



Sales Tax Laws Amendment Act (No. 1) 1992

No. 14 of 1992

**An Act to amend the law relating to sales tax, and for
related purposes**

[Assented to 6 April 1992]

The Parliament of Australia enacts:

PART 1—PRELIMINARY

Short title

5 1. This Act may be cited as the *Sales Tax Laws Amendment Act*
(No. 1) 1992.

Commencement

2. This Act is taken to have commenced on 27 February 1992.

PART 2—AMENDMENT OF THE SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT 1935

10 **Principal Act**

3. In this Part, “Principal Act” means the *Sales Tax (Exemptions
and Classifications) Act 1935*¹.

Second Schedule

4. The Second Schedule to the Principal Act is amended by omitting the definition of “Sales tax rate” in sub-item 61(2) and substituting the following definition:

“‘Sales tax rate’ means 0.2”. 5

Fourth Schedule

5. The Fourth Schedule to the Principal Act is amended:

(a) by omitting from sub-item 1(1) “of a kind ordinarily used for commercial purposes”;

(b) by omitting from paragraph 1(1)(c) “an item” and substituting “item 1”. 10

Fifth Schedule

6. The Fifth Schedule to the Principal Act is amended:

(a) by omitting items 1 and 2 and substituting the following item:

“1.(1) Motor vehicles manufactured in Australia that, if they had been imported into Australia, would have been heading 8703 passenger motor vehicles 15

“(2) Motor vehicles imported into Australia that are heading 8703 passenger motor vehicles

For the purposes of this item: 20

‘heading 8703 passenger motor vehicle’ means a motor vehicle:

(a) to which heading 8703 in Schedule 3 to the Customs Tariff applies; and

(b) that is a passenger motor vehicle for the purposes of that heading”. 25

(b) by omitting from item 3 “Items 1 and 2 do” and substituting “Item 1 does”.

PART 3—AMENDMENT OF OTHER ACTS

Amendment of other Acts

7. Each of the following Acts is amended as set out in the Schedule 30

Sales Tax Act (No. 1) 1930

Sales Tax Act (No. 2) 1930

Sales Tax Act (No. 3) 1930

Sales Tax Act (No. 4) 1930

Sales Tax Act (No. 5) 1930

Sales Tax Act (No. 6) 1930

Sales Tax Act (No. 7) 1930

Sales Tax Act (No. 8) 1930

Sales Tax Act (No. 9) 1930. 35

PART 4—APPLICATION OF AMENDMENTS

Application of amendments

5 8. 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.

SCHEDULE

Section 7

AMENDMENT OF OTHER ACTS

Paragraph 4(a):

Omit “or Fifth”.

After paragraph 4(a):

Insert:

“(aa) in respect of goods covered by the Fifth Schedule to that Act—15%”.

NOTE

1. No. 60, 1935, as amended. For previous amendments see No. 41, 1936; No. 78, 1938; No. 32, 1939; Nos. 29 and 76, 1940; No. 32, 1941; No. 6, 1942; Nos. 35 and 44, 1943; No. 31, 1944; No. 36, 1945; Nos. 12 and 67, 1946; No. 65, 1947; No. 42, 1948; No. 54, 1949; No. 37, 1950; No. 42, 1951; No. 44, 1952; No. 53, 1953; No. 45, 1954; No. 5, 1956; No. 71, 1957; Nos. 17 and 92, 1959; Nos. 65 and 88, 1960; Nos. 1 and 76, 1961; No. 4, 1962; No. 44, 1963; No. 30, 1965; Nos. 26 and 62, 1966; No. 78, 1970; Nos. 67 and 87, 1972; Nos. 17, 181 and 216, 1973; No. 24, 1975; Nos. 21, 29, 80 and 175, 1976; No. 107, 1978; Nos. 3, 94 and 157, 1979; No. 142, 1981; Nos. 64, 93 and 115, 1982; Nos. 63, 84 and 136, 1983; Nos. 81, 123 and 165, 1984; Nos. 65, 67, 145 and 178, 1985; Nos. 28, 76 and 98, 1986; Nos. 42, 135 and 140, 1987; Nos. 78, 89 and 152, 1988; Nos. 63, 72, 149, 150, 166 and 167, 1989; Nos. 18, 55, 57, 58, 82 and 131, 1990; and Nos. 51, 143, 145 and 202, 1991.

[*Minister's second reading speech made in—
House of Representatives on 26 February 1992
Senate on 5 March 1992*]