



Sales Tax (No. 5) Amendment Act 1990

No. 50 of 1990

An Act to amend the *Sales Tax Act (No. 5) 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. 5) Amendment Act 1990*.

(2) In this Act, “Principal Act” means the *Sales Tax Act (No. 5) 1930*¹.

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);

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- (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. 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; Nos. 48 and 150, 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]*