

1980-81

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

---

Presented and read a first time, 25 August 1981

(*Treasurer*)

## A BILL

FOR

### **An Act to amend the *Sales Tax Act (No. 3) 1930***

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

#### **Short title, &c.**

5     **1. (1)** This Act may be cited as the *Sales Tax Amendment Act (No. 3A) 1981*.

(2) The *Sales Tax Act (No. 3) 1930*<sup>1</sup> is in this Act referred to as the Principal Act.

#### **Commencement**

2. This Act shall come into operation on 1 January 1982.

10     **3.** Sections 3 and 4 of the Principal Act are repealed and the following sections are substituted:

#### **Imposition of tax**

15     “3. Sales tax is imposed, at the rates specified in section 4, upon the sale value of goods to which that section applies, being goods manufactured in Australia and, on or after 1 January 1982, sold by a taxpayer not being either the manufacturer of those goods or a purchaser of those goods from the manufacturer.

**Rates of tax**

“4. The rates of sales tax imposed by section 3 are—

- (a) 30% in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*;
- (b) 5% in respect of goods covered by the Third Schedule to that Act; 5
- (c) 17.5% in respect of goods covered by the Fourth or Fifth Schedule to that Act; and
- (d) 17.5% in respect of other goods, not being—
  - (i) goods to which section 5 applies; or
  - (ii) goods to which section 5 does not apply and on the sale value of which it is provided by that Act that the sales tax imposed by this Act shall not be payable. 10

**Further imposition of tax**

“5. (1) Sales tax is also imposed, at the rate of 2.5%, upon the sale value of goods to which this sub-section applies, being goods manufactured in Australia and, on or after 1 January 1982, sold by a taxpayer not being either the manufacturer of those goods or a purchaser of those goods from the manufacturer. 15

“(2) The goods to which sub-section (1) applies are—

- (a) goods of a kind that, immediately before 1 January 1982, were exempt from the sales tax imposed by section 3 by virtue of items 51, 53, 54, 60, 82 to 90F (inclusive), 96, 105, 107, 113F, 120 and 120A in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*; and 20
- (b) goods of a kind that, immediately before that date, were exempt from the sales tax imposed by section 3 by reason that goods of a kind mentioned in paragraph (a) were so exempt. 25

**Modification of other Acts**

“6. For the purposes of section 5—

- (a) the *Sales Tax Assessment Act (No. 3) 1930* has effect as if section 6 were omitted; and 30
- (b) the *Sales Tax (Exemptions and Classifications) Act 1935* has effect as if the items referred to in sub-section 5 (2) of this Act were omitted from that Act.”.

**Saving**

4. Where, before the commencement of this Act, sales tax was imposed by the provisions repealed by this Act upon the sale value of any goods, that sales tax continues to be imposed as if those provisions had not been repealed. 35

**NOTE**

1. No. 30, 1930, as amended. For previous amendments, see No. 30, 1931; No. 34, 1936; No. 32, 1938; No. 18, 1939; Nos. 5 and 79, 1940; No. 35, 1941; No. 9, 1942; No. 47, 1943; No. 60, 1946; No. 57, 1949; No. 40, 1950; No. 66, 1951; No. 47, 1952; No. 56, 1953; No. 48, 1954; No. 8, 1956; No. 74, 1957; No. 91, 1960; Nos. 4 and 79, 1961; No. 7, 1962; No. 78, 1964; No. 90, 1968; No. 71, 1970; No. 17, 1975; No. 146, 1978; and No. , 1981.

