



Sales Tax Assessment Act 1992

Act No. 114 of 1992 as amended

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The text of any of those amendments not in force
on that date is appended in the Notes section

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READER'S GUIDE

This Guide aims to give you a general overview of the sales tax law. It also gives you some information about the structure of this Act.

What is sales tax?

Sales tax is a tax on goods that are manufactured in Australia or imported into Australia. It does not apply to goods that have already been “applied to own use” *in Australia*.

The broad aim of the sales tax law is to tax the last wholesale sale of goods (usually the sale from the last wholesaler to the retailer). The system of quoting (Part 7) is designed to avoid tax becoming payable on earlier sales. The system of credits (Part 4) deals (among other things) with situations where sales tax has become payable more than once on the same goods.

Although the most common taxing point is a wholesale sale, the sales tax law also applies to other situations. For example, if the manufacturer sells the goods by retail, or uses or leases out the goods instead of selling them.

Which Acts make up the sales tax law?

The following Acts are the core of the sales tax law:

- the *Sales Tax Assessment Act 1992* (this Act), which defines the situations in which sales tax is payable and also has rules about ancillary matters such as registration, quoting, time for payment and so on
- the *Sales Tax (Exemptions and Classifications) Act 1992* (which contains a list of goods that are exempt, either generally or in particular situations; and also sets out the rates of sales tax that apply to different classes of goods)
- the *Sales Tax Amendment (Transitional) Act 1992* (which terminates the operation of the previous sales tax law, and deals with the transition from the previous sales tax law to the new sales tax law)

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- the following Acts, which formally impose sales tax (and are separate Acts for constitutional reasons):

Sales Tax Imposition (Customs) Act 1992

Sales Tax Imposition (Excise) Act 1992

Sales Tax Imposition (General) Act 1992

The sales tax law is also affected by other legislation that is not specific to sales tax, for example the *Taxation Administration Act 1953*. For further details, see the definition of *sales tax law* in section 5.

Summary of this Act

- Part 1: Deals with the commencement of this Act; how it applies to things outside Australia; how it applies to the Crown.
- Part 2: Contains definitions of terms that are used frequently throughout the Act.
- Part 3: Contains the rules for taxing dealings with goods.
- Part 4: Sets out the situations that give rise to credit entitlements.
- Part 5: Deals with the payment, collection and recovery of sales tax.
- Part 6: Deals with registration.
- Part 7: Deals with quoting.
- Part 8: Deals with avoidance schemes, non-arm's length transactions and apportionment of global amounts.
- Part 9: Imposes penalties for failure to comply with the sales tax law.
- Part 10: Deals with administrative matters such as assessments and the Commissioner's powers to obtain information.
- Part 11: Deals with miscellaneous matters such as the special obligations that apply to trustees and liquidators, and the alteration of contracts affected by changes in sales tax rates.

How to use this Act

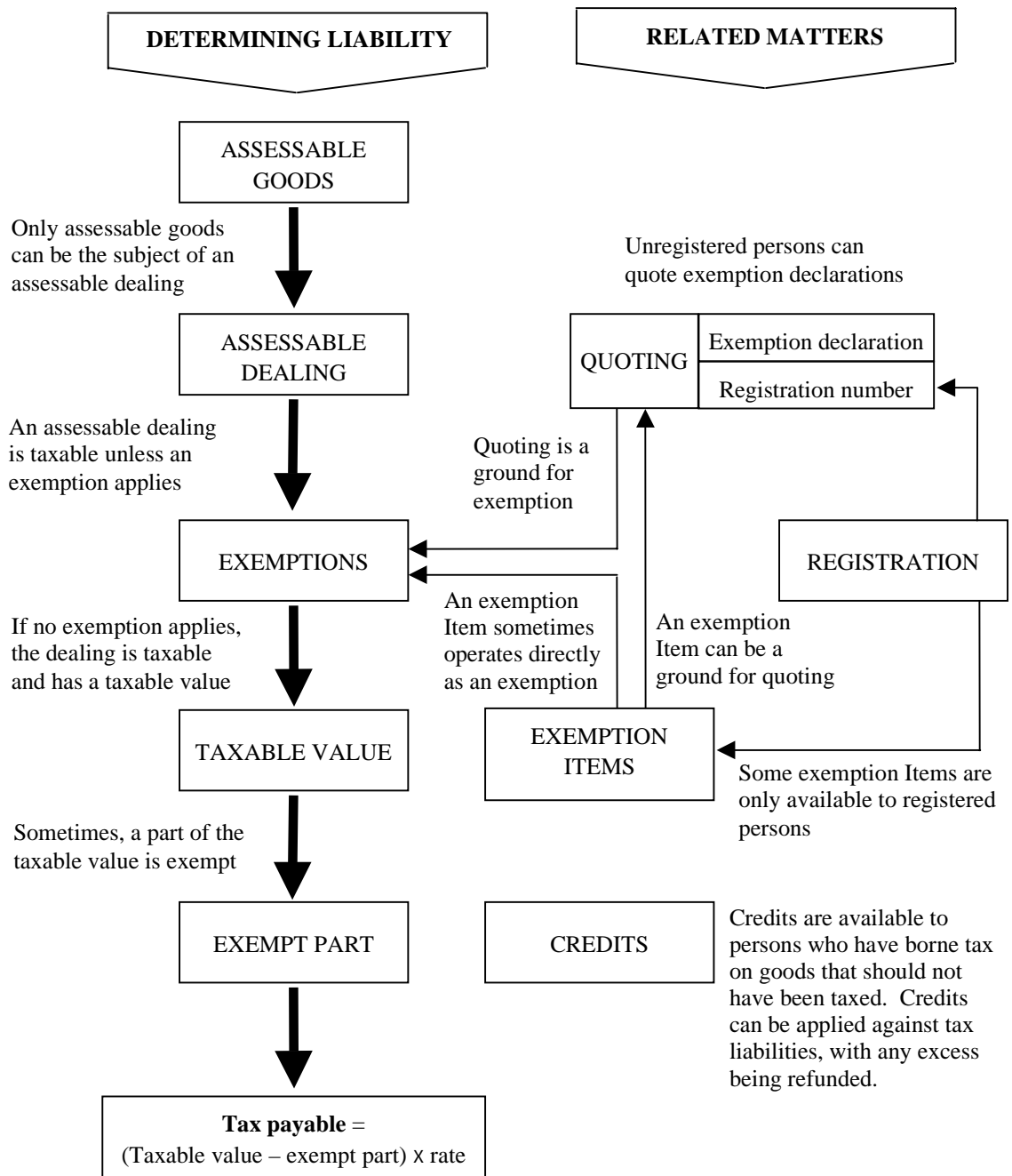
Definitions: Section 5 contains definitions of terms that have special meanings and are used frequently in this Act (eg *manufacture* and *wholesale sale*). A list of terms that are defined by section 5 appears after the Table of Provisions.

Explanatory material: The Appendixes contain examples and explanatory diagrams (for example, Appendix B has a “decision chart” for deciding whether a particular dealing is taxable). Explanatory notes and examples are included within brackets in the main text.

Tables: For ease of reference, some of the detailed rules in this Act are in tables in Schedule 1. The individual items (rows) in the tables have identification numbers that indicate the subject matter of the table:

- AD = Assessable Dealings (AD1a, AD2a etc. in Table 1)
- CR = Credits (CR1, CR2 etc. in Table 3)
- LE = Local Entry (LE1, LE2 etc. in Table 2).

Diagram 1: Overview of main concepts



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List of terms defined by section 5

accompanied baggage	excise duty
AD1a	exemption declaration
airport shop goods	exemption Item
always-exempt goods	exemption [R] Item
AOU	Exemptions and Classifications Act
application to own use	export
application to own use in Australia	first taxing day
assessable dealing	goods
assessable goods	import
assessment	imported goods
Australia	increase
Australian goods	indirect marketing sale
Australian-used goods	inwards duty free shop
authorised officer	late-payment penalty
borne tax	lease
Commissioner	lease AOU
company	liquidator
computer program	local entry
container	locally enter goods under quote
CR1	manufacture
credit	manufacturer
Customs Act	monthly remitter
customs clearance area	non-lease AOU
customs dealing	obtain goods under quote
customs duty	packing AOU
Customs Tariff	passed on
delivery of customer's materials	permanent media
goods	person
Deputy Commissioner	prescribed rules for export sales
duplicate	purchase goods under quote
eligible Australian traveller	quarterly remitter
eligible foreign traveller	quote
eligible long-term lease	raw materials
embodied	reduce

registered person	Table 1, Table 2, Table 3
registration number	taxable dealing
relevant traveller	taxable value
retail sale	tax-advantaged computer program
sale	tax-bearing dealing
sales tax (or tax)	tax borne
sales tax law	taxpayer
sales tax quarter	temporary media
Second Commissioner	trustee
statutory period	wholesale sale

An Act relating to the imposition and collection of a tax on dealings with goods that have been manufactured in Australia or imported into Australia, and for related purposes

Part 1—Preliminary

1 Short title *[see Note 1]*

This Act may be cited as the *Sales Tax Assessment Act 1992*.

2 Commencement *[see Note 1]*

This Act commences on the 28th day after the day on which it receives the Royal Assent.

3 How the sales tax law applies to things outside Australia and things happening before commencement

- (1) The sales tax law extends to acts, omissions, matters and things outside Australia (except where a contrary intention appears).
- (2) The sales tax law applies to acts and omissions happening before or after the commencement of this Act (except where there is an express statement to the contrary).

4 States and Territories are bound by the sales tax law

The sales tax law binds the Crown in right of each of the States, of the Australian Capital Territory and of the Northern Territory. However, it does not make the Crown liable to be prosecuted for an offence.

Part 2—General definitions

5 General definitions

In this Act, unless the contrary intention appears:

accompanied baggage, in relation to the export of goods, means goods that are exported on a flight or voyage on which the owner of the goods is a passenger.

Accredited has the meaning given by Division 2 of Part 7A.

AD1a means the assessable dealing of that name in Table 1, and AD1b, AD2a etc. have corresponding meanings.

Airport shop goods has the same meaning as in the Customs Act.

Always-exempt goods means assessable goods that are covered by an exemption Item that has effect no matter how, or by whom, the goods are dealt with.

Always-exempt person means a person whose use of goods of whatever kind is always covered by an exemption Item, regardless of the way in which the goods are used by the person. For the purposes of this definition, it is to be assumed that the following provisions of Schedule 1 to the Exemptions and Classifications Act had not been enacted:

- (a) subitem 64(2);
- (b) subitem 126(2A);
- (c) subitem 126A(2);
- (d) subitem 127(1A);
- (e) subitem 128(2);
- (f) subitem 130(2).

AOU means application to own use.

Application to own use, in relation to goods, includes any of the following:

- (a) consuming the goods;

- (b) giving the goods away, or transferring property in the goods under a contract that is not a contract of sale;
- (c) granting a lease of the goods, or granting any other right or permission to use the goods;
- (d) using the goods as materials in manufacture, construction, repair, renovation or other treatment or processing, whether or not it relates to or results in other goods;
- (e) doing anything with the goods that results in the goods becoming a container for other property;
- (f) if a person other than the owner has locally entered the goods—anything done by the person that would be an application to own use of the goods by the owner if it had been done by the owner;

but does not include:

- (g) selling the goods or consigning them for sale by consignment;
- (h) if the goods are imported goods—anything done with them after importation and before they are locally entered;
- (i) if a person processes or treats any exposed photographic or cinematograph film for another person (*the customer*) so as to produce a negative, transparency or film strip—anything done with the negative, transparency or film strip before it is delivered to the customer.

Application to own use in Australia or ***AOU in Australia***, in relation to goods, means an application to own use that happens while the goods are in Australia.

Assessable dealing means any dealing covered by Table 1.

Assessable goods means Australian goods or imported goods, but does not include Australian-used goods.

Assessment means an assessment under Division 1 of Part 10 or under section 93A or 99.

Australia does not include:

- (a) the Territory of Christmas Island;
 - (b) the Territory of Cocos (Keeling) Islands;
- and has a meaning affected by section 6.

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Australian goods means goods that have been manufactured in Australia, but does not include imported goods.

Australian-used goods means:

- (a) goods that have been applied to a person's own use in Australia (whether the goods are Australian goods or imported goods); or
- (b) imported goods that were a container at the time of importation;

but has a meaning affected by sections 9, 9A, 10 and 10A.

Authorisation has the meaning given by Division 3 of Part 7A.

authorised officer, when used in a particular provision of this Act, means a person authorised by the Commissioner to exercise powers or perform functions under that provision.

Borne tax has the meaning given by section 11.

Commissioner means the Commissioner of Taxation.

Company includes any body or association (whether or not it is incorporated), but does not include a partnership.

Computer program has the same meaning as in the *Copyright Act 1968*.

Container means:

- (a) packaging in which, or with which, any property (**the contents**) is packed or secured, in the ordinary course of a business, for the purpose of the marketing or delivery of the contents;
- (b) ancillary items that are packed or secured with the contents and are intended, and reasonably necessary, to allow or facilitate the use of the contents.

CR1 means the credit ground of that name in Table 3, and CR2, CR3 etc. have corresponding meanings.

Credit means a credit under Part 4.

Customs Act means the *Customs Act 1901*.

Customs clearance area means an area that is designated or set aside for the performance of functions under the Customs Act.

Customs dealing means AD4b, AD10 or AD14b.

customs duty means any duty of customs imposed by that name under a law of the Commonwealth.

Customs Tariff means the *Customs Tariff Act 1995* as amended by any Act, and as proposed to be amended by Customs Tariff Proposals introduced into the House of Representatives.

Delivery of customer's materials goods has the meaning given by section 22.

Deputy Commissioner means a Deputy Commissioner of Taxation.

Duplicate, in relation to a computer program, means:

- (a) to copy or reproduce the program (with or without related information) so as to embody the program in goods; or
- (b) to convert the computer program to another language so as to embody the program in goods.

Duplicate, in relation to visual images or sounds, means to copy or reproduce the images or sounds so as to embody them in goods.

Eligible Australian traveller means a person defined to be an eligible Australian traveller by regulations made for the purposes of this definition.

Eligible foreign traveller means a person defined to be an eligible foreign traveller by regulations made for the purposes of this definition.

Eligible long-term lease means a lease of goods that meets all the following conditions:

- (a) the term of the lease is at least as long as the statutory period;
- (b) at or before the time of the grant of the lease, the lessor has been given evidence, in a form approved by the Commissioner, of the intention of the lessee or a sub-lessee to use the goods, during the whole of the statutory period, so as to satisfy an exemption Item;

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- (c) no part of any tax borne by the lessor on the goods before the grant has been passed on by the lessor to any person.

Eligible repair goods has the meaning given by section 15C.

eligible short-term lease has the meaning given by section 15A.

embodied has the meaning given by section 13.

Excise duty means any duty of excise imposed by that name under a law of the Commonwealth.

