



Sales Tax Acts Amendment Act 1986

No. 100 of 1986

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Sales Tax Acts Amendment Act 1986

No. 100 of 1986

An Act to amend various Acts relating to sales tax, and for related purposes

[Assented to 17 October 1986]

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

PART I—PRELIMINARY

Short title

1. This Act may be cited as the *Sales Tax Acts Amendment Act 1986*.

Commencement

2. (1) Sections 1 and 2 shall come into operation on the day on which this Act receives the Royal Assent.

(2) The remaining provisions of this Act shall be deemed to have come into operation immediately after the commencement of sub-section 5 (2) of the *Sales Tax (Exemptions and Classifications) Amendment Act 1986*.

PART II—AMENDMENT OF SALES TAX ACT (NO. 1) 1930

Principal Act

3. The *Sales Tax Act (No. 1) 1930*¹ is in this Part referred to as the Principal Act.

Rates of tax

4. Section 4 of the Principal Act is amended—

- (a) by omitting from paragraph (b) “or Sixth”; and
- (b) by omitting from paragraph (d) “, Fifth or Sixth” and substituting “or Fifth”.

PART III—AMENDMENT OF SALES TAX ACT (NO. 2) 1930

Principal Act

5. The *Sales Tax Act (No. 2) 1930*² is in this Part referred to as the Principal Act.

Rates of tax

6. Section 4 of the Principal Act is amended—

- (a) by omitting from paragraph (b) “or Sixth”; and
- (b) by omitting from paragraph (d) “, Fifth or Sixth” and substituting “or Fifth”.

PART IV—AMENDMENT OF SALES TAX ACT (NO. 3) 1930

Principal Act

7. The *Sales Tax Act (No. 3) 1930*³ is in this Part referred to as the Principal Act.

Rates of tax

8. Section 4 of the Principal Act is amended—

- (a) by omitting from paragraph (b) “or Sixth”; and
- (b) by omitting from paragraph (d) “, Fifth or Sixth” and substituting “or Fifth”.

PART V—AMENDMENT OF SALES TAX ACT (NO. 4) 1930

Principal Act

9. The *Sales Tax Act (No. 4) 1930*⁴ is in this Part referred to as the Principal Act.

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Rates of tax

10. Section 4 of the Principal Act is amended—

- (a) by omitting from paragraph (b) “or Sixth”; and
- (b) by omitting from paragraph (d) “, Fifth or Sixth” and substituting “or Fifth”.

PART VI—AMENDMENT OF SALES TAX ACT (NO. 5) 1930

Principal Act

11. The *Sales Tax Act (No. 5) 1930⁵* is in this Part referred to as the Principal Act.

Rates of tax

12. Section 4 of the Principal Act is amended—

- (a) by omitting from paragraph (b) “or Sixth”; and
- (b) by omitting from paragraph (d) “, Fifth or Sixth” and substituting “or Fifth”.

PART VII—AMENDMENT OF SALES TAX ACT (NO. 6) 1930

Principal Act

13. The *Sales Tax Act (No. 6) 1930⁶* is in this Part referred to as the Principal Act.

Rates of tax

14. Section 4 of the Principal Act is amended—

- (a) by omitting from paragraph (b) “or Sixth”; and
- (b) by omitting from paragraph (d) “, Fifth or Sixth” and substituting “or Fifth”.

PART VIII—AMENDMENT OF SALES TAX ACT (NO. 7) 1930

Principal Act

15. The *Sales Tax Act (No. 7) 1930⁷* is in this Part referred to as the Principal Act.

Rates of tax

16. Section 4 of the Principal Act is amended—

- (a) by omitting from paragraph (b) “or Sixth”; and
- (b) by omitting from paragraph (d) “, Fifth or Sixth” and substituting “or Fifth”.

