sales Tax Assessment Act (No. 1) 1930-1953*, and any officer so appearing shall be deemed to represent the Commissioner or a Deputy Commissioner, as the case may be, and is entitled to conduct the proceedings on his behalf and to give evidence. Officer may appear for Commissioner.

76. A writing certified by the Commissioner, the Second Commissioner or a Deputy Commissioner to be a true copy of or a true extract from any assessment, return, list, declaration, statement, book, document or writing of any nature whatsoever in the custody of the Commissioner or any officer of the Commissioner is, for all purposes, evidence of the original of or from which it purports to be a copy or extract and is receivable in evidence to the same extent as the original. Certificate of official copies.

77.—(1.) A prosecution under section 45 of the *Sales Tax Assessment Act (No. 1) 1930-1953* for an offence to which this regulation applies may, at the option of the prosecutor, be instituted either— Where prosecution may be instituted.

- (a) in a Court of Summary Jurisdiction having jurisdiction at the place where, under these Regulations, the return or information is to be furnished; or
- (b) in a Court of Summary Jurisdiction having jurisdiction at or nearest to the usual or last known place of business or abode of the defendant.

(2.) This regulation applies to the offence of—

- (a) failing or neglecting duly to furnish a return;
- (b) failing or neglecting duly to furnish the Commissioner with any information required by the Commissioner pursuant to section 23 of the *Sales Tax Assessment Act (No. 1) 1930-1953*; or
- (c) making or delivering a return which is false in any particular or making any false answer whether verbally or in writing.



78.—(1.) The manner in which a defendant in a taxation prosecution shall make an election under section 56 of the *Sales Tax Assessment Act (No. 1) 1930-1953* is by serving on the prosecutor and filing in the Court in which the prosecution was instituted a notice in accordance with Form J. Right of trial in High Court or State Supreme Court.

(2.) The prosecutor shall exercise his option under section 56 of the *Sales Tax Assessment Act (No. 1) 1930-1953* by serving on the defendant and filing in the Court in which the prosecution was instituted a notice specifying the Court in which the case is to be tried.

(3.) The proper officer of the Court in which the prosecution was instituted shall, forthwith after the prosecutor has exercised his option in accordance with this regulation, forward to the Court to which the prosecution is removed all documents relating to the prosecution in the possession of the first-mentioned Court.

79. Where a person (other than the taxpayer or a representative of the taxpayer concerning whom the evidence is required) is required under section 23 of the *Sales Tax Assessment Act (No. 1) 1930-1953* to attend and give evidence before the Commissioner or an officer authorized by him, there may be allowed to that person the sum (not exceeding an amount calculated at the rate of One pound for each day or part of a day on which the person is required to attend) actually and necessarily lost by him by reason of his attendance and, in addition, if he resides more than four miles from the place at which he is required to attend, such sum for travelling expenses (not exceeding the sum actually paid) as the person conducting the inquiry thinks reasonable. Expenses of persons required to attend and give evidence.

80. Where, under sub-section (2.) of section 70n of the *Sales Tax Assessment Act (No. 1) 1930-1953*, a contractor is required to deliver to the party liable to pay the contract price a statement in writing showing the amount of the increase or reduction of that price, the statement shall contain the following particulars of each item of the materials the cost of supplying which has been increased or decreased as the result of the alteration of the law relating to sales tax:— Contractors.

- (a) nature;
- (b) quantity;
- (c) cost price inclusive of tax;
- (d) tax included in cost price; and
- (e) tax which would have been payable if the law relating to sales tax had not been altered.

81. The declaration to be made pursuant to section 10 of the *Sales Tax Assessment Act (No. 1) 1930-1953* by a person executing any power or duty conferred or imposed on an officer shall be in accordance with Form K. Declaration by officers.

82. Where a person contravenes or fails to comply with a provision of these Regulations and a penalty for a contravention of or failure to comply with that provision is not expressly provided, the person is guilty of an offence against these Regulations punishable upon conviction by a fine not exceeding Twenty pounds. Penalties not otherwise provided.

83.—(1.) Except where the contrary intention appears, every provision of these Regulations shall be read and construed as a provision relating to each of the Acts under which these Regulations are made. Application of Regulations.