Exemption declaration means a statement or declaration for the purposes of any provision of the sales tax law that refers to quoting an exemption declaration.

Exemption Item means an Item or subitem in Schedule 1 to the Exemptions and Classifications Act.

Exemption [R] Item means an exemption Item that is marked [R].

Exemptions and Classifications Act means the *Sales Tax (Exemptions and Classifications) Act 1992*.

Export, in relation to goods, means export the goods from Australia, but:

- (a) has a meaning affected by section 6;
- (b) in relation to an eligible Australian traveller, includes taking the goods out of Australia as accompanied baggage;
- (c) in relation to Australian-used goods, includes taking or sending the goods out of Australia for alteration, repair, renovation or upgrading.

Export alteration goods has the meaning given by section 15D.

first taxing day means the first day of the 4th month after the month of the year in which this Act receives the Royal Assent.

General interest charge means the charge worked out under Division 1 of Part IIA of the *Taxation Administration Act 1953*.

Goods means any form of tangible personal property, but:

- (a) does not include property that is sold as second-hand and is manufactured exclusively or principally from goods that:
 - (i) were already Australian-used goods before the manufacture began; and
 - (ii) in their condition as parts of the property so manufactured, retain their character as Australian-used goods; and
- (b) has a meaning affected by section 12.

Goods for use as part of a car remuneration package has the meaning given by section 15E.

import means import into Australia, but has a meaning affected by section 6.

Imported goods means goods that have been imported (whether or not the goods were manufactured in Australia).

Increase includes increase from nil.

increased duty alcoholic goods has the meaning given by section 23A.

Indirect marketing sale has the meaning given by section 20.

Inwards duty free shop has the same meaning as in section 96B of the Customs Act.

Late-payment penalty means the general interest charge under section 68.

Lease, in relation to goods, means a lease by the owner of the goods and includes the letting or hiring of the goods under a hire-purchase agreement.

Lease AOU means an application to own use that consists of granting a lease.

Liquidator means a person who is required by law to carry out the winding-up of a company (whether or not the person has been appointed as a liquidator).

Local entry has the meaning given by section 23.

Section 5

Locally enter goods under quote has the meaning given by section 15.

Manufacture includes:

- (a) production;
- (b) combining parts or ingredients so as to form an article or substance that is commercially distinct from the parts or ingredients;
- (c) applying a treatment to foodstuffs as a process in preparing them for human consumption;
- (d) processing or treating exposed photographic film or cinematograph film so as to produce a negative, transparency or film strip;
- (e) duplicating a computer program;
- (f) duplicating visual images or sounds, or both;

but does not include:

- (g) any action or process by which goods come into existence incidentally to the performance of work whose essential character is the performance of skilled services and not the bringing into existence of goods for the essential object of selling the goods or applying them to own use;
- (h) the duplication of a computer program by a person (**the duplicator**) if:
 - (i) the duplication results in a tax-advantaged computer program that is embodied in goods that are to be for retail sale by the duplicator; and
 - (ii) the duplicator did not manufacture the goods in which the program was to be embodied, and tax had become payable (either by the duplicator or someone else) on those goods sometime before the duplication;
- (i) any prescribed combination of parts or ingredients.

Manufacturer, in relation to particular goods, means the person who (not as an employee) manufactured the goods, whether or not the person owned the materials out of which the goods were manufactured.

Monthly remitter has the meaning given by section 62.

Motor vehicle depreciation limit means the motor vehicle depreciation limit that applies under section 57AF of the *Income Tax Assessment Act 1936* or the car depreciation limit that applies under Division 42 of the *Income Tax Assessment Act 1997*.

Non-lease AOU means an application to own use that does not consist of the granting of a lease.

Obtain goods under quote has the meaning given by section 15.

Packing AOU means an AOU that consists of doing something with goods that results in the goods becoming a container for other property.

Part 7A goods has the meaning given by section 91C.

passed on, in relation to an amount of tax that has been borne by a person, does not include an amount that the person has passed on to another person, but has later refunded to that other person.

Person means any of the following:

- (a) a company;
- (b) a partnership;
- (c) a person in a particular capacity of trustee;
- (d) a body politic;
- (e) any other person.

Prescribed rules for export sales means the rules prescribed by the regulations setting out conditions that must be complied with in order for dealings with goods to be exempted, or otherwise relieved from sales tax, on the basis of the export, or intended export, of the goods.

Purchase goods under quote has the meaning given by section 15.

Quarterly remitter has the meaning given by section 62.

Quote means quote a registration number or exemption declaration.

Raw materials has the meaning given by section 7.

Reduce includes reduce to nil.

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Registered person means a person who is registered under Part 6.

Registration number means the number allocated by the Commissioner in respect of a registration under this Act.

Relevant traveller has the same meaning as in section 96B of the Customs Act.

Retail sale means any sale that is not a wholesale sale.

Sale includes barter or exchange.

Sales tax or **tax** means tax that is payable under this Act and imposed as sales tax by another Act.

Sales tax law means:

- (a) this Act and the regulations under this Act;
- (b) the Exemptions and Classifications Act;
- (c) any Act that imposes any of the tax payable under this Act;
- (d) the *Sales Tax Amendment (Transitional) Act 1992*;
- (e) the *Taxation Administration Act 1953*, so far as it relates to the Acts covered by paragraphs (a) to (d);
- (f) any other Act, so far as it relates to any Act covered by paragraphs (a) to (e);
- (g) regulations under an Act other than this Act, so far as the regulations relate to any Act covered by paragraphs (b) to (f).

For the purposes of this definition, a reference to an Act includes a reference to part of an Act, and a reference to an Act covered by a paragraph of this definition is a reference to that Act so far as it is covered by that paragraph.

Sales tax quarter means a period of 3 months ending on 31 July, 31 October, 31 January or 30 April.

Second Commissioner means a Second Commissioner of Taxation.

Statutory period, in relation to goods, means the period that starts at the time when the goods are first applied to a person's own use in Australia and ends at the earliest of the following times:

- (a) the end of 2 years after the time of that first application to own use;

- (b) the time when the goods are no longer reasonably capable of being used for the purpose for which goods of that kind are ordinarily used;
- (c) a time that the Commissioner considers to be appropriate in special circumstances.

Table 1, Table 2 or Table 3 means the table of that number in Schedule 1.

Taxable dealing means an assessable dealing that happens on or after the first taxing day and for which no exemption is available under Division 2 of Part 3.

Taxable value means the taxable value that applies under Division 3 of Part 3.

Tax-advantaged computer program has the meaning given by section 14.

Tax-bearing dealing, in relation to an amount of tax borne by a person, means the dealing through which, or because of which, the tax was borne.

Tax borne has the meaning given by section 11.

Tax file number has the meaning given by section 202A of the *Income Tax Assessment Act 1936*.

Taxpayer means:

- (a) a person who is, has been or may be liable to tax;
- (b) a person who is or has been the claimant for a credit.

tradex order has the meaning given by section 4 of the *Tradex Scheme Act 1999*.

tradex scheme goods means imported goods that:

- (a) are nominated goods (within the meaning of the *Tradex Scheme Act 1999*) in relation to a tradex order; and
- (b) were covered by exemption Item 185A at the time of their local entry.

However, the goods cease to be tradex scheme goods if:

- (c) any of the circumstances referred to in subsection 21(1) of that Act occur in respect of any of the goods; or

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- (d) the goods are exported.

Trustee includes any of the following:

- (a) a person appointed or constituted as trustee by act of parties, by order or declaration of a court, or by operation of law;
- (b) an executor, administrator or other personal representative of a deceased person;
- (c) a guardian or committee;
- (d) a receiver, or a receiver and manager;
- (e) an official manager of a company or a liquidator of a company;
- (ea) an administrator, within the meaning of the Corporations Law, of a company;
- (eb) an administrator of a deed of company arrangement executed by a company under Part 5.3A of that Law; or
- (f) a person who has the administration or control of any property that is affected by any express or implied trust;
- (g) a person who is acting in any fiduciary capacity;
- (h) a person who has the possession, control or management of any property of another person who is under any legal or other disability.

Wholesale sale means a sale to a person who purchases for the purpose of resale, but does not include:

- (a) a sale of goods from stock in a retail store (or retail section of a store) to make up for a temporary shortage of stock of the purchaser, if the goods are of a kind that are usually manufactured by the purchaser or are usually purchased by the purchaser for resale;
- (b) a sale of school requisites or sporting equipment to a teacher or school authority, for resale to students;
- (c) a sale of sporting equipment to a club for resale to members of the club.

6 Offshore installations: modified meaning of *Australia*, *export* and *import*

- (1) An installation (within the meaning of the Customs Act) that is deemed by section 5C of the Customs Act to be part of Australia is

also taken to be part of Australia for the purposes of the sales tax law.

- (2) Goods (within the meaning of the Customs Act) that are deemed by section 49B of the Customs Act to be imported at a particular time are also taken to be imported at that time for the purposes of the sales tax law.
- (3) Goods (within the meaning of the Customs Act) that are deemed by section 126A or 126B of the Customs Act to be exported at a particular time are also taken to be exported at that time for the purposes of the sales tax law.

7 Use of goods as raw materials in manufacturing goods, or in constructing or repairing property

- (1) Goods (*the materials*) are taken to be used as raw materials in manufacturing other goods if, and only if, the materials are dealt with in such a way in manufacturing the other goods that the materials, or some essential element of the materials, become an integral part of the other goods.
- (2) Goods are taken to be used as raw materials in constructing or repairing property if, and only if, the goods are dealt with in such a way in constructing or repairing the property that the goods, or some essential element of the goods, become an integral part of the property.

8 Manufacture of certain goods treated as happening in the course of a business

- (1) In certain circumstances, the manufacture of goods (*the current goods*) is treated as having happened in the course of a business even though it did not.
- (2) This treatment applies if all the following conditions are met:
 - (a) the current goods were manufactured on premises that had been sold, leased or otherwise made available to the manufacturer under an agreement entered into for the purpose, or for purposes that included the purpose, of bringing about the manufacture of the current goods;

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- (b) when the current goods were manufactured, the premises were ordinarily used by any person in the course of carrying on a business in the ordinary course of which goods identical in all material respects with the current goods could reasonably be expected to be manufactured;
- (c) more than half of the labour used in the manufacture of the current goods was paid labour.

(3) In this section:

paid labour does not include labour provided by the manufacturer.

Premises includes land or a building or part of a building.

9 Goods sent overseas for alteration: affects meaning of *Australian-used goods*

(1) This section applies if:

- (a) Australian-used goods have been exported for alteration; and
- (b) the goods are later imported, after having been altered outside Australia.

(2) In applying the sales tax law at or after the time of that importation, the goods are not taken to be Australian-used goods only because of an AOU of the goods that happened before they were taken or sent outside Australia for alteration.

(3) In this section:

alteration includes repair, renovation or upgrading.

9A Export alteration goods: affects meaning of *Australian-used goods*

(1) This section applies to Australian-used goods if:

- (a) the export of the goods gave rise to a CR23 credit in relation to the goods or goods that became an integral part of the goods; and
- (b) the goods are later imported.

(2) In applying the sales tax law at or after the time of the importation, the goods are not taken to be Australian-used goods only because

of an AOU of the goods that happened before they were exported as mentioned in paragraph (1)(a).

9B Goods temporarily imported: affects meaning of *Australian-used goods*

- (1) This section applies if:
 - (a) Australian-used goods that were the subject of a dealing covered by section 51A have been exported; and
 - (b) the goods are later imported.
- (2) In applying the sales tax law at or after the time of the importation, the goods are not taken to be Australian-used goods only because of an AOU of the goods that happened before they were exported as mentioned in paragraph (1)(a).

10 Leased goods exported before being used: affects meaning of *Australian-used goods*

- (1) This section applies to particular goods if:
 - (a) the first AOU in Australia of the goods consists of granting a lease of the goods; and
 - (b) the intended export or actual export of the goods after the grant had either of the following results:
 - (i) the grant of the lease was exempted by section 32; or
 - (ii) the lessor became entitled to a credit under CR19; and
 - (c) the goods are later imported (after having been exported).
- (2) In applying the sales tax law at or after the time of that importation, the goods are not taken to be Australian-used goods only because of the AOU referred to in paragraph (1)(a).

10A Tradex scheme goods: affects meaning of *Australian-used goods*

- (1) This section applies to goods if they were tradex scheme goods and are no longer tradex scheme goods.
- (2) In applying the sales tax law at or after the time such a circumstance occurs, or the goods are exported, the goods are not

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taken to be Australian-used goods only because of an AOU of the goods that happened during the period:

- (a) starting when the goods became tradex scheme goods; and
- (b) ending when the goods ceased to be tradex scheme goods.

11 Meaning of *borne tax* and *tax borne*

- (1) This section sets out the 3 situations in which a person is taken to have borne tax on goods.
- (2) A person is taken to have borne tax on goods if the person has become liable to tax on an assessable dealing with the goods. However, the tax for which the person has become liable is not counted to the extent to which it has been the basis of a credit entitlement.
- (3) A person is taken to have borne tax on goods if the person purchased the goods for a price that included tax. However, the amount of tax borne is to be reduced by any amount of the tax included in that price that has been refunded or credited to the person.
- (4) A person is taken to have borne tax on goods if the person was the customer for an AD4a delivery of the goods and did not quote for the delivery.

12 Inserts in newspapers, magazines etc. are to be treated as separate goods

- (1) This section applies if:
 - (a) a newspaper, magazine or other printed matter (*the publication*) would (apart from this section) be goods covered by exemption Item 100 or 101; and
 - (b) any part (*the insert*) of the publication is inserted separately into the remainder of the publication after it has been made, or differs from most of the remainder of the publication in any one or more of the following respects:
 - (i) it has a different sheet size;
 - (ii) it is printed by a different process;
 - (iii) it consists of different paper or other material.

- (2) The insert is taken to be separate goods unless:
- (a) the publication is a newspaper and the insert is a news, sport, entertainment, travel, leisure or similar section (other than an advertising section); or
 - (b) the publication is a magazine or similar publication (other than a newspaper) and the insert is a detachable part that is attached by perforation or is glued, sewn or stapled to the remainder of the publication.

12A Construction of pools *in situ*

- (1) This section applies to the construction of a pool shell if:
- (a) a person (***the pool builder***) who is in the business of constructing or erecting pools constructs the pool shell *in situ* in Australia under a contract with another person (***the pool purchaser***); and
 - (b) the construction does not, apart from this section, constitute the manufacture of goods; and
 - (c) the contract is entered into on or after the first taxing day.
- (2) This section also applies to the construction of a pool shell if:
- (a) a person (***the owner-builder***) constructs the pool shell *in situ* in Australia in a case where paragraph (1)(a) does not apply; and
 - (b) the construction does not, apart from this section, constitute the manufacture of goods; and
 - (c) the construction begins on or after the first taxing day.
- (3) If this section applies to the construction of a pool shell:
- (a) the pool shell is taken to be goods that are Australian goods; and
 - (b) the construction is taken to be the manufacture of the goods; and
 - (c) the pool builder or owner-builder, as the case requires, is taken to be the person who manufactured the goods, other than as an employee, and to have done so in the course of a business.

