



A New Tax System (End of Sales Tax) Act 1999

No. 86, 1999



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**An Act to implement A New Tax System by ending
sales tax, and for related purposes**

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[Assented to 8 July 1999]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *A New Tax System (End of Sales Tax) Act 1999*.

2 Commencement

(1) This Act commences, or is taken to have commenced:

Section 3

- (a) after all the provisions listed in subsection (2) have commenced; and
 - (b) on the last day on which any of those provisions commenced.
- (2) These are the provisions:
- (a) section 1-2 of the *A New Tax System (Goods and Services Tax) Act 1999*;
 - (b) section 2 of the *A New Tax System (Goods and Services Tax Imposition—Excise) Act 1999*;
 - (c) section 2 of the *A New Tax System (Goods and Services Tax Imposition—Customs) Act 1999*;
 - (d) section 2 of the *A New Tax System (Goods and Services Tax Imposition—General) Act 1999*;
 - (e) section 2 of the *A New Tax System (Goods and Services Tax Administration) Act 1999*.

3 End of sales tax

- (1) No sales tax is payable on an assessable dealing if the time of the dealing (as specified in column 4 of Table 1 in Schedule 1 to the *Sales Tax Assessment Act 1992*) is on or after the day on which this Act commences.
- (2) In this section:
 - assessable dealing* has the same meaning as in the *Sales Tax Assessment Act 1992*.
 - sales tax* has the same meaning as in the *Sales Tax Assessment Act 1992*.

[*Minister's second reading speech made in—
House of Representatives on 2 December 1998
Senate on 10 December 1998*]

(216/98)