PART IX—AMENDMENT OF SALES TAX ACT (NO. 8) 1930

Principal Act

17. The *Sales Tax Act (No. 8) 1930*⁸ is in this Part referred to as the Principal Act.

Rates of tax

18. Section 4 of the Principal Act is amended—

- (a) by omitting from paragraph (b) “or Sixth”; and
- (b) by omitting from paragraph (d) “, Fifth or Sixth” and substituting “or Fifth”.

PART X—AMENDMENT OF SALES TAX ACT (NO. 9) 1930

Principal Act

19. The *Sales Tax Act (No. 9) 1930*⁹ is in this Part referred to as the Principal Act.

Rates of tax

20. Section 4 of the Principal Act is amended—

- (a) by omitting from paragraph (b) “or Sixth”; and
- (b) by omitting from paragraph (d) “, Fifth or Sixth” and substituting “or Fifth”.

PART XI—AMENDMENT OF SALES TAX ACT (NO. 11A) 1985

Principal Act

21. The *Sales Tax Act (No. 11A) 1985*¹⁰ is in this Part referred to as the Principal Act.

Rates of tax

22. Section 6 of the Principal Act is amended—

- (a) by omitting from paragraph (b) “or Sixth”; and
- (b) by omitting from paragraph (c) “, Fifth or Sixth” and substituting “or Fifth”.

PART XII—AMENDMENT OF SALES TAX ACT (NO. 11B) 1985

Principal Act

23. The *Sales Tax Act (No. 11B) 1985*¹¹ is in this Part referred to as the Principal Act.

Rates of tax

24. Section 6 of the Principal Act is amended—

- (a) by omitting from paragraph (b) “or Sixth”; and
- (b) by omitting from paragraph (c) “, Fifth or Sixth” and substituting “or Fifth”.

PART XIII—SAVINGS

Savings

25. Where, before the commencement of this Act, sales tax was imposed by a provision of an Act amended by this Act upon the sale value of any goods, that sales tax continues to be imposed as if that provision had not been amended.

NOTES

1. No. 26, 1930, as amended. For previous amendments, see 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; No. 89, 1960; Nos. 2 and 77, 1961; No. 5, 1962; No. 76, 1964; No. 88, 1968; No. 69, 1970; No. 15, 1975; No. 144, 1978; No. 133, 1981; Nos. 55 and 84, 1982; No. 82, 1984; and No. 146, 1985.
2. No. 28, 1930, as amended. For previous amendments, see No. 28, 1931; No. 33, 1936; No. 31, 1938; No. 17, 1939; Nos. 4 and 78, 1940; No. 34, 1941; No. 8, 1942; No. 46, 1943; No. 59, 1946; No. 56, 1949; No. 39, 1950; No. 65, 1951; No. 46, 1952; No. 55, 1953; No. 47, 1954; No. 7, 1956; No. 73, 1957; No. 90, 1960; Nos. 3 and 78, 1961; No. 6, 1962; No. 77, 1964; No. 89, 1968; No. 70, 1970; No. 16, 1975; No. 145, 1978; No. 134, 1981; Nos. 56 and 85, 1982; No. 83, 1984; and No. 147, 1985.
3. 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; No. 135, 1981; Nos. 57 and 86, 1982; No. 84, 1984; and No. 148, 1985.
4. No. 32, 1930, as amended. For previous amendments, see No. 32, 1931; No. 35, 1936; No. 33, 1938; No. 19, 1939; Nos. 6 and 80, 1940; No. 36, 1941; No. 10, 1942; No. 48, 1943; No. 61, 1946; No. 58, 1949; No. 41, 1950; No. 67, 1951; No. 48, 1952; No. 57, 1953; No. 49, 1954; No. 9, 1956; No. 75, 1957; No. 92, 1960; Nos. 5 and 80, 1961; No. 8, 1962; No. 79, 1964; No. 91, 1968; No. 72, 1970; No. 18, 1975; No. 147, 1978; No. 136, 1981; Nos. 58 and 87, 1982; No. 85, 1984; and No. 149, 1985.
5. No. 34, 1930, as amended. For previous amendments, see No. 34, 1931; No. 36, 1936; No. 34, 1938; No. 20, 1939; Nos. 7 and 81, 1940; No. 37, 1941; No. 11, 1942; No. 49, 1943; No. 62, 1946; No. 59, 1949; No. 42, 1950; No. 68, 1951; No. 49, 1952; No. 58, 1953; No. 50, 1954; No. 10, 1956; No. 76, 1957; No. 93, 1960; Nos. 6 and 81, 1961; No. 9, 1962; No. 80, 1964; No. 92, 1968; No. 73, 1970; No. 19, 1975; No. 148, 1978; No. 137, 1981; Nos. 59 and 88, 1982; No. 86, 1984; and Nos. 48 and 150, 1985.
6. No. 36, 1930, as amended. For previous amendments, see No. 36, 1931; No. 48, 1932; No. 37, 1936; No. 35, 1938; No. 21, 1939; Nos. 8 and 82, 1940; No. 38, 1941; No. 12, 1942; No. 50, 1943; No. 63, 1946; No. 60, 1949; No. 43, 1950; No. 69, 1951; No. 50, 1952; No. 59, 1953; No. 51, 1954; No. 11, 1956; No. 77, 1957; No.