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- (4) If this section applies because of subsection (1), the pool builder is taken to have sold the goods by retail, immediately after the manufacture, to the pool purchaser.
- (5) If this section applies because of subsection (2), the owner-builder is taken to have applied the goods to own use immediately after the manufacture.
- (6) Section 29 does not apply to any assessable dealing in respect of the goods that results from this section applying.
- (7) The taxable value of any taxable dealing in respect of the goods that results from this section applying is the price (excluding sales tax) for which the person who is taken to have manufactured the goods could reasonably be expected to have purchased a fibreglass pool shell (being a shell that is manufactured goods apart from this section) of similar dimensions and shape to the goods by wholesale under an arm's length dealing.
- (8) If for any reason it is not possible or practicable to work out that price, the taxable value of the dealing in respect of the goods is instead the price (excluding sales tax) that the person could reasonably be expected to have paid another person, who is in the business of constructing or erecting pools, for the manufacture of the goods if:
 - (a) all the materials used in or in connection with the manufacture were supplied by that other person; and
 - (b) the 2 people were dealing with each other at arm's length in relation to the manufacture.
- (9) In this section:

construct, in relation to a pool shell, means construct or erect the pool shell, but does not include:

 - (a) undertaking of excavation or other earthworks or clearing, levelling or landscaping of land; or
 - (b) painting, tiling, treating or finishing the pool shell; or
 - (c) constructing or erecting coping in connection with the pool shell; or
 - (d) installing any drainage, heating, lighting, power supply, water supply or filtering or pumping equipment in or in connection with the pool shell.

Pool means a swimming pool, spa pool or hot tub.

Pool shell means the walls and floor, or other structure, that forms the shell or container for a pool.

13 Meaning of *embodying visual images, sounds or computer programs in goods*

Visual images, sounds or a computer program are taken to be embodied in goods only if the goods have been treated in such a way in relation to the images, sounds or computer program that the images, sounds or computer program can be reproduced from the goods (either with or without the aid of some other device).

14 Meaning of *tax-advantaged computer program*

- (1) Any computer program that is not embodied in a microchip is a tax-advantaged computer program.
- (2) A computer program that is embodied in a microchip in a cartridge is a tax-advantaged computer program if both the following conditions are met:
 - (a) the cartridge is marketed as being exclusively for use with:
 - (i) a personal computer; or
 - (ii) a home electronic device that is for use with a computer monitor or with a television screen; or
 - (iii) either a personal computer or such a home electronic device;
 - (b) the program is marketed as being exclusively for educational use, entertainment use or a combination of both.
- (3) In this section:

home electronic device does not include a device that consists of, or includes, one or more of the following:

- (a) a compact disc player;
- (b) a television;
- (c) a video camera;
- (d) a video cassette player;
- (e) a video cassette recorder;

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- (f) an electronic device prescribed by the regulations for the purposes of this paragraph.

15 Meaning of *obtain goods under quote etc.*

- (1) This section sets out the circumstances in which goods are taken to be obtained by a person under quote.
- (2) A person purchases goods under quote if the person quotes on the purchase of the goods, and either:
 - (a) the sale is an assessable dealing by the seller that is exempted from tax only because of the quote; or
 - (b) on the basis of the quote, the seller agrees to exclude tax from the price of the goods.
- (3) A person locally enters goods under quote if the person quotes on the local entry of the goods and the local entry is exempted from tax only because of the quote.
- (4) A person obtains goods under quote if:
 - (a) the person purchases, or locally enters, the goods under quote as described in subsections (2) and (3); or
 - (b) the person quotes on a customs dealing with the goods and the dealing is exempted from tax only because of the quote; or
 - (c) the person is the customer for an AD4a delivery and:
 - (i) the delivery is exempted from tax only because of the quote; or
 - (ii) on the basis of the quote, the manufacturer agrees to exclude tax from a charge made by the manufacturer for the manufacture of the goods; or
 - (d) the person has obtained a CR2 credit or a CR2A credit for tax borne on a dealing with the goods.

15A Meaning of *eligible short-term lease etc.*

- (1) A lease of goods is an eligible short-term lease if the goods are covered by an agreement under subsection (2).
- (2) The Commissioner and a person (*the lessor*) who grants leases of goods in the course of a business may agree on a percentage (other

than nil) as the exempt percentage in relation to goods of a particular kind. The percentage agreed on must be the percentage of the statutory period during which it is agreed to be likely that the goods will be used by the lessor for lease (other than eligible long-term lease) to persons who, or whose sub-lessees, intend to use the goods during the whole of the term of the lease or sub-lease so as to satisfy one or more exemption Items.

- (3) The Commissioner and the lessor may agree on a percentage (other than nil) as the exempt percentage in relation to goods (***the associated goods***) of a particular kind that are for use by the lessor exclusively:
- (a) as parts, accessories, fittings or attachments for goods that are covered by an agreement with the lessor under subsection (2); or
 - (b) so as to become an integral part of goods that are covered by such an agreement.

The percentage agreed on must be the percentage of the statutory period during which it is agreed to be likely that the use of the associated goods as mentioned in paragraph (a) or (b) will satisfy one or more exemption Items.

- (4) The Commissioner and the lessor may, subject to subsection (5), agree on a percentage as the exempt percentage in relation to goods of a particular kind that are for use by the lessor exclusively for repairing or maintaining other goods that are:
- (a) covered by an agreement with the lessor under subsection (2); and
 - (b) for use so as to satisfy one or more of exemption Items 1, 2, 18, 23, 28, 29, 30, 33, 34, 35, 36 and 38.

The percentage agreed on must be the percentage of the statutory period during which it is agreed to be likely that the other goods will satisfy the requirements of paragraphs (a) and (b).

- (5) The Commissioner and the lessor must not make an agreement under subsection (4) unless the percentage to be specified is greater than 50%.
- (6) An agreement under this section may include conditions that are to be complied with for the agreement to have effect.

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15B Post-trial sale or post-trial lease

- (1) A sale by a person (*the claimant*) is a post-trial sale and a lease by a person (also *the claimant*) is a post-trial lease if:
- (a) the sale or lease occurs after one or more exempt trial-leases or exempt trial-loans in relation to the goods; and
 - (b) in the case of a lease—the lease is for the remainder of the statutory period; and
 - (c) the purchaser or lessee, at or before the time of the sale or lease, gives evidence to the claimant, in a form approved by the Commissioner, of the purchaser's or lessee's intended use of the goods during the remainder of the statutory period so as to satisfy an exemption Item; and
 - (d) immediately before the first exempt trial-lease or exempt trial-loan the goods were assessable goods; and
 - (e) in the period starting at the end of the exempt trial-lease or exempt trial-loan referred to in paragraph (d) and ending at the time of the sale or lease:
 - (i) the goods were not sold by the claimant; and
 - (ii) any AOU of the goods was an exempt trial-lease or an exempt trial-loan.

- (2) In this section:

exempt trial-lease means a lease of goods where, before the end of the lease, the person to whom the goods are leased gives evidence to the lessor, in a form approved by the Commissioner, that the lessee used, or intended to use, the goods during the lease so as to satisfy an exemption Item.

Exempt trial-loan means a loan of goods where, before the end of the loan, the person to whom the goods are lent gives evidence to the lender, in a form approved by the Commissioner, that the person used, or intended to use, the goods during the loan so as to satisfy an exemption Item.

- (3) A reference in subsection (1) or (2) to a loan includes a reference to a demonstration, and, in relation to a demonstration, a reference in that subsection to use of goods by a person includes use by another person demonstrating the goods to the person.

15C Eligible repair goods

- (1) Goods are eligible repair goods if:
 - (a) the goods are parts that are used by a person (*the claimant*) exclusively in the repair, renovation or reconditioning of Australian-used goods owned by the claimant; and
 - (b) as a result of that use, the goods become an integral part of the Australian-used goods; and
 - (c) after the goods become an integral part of the Australian-used goods, property in the Australian-used goods passes under a contract from the claimant to another person (*the exemption user*); and
 - (d) the exemption user gives the claimant:
 - (i) a declaration that the exemption user is an always-exempt person; or
 - (ii) a declaration under subsection (2).
- (2) The declaration referred to in subparagraph (1)(d)(ii) is a declaration that either:
 - (a) the Australian-used goods; or
 - (b) if the claimant has used the Australian-used goods as parts exclusively in the repair, renovation or reconditioning of other Australian-used goods so as to become an integral part of those other goods—those other goods;are for use by the exemption user so as to satisfy one or more of exemption Items 1, 2, 18, 23, 28, 29, 33, 35, 36 and 38.
- (2A) A declaration under subparagraph (1)(d)(i) or subsection (2) must be in writing in a form approved by the Commissioner and signed by the exemption user.
- (3) The time when the goods become eligible repair goods is the later of the time when property in the Australian-used goods passes to the exemption user and the time when the exemption user gives the declaration to the claimant.

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15D Export alteration goods

- (1) Goods are export alteration goods if:
 - (a) the goods are parts, fittings or accessories that are used by a person (*the claimant*) exclusively in the alteration of other goods (*the altered goods*); and
 - (b) as a result of that use, the goods become an integral part of the altered goods; and
 - (c) after the goods become an integral part of the altered goods, either:
 - (i) the altered goods are exported by another person and that person gives the claimant a declaration under subsection (2); or
 - (ii) the altered goods are exported by the claimant; and
 - (d) the goods were not used (other than in a manner covered by paragraphs (a) and (b)) in the period commencing at the end of the alteration and ending at the start of the export of the goods.
- (2) The declaration referred to in paragraph (1)(c) is a declaration that either:
 - (a) the altered goods; or
 - (b) if the claimant has used the altered goods as parts, fittings or accessories exclusively in the alteration of other goods—those other goods;were exported by the person making the declaration and were not used (other than in a manner covered by paragraphs (1)(a) and (b)) in the period commencing at the end of the alteration and ending at the start of the export of the goods. The declaration must be in writing in a form approved by the Commissioner and must be signed by the person making the declaration.
- (3) The time when the goods become export alteration goods is the time when the claimant exports the goods, or is given the declaration, as the case requires.
- (4) In this section:

alteration includes repair, renovation or upgrading.

15E Goods for use as part of a car remuneration package

- (1) This section sets out the 2 circumstances in which goods are taken to be used, or for use, by a person as part of a car remuneration package.

Circumstance 1—cars

- (2) Goods are used, or are for use, by a person as part of a car remuneration package if:
- (a) the goods are a car; and
 - (b) the person uses, or proposes to use, the car, to any extent, to provide car benefits to any or all of the following:
 - (i) an employee of the person;
 - (ii) an associate of an employee referred to in subparagraph (i);
 - (iii) an employee of an associate of the person;
 - (iv) an associate of an employee referred to in subparagraph (iii).

Circumstance 2—parts or accessories for cars

- (3) Goods are for use by a person as part of a car remuneration package if:
- (a) the goods are parts or accessories for a car; and
 - (b) the car is used, or is for use, by the person as part of a car remuneration package; and
 - (c) an assessable dealing with the car occurred, or will occur, after the commencement of this section.

Modifications of fringe benefits tax rules

- (4) For the purposes of this section, the following assumptions are to be made about the *Fringe Benefits Tax Assessment Act 1986*:
- (a) it is to be assumed that the application of a car to a private use, or the availability of a car for private use, does not give rise to a car benefit if the application or availability, as the case may be:
 - (i) related exclusively to work-related travel of the employee concerned; or

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- (ii) was minor, infrequent and irregular;
- (b) it is to be assumed that motor cycles and similar vehicles were not excluded from the definition of *car* in subsection 136(1) of that Act;
- (c) it is to be assumed that paragraphs (d) and (e) of the definition of *employer* in subsection 136(1) of that Act had not been enacted.

Note 1: Paragraph (d) excludes the Commonwealth from the definition of *employer*.

Note 2: Paragraph (e) excludes an authority of the Commonwealth that cannot, by a law of the Commonwealth, be made liable to taxation by the Commonwealth, from the definition of *employer*.

Members of local governing bodies not excluded

- (5) For the purposes of this section, the meaning of an expression used in the *Fringe Benefits Tax Assessment Act 1986* is to be determined as if paragraph (pa) of the definition of *salary or wages* in subsection 221A(1) of the *Income Tax Assessment Act 1936* had not been enacted.

Note: Paragraph (pa) excludes remuneration or allowances paid to members of certain local governing bodies from the definition of *salary or wages*.

Definitions

- (6) In this section:

application to private use, in relation to a car, has the same meaning as in the *Fringe Benefits Tax Assessment Act 1986*.

Associate has the same meaning as in the *Fringe Benefits Tax Assessment Act 1986*.

Availability for private use, in relation to a car, has the same meaning as in the *Fringe Benefits Tax Assessment Act 1986*.

Car has the same meaning as in the *Fringe Benefits Tax Assessment Act 1986*.

Car benefit has the same meaning as in the *Fringe Benefits Tax Assessment Act 1986*.

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Employee has the same meaning as in the *Fringe Benefits Tax Assessment Act 1986*.

Work-related travel has the same meaning as in the *Fringe Benefits Tax Assessment Act 1986*.

Part 3—Liability to tax

Division 1—General rules for taxability

Subdivision A—Taxing assessable dealings

16 General rules for taxing assessable dealings

- (1) Table 1 sets out all the assessable dealings that can be subject to sales tax.
- (2) If the time of an assessable dealing (as specified in column 4 of the Table) is on or after the first taxing day, and no exemption applies under Division 2 of this Part, then:
 - (a) the dealing is a taxable dealing;
 - (b) the person specified in column 3 is the person liable to the tax;
 - (c) the tax becomes payable at the time of the dealing, as specified in column 4;
 - (d) the tax is due for payment at the time that applies under Division 2 of Part 5.

Note: Generally, no sales tax is payable on an assessable dealing if the time of the dealing (as specified in column 4 of Table 1) is after the commencement of the *A New Tax System (End of Sales Tax) Act 1999*.

- (3) To calculate the amount of the tax:
 - (a) determine the taxable value of the dealing under Division 3 of this Part;
 - (b) deduct any exempt part of the taxable value that applies under Division 4 of this Part;
 - (c) multiply the result by the rate that applies under the Exemptions and Classifications Act.

17 Sale time brought forward if purchaser uses the goods before title passes

- (1) This section applies to an assessable dealing that consists of a sale, if the purchaser uses the goods after the time when the contract is

made but before the time when title is to pass to the purchaser under the contract.

- (2) The time when the purchaser first so uses the goods is taken to be the time of the sale for the purposes of the sales tax law.

Subdivision B—Assessable dealings

18 Overview of this Subdivision

This Subdivision contains details of some of the assessable dealings in Table 1.

