**SALES TAX (EXEMPTIONS AND**

**CLASSIFICATIONS) ACT 1975**

**No. 24 of 1975**

An Act relating to Sales Tax Exemptions and Classifications.

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

**Short title and citation.**

**1.** (1) This Act may be cited as the *Sales Tax (Exemptions and Classifications) Act* 1975.

(2) The *Sales Tax (Exemptions and Classifications) Act* 1935-1973, as amended by this Act, may be cited as the *Sales Tax (Exemptions and Classifications) Act* 1935-1975.

**Commencement.**

**2.** This Act shall be deemed to have come into operation on 29 January 1975.

**Fourth Schedule.**

**3.** After the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935-1973 the following Schedule is added:—

FOURTH SCHEDULE Section 6b

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| Item No. | Specification of Goods. |
| 1. | Motor vehicles of a kind ordinarily used for commercial purposes, including prime movers and semi-trailers for attachment to prime movers, but not including— |
|  | (a) motor cycles, auto cycles or motor scooters; |
|  | (b) tractors; |
|  | (c) motor vehicles covered by an item in the Fifth Schedule to this Act; or |
|  | (d) motor vehicles to which, in the absence of this item, sub-item (1) of item 13 in the First Schedule to this Act would apply |