(2.) Where a provision of the *Sales Tax Assessment Act (No. 1) 1930-1953* has been applied in relation to the imposition, assessment and collection of the tax chargeable under any other Act under which these Regulations are made—

- (a) a reference in these Regulations to that provision includes a reference to that provision as so applied; and
- (b) any act, matter or thing provided for, or required to be done, by these Regulations for the purposes of that provision shall be deemed to be so provided for, or required to be done, for the purposes of that provision as so applied.

(3.) Where—

- (a) a declaration by a person pursuant to section 10 of the *Sales Tax Assessment Act (No. 1) 1930-1953*;
- (b) the registration of, issue of a certificate to, or the giving or renewing of a security by, a person pursuant to Part III. of that Act;
- (c) the notification of the Commissioner by a person pursuant to section 16, 32 or 33 of that Act; or
- (d) the appointment of a public officer by a company or by its duly authorized agent or attorney pursuant to section 68 of that Act,

has been made or done for the purposes of that Act or of these Regulations in their application in relation to that Act, that act, matter or thing shall be deemed to have been made or done for the purposes of any other Act under which these Regulations are made and of these Regulations in their application in relation to that other Act.

(4.) For the purposes of the last preceding sub-regulation, the certificate of registration deemed in any case to have been issued to any person shall be the certificate actually issued to that person pursuant to Part III. of the *Sales Tax Assessment Act (No. 1) 1930-1953*.

## THE SCHEDULES.

### FIRST SCHEDULE.

#### Regulation 2.

Statutory Rules 1930, No. 156.  
 Statutory Rules 1931, No. 63.  
 Statutory Rules 1931, No. 87.  
 Statutory Rules 1932, No. 79.  
 Statutory Rules 1932, No. 144.  
 Statutory Rules 1933, No. 60.  
 Statutory Rules 1933, No. 120.  
 Statutory Rules 1934, No. 34.  
 Statutory Rules 1934, No. 64.  
 Statutory Rules 1934, No. 97.  
 Statutory Rules 1934, No. 154.

## FIRST SCHEDULE—continued.

Statutory Rules 1935, No. 51.  
 Statutory Rules 1935, No. 111.  
 Statutory Rules 1935, No. 124.  
 Statutory Rules 1936, No. 132.  
 Statutory Rules 1936, No. 104.  
 Statutory Rules 1938, No. 52.  
 Statutory Rules 1938, No. 117.  
 Statutory Rules 1940, No. 98.  
 Statutory Rules 1940, No. 258.  
 Statutory Rules 1940, No. 284.  
 Statutory Rules 1942, No. 178.  
 Statutory Rules 1942, No. 478.  
 Statutory Rules 1944, No. 115.  
 Statutory Rules 1945, No. 193.  
 Statutory Rules 1946, No. 159.  
 Statutory Rules 1947, No. 133.  
 Statutory Rules 1949, No. 65.  
 Statutory Rules 1952, No. 18.

## SECOND SCHEDULE.

FORM A.

Regulation 5.

COMMONWEALTH OF AUSTRALIA.

State of

Sales Tax Assessment Acts (Nos. 1-9).

To :

The Commissioner of Taxation,

Office of the Deputy Commissioner of Taxation,

State of.....

## APPLICATION FOR REGISTRATION AS MANUFACTURER OR WHOLESALE MERCHANT.

1. Name of applicant (*in block letters*)

\* Sole proprietor.

Surname.	Christian Names.

\* Partnership.

Surname of each Partner.	Christian Names of each Partner.

SECOND SCHEDULE—*continued*.

\* Company.

Full Name.

\* Use whichever is applicable.

2. Name under which business as manufacturer or wholesale merchant is or will be carried on (*in block letters*) .. .. .
3. Full address of place where that business is or will be carried on .. .. .
4. Full address for service of notices .. .. .
5. State whether manufacturer, wholesale merchant or both .. .. .
6. State kind of goods—  
     (a) manufactured .. .. .  
     (b) sold by wholesale .. .. .
7. Date, or proposed date, of commencement of business as manufacturer or wholesale merchant .. .. .

Dated this                      day of                      , 19   .

Signature of—

- (a) the sole proprietor;  
 (b) a partner resident in Australia;  
 or  
 (c) the public officer of the company,  
 as the case may be.

FORM B.

Regulation 7.

COMMONWEALTH OF AUSTRALIA.

Certificate No.

Sales Tax Assessment Acts (Nos. 1-9).

State of

This is to certify that (a)

of (b)

(c)

is registered as a (d)

under the Sales Tax Assessment Acts (Nos. 1-9).

Place

Deputy Commissioner of Taxation.