19 Royalty-inclusive sale (AD2c and AD12c) or AOU (AD3d and AD13d)

- (1) A retail sale, or an AOU, of goods (*the current goods*) by a taxpayer in the course of a business is a royalty-inclusive sale or a royalty-inclusive AOU respectively if the following conditions are met:
- (a) eligible royalty costs have been incurred at or before the time of the sale or AOU, or could reasonably be expected to be incurred after the time of the sale or AOU, by any or all of the following persons:
 - (i) the taxpayer;
 - (ii) any associate of the taxpayer;
 - (iii) any person (other than the manufacturer) under an arrangement with the taxpayer or with an associate of the taxpayer;
 - (b) the sale or AOU is not covered by another category of assessable dealing in Table 1.
- (2) In this section:

eligible royalty cost means a royalty, within the meaning of section 36, that is paid or payable in connection with the current goods, except where the amount was paid or payable by any person before 27 May 1992.

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20 Indirect marketing sale (AD2d and AD12d)

A sale of assessable goods is an indirect marketing sale if it is a retail sale made by a person (*the marketer*) who is not the manufacturer of the goods and the sale is made:

- (a) under an arrangement that provides for the sale of the goods to be made by a person who is acting for the marketer but is not an employee of the marketer; or
- (b) from premises that:
 - (i) are used, mainly for making retail sales of goods, by a person or persons other than the marketer; and
 - (ii) are held out to be premises of, or premises used by, the other person or persons.

21 Untaxed-goods sale (AD2e and AD12e) or AOU (AD3a and AD13a)

- (1) A retail sale of goods by a taxpayer is an untaxed-goods sale unless:
 - (a) the taxpayer obtained the goods under quote; or
 - (b) the goods have previously passed through a taxing point; or
 - (c) the sale is an indirect marketing sale.
- (2) A non-lease AOU in the course of any business, or any lease AOU, by a taxpayer is an untaxed-goods AOU unless:
 - (a) the taxpayer obtained the goods under quote; or
 - (b) the goods have previously passed through a taxing point.
- (3) For the purposes of this section, goods are taken to have passed through a taxing point only if:
 - (a) the goods have been the subject of a taxable dealing; or
 - (b) the goods have been the subject of an assessable dealing that was exempted because of section 24 or 29 or because the taxpayer concerned could not be taxed or was entitled to an exemption arising outside the sales tax law.

- (4) Part 7A goods that have been the subject of a taxable dealing are taken not to have passed through a taxing point if the Commissioner believes that:
- (a) tax has not been paid, and is unlikely to be paid, in respect of the dealing; and
 - (b) the person who is liable to pay that tax does not intend to pay the tax; and
 - (c) at the time of the dealing the taxpayer referred to in subsection (1) or (2) was aware, or could reasonably have been expected to be aware, that the tax had not been paid and was unlikely to be paid.

22 Delivery of customer's materials goods (AD4a)

- (1) This dealing involves assessable goods that are manufactured by a person, in the course of a business, for another person (*the customer*) wholly or partly out of materials that:
- (a) were supplied by the customer (or by someone else at the request of the customer); or
 - (b) were purchased from the manufacturer by the customer (or by someone else at the request of the customer).
- (2) The dealing consists of the delivery of the goods either to the customer or to someone else at the direction of the customer or under an agreement to which the customer is a party.
- (3) In this section:
- materials* includes exposed photographic film or cinematograph film that is to be processed or treated so as to produce a negative, transparency or film strip.

23 Local entry of imported goods (AD10)

- (1) Table 2 sets out the situations that amount to a local entry of imported goods for the purposes of the sales tax law. The rest of this section deals with situations involving the withdrawal of a customs entry, or multiple local entries of the same goods.

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- (2) The withdrawal of the customs entry underlying a formal local entry (*the earlier local entry*) usually has the effect that the earlier local entry is taken never to have happened. However, if:
- (a) there is a later formal local entry after the withdrawal; and
 - (b) the tax on that later entry would be less than the tax on the earlier local entry;
- then the earlier local entry is taken never to have been extinguished and the later entry is taken never to have happened.
- (3) If a formal local entry happens after a deemed local entry, the formal local entry is taken never to have happened.
- (4) If a deemed local entry happens after a formal local entry, the formal local entry is taken never to have happened.
- (5) In this section:

customs entry means an entry for home consumption under the Customs Act.

Deemed local entry means a local entry that is not a formal local entry.

Formal local entry means a local entry covered by LE1 or LE2 in Table 2.

23A Increased duty alcoholic goods (AD4c and AD14c)

- (1) Goods are *increased duty alcoholic goods* if:
- (a) they are goods mentioned in subsection 15A(1) (alcoholic beverages) of the *Sales Tax (Exemptions and Classifications) Act 1992*, other than wine within the meaning of the *A New Tax System (Wine Equalisation Tax) Act 1999*; and
 - (b) the person holding the goods has not borne tax on the goods; and
 - (c) either:
 - (i) an amount of excise duty or customs duty (the *old duty amount*) in respect of the goods was paid before 1 July 2000; or
 - (ii) the goods were delivered into home consumption before 1 July 2000 under a permission given under subsection 61C(1) of the *Excise Act 1901* or granted under

- subsection 69(3) of the *Customs Act 1901*, and an amount of excise duty or customs duty (the ***old duty amount***) was or is payable in respect of the goods; and
- (d) were excise duty or customs duty (whichever is applicable) instead to become payable on the goods immediately after 1 July 2000, the amount of that duty would be greater than the old duty amount.
- (2) Goods are also ***increased duty alcoholic goods*** if:
- (a) they are goods mentioned in subsection 15A(1) (alcoholic beverages) of the *Sales Tax (Exemptions and Classifications) Act 1992*, other than wine within the meaning of the *A New Tax System (Wine Equalisation Tax) Act 1999*; and
- (b) the person holding the goods has not borne tax on the goods; and
- (c) immediately before 1 July 2000, the goods were not:
- (i) excisable goods (within the meaning of the *Excise Act 1901*); or
- (ii) goods of a kind in respect of which customs duty was imposed by the Parliament, or goods the subject of a Customs Tariff or Customs Tariff proposed in the Parliament; and
- (d) at the start of 1 July 2000, the goods became goods of a kind referred to in subparagraph (c)(i) or (ii); and
- (e) no excise duty or customs duty became payable on the goods, immediately after 30 June 2000, by the person holding the goods.
- (3) To avoid doubt, goods that are subject to a “free” rate of duty, or which, under a Customs Tariff proposed in the Parliament, would be subject to a “free” rate of duty, are not goods of a kind referred to in subparagraph (2)(c)(ii).

Division 2—Exemptions

Subdivision A—Exemptions based on exemption Items

24 Exemption if exemption Item is unconditionally satisfied

An assessable dealing is not taxable if:

- (a) the goods are covered by an exemption Item that is in force at the time of the dealing; and
- (b) all the requirements of that Item have been met at or before the time of the dealing.

25 Exemption for non-lease AOU if applier intends to satisfy exemption Item

A non-lease AOU is not taxable if the applier, at the time of the AOU, intends to deal with the goods so as to satisfy an exemption Item that is in force at the time of the AOU.

26 Exemption for lease AOU if lease is an eligible long-term lease or an eligible short-term lease

A lease AOU is not taxable if:

- (a) the lease is an eligible long-term lease; or
- (b) the lease is an eligible short-term lease and the exempt percentage specified in the agreement under subsection 15A(2) is 100%.

Subdivision B—Exemptions based on quoting

27 Exemption if purchaser/customer quotes

- (1) A sale is not taxable if the purchaser quotes for the sale at or before the time of the sale.
- (2) An AD4a delivery is not taxable if the customer quotes for the delivery at or before the time of the delivery.
- (3) Subsections (1) and (2) do not apply if the quote is not effective because of section 91S.

28 Exemption for customs dealing if taxpayer quotes

- (1) A customs dealing is not taxable if the taxpayer quotes for the dealing at or before the time of the dealing.
- (2) Subsection (1) does not apply if the quote is not effective because of section 91S.

Subdivision C—Small business exemption

29 Exemption for taxpayer with annual sales tax liability of \$10,000 or less

- (1) This section exempts an assessable dealing (*the current dealing*) by a taxpayer who has a small annual sales tax liability.
- (2) The basic rule is that the current dealing is not taxable if the total tax liability for the current dealing and all countable dealings in the 12 months before the current dealing is \$10,000 or less.
- (3) In addition, at the time of the current dealing the taxpayer must have an expectation (based on reasonable grounds) that the total tax liability for the current dealing and all countable dealings in the 12 months after the current dealing will be \$10,000 or less.

[Note: Credits are not deducted in making calculations under subsections (2) and (3). Although section 53 allows credits to be deducted from the tax payable on a return, they do not affect the amount of the liability.]

- (4) The exemption is not available in any of the following cases:
 - (a) the taxpayer obtained under quote the goods (*the current goods*) that are the subject of the current dealing;
 - (b) the taxpayer has obtained a tax concession for any other goods that are connected with the current goods in the way described in subsection (5);
 - (c) the current dealing is a customs dealing or is an AD3a or AD13a;
 - (d) the current goods were manufactured by the taxpayer in circumstances covered by section 8; or
 - (e) the current goods are Part 7A goods.

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- (5) The taxpayer has obtained a tax concession for other goods (*the input goods*) that are connected with the current goods if both the following conditions are met:
- (a) the input goods are linked with the current goods in any of the following ways:
 - (i) the input goods, or some essential element of the input goods, has become an integral part of the current goods;
[For example, the input goods were used as raw materials in manufacturing the current goods]
 - (ii) the input goods were first applied to the taxpayer's own use less than 2 years before the time of the current dealing and have been used by the taxpayer, in connection with the current goods, in carrying out an activity covered by an exemption [R] Item (whether or not the taxpayer was registered at the time of using the input goods or at any other relevant time);
[For example, the input goods were machinery used in manufacturing the current goods]
 - (iii) something that formed part of the input goods at the time of an assessable dealing with the input goods has become an integral part of the current goods;
[For example, some part of defective input goods that were returned by a purchaser has been re-used in manufacturing the current goods]
 - (b) either of the following applies:
 - (i) the taxpayer has not borne tax on the input goods before the time of the current dealing, but would have borne tax except for the operation of an exemption [R] Item; or
 - (ii) the taxpayer has borne tax on the input goods before the time of the current dealing, but has become entitled to a credit for any of that tax.
- (6) The tax on the current dealing, and on any countable dealing that was exempted by this section, is to be calculated on the assumption that the dealing is or was a taxable dealing.
- (7) In this section:
- countable dealing* means any assessable dealing except:
- (a) a customs dealing;

- (b) a dealing that would have been exempted from tax because of an exemption [R] Item, if the taxpayer had been registered at the time of the dealing;
- (c) a dealing with Part 7A goods.

Total tax liability does not include tax to the extent that it is payable as a result of the operation of section 15A of the *Sales Tax (Exemptions and Classifications) Act 1992*.

[Appendix B has a chart for use in deciding whether the small business exemption is available for a particular dealing.]

Subdivision D—Exemptions based on export

30 Sale or AD4a of goods intended for export

- (1) A sale is not taxable if:
 - (a) the sale is made in accordance with the prescribed rules for export sales to a purchaser who is an eligible foreign traveller; or
 - (b) the purchaser has given evidence to the seller of the purchaser's intention to export the goods (otherwise than as accompanied baggage) while they are still assessable goods; or
 - (c) the contract of sale requires the seller to export the goods while they are still assessable goods.
- (2) An AD4a delivery is not taxable if:
 - (a) the delivery is made in accordance with the prescribed rules for export sales to a customer who is an eligible foreign traveller; or
 - (b) the customer has given evidence to the manufacturer of the customer's intention to export the goods (otherwise than as accompanied baggage) while they are still assessable goods.
- (3) The evidence referred to in paragraph (1)(b) or (2)(b) must be given at or before the time of sale and in a form approved by the Commissioner.

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31 Packing AOU if container and contents intended for export

A packing AOU is not taxable if, at the time of the AOU:

- (a) the applier has the intention of exporting the container with the property that, immediately after the AOU, will be its contents; or
- (b) if the packing AOU is on behalf of a person other than the applier—the applier expects that the other person will export the container with those contents.

32 Lease AOU of goods intended for export

A lease AOU is not taxable if:

- (a) the lessee gives evidence to the lessor of the lessee's intention to export the goods before using them; or
- (b) the lease agreement requires the lessor to export the goods before they are used.

The evidence referred to in paragraph (a) must be given at or before the time the lease is granted, and in a form approved by the Commissioner.

Subdivision E—Miscellaneous exemptions

33 Exemption for local entry if goods have been taxed while in bond

A local entry is not taxable if the taxpayer or anyone else became liable to tax on a previous assessable dealing with the goods while they were in bond or under the control of the Customs.

Division 3—Taxable value

Subdivision A—General rules for working out taxable value

34 How to work out the taxable value of a taxable dealing

- (1) The general rules for calculating the taxable value are set out in Table 1.
- (2) In some cases, amounts must be added to the amount set out in Table 1. These additions are set out in Subdivision B of this Division.
- (3) In some cases, a special taxable value applies instead of the amount that would normally apply under Table 1 and Subdivision B of this Division. These substitute taxable values are set out in Subdivision C of this Division.
- (4) In working out the taxable value of goods covered by section 15A of the *Sales Tax (Exemptions and Classifications) Act 1992*, any rebate, refund or other payment or credit made by a State or Territory in respect of the goods is to be disregarded.

Subdivision B—Additions to taxable value

35 Taxable dealing with goods that are the contents of a container

- (1) This section deals with situations in which a container is associated with goods (*the contents*) that are the subject of a taxable dealing. The aim of this section is to ensure that the taxable value will include a component for the container, even though the parties may have allocated a separate amount to the container.
- (2) If:
 - (a) the taxable value of the dealing is calculated by reference to the price (excluding tax) for which the contents were sold;
and

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- (b) the parties have allocated a separate amount to the container; then the taxable value is increased by so much of the value of the container as is recouped by the seller in connection with the sale of the contents.
- (3) If the taxable value of the dealing is not calculated as mentioned in subsection (2), then the taxable value is increased by so much of the value of the container as could reasonably be expected to have been recouped by the taxpayer in connection with a hypothetical sale of the contents at the time of the actual taxable dealing with the contents.
- (4) This section does not apply if the container is a shipping container covered by exemption Item 60.

