

SALES TAX (No. 1A).

No. 77 of 1961.

An Act relating to Sales Tax.

[Assented to 27th October, 1961.]

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

Short title
and citation.

1.—(1) This Act may be cited as the *Sales Tax Act (No. 1A)* 1961.

(2) Section one of the *Sales Tax Act (No. 1)* 1961* is amended by omitting sub-section (2.).

(3.) The *Sales Tax Act (No. 1)* 1930–1960,† as amended by the *Sales Tax Act (No. 1)* 1961 and by this Act, may be cited as the *Sales Tax Act (No. 1)* 1930–1961.

Commence-
ment.

2. This Act shall be deemed to have come into operation on the sixteenth day of August, One thousand nine hundred and sixty-one.

3. Sections three and four of the *Sales Tax Act (No. 1)* 1930–1960, as amended by the *Sales Tax Act (No. 1)* 1961, are repealed and the following sections inserted in their stead:—

Imposition
of tax.

“ 3. Sales tax is imposed, at the rates specified in the next succeeding section, upon the sale value of goods manufactured in Australia by a taxpayer and, on or after the sixteenth day of August, One thousand nine hundred and sixty-one, sold by him or treated by him as stock for sale by retail or applied to his own use.

Rates of
tax.

“ 4. The rates of the sales tax imposed by this Act are—

(a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935–1961—25 per centum;

(b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935–1961—2½ per centum;

(c) in respect of goods covered by the Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935–1961—16¾ per centum;

* Act No. 2, 1961.

† Act No. 26, 1930, as amended by No. 63, 1930; No. 26, 1931; No. 32, 1936; No. 30, 1938; No. 16, 1939; Nos. 3 and 77, 1940; No. 33, 1941; No. 7, 1942; No. 45, 1943; No. 58, 1946; No. 55, 1949; No. 38, 1950; No. 64, 1951; No. 45, 1952; No. 54, 1953; No. 46, 1954; No. 6, 1956; No. 72, 1957; and No. 89, 1960.

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- (d) in respect of goods covered by the Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1961*—30 per centum; and
- (e) in respect of goods not covered by the Second, Third, Fourth or Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1961* and on the sale value of which it is not provided by that Act that the sales tax imposed by this Act shall not be payable— $12\frac{1}{2}$ per centum.”.

4. The sales tax imposed by the provisions repealed by this Act upon the sale value of goods manufactured in Australia by a taxpayer and, on or after the twenty-second day of February, One thousand nine hundred and sixty-one, and before the date of commencement of this Act, sold by him or treated by him as stock for sale by retail or applied to his own use continues to be imposed as if those provisions had not been repealed. Saving.