Date

(a) Name.

(b) Address.

(c) Occupation.

(d) Manufacturer  
or  
wholesale  
merchant.

## SECOND SCHEDULE—continued.

## FORM C.

## Regulation 16.

I hereby certify that (a)  
the holder(b) of (c)  
holders  
Certificate No. (d)

am (b)  
is  
are  
Sales Tax  
(a) Insert name  
of registered  
person.  
(b) Strike out  
words  
inapplicable.  
(c) Name of  
State in which  
certificate issued  
to be inserted  
if being quoted  
in another State.  
(d) Insert  
certificate  
number.

Signature of purchaser, lessee or importer.

## FORM D.

## Regulation 19.

TAKE NOTICE that, written approval having been given by the  
Commissioner of Taxation  
to the said  
Deputy Commissioner of Taxation  
to quote his certificate in accordance with regulation 19 of the Sales Tax  
Regulations, the above quotation of certificate applies in respect of all goods  
to be purchased from you by the said during  
the present month except goods in respect of which, during the present month,  
you are notified to the contrary.

Signature of purchaser.

## FORM E.

## Regulation 19.

TAKE NOTICE that the certificate furnished by  
to you on the first day of this month does not apply in respect of goods to which  
this \*relates.

\* Here insert the word "order", "confirmation", "delivery slip", "receipt",  
"acknowledgment", "invoice", "document", as the case requires.

Signature of purchaser.

## FORM F.

## Regulation 21.

COMMONWEALTH OF AUSTRALIA.  
Sales Tax Assessment Acts (Nos. 1-9).  
MEMORANDUM OF DEPOSIT.

To the Deputy Commissioner of Taxation for the State of

I, , of  
have this day deposited with you the cash and Treasury bonds, or the cash or  
Treasury bonds, specified below as security for compliance by me with the  
conditions of the certificate of registration issued to me under the above-mentioned  
Acts.

I agree that the deposit is to be held and applied by you in accordance with  
the provisions of the above-mentioned Acts and the Sales Tax Regulations.

Dated this day of , 19 .  
(Signature.)

## PARTICULARS OF DEPOSIT.

Cash £  
Treasury Bonds\* £

\* Insert  
particulars of  
numbers and  
amounts of  
bonds.

## SECOND SCHEDULE—continued.

FORM G.

Regulation 21.

COMMONWEALTH OF AUSTRALIA.

Sales Tax Assessment Acts (Nos. 1-9).

SECURITY FOR COMPLIANCE WITH THE CONDITIONS OF A  
CERTIFICATE OF REGISTRATION.

By this security (a)

(hereinafter referred to as "the <sup>surety</sup> sureties ") and its <sup>his</sup> and each of their executors, <sup>(a) Insert name and description of each surety.</sup>  
their

administrators, successors and assigns <sup>(b) is</sup> are bound to Her Majesty Queen <sup>(b) Omit words which are inapplicable.</sup>  
Elizabeth the Second in the sum of <sup>(c)</sup> to be paid <sup>(c) Insert amount of bond.</sup>  
to Her Majesty the Queen, her heirs or successors for the use of the Common-  
wealth of Australia subject only to this condition that, if during the continuance  
of this security <sup>(d)</sup>

(hereinafter referred to as "the registered person") who is the holder of <sup>(d) Name, address and occupation of registered person.</sup>  
a certificate of registration under the Sales Tax Assessment Acts (Nos. 1-9)  
shall duly comply with the conditions of the certificate of registration of which  
he is the holder (or which may be issued to him under those Acts), then the  
above written bond shall be void; otherwise if on the occasion of any and every  
failure hereafter of the registered person to comply with the conditions of the  
certificate the <sup>surety</sup> sureties shall pay to the Commissioner of Taxation of the Common-  
wealth of Australia (hereinafter referred to as "the Commissioner") on demand  
an amount equal to the sum which shall at the time of the making of the demand  
be due to be paid by the registered person as tax by and under those Acts  
(including additional tax but not including the amount of any penalty for an  
offence against those Acts and not including sums due as tax the liability to  
which has arisen from any transaction, act or operation which took place before  
the date of this security), then the above written bond shall be void; otherwise  
it shall remain in full force and effect.