36 Assessable dealing with goods that involve the payment of an associated royalty

- (1) If a royalty is paid or payable, or likely to be paid or payable, in connection with any of the following events in respect of particular goods:
 - (a) the manufacture of the goods;
 - (b) the importation or local entry of the goods;
 - (c) a sale of the goods;
 - (d) the granting of a lease of the goods;
 - (e) an AD4a delivery of the goods;then the taxable value of any taxable dealing with those goods that happens at or after that event includes the amount or value of the royalty.
- (2) In this section:

royalty means any amount to the extent to which it is paid or payable (whether or not periodically) as consideration for any of the following things (or for the right to do them):

 - (a) doing anything that would be an infringement of copyright if it were done without the licence of the copyright owner, but not including any of the following:
 - (i) performing a work;

- (ii) broadcasting a work, sound recording or cinematograph film;
- (iii) causing a cinematograph film, a work, or a television program that includes a work, to be transmitted to the subscribers to a diffusion service;
- (iv) causing a sound recording to be heard in public;
- (v) causing a cinematograph film to be seen in public;
- (vi) exhibiting an article in public;
- (b) making, using, exercising or vending an invention (each of those terms having the meaning it has in the *Patents Act 1990*);
- (c) using a design that is of a kind capable of being registered under the *Designs Act 1906* (whether or not it is registered under that Act or under any other law);
- (d) using a trade mark that is of a kind capable of being registered under the *Trade Marks Act 1955* (whether or not it is registered under that Act or under any other law), but not including a mark that relates to a service;
- (e) using confidential information;
- (f) using machinery, implements, apparatus or other equipment;
- (g) supplying scientific, technical, industrial, commercial or other knowledge or information;
- (h) supplying assistance that is ancillary to, and is supplied as a means of enabling the application or enjoyment of, any matter covered by paragraphs (a) to (g);
- (i) a total or partial forbearance in respect of any matter covered by paragraphs (a) to (h).

Terms used in paragraph (a) of this definition have the same meaning as in the *Copyright Act 1968*.

37 Assessable dealing with goods in bond

If a taxable dealing happens while the goods are in bond or otherwise subject to the control of the Customs, the taxable value is increased by the amount of customs duty or excise duty to which the goods would have been subject if they had been entered for home consumption under the Customs Act or the law relating to excise (as the case requires) at the time of the taxable dealing.

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38 Amounts not to be added if they are already included in the taxable value

This Subdivision does not add any amount to the taxable value so far as it would already be included in the taxable value.

Subdivision C—Substitute taxable value in special cases

39 Assessable dealing with prefabricated building or building section

- (1) This section sets out the taxable value of a taxable dealing with a prefabricated building or prefabricated building section. The taxable value is the amount that would have been the total taxable value of all the taxable goods incorporated in the building or building section if the dealing had involved only those taxable goods.
- (2) If the building or building section incorporates ineligible duct work (or fittings, accessories or attachments for ineligible duct work), then that duct work, and those fittings, accessories or attachments, are to be treated for the purposes of subsection (1) as being separate goods (and not as consisting of other goods that are component parts of the duct work, fittings, accessories or attachments).
- (3) In this section:

ineligible duct work means prefabricated duct work, or prefabricated channelling, that is of a kind ordinarily used in forced-draught ventilating or air-conditioning systems.

Prefabricated building section does not include ineligible duct work.

Taxable goods means any assessable goods except always-exempt goods.

40 Sale of newspaper, magazine etc. inserts

If the taxable dealing is a sale of inserts that are treated under section 12 as being separate from a newspaper, magazine or other

printed matter, the taxable value is the amount that would have been the taxable value if the sale had instead been an AOU.

41 AD2a sale of photographs exposed in the camera by the seller

- (1) This section applies to an AD2a sale of photographs that were manufactured to the order of a particular customer if all the following were done by the seller:
 - (a) exposing the negative in the camera;
 - (b) printing from the negative;
 - (c) finishing the photographs in the condition in which they are supplied to the customer.
- (2) The taxable value is 40% of the amount (excluding tax) payable by the customer to the seller.

42 Taxable dealing with goods imported after being exported for alteration

- (1) Subject to section 42AA, this section applies to any taxable dealing with goods that have been imported after having been exported for alteration as described in section 9.
- (2) If customs duty has or will become payable on the importation, and that duty is calculated solely by reference to the customs value of the alterations, the taxable value is:

Customs value of the alterations + Customs duty on the importation

- (3) If customs duty has or will become payable on the importation, but subsection (2) does not apply, the taxable value is:

$$\text{Notional customs value of the alterations} + \left[\begin{array}{l} \text{Customs duty} \\ \text{on the} \\ \text{importation} \end{array} \times \frac{\text{Notional customs value of the alterations}}{\text{Value of the goods for the purposes of calculating the customs duty on the importation}} \right]$$

- (4) If customs duty has not, and will not, become payable on the importation, the taxable value is the amount that would have been

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the taxable value under subsection (2) if customs duty had become payable on the importation and had been calculated solely by reference to the value of the alterations.

(5) In this section:

notional customs value of the alterations means the amount that would have been the customs value of the alterations for the purposes of calculating duty if the duty had been calculated solely by reference to the value of the alterations.

42AA Export alteration goods that are re-imported

- (1) This section applies to any taxable dealing with goods to which section 9A applies.
- (2) If the taxable dealing is covered by section 42, the taxable value is the amount calculated under that section plus the amount that would have been the taxable value if the dealing had only involved the export alteration goods.
- (3) If the taxable dealing is not covered by section 42, the taxable value is the amount that would have been the taxable value if the dealing had only involved the export alteration goods.

42A Luxury motor vehicles

The taxable value of a taxable dealing with goods covered by Item 1 of Schedule 6 to the Exemptions and Classifications Act, other than goods to which section 49 of this Act applies, is reduced by:

$$34.296\% \times \begin{array}{l} \text{Motor vehicle depreciation limit for the} \\ \text{financial year in which the taxable dealing} \\ \text{happens} \end{array}$$

43 Agreement between taxpayer and Commissioner regarding calculation of taxable value

- (1) The Commissioner may enter into an agreement with a taxpayer about calculating the taxable values of particular taxable dealings.

- (2) So far as the agreement is inconsistent with this Act, the agreement prevails.

Division 4—Exempt parts of taxable value

44 Overview of this Division

This Division sets out the exempt parts of the taxable value. Exempt parts are deducted from the taxable value before applying the appropriate rate of tax.

45 Goods incorporating tax-advantaged computer programs

- (1) This section applies if a tax-advantaged computer program is embodied in (or in part of) the goods that are the subject of the taxable dealing.
- (2) The exempt part is so much of the taxable value as is attributable to the computer program.

46 Goods incorporating videotex equipment

- (1) This section applies if:
 - (a) the goods incorporate videotex equipment; and
 - (b) an exemption based on exemption Item 95 would have been available if the dealing had involved only the videotex equipment.
- (2) The exempt part is the amount that would have been the taxable value if the dealing had involved only the videotex equipment (assuming the dealing to be taxable).
- (3) In this section, *videotex equipment* means systems or devices referred to in exemption Item 95.

47 Goods incorporating solar panels etc.

- (1) This section applies if:
 - (a) the goods incorporate a solar panel; and
 - (b) an exemption based on exemption Item 171 would have been available if the dealing had involved only the solar panel.

- (2) The exempt part is the amount that would have been the taxable value if the dealing had involved only the solar panel (assuming the dealing to be taxable).
- (3) In this section, *solar panel* means goods covered by subitem (1) of exemption Item 171.

48 Goods incorporating a milk tank

- (1) This section applies if:
 - (a) the goods incorporate a tank; and
 - (b) an exemption based on exemption Item 5 would have been available if the dealing had involved only the tank.
- (2) The exempt part is the amount that would have been the taxable value if the dealing had involved only the tank (assuming the dealing to be taxable).

49 Luxury motor vehicle for disabled person or exempt child care body

- (1) This section applies if an exemption based on exemption Item 96, 97 or 144A would have been available except for subitem (2) of the Item concerned.
- (2) The exempt part is 67.1% of the motor vehicle depreciation limit for the financial year in which the taxable dealing happens.

49A Motor vehicles for transporting disabled persons

- (1) This section applies to motor vehicles:
 - (a) designed or adapted for driving by a person who is suffering from a physical impairment; or
 - (b) designed or adapted for transporting a person who is suffering from a physical impairment.
- (2) The exempt part is so much of the taxable value as represents the additional cost of manufacturing the motor vehicle resulting solely from the vehicle being designed or adapted for the purpose of:
 - (a) it being driven by a person who is suffering from a physical impairment; or

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- (b) it being used for the transportation of a person who is suffering from a physical impairment.
- (3) For the purposes of Schedule 6 to the Exemptions and Classifications Act, the taxable value of a motor vehicle to which this section applies is taken to be reduced by the amount of the exempt part.

50 Customs dealing with goods that are partly exempt from customs duty

In the case of a customs dealing, if a proportion of the value of the goods is not liable to customs duty because of by-laws made for the purposes of item 15 in Part I of Schedule 4 to the Customs Tariff, then an equivalent proportion of the taxable value is an exempt part.

50A Agreements relating to eligible short-term leases

- (1) If:
 - (a) the dealing is the granting of an eligible short-term lease of the goods; and
 - (b) the exempt percentage specified in the agreement under subsection 15A(2) is less than 100%;then the exempt part is the taxable value multiplied by the exempt percentage.
- (2) If:
 - (a) the goods that are the subject of the taxable dealing are covered by an agreement under subsection 15A(3) or (4), and are for use exclusively as mentioned in that subsection; and
 - (b) the exempt percentage specified in the agreement is less than 100%;then the exempt part is the taxable value multiplied by the exempt percentage.

Division 5—Tax not payable on certain dealings

51A Goods brought into Australia on a temporary basis

- (1) Tax is not payable on a dealing that is a local entry of goods if:
 - (a) subsection 162(1) of the *Customs Act 1901* applies to the goods; and
 - (b) a Collector has been given a security or an undertaking, to the satisfaction of the Collector, for the payment of an amount equal to the sales tax that would otherwise have been payable for the dealing; and
 - (c) the Collector has granted permission under that subsection to take delivery of the goods; and
 - (d) the applicable provisions of regulations made under section 162 of that Act are complied with.
- (2) A security or an undertaking given under paragraph (1)(b) in respect of a dealing with goods may be enforced according to its tenor if:
 - (a) the goods have been dealt with in a manner that is not in compliance with subsection (1); or
 - (b) the goods are exported, otherwise than in accordance with subregulation 124(3) of the *Customs Regulations*; or
 - (c) the goods are not exported within the time provided under subsection 162(3) of the *Customs Act 1901*.

A security must be returned to the person who gave it, and an undertaking may not be enforced, if the goods are exported and none of the above paragraphs apply.

- (3) Tax is not payable on a dealing that is a local entry of goods if:
 - (a) subsection 162A(1) of the *Customs Act 1901* applies to the goods; and
 - (b) the Chief Executive Officer of Customs has accepted a security or an undertaking for the payment of an amount equal to the sales tax that would otherwise have been payable for the dealing; and
 - (c) a Collector has granted permission under subsection 162A(2) of that Act to take delivery of the goods.

Part 3 Liability to tax

Division 5 Tax not payable on certain dealings

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- (4) A security or an undertaking given under paragraph (3)(b) in respect of a dealing with goods may be enforced according to its tenor if:
- (a) the goods are dealt with in a manner inconsistent with subregulation 125B(1) of the Customs Regulations without the consent of the Chief Executive Officer of Customs; or
 - (b) paragraph 162A(5)(a) or (b) of the *Customs Act 1901* applies to the goods.

A security must be returned to the person who gave it, and an undertaking may not be enforced, if the goods are exported and neither of the above paragraphs apply.

- (5) Tax is not payable on a dealing that is a local entry of goods if the goods are specified in an instrument in force under subregulation 125A(2) of the Customs Regulations unless the goods are dealt with in a manner inconsistent with subregulation 125B(2) of the Customs Regulations.
- (6) In this section:

Collector means a Collector for the purposes of the *Customs Act 1901*.

Part 4—Credits

51 Credit entitlements

- (1) Tables 3 and 3A set out the situations in which a claimant is entitled to a credit.
- (2) A claimant is not entitled to a credit for an amount of tax for which a credit entitlement has previously arisen (whether for the claimant or another person).
- (3) A claimant is not entitled to a credit unless the claim for the credit is lodged within 3 years after the time when the credit arises.
- (3A) An entitlement to a credit in respect of increased duty alcoholic goods sold before 1 July 2000 cannot arise from a return of the goods to the seller after 30 June 2000.
- (4) A claim for a credit must be made in the form and manner approved by the Commissioner, and must be accompanied by such supporting evidence as the Commissioner requires.

52 Sufficient link between input goods and output goods

For the purposes of credit grounds CR6, CR7 and CR12, the input goods have a sufficient link with the output goods in the following cases:

- (a) the input goods, or some essential element of the input goods, has become an integral part of the output goods;
- (b) the input goods have been used in connection with the output goods in the carrying out of an activity that would have been covered by an exemption [R] Item if the person carrying out the activity had been registered at all relevant times;
- (c) something that formed part of the input goods at the time of the tax-bearing dealing with the input goods has become an integral part of the output goods.

53 Claimant may deduct credit from tax payable in respect of return

If the claimant lodges a credit claim together with a return, the claimant may deduct the credit to which the taxpayer is entitled from the tax payable in respect of the return.

54 Commissioner not required to consider credit claims for less than \$200

- (1) The Commissioner is not required to consider a claim for a credit if the total amount claimed is less than \$200.
- (2) This section does not apply to a claim that the claimant lodges together with a return.

56 Excess credits must be repaid

If the amount deducted by the claimant under section 53, or applied by the Commissioner under Division 3 of Part IIB of the *Taxation Administration Act 1953*, is more than the amount of the credit to which the claimant is properly entitled, the excess is to be treated as if it were tax that became payable, and due for payment, by the claimant at the time when it was deducted or applied, as the case may be.

[The main effect of treating the amount as if it were tax is to apply the collection and recovery rules in Part 5.]

56A No credits for certain dealings with Part 7A goods

- (1) A claimant is not entitled to a credit in respect of a dealing with Part 7A goods if the Commissioner believes that:
 - (a) tax has not been paid, and is unlikely to be paid, in respect of the dealing; and
 - (b) the taxpayer who is liable to pay that tax does not intend to pay the tax; and
 - (c) the claimant is aware, or could reasonably be expected to be aware, that the tax has not been paid and is unlikely to be paid.
- (2) A claimant is not entitled to a CR26 credit in respect of a dealing with Part 7A goods if the Commissioner believes that:

- (a) the amount withheld under section 91X has not been paid, and is unlikely to be paid, in respect of the dealing; and
- (b) the taxpayer who is liable to pay that amount does not intend to pay the amount; and
- (c) the claimant is aware, or could reasonably be expected to be aware, that the amount has not been paid and is unlikely to be paid.

57 Clawback of CR21 credit on later recovery of bad debt

- (1) A credit under CR21 in relation to an amount written off by the claimant as a bad debt is subject to the condition that the claimant is liable to pay an amount under this section if the claimant later recovers some or all of the amount written off.
- (2) The amount payable by the claimant is calculated using the following formula:

$$\text{CR21 credit} \times \frac{\text{Amount recovered}}{\text{Amount written off}}$$

- (3) The amount is to be treated as if it were tax that became payable by the claimant at the time of recovery of the bad debt, and were due for payment as follows:
 - (a) if the claimant is a quarterly remitter for the sales tax quarter in which the recovery happened—21 days after the end of that quarter; or
 - (b) in any other case—21 days after the end of the month in which the recovery happened.