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NOTES—continued

94, 1960; Nos. 7 and 82, 1961; No. 10, 1962; No. 81, 1964; No. 93, 1968; No. 74, 1970; No. 20, 1975; No. 149, 1978; No. 138, 1981; Nos. 60 and 89, 1982; No. 87, 1984; and No. 151, 1985.

7. No. 38, 1930, as amended. For previous amendments, see No. 38, 1931; No. 38, 1936; No. 36, 1938; No. 22, 1939; Nos. 9 and 83, 1940; No. 39, 1941; No. 13, 1942; No. 51, 1943; No. 64, 1946; No. 61, 1949; No. 44, 1950; No. 70, 1951; No. 51, 1952; No. 60, 1953; No. 52, 1954; No. 12, 1956; No. 78, 1957; No. 95, 1960; Nos. 8 and 83, 1961; No. 11, 1962; No. 82, 1964; No. 94, 1968; No. 75, 1970; No. 21, 1975; No. 150, 1978; No. 139, 1981; Nos. 61 and 90, 1982; No. 88, 1984; and No. 152, 1985.
8. No. 40, 1930, as amended. For previous amendments, see No. 40, 1931; No. 39, 1936; No. 37, 1938; No. 23, 1939; Nos. 10 and 84, 1940; No. 40, 1941; No. 14, 1942; No. 52, 1943; No. 65, 1946; No. 62, 1949; No. 45, 1950; No. 71, 1951; No. 52, 1952; No. 61, 1953; No. 53, 1954; No. 13, 1956; No. 79, 1957; No. 96, 1960; Nos. 9 and 84, 1961; No. 12, 1962; No. 83, 1964; No. 95, 1968; No. 76, 1970; No. 22, 1975; No. 151, 1978; No. 140, 1981; Nos. 62 and 91, 1982; No. 89, 1984; and No. 153, 1985.
9. No. 42, 1930, as amended. For previous amendments, see No. 42, 1931; No. 10, 1935; No. 40, 1936; No. 38, 1938; No. 24, 1939; Nos. 11 and 85, 1940; No. 41, 1941; No. 15, 1942; No. 53, 1943; No. 66, 1946; No. 63, 1949; No. 46, 1950; No. 72, 1951; No. 53, 1952; No. 62, 1953; No. 54, 1954; No. 14, 1956; No. 80, 1957; No. 97, 1960; Nos. 10 and 85, 1961; No. 13, 1962; No. 84, 1964; No. 96, 1968; No. 77, 1970; No. 23, 1975; No. 152, 1978; No. 141, 1981; Nos. 63 and 92, 1982; No. 90, 1984; and No. 154, 1985.
10. No. 180, 1985.
11. No. 181, 1985.

[*Minister's second reading speech made in—
House of Representatives on 19 August 1986
Senate on 24 September 1986*]