It is hereby further agreed and declared—

- (1) that the sum of money to be ultimately received on this bond from the  
<sup>surety</sup> sureties shall not in any event exceed, and it is limited not to  
exceed, the sum of £ and each and every sum of money  
which may be paid by the <sup>surety</sup> sureties under this security shall be paid  
and received in reduction of the total liability; and
- (2) that the <sup>surety</sup> sureties may at any time make a request in writing to

the Commissioner to be discharged from its <sup>his</sup> obligation under  
their  
this bond and then and in such case the bond shall remain in  
force for a period of thirty days after the receipt by the Commis-  
sioner of the request but shall at the expiration of that period  
become void and of no effect, but not so as to relieve or discharge the  
<sup>surety</sup> sureties from liability under the bond in respect of a failure  
by the registered person to comply with the conditions of his  
certificate where the failure has occurred or may occur in relation  
to a transaction act or operation which took place before the  
termination of this security and its <sup>his</sup> liability in respect of the  
their  
failure shall continue whether or not the failure has been discovered,  
and a demand made in respect of it, before the date of the termina-  
tion of this security.

Dated this

day of

, 19

Signed by the said  
presence of

in the }

## SECOND SCHEDULE—continued.

FORM H.

Regulation 28.

	Sales Tax Payable at—					
	%			%		
	£	s.	d.	£	s.	d.
Value for duty of goods .. .. .						
Add Customs Duty (including primage) .. .. .						
Add 20% .. .. .						
Total .. .. .						
Sales Tax .. .. .						

FORM I.

Regulation 37.

COMMONWEALTH OF AUSTRALIA.  
Sales Tax Assessment Act (No. ) 1930-  
NOTICE OF OBJECTION.

I hereby lodge notice of objection against the amount or value upon which I have been required, by notice of liability, assessment, alteration of sale value, dated , to pay tax or further tax as stated hereunder in respect of the following goods:—

Description of goods.	Sale value as notified.	Tax
--------------------------	----------------------------	-----

I claim that the sale value upon which tax should be paid in respect of the above-mentioned goods is as follows:—

Description of goods.	Sale value as claimed.	Tax.
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The full and detailed grounds on which my claim is based are as follows:—

(Signature)  
(Address)  
(Date)

FORM J.

Regulation 78.

COMMONWEALTH OF AUSTRALIA.  
Sales Tax Assessment Acts (Nos. 1-9).

NOTICE OF ELECTION BY THE DEFENDANT TO HAVE A TAXATION  
PROSECUTION TRIED IN A HIGHER COURT.

State of

In the matter of a taxation prosecution in the Court at wherein is prosecutor, and is defendant, and wherein the defendant is charged with a contravention of section of the Sales Tax Assessment Act (No. 1) 1930-1953.

Notice is hereby given that the defendant in the above-named prosecution elects, pursuant to section 56 of the Sales Tax Assessment Act (No. 1) 1930-1953, to have the case tried either in the High Court of Australia or in the Supreme Court of the State of at the option of the prosecutor.

Dated this

day of , 19

(Signature of Defendant or his Solicitor  
or Counsel.)

To the above-named Prosecutor  
and to the Court.

SECOND SCHEDULE—*continued*.

FORM K.

Regulation 81.

COMMONWEALTH OF AUSTRALIA.  
Sales Tax Assessment Acts (Nos. 1-9).

I, \_\_\_\_\_, in the State of \_\_\_\_\_, do solemnly and sincerely declare that, except in the performance of any duty under the Sales Tax Assessment Acts (Nos. 1 to 9), or any Regulations made under those Acts, I will not directly or indirectly divulge or communicate to any person any information relating to the affairs of any person acquired by me in the performance of any duty under those Acts or Regulations.

Declared before me at \_\_\_\_\_ in the State of \_\_\_\_\_  
this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_.

Justice of the Peace for

*or*

Commissioner for taking affidavits

*or*

Commissioner for Declarations

## THIRD SCHEDULE.

Regulation 4 (3.).

## OFFICES OF DEPUTY COMMISSIONERS.

Victoria .. .. .	London Stores Building, Elizabeth-street, Melbourne.
New South Wales .. .. .	Grace Building, 77 York-street, Sydney.
Queensland .. .. .	Commonwealth Government Offices, Adelaide-street, Brisbane.
South Australia .. .. .	Savings Bank Building, King William-street, Adelaide.
Western Australia .. .. .	96-102 Barrack-street, Perth.
Tasmania .. .. .	77 Collins-street, Hobart.
Northern Territory .. .. .	Balfour Building, 49 Rundle-street, Adelaide.

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