[The main effect of treating the amount as if it were tax is to apply the collection and recovery rules in Part 5.]

58 Clawback of CR9 credit on later sale of defective goods

- (1) A credit under CR9 for tax on goods that were used to replace the whole or part of defective goods is subject to the condition that the claimant is liable to pay an amount under this section if the claimant later sells the defective goods.

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- (2) Subject to subsection (2A), the amount payable by the claimant is calculated using the following formula:

$$\text{CR9 credit} \times \frac{\text{Consideration for later sale of defective goods}}{\text{Taxable value of earlier dealing with the defective goods} + \text{Tax payable on the earlier dealing with the defective goods}}$$

- (2A) If the claimant has borne tax on goods that were used as raw materials in repairing the defective goods, the amount payable by the claimant is the amount calculated using the formula in subsection (2) reduced by the amount of the tax borne.
- (3) The amount is to be treated as if it were tax that became payable by the claimant at the time of the later sale of the defective goods, and were due for payment as follows:
- (a) if the claimant is a quarterly remitter for the sales tax quarter in which the later sale happened—21 days after the end of that quarter;
 - (b) in any other case—21 days after the end of the month in which the later sale happened.

[The main effect of treating the amount as if it were tax is to apply the collection and recovery rules in Part 5.]

59 Agreement with Commissioner regarding credits

- (1) The Commissioner may enter into an agreement with a person regarding the circumstances in which the person is to be entitled to credits and the manner of calculating and claiming such credits.
- (2) So far as the agreement is inconsistent with this Act, the agreement prevails.

60 Claimant may object against Commissioner's decision on credit claim

- (1) If the Commissioner decides to disallow the whole or a part of a claim for a credit, the Commissioner must notify the claimant of the decision.
- (2) If the claimant is dissatisfied with the Commissioner's decision, the claimant may object against the decision in the manner set out in Part IVC of the *Taxation Administration Act 1953*.

Part 5—Collection and recovery

Division 1—Returns

61 Requirement to lodge returns

- (1) A person who is a monthly remitter for a month during which the person becomes liable to tax must lodge a return within 21 days after the end of the month.
- (2) A person who is a quarterly remitter for a sales tax quarter during which the person becomes liable to tax must, within 21 days after the end of the quarter, lodge either:
 - (a) a return for the quarter; or
 - (b) a separate monthly return for each month in the quarter.
- (2A) In addition to the returns required under subsections (1) and (2), a person who becomes liable to tax in respect of a dealing with Part 7A goods during a month must lodge a return within 21 days after the end of the month, or such further time as the Commissioner allows.
- (3) In addition to the returns required under subsections (1), (2) and (2A) the Commissioner may direct a person to lodge such further or fuller return as the Commissioner requires (including a return in the person's capacity as agent or trustee).
- (4) In this section, *tax* does not include tax payable on a customs dealing.

62 Meaning of *monthly remitter* and *quarterly remitter*

- (1) A person is a monthly remitter for a particular month if the person is not a quarterly remitter for the sales tax quarter in which that month happens.
- (2) A person is a quarterly remitter for a sales tax quarter (*the current quarter*) beginning in a financial year (*the current year*) if the total sales tax that became payable by the person during the previous

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financial year was less than the quarterly remitter threshold that applies under this section for the current year and:

- (a) the person was a quarterly remitter for the sales tax quarter before the current quarter; or
 - (b) as at the 22nd day of the current quarter, the person has no outstanding liability to lodge returns, or to pay tax, in respect of assessable dealings that happened before the current quarter.
- (3) The quarterly remitter threshold for the 1992-93 financial year is \$51,200. For any later financial year, the threshold is calculated by multiplying the quarterly remitter threshold for the financial year before the later year by the following indexation factor:

$$\frac{\text{Sum of the index numbers for the CPI quarters for the 12 months ending on 31 March before the later year}}{\text{Sum of the index numbers for the CPI quarters for the 12 months ending on the previous 31 March}}$$

- (4) The indexation factor is to be calculated to 3 decimal places, but increased by .001 if the 4th decimal place is more than 4.
- (5) Calculations under subsection (3):
- (a) are to be made using only the index numbers published in terms of the most recently published reference base for the Consumer Price Index; and
 - (b) are to disregard indexation numbers that are published in substitution for previously published index numbers (except where the substituted numbers are published to take account of changes in the reference base).
- (5A) If the indexation factor is less than 1.000, the quarterly remitter threshold for the current year is the same as the quarterly remitter threshold under this section for the financial year immediately before the current year. This subsection has effect despite subsection (3).
- (6) In this section:

CPI quarter means a period of 3 months ending on 31 March, 30 June, 30 September or 31 December.

Index number means the All Groups Consumer Price Index number (being the weighted average of the 8 capital cities) published by the Australian Statistician.

Total sales tax that became payable does not include tax to the extent that it became payable as a result of the operation of section 15A of the *Sales Tax (Exemptions and Classifications) Act 1992*.

Division 2—Due date for payment

63 Normal due date for payment of tax (other than tax on a customs dealing or a dealing with Part 7A goods)

- (1) Tax that is payable by a monthly remitter for a month becomes due for payment at the end of the 21st day after the end of that month.
- (2) Tax that is payable by a quarterly remitter for a sales tax quarter becomes due for payment at the end of the 21st day after the end of that quarter.
- (3) This section does not apply to tax payable on a customs dealing or a dealing with Part 7A goods.

64 Normal due date for payment of tax on a customs dealing

- (1) Tax that is payable on a customs dealing is due for payment at the time of the dealing.
- (2) A customs officer may refuse to deliver the goods concerned unless the tax has been paid.

64A Normal due date for payment of tax (other than tax on a customs dealing)

Tax that is payable by a person in respect of dealings (other than customs dealings) with Part 7A goods during a month becomes due for payment at the end of the 21st day after the end of that month, or at such later time as the Commissioner determines.

67 Manner in which tax must be paid

- (1) Tax on a customs dealing must be paid at the same place, and in the same manner, as customs duty is payable on the goods (or would be payable if the goods were subject to customs duty).
- (2) Any other tax must be paid at the place, and in the manner, determined by the Commissioner.
- (3) In this section:

tax includes penalty under Part 9 and late-payment penalty.

68 Unpaid tax

- (1) If any of the tax which a person is liable to pay remains unpaid after the time by which the tax is due to be paid, the person is liable to pay the general interest charge on the unpaid amount for each day in the period that:
 - (a) started at the beginning of the day by which the tax was due to be paid; and
 - (b) finishes at the end of the last day on which, at the end of the day, any of the following remains unpaid:
 - (i) the tax;
 - (ii) general interest charge on any of the tax.

Note: The general interest charge is worked out under Division 1 of Part IIA of the *Taxation Administration Act 1953*.

- (2) In this section:

tax includes penalty under Part 9.

Part 5 Collection and recovery

Division 3 Recovery of tax

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Division 3—Recovery of tax

Division 4—Remission of tax

76 Remission of tax not paid within 3 years after it became payable

- (1) The Commissioner must remit any tax that has not been paid within 3 years after the time when it became payable, unless:
 - (a) within the period of 3 years, the Commissioner has required payment of the tax by a notice in writing served on the person liable to pay the tax; or
 - (b) the Commissioner is satisfied that payment of the tax was avoided by fraud or evasion.

- (3) In this section:

tax includes amounts payable under Part 7A, penalty under Part 9 and late-payment penalty.

77 Remission if tax underpaid in reliance on Commissioner's interpretation of the sales tax law

- (1) This section applies to a taxpayer if:
 - (a) the Commissioner alters a previous ruling that applied to the taxpayer; and
 - (b) in reliance on the previous ruling, the taxpayer has underpaid tax on a dealing that happened before the alteration.
- (2) The Commissioner must remit the underpaid tax unless the Commissioner is satisfied that the taxpayer contributed to the giving, or continuing in force, of the earlier ruling by a mis-statement or suppression of a material fact.
- (3) The following rules apply in deciding whether a ruling applies to a particular taxpayer, or whether a ruling has been altered:
 - (a) a private ruling applies only to the person to whom it was given;
 - (b) so far as a private ruling conflicts with an earlier public ruling, the private ruling prevails;
 - (c) so far as a public ruling conflicts with an earlier private ruling, the public ruling prevails;

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(d) an alteration that a later ruling makes to an earlier ruling is disregarded so far as the alteration results from a change in the law that came into operation (or was taken to have come into operation) after the time when the earlier ruling was given.

(4) In this section:

private ruling means a ruling given to a particular person.

Public ruling means a ruling other than a private ruling.

Ruling means any written ruling, decision, advice or assessment given or published by the Commissioner, including one that has been previously altered.

Part 6—Registration

78 Registration

- (1) A person (*the applicant*) may apply for registration if the applicant does, or intends to do, any of the following in the course of a business:
 - (a) manufacturing assessable goods in Australia;
 - (b) making any of the following kinds of Australian sales of assessable goods:
 - (i) wholesale sales;
 - (ii) indirect marketing sales;
 - (iii) sales of goods for use by the purchaser as raw materials in the manufacture in Australia of assessable goods;
 - (c) making Australian sales of assessable goods to eligible Australian travellers, or eligible foreign travellers, in accordance with the prescribed rules for export sales;
 - (d) things that would satisfy the requirements of an exemption [R] Item (if they were done by a registered person).
- (2) If the applicant complies with this section, the Commissioner must register the applicant unless the Commissioner refuses registration under section 79.
- (3) The registration remains in force until the applicant ceases to exist or the registration is cancelled.
- (4) Section 8 is to be disregarded in deciding whether the applicant satisfies a ground in subsection (1) of this section.
- (5) In this section:

Australian sale means a sale that happens at a time when the goods are in Australia.

Manufacture does not include the duplication of a computer program so as to produce a tax-advantaged computer program.

79 Commissioner may refuse registration

- (1) The Commissioner may refuse to register the applicant if:
 - (a) the application is false or misleading in a material particular (either because of something stated in the application or something left out); or
 - (b) the applicant has at any time been convicted of an offence against section 91.
- (2) A person who is affected by a decision to refuse to register and is dissatisfied with the decision may object against the decision in the manner set out in Part IVC of the *Taxation Administration Act 1953*.

80 Cancellation of registration

- (1) The Commissioner may cancel a person's registration if:
 - (a) the person no longer satisfies any registration ground; or
 - (b) the person's application for registration is false or misleading in a material particular (either because of something stated in the application or something left out); or
 - (c) the person has at any time been convicted of an offence against section 91.
- (2) The Commissioner must cancel a person's registration if the person applies for the registration to be cancelled.
- (3) A person who is affected by a cancellation decision and is dissatisfied with the decision may object against the decision in the manner set out in Part IVC of the *Taxation Administration Act 1953*.

81 Registered person must notify Commissioner of certain matters

- (1) A registered person must notify the Commissioner if:
 - (a) the person changes address; or
 - (b) a time comes when the person no longer satisfies any registration ground.
- (2) The notification must be made within 21 days after the change of address or the time mentioned in paragraph (1)(b).

Part 7—Quoting

82 Standard grounds for quoting registration number

- (1) A registered person (*the quoter*) may quote a registration number for a dealing with goods if, at the time of quoting, the quoter has the intention of dealing with the goods in any of the following ways:
 - (a) selling the goods by wholesale, or by indirect marketing sale, while the goods are in Australia;
 - (b) selling the goods, by any kind of sale, while they are in Australia (this ground is available only if the quoter is mainly a wholesaler at the time of quoting);
 - (c) selling the goods to any registered person who quotes for the sale;
 - (d) selling the goods, while they are in Australia, to a particular unregistered person who has quoted an exemption declaration for the sale;
 - (e) selling the goods in circumstances that will be exempted by section 30;
 - (ea) selling the goods, in accordance with the prescribed rules for export sales, to a purchaser who is an eligible Australian traveller;
 - (f) using the goods so as to satisfy an exemption Item that is in force at the time of quoting;
 - (g) granting an eligible long-term lease, an eligible short-term lease or a lease that will be exempted by section 32;
 - (h) using the goods exclusively as mentioned in subsection 15A(3) or (4), while the goods are covered by an agreement under that subsection.
- (2) For the purposes of paragraph (1)(b), the quoter is mainly a wholesaler at the quoting time only if:
 - (a) wholesale sales and indirect marketing sales account for more than half of the total value of all sales of assessable goods by the quoter during the 12 months ending at the quoting time; or

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- (b) the quoter has an expectation (based on reasonable grounds) that wholesale sales and indirect marketing sales will account for more than half of the total value of all sales of assessable goods by the quoter during the 12 months starting at the quoting time.

For this purpose, the value of a sale of goods is the price for which the goods are sold.

- (3) The quoter may also quote a registration number for a dealing with goods (*the current goods*) if:
 - (a) at the time of quoting, the quoter has the intention that:
 - (i) the current goods will be applied to the quoter's own use in a way that results in them becoming a container for other property; and
 - (ii) immediately after that application to own use, the contents of the current goods will consist wholly of assessable goods (or assessable goods and their containers); and
 - (b) at the time of quoting:
 - (i) the quoter has the intention of exporting the current goods with those contents; or
 - (ii) if the contents are to be packed on behalf of another person—the quoter expects that the other person will export the current goods with those contents.

[The subsection (3) quoting ground would be available, for example, to a registered manufacturer when purchasing boxes to be used to pack the manufacturer's products that are to be exported.]

83 Standard grounds for quoting exemption declaration

- (1) An unregistered person (*the quoter*) may quote an exemption declaration for a dealing with goods if, at the time of quoting, the quoter has the intention of dealing with the goods in any of the following ways:
 - (a) using the goods so as to satisfy an exemption Item that is in force at the time of quoting;
 - (b) selling the goods, while they are in Australia, to a particular person who has quoted for the sale;
 - (c) granting an eligible long-term lease, an eligible short-term lease or a lease that will be exempted by section 32;

- (ca) using the goods exclusively as mentioned in subsection 15A(3) or (4), while the goods are covered by an agreement under that subsection;
 - (d) selling the goods in circumstances that will be exempted by paragraph 30(1)(c).
- (2) The quoter may also quote an exemption declaration for a dealing with goods (*the current goods*) if:
- (a) at the time of quoting, the quoter has the intention that:
 - (i) the current goods will be applied to the quoter's own use in a way that results in them becoming a container for other property; and
 - (ii) immediately after that application to own use, the contents of the current goods will consist wholly of assessable goods (or assessable goods and their containers); and
 - (b) at the time of quoting:
 - (i) the quoter has the intention of exporting the current goods with those contents; or
 - (ii) if the contents are to be packed on behalf of another person—the quoter expects that the other person will export the current goods with those contents.

