

**Sales Tax (No. 1) Amendment Act 1990**

No. 46 of 1990

**An Act to amend the** Sales Tax Act (No. 1) 1930, **and for related purposes**

[Assented to 16 June 1990]

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

Short title etc.

**1.** **(1)** This Act may be cited as the Sales Tax (No. 1) Amendment Act 1990.

**(2)** In this Act, “**Principal Act**” means the Sales Tax Act (No. 1) 19301.

Commencement

2. This Act is taken to have commenced on 9 May 1990.

Rates of tax

3. Section 4 of the Principal Act is amended:

(a) by omitting “and” from the end of paragraph (c);

**(b)** by inserting after paragraph (c) the following paragraph:

“(ca) in respect of goods covered by the Sixth Schedule to that Act—50%; and”;

**(c)** by omitting from paragraph (d) “or Fifth” and substituting “, Fifth or Sixth”.

**Application of amendments**

**4.** The amendments made by this Act apply in relation to transactions, acts and operations effected or done in relation to goods after the commencement of this Act.

**NOTE**

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; No. 146, 1985; No. 100, 1986; and No. 140, 1987.

[Minister's second reading speech made in—

House of Representatives on 15 May 1990

Senate on 22 May 1990]