[The subsection (2) ground would be available, for example, to an unregistered manufacturer when purchasing boxes to be used to pack the manufacturer's products that are to be exported.]

84 Additional quoting grounds in special circumstances

The Commissioner may authorise a registered person to quote a registration number, or an unregistered person to quote an exemption declaration, in special circumstances in which the person would not otherwise be entitled to quote.

85 Periodic quoting

- (1) A person (*the quoter*) may make a periodic quote under this section for purchases that the quoter proposes to make from a person (*the supplier*) during the period, not exceeding 12 months, covered by the periodic quote.

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- (2) If the quoter is a registered person and makes such a periodic quote on or before the first day of the period to which the quote relates, the quoter is taken to have quoted a registration number for all purchases during the period from the supplier, other than purchases in respect of which the quoter has notified the supplier in accordance with subsection (3).
- (2A) If the quoter is an unregistered person and makes such a periodic quote on or before the first day of the period to which the quote relates, the quoter is taken to have quoted an exemption declaration for all purchases during the period from the supplier, other than purchases in respect of which the quoter has notified the supplier in accordance with subsection (3).
- (3) If the quoter is not entitled to quote for a particular purchase from the supplier during the period, the quoter must notify the supplier of that fact at or before the time of the purchase. The notification must be in the form and manner approved by the Commissioner.

Penalty for a contravention of this subsection: \$2,000.
- (4) Section 89 applies to a quote that the quoter is taken to have made under subsection (2) or (2A) of this section for a particular purchase.

86 Manner in which quote must be made

- (1) A quote (including a periodic quote) must be made in the form and manner approved by the Commissioner.
- (2) A quote for a dealing is not effective unless it is made at or before the time of the dealing.

87 Registered person not entitled to quote an exemption declaration, and vice versa

- (1) An unregistered person is not entitled to quote a registration number.
- (2) A registered person is not entitled to quote an exemption declaration.

88 Incorrect quote nevertheless effective for certain purposes

If a person quotes in circumstances in which the person is not entitled to quote, or in a manner that does not comply with subsection 86(1), the quote is nevertheless:

- (a) effective for the purposes of section 15; and
- (b) effective for the purpose of sections 27 and 28, unless section 89 applies.

89 Quote not effective for certain purposes if there are grounds for believing it was improperly made

A quote is not effective, so far as it would have resulted in an exemption or a ground for a CR8 credit, if at the time of the quote the person to whom the quote is made has reasonable grounds for believing that:

- (a) the quoter is not entitled to quote in the particular circumstances; or
- (b) the quote is not made in the form and manner required by subsection 86(1); or
- (c) the quote is false or misleading in a material particular (either because of something stated in the quote or something left out).

90 Quote on goods applies also to container for the goods

A quote made for an assessable dealing with goods (*the contents*) applies also to any other assessable goods that are a container for the contents at the time of the assessable dealing.

91 Improper quoting is an offence

A person must not, in relation to any dealing with goods:

- (a) falsely represent that the person is a registered person; or
- (b) quote a registration number or exemption declaration:
 - (i) in circumstances in which the person is not entitled to quote; or
 - (ii) in contravention of subsection 86(1); or

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(c) in any other way falsely quote a registration number or exemption declaration.

Penalty: 50 penalty units.

Part 7A—Additional requirements for dealings with certain goods

Division 1—Purpose, overview and interpretation

91A Purpose of Part

This Part establishes a system of additional requirements for dealings with certain goods for the purpose of overcoming problems of sales tax evasion.

91B Overview of Part

This Part establishes a system of additional requirements for dealings with certain goods. These goods are called Part 7A goods.

This Part establishes a system of accrediting persons (see Division 2).

Most quotes in relation to dealings with Part 7A goods must be authorised by the Commissioner. An authorisation will only be given where the person quoting is accredited (see Division 3).

In addition, sales tax must be withheld by the purchaser of goods in certain transactions (see Division 4).

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91C Meaning of *Part 7A goods*

- (1) ***Part 7A goods*** are goods that, if imported, would be covered by a description and corresponding tariff classification specified in the following table:

Part 7A goods		
Item	Description of goods	Tariff classification
1	Personal computers	8471.41.00
2	Personal computers in the form of systems	8471.49.00
3	Processing units for personal computers	8471.50.00
4	Laptops, Notebooks, Palmtops	8471.30.00
5	Monitors	8471.60.00
6	Keyboards	8471.60.00
7	Printers (dot matrix)	8471.60.00
8	Printers (ink jet)	8471.60.00
9	Printers (laser)	8471.60.00
10	CD drives	8471.70.00
11	Hard drives	8471.70.00
12	Floppy drives	8471.70.00
13	Motherboards	8473.30.00
14	Memory	8473.30.00
15	Controller cards	8473.30.00
16	Modems	8517.50.00

- (2) Goods are also ***Part 7A goods*** if they are prescribed for the purposes of this subsection.
- (3) However, goods are not ***Part 7A goods*** if they are prescribed for the purposes of this subsection.
- (4) In subsection (1):

tariff classification means the tariff classification under which the goods are classified for the purposes of the *Customs Tariff Act 1995*.

91D When a person is *relevant to an application*

- (1) A person (the *relevant person*) is *relevant to an application* made by another person (the *applicant*) if:
- (a) the applicant is accustomed or under an obligation, or might reasonably be expected, to act in accordance with the directions, instructions or wishes of the relevant person; or
 - (b) the applicant is a company and the directors of the applicant are accustomed or under an obligation, or might reasonably be expected, to act in accordance with the directions, instructions or wishes of the relevant person; or
 - (c) the applicant is a company and the relevant person is a director of the company; or
 - (d) the applicant is a trust and the relevant person is a trustee of the trust; or
 - (e) the applicant is a partnership and the relevant person is a partner in the partnership.
- (2) Paragraphs (1)(a) and (b) apply:
- (a) whether the obligation is formal or informal; and
 - (b) whether the directions, instructions or wishes are, or might reasonably be expected to be, communicated directly or through interposed companies, partnerships or trusts.

Division 2—Accreditation

91E Overview of Division

Only certain registered persons or other persons may be accredited (section 91F).

To be accredited, people must also meet a number of conditions or be exempted from meeting particular conditions by the Commissioner (section 91G).

Even if people meet the conditions, the Commissioner has a discretion to refuse to accredit persons (section 91K).

Accreditation may be withdrawn by the Commissioner (section 91J).

A person who is accredited must comply with requirements about record-keeping and advising the Commissioner of certain matters (sections 91N and 91P).

91F Who may apply for accreditation

Registered persons

- (1) A registered person may apply for accreditation.

People who grant certain leases

- (2) A person (whether or not registered) may apply for accreditation if he or she has granted, or intends to grant, leases of Part 7A goods:
 - (a) that are eligible long-term leases or eligible short-term leases;
or
 - (b) in relation to which section 32 would apply.

People who can quote under section 84

- (3) A person (whether or not registered) who the Commissioner has allowed to quote under section 84 for a dealing with Part 7A goods may apply for accreditation.

Others may apply if Commissioner allows

- (4) Any other person may, with the agreement of the Commissioner, apply for accreditation.

91G Requirements for accreditation

- (1) To be accredited, a person must satisfy all of the following requirements other than those that the Commissioner exempts the person from satisfying.
- (2) The first requirement is that the person must have conducted the business activities in respect of which accreditation has been sought at or from established premises that were advertised to the public as being premises from which the business was carried on.
- (3) The second requirement is that the person must have a tax file number and must have quoted that tax file number in relation to each account maintained by the person for business purposes with a financial institution.
- (4) The third requirement is that, if the person is an individual, the person must conduct all financial transactions relating to the business through a bank account that is, or bank accounts that are, separate from any private or domestic account maintained by the person.
- (5) The fourth requirement is that the person, and each person who is relevant to the person's application, must have satisfactorily complied with his or her obligations under Acts administered by the Commissioner for the period of 3 years before the date of the application.
- (6) The fifth requirement is that the person must have maintained records in English in relation to the period of 3 years before the date of the application including details of purchases and sales of goods, the names of suppliers and customers, details of purchases and sales in relation to which sales tax was not paid and details of credits claimed. The records must be located in Australia and may be kept and retained in written or electronic form.
- (7) The sixth requirement is that:
 - (a) if the person is an individual—the person; or

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- (b) if the person is a company—at least one director of the company; or
 - (c) if the person is a trust—the trustee of the trust; or
 - (d) if the person is a partnership—at least one partner in the partnership;
- is an Australian citizen or is the holder of a permanent visa (within the meaning of the *Migration Act 1958*).
- (8) The seventh requirement is that, in the period of 3 years before the date of the application:
- (a) the person has not, whether in Australia or another country, been convicted of any offence, or been subject to any penalty, in relation to taxation requirements, customs requirements, the misdescription of goods, trade practices, fair trading or the defrauding of a government; or
 - (b) if the person is not an individual—no person who is relevant to the person’s application, whether in Australia or another country, has been convicted of any offence, or been subject to any penalty, in relation to taxation requirements, customs requirements, the misdescription of goods, trade practices, fair trading or the defrauding of a government.
- (9) The eighth requirement is that:
- (a) the person has not been refused accreditation or had his or her accreditation revoked in the previous 3 years; or
 - (b) if the person is not an individual—no person who is relevant to the person’s application has been refused accreditation or had his or her accreditation revoked in the previous 3 years.
- (10) The ninth requirement is that:
- (a) the person has not, in the previous 3 years, been a person who is relevant to another person’s application at a time when the other person’s application did not satisfy the previous eight requirements; or
 - (b) if the person is not an individual—no person who is relevant to the person’s application has, in the previous 3 years, been a person who is relevant to another person’s application at a time when the other person’s application did not satisfy the previous eight requirements.

- (11) In this section:

bank includes, but is not limited to, a body corporate that is an ADI (authorised deposit-taking institution) for the purposes of the *Banking Act 1959*.

91H Application for accreditation

- (1) An application for accreditation must be in a form approved in writing by the Commissioner for the purpose and must contain the information necessary for the proper completion of the form.

Electronic applications

- (2) An approval given by the Commissioner of a form of application may require or permit the application to be given on a specified kind of data processing device, or by way of electronic transmission, in accordance with specified software requirements.

91J Granting of accreditation

- (1) If the Commissioner receives an application that is properly made under section 91H and the applicant satisfies all necessary tests under section 91G, the Commissioner must accredit the applicant unless the Commissioner exercises his or her discretion under section 91K.
- (2) Once granted, accreditation remains in force until the end of any period specified by the Commissioner unless it is revoked under section 91L.
- (3) The accreditation may be given in writing or by way of electronic transmission.

91K Commissioner's discretion to refuse accreditation

The Commissioner may refuse to accredit a person if:

- (a) the Commissioner has reasonable grounds for believing that sales tax will not be, or is unlikely to be, paid in relation to transactions with Part 7A goods dealt with by the person; or

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- (b) the person's application is false or misleading in a material particular (either because of something stated in the application or something left out);
- and the Commissioner believes that the refusal would assist in achieving the purpose of this Part.

91L Revocation of accreditation

- (1) The Commissioner may, by written notice given to a person, revoke the person's accreditation at a particular time if the Commissioner believes that, if the person made an application at that time:
 - (a) the person would not be covered by section 91F; or
 - (b) the person would not satisfy all of the requirements in section 91G; or
 - (c) the Commissioner would exercise his or her discretion under section 91K.
- (2) If a person requests the Commissioner to revoke his or her accreditation, the Commissioner must revoke the person's accreditation.

91M Review of decisions on accreditation

A person who is affected by a decision:

- (a) under section 91J or 91K to refuse to accredit; or
- (b) under section 91L to revoke accreditation;

and is dissatisfied with the decision may object against the decision in the manner set out in Part IVC of the *Taxation Administration Act 1953*.

91N Accredited persons to advise Commissioner of certain matters

- (1) This section applies if, at a particular time, a person who is accredited becomes aware that, if the person made an application for accreditation at that time:
 - (a) the person would not be covered by section 91F; or
 - (b) the person would not satisfy all of the requirements in section 91G.

- (2) If this section applies, the accredited person must notify the Commissioner of that fact and provide the Commissioner with details of circumstances that cause this section to apply. The notification and the details must be given in writing within 7 days of the time mentioned in subsection (1).

Offence of contravening subsection (2)

- (3) A person who contravenes subsection (2) is guilty of an offence punishable on conviction by a fine not exceeding 50 penalty units.

91P Additional information about transactions

In addition to any returns required under section 61, the Commissioner may direct a person to give to the Commissioner such information as the Commissioner:

- (a) requires in respect of dealings by the person with Part 7A goods; or
- (b) if the person is accredited—considers is relevant to the person's accreditation.

91Q Commissioner may publicise who is accredited

- (1) The Commissioner may publish, or otherwise publicise, the names, accreditation numbers and registration numbers of persons who are accredited or whose accreditation is revoked.
- (2) In addition, the Commissioner may, if requested:
 - (a) advise a person whether or not another person is accredited and, if so, whether the person is registered; and
 - (b) if the information is required for the purposes of section 91S, advise a person whether or not a person who is not accredited is registered.
- (3) This section operates despite anything in this Act or the *Taxation Administration Act 1953*.

Division 3—Authorisation of certain transactions

91R Outline of Division

This Division provides for the Commissioner to authorise quotations in respect of particular dealings with goods. Without an authorisation, the quote will not be effective.

Authorisations may be sought, and may be given, in any way that the Commissioner decides. This could be orally or by way of electronic transmission.

The authorisation may be given in relation to a particular dealing or may be a standing authorisation that applies to specified kinds of dealings.

91S Quote not effective without authorisation

- (1) A quote in relation to a dealing with Part 7A goods is only effective if:
 - (a) the person quoting is accredited and the quote is authorised by the Commissioner; or
 - (b) the quote is a quote of an exemption declaration, the dealing is not a local entry and the person making the quote intends to use the goods so as to satisfy an exemption item (other than a prescribed exemption item); or
 - (c) the dealing is not a local entry and the person making the quote:
 - (i) is registered; and
 - (ii) is not acquiring the goods for resale; and
 - (iii) satisfies the low purchase value test (see subsections (2) and (3)) in relation to that dealing; or
 - (d) the quote is made in prescribed circumstances; or
 - (e) the person accepting the quote satisfies the Commissioner that he or she was satisfied on reasonable grounds that paragraph (a), (b), (c) or (d) applied.

- (2) For a person to satisfy the low purchase value test in relation to a dealing (the *current dealing*), the total of the value of:
 - (a) the current dealing; and
 - (b) all other acquisitions of Part 7A goods for which the person quoted in the 12 months before the current dealing;must be less than \$6,000 or such other amount as is prescribed.
- (3) In addition, the person must have an expectation (based on reasonable grounds) that the total of the value of all acquisitions of Part 7A goods by the person in the 12 months after the current dealing for which the person will quote will be less than \$6,000 or such other amount as is prescribed.
- (4) For a person (the *seller*) to be satisfied that another person (the *purchaser*) satisfies the low purchase value test in relation to a dealing, the seller must obtain from the purchaser a signed statement, in a form approved in writing by the Commissioner, that the purchaser satisfies the low purchase value test in relation to the dealing.
- (5) A person must not, in relation to any dealing with goods, falsely represent that the person satisfies the low purchase value test in relation to that dealing.

Penalty: 50 penalty units.

91T Method of obtaining authorisation

- (1) A person who wants an authorisation in relation to a quote for a dealing must seek the authorisation in a manner approved in writing by the Commissioner.
- (2) The person may seek authorisation in relation to a single quote or in relation to quotes for a class of dealings. An authorisation in relation to a class of dealings is a *standing authorisation*.
- (3) Without limiting the Commissioner's power under subsection (1), the Commissioner may approve authorisations being sought orally or by way of electronic transmission.

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91U Giving of authorisation by Commissioner

- (1) If a person seeks an authorisation in relation to a single dealing, the Commissioner must give the authorisation unless:
- (a) the person making the quote is not accredited; or
 - (b) the quote would not be effective even if the Commissioner authorised it; or
 - (c) the Commissioner considers that there are reasonable grounds for believing that sales tax will not be, or is unlikely to be, paid in relation to the dealing or in relation to other dealings with those Part 7A goods.

Example: The Commissioner may believe that sales tax will not be paid in relation to a later sale to a retailer that is made by the person who buys the goods from the person making the application.

- (2) If a person seeks a standing authorisation, the Commissioner may give the standing authorisation if the Commissioner considers that there are reasonable grounds for believing that sales tax will be paid in relation to all dealings that would be covered by the standing authorisation and in relation to other dealings with the goods covered by those dealings.
- (3) The Commissioner may also, on his or her own initiative, give a person a standing authorisation covering such dealings as the Commissioner determines if the Commissioner considers that there are reasonable grounds for believing that sales tax will be paid in relation to all dealings that would be covered by the standing authorisation.
- (4) A standing authorisation does not cover a quote if:
- (a) the person making the quote is not accredited; or
 - (b) the quote would not be effective even if the Commissioner authorised it.
- (5) The Commissioner may, by written notice, revoke a standing authorisation.
- (6) A person who is affected by a decision:
- (a) to refuse to authorise a transaction; or
 - (b) to refuse to give a standing authorisation; or

- (c) to revoke a standing authorisation;
and is dissatisfied with the decision may object against the decision in the manner set out in Part IVC of the *Taxation Administration Act 1953*.
- (7) In determining that there are reasonable grounds for believing that sales tax will not be, or is unlikely to be, paid in relation to transactions with Part 7A goods dealt with by the person, the Commissioner is not limited to considering dealings to which the person is a party.

91V Form of authorisations

An authorisation may be given in such form, including orally or by way of electronic transmission, as the Commissioner considers appropriate.

Division 4—Withholding of sales tax on dealings with Part 7A goods

91W Outline of Division

This Division provides for the withholding of sales tax from payments in respect of certain dealings with Part 7A goods. The dealings are those where an accredited person or a retailer purchases goods from an unaccredited person.

It also sets out the way in which the tax, and associated forms, must be sent to the Commissioner.

91X Withholding of sales tax

- (1) If an accredited person makes a payment to a person in respect of a taxable dealing that is the purchase of Part 7A goods for the purpose of resale from a person who is not accredited, the accredited person must deduct the withholding amount from the payment.
- (2) If, after the day prescribed for the purposes of this subsection, a person who is a retailer in relation to particular Part 7A goods makes a payment to a person in respect of a taxable dealing that is the purchase of those Part 7A goods from a person who is not accredited, the retailer must deduct the withholding amount from the payment.
- (3) Subsections (1) and (2) do not apply if the accredited person, or the retailer (as the case requires):
 - (a) took reasonable steps to determine whether the other person was accredited; and
 - (b) as a result, reasonably believed that the other person was accredited.
- (4) A person, other than a government body, who contravenes this section is guilty of an offence punishable on conviction by a maximum fine of 20 penalty units.

91Y Working out the *withholding amount*

- (1) The *withholding amount* for a payment that is made in respect of the purchase of Part 7A goods where the purchase involves only Part 7A goods and an invoice is given for the purchase is:

$$\left(\begin{array}{l} \text{Schedule 4} \\ \text{rate} \end{array} \times \text{Taxable value of the Part 7A goods} \right) - \begin{array}{l} \text{Amounts previously} \\ \text{withheld in respect} \\ \text{of those goods} \end{array}$$

- (2) In any other case, the *withholding amount* for a payment that is made in respect of the purchase of Part 7A goods is:

$$\left(\begin{array}{l} \text{Schedule 4} \\ \text{rate} \end{array} \times \begin{array}{l} \text{Notional wholesale} \\ \text{selling price of} \\ \text{the Part 7A goods} \end{array} \right) - \begin{array}{l} \text{Amounts previously} \\ \text{withheld in respect} \\ \text{of those goods} \end{array}$$

- (3) In this section:

notional wholesale selling price has the same meaning as in Table 1 in Schedule 1.

Schedule 4 rate is the rate of tax that applies to taxable dealings with goods covered by Schedule 4 to the Exemptions and Classifications Act.

91Z Reporting and remitting amounts

- (1) A person who makes one or more payments covered by section 91X in a month must send all amounts deducted under section 91X from the payments to the Commissioner within 21 days after the end of the month (or such longer period as the Commissioner allows).
- (2) The person must also:
- complete and sign a withholding advice form in respect of the amounts; and
 - make 2 copies of the form; and
 - give a copy of the form to the seller; and

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- (d) send the form to the Commissioner within 21 days after the end of the month (or such longer period as the Commissioner allows).
- (2A) If the person fails to send to the Commissioner the form notifying the amounts, or notifies the Commissioner of one or more amounts that are less than the correct amount, the person is liable to pay the failure to notify penalty on the total of the amounts, or on the amount of the shortfall, for each day in the period that:
 - (a) started at the beginning of the day by which the person was required to send the form to the Commissioner; and
 - (b) finishes at the end of the day before the Commissioner receives from the person the form notifying the correct amounts, or the Commissioner otherwise becomes aware of the correct amounts.
- (3) The person must keep the copies of all of the forms that the person is required to make under this section (other than those copies required to be given to the seller or sent to the Commissioner) for at least 5 years after the end of the financial year in which the payments to which the copies relate were made. The copies must be kept in Australia.
- (4) A person, other than a government body, who contravenes subsection (1) is guilty of an offence punishable on conviction by imprisonment for 12 months. In addition, the court may order the person to pay to the Commissioner as a penalty an amount not greater than the amount required to be deducted under section 91X from any payment to which the contravention relates.
- (5) A person, other than a government body, who contravenes subsection (2) or (3) is guilty of an offence punishable on conviction by a fine of 20 penalty units.

91ZA Refund of deductions in certain cases

- (1) If a person has applied for a refund and the Commissioner is satisfied that:
 - (a) a deduction was made from a payment to the applicant; and
 - (b) the whole or a part of the amount of the deduction (the *relevant amount*) was made due to an act or omission of the applicant or another person; and
-

(c) having regard to:

- (i) the purposes of this Division; and
- (ii) the nature of the act or omission referred to in paragraph (b); and
- (iii) such other matters (if any) as the Commissioner thinks fit;

it would be fair and reasonable to refund the relevant amount to the applicant, the Commissioner must refund the relevant amount to the applicant.

- (2) No person is entitled to a credit in respect of an amount refunded under subsection (1).
- (3) A person who is affected by a decision to refuse to refund an amount under subsection (1) and is dissatisfied with the decision may object against the decision in the manner set out in Part IVC of the *Taxation Administration Act 1953*.
- (2A) If the person fails to send to the Commissioner the form notifying the amounts, or notifies the Commissioner of one or more amounts that are less than the correct amount, the person is liable to pay the failure to notify penalty on the total of the amounts, or on the amount of the shortfall, for each day in the period that:
 - (a) started at the beginning of the day by which the person was required to send the form to the Commissioner; and
 - (b) finishes at the end of the day before the Commissioner receives from the person the form notifying the correct amounts, or the Commissioner otherwise becomes aware of the correct amounts.

91ZB Failure to make deductions from payments

- (1) If a person, other than a government body, making a payment does not deduct from the payment the amount required to be deducted under this Division, the person is liable to pay to the Commissioner an amount, by way of penalty, equal to the amount not deducted.
- (2) The person must pay the penalty amount by the time by which, if the person had deducted the amount required to be deducted, the person would have been required to pay that amount to the Commissioner.

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- (3) If any of the penalty amount remains unpaid after the time by which it is due to be paid, the person is liable to pay the general interest charge on the unpaid penalty amount for each day in the period that:
- (a) started at the beginning of the day by which the penalty amount was due to be paid; and
 - (b) finishes at the end of the last day on which, at the end of the day, any of the following remains unpaid:
 - (i) the penalty amount;
 - (ii) general interest charge on any of the penalty amount.

Note: The general interest charge is worked out under Division 1 of Part IIA of the *Taxation Administration Act 1953*.

Government bodies

- (4) If a government body making a payment does not deduct from the payment the amount required to be deducted under this Division, the government body is liable to pay the general interest charge on the amount not deducted for each day in the period that:
- (a) started at the beginning of the day by which, if the government body had deducted the amount, the government body would have been required to pay the amount to the Commissioner; and
 - (b) finishes at the end of 30 June in the financial year in which that day occurred.

Note: The general interest charge does not apply to the Commonwealth or authorities of the Commonwealth: see subsection 8AAB(3) of the *Taxation Administration Act 1953*.

91ZC Failure to pay deducted amounts

If any of the amount which a person must pay to the Commissioner under subsection 91Z(1) remains unpaid after the time by which it is due to be paid, the person is liable to pay the general interest charge on the unpaid amount for each day in the period that:

- (a) started at the beginning of the day by which the amount was due to be paid; and
- (b) finishes at the end of the last day on which, at the end of the day, any of the following remains unpaid:
 - (i) the amount;

- (ii) general interest charge on any of the amount.

Note: The general interest charge is worked out under Division 1 of Part IIA of the *Taxation Administration Act 1953*.

91ZD Interpretation

- (1) In this Division:

government body means the Commonwealth, a State, a Territory or an authority of the Commonwealth, a State or a Territory.

- (2) For the purposes of this Division, a person is a **retailer** of particular Part 7A goods if:

- (a) the person is mainly a retailer in relation to the Part 7A goods; and
- (b) the person did not manufacture the Part 7A goods; and
- (c) the person will not use the Part 7A goods as raw materials in manufacturing.

- (3) A person is **mainly a retailer** in relation to particular Part 7A goods if the person sells Part 7A goods and:

- (a) wholesale sales and indirect marketing sales of Part 7A goods do not account for more than half of the total value of all sales of Part 7A goods by the person during the 12 months ending at the time of the relevant dealing with the particular Part 7A goods; or
- (b) the person has an expectation (based on reasonable grounds) that wholesale sales and indirect marketing sales of Part 7A goods will not account for more than half of the total value of all sales of Part 7A goods by the person during the 12 months starting at the time of the relevant dealing with the particular Part 7A goods.

For this purpose, the value of a sale of goods is the price for which the goods are sold.

Division 5—General provisions about offences

91ZE False representations

- (1) A person must not, in relation to any dealings with goods:
 - (a) falsely represent that the person is an accredited person; or
 - (b) falsely represent that a quote is authorised under section 91U.

Penalty: 50 penalty units.

- (2) Strict liability applies to subsection (1).

Note: For *strict liability*, see section 6.1 of the *Criminal Code*.

91ZF Application of the *Criminal Code*

Chapter 2 of the *Criminal Code* applies to all offences against this Part.

Part 8—Avoidance schemes, non-arm's length transactions etc.

Division 1—Avoidance schemes

92 Division allows cancellation of tax benefits under avoidance schemes

- (1) This Division allows the Commissioner to cancel tax benefits obtained under schemes to which the Division applies.
- (2) Section 93 explains what it means to obtain a tax benefit under a scheme to which this Division applies.
- (3) Section 93A sets out the way in which the Commissioner may cancel a tax benefit.

93 Obtaining a tax benefit under a scheme to which this Division applies

- (1) A taxpayer obtains a tax benefit under a scheme to which this Division applies that has been entered into or carried out by a person or persons (whether or not the taxpayer) if:
 - (a) the taxpayer has obtained a tax benefit that:
 - (i) the taxpayer would not have obtained if the scheme had not been entered into or carried out; or
 - (ii) the taxpayer could reasonably be expected not to have obtained if the scheme had not been entered into or carried out (taking into account, among other relevant matters, any things that did not actually happen but could reasonably be expected to have happened if the scheme had not been entered into or carried out); and
 - (b) having regard to the matters set out in subsection (2), it would be concluded that the scheme was entered into, or carried out, by all or any of the parties for the purpose or dominant purpose of obtaining a tax benefit for any person (whether or not that person is the taxpayer and whether or not that person is one of the parties).

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- (2) For the purposes of paragraph (1)(b), the matters to have regard to are:
- (a) the manner in which the scheme was entered into or carried out;
 - (b) the form and substance of the scheme;
 - (c) the time at which the scheme was entered into and the length of the period during which the scheme was carried out;
 - (d) the result in relation to the operation of the sales tax law that, but for this Division, would be achieved by the scheme;
 - (e) any change in the financial position of the taxpayer that has resulted, or may reasonably be expected to result, from the scheme;
 - (f) any change in the financial position of any person who has, or has had, any connection (whether of a business, family or other nature) with the taxpayer, being a change that has resulted, will result or may reasonably be expected to result, from the scheme;
 - (g) any other consequence for the taxpayer, or for any person referred to in paragraph (f), of the scheme having been entered into or carried out;
 - (h) the nature of any connection (whether of a business, family or other nature) between the taxpayer and any person referred to in paragraph (f);
- but the matters do not include the actual purpose for which any person entered into or carried out the scheme.
- (3) This Division applies to:
- (a) a scheme that was entered into after 26 May 1992; or
 - (b) a scheme that began to be carried out after 26 May 1992 (not including a scheme that was entered into on or before 26 May 1992).

- (4) In this section:

carrying out includes carrying out together with one or more other persons.

Dominant purpose, in relation to several purposes, means a purpose that is dominant when compared to all the remaining purposes taken together.

Scheme includes:

- (a) an arrangement that is not legally enforceable;
- (b) a course of conduct;
- (c) a unilateral scheme or course of conduct.

Tax benefit means:

- (a) any reduction in liability to tax; or
- (b) any increase in an entitlement to a credit.

93A Commissioner may cancel tax benefits obtained under schemes to which this Division applies

- (1) If a taxpayer obtains a tax benefit under a scheme to which this Division applies, the Commissioner may make an assessment that cancels the tax benefit.
- (2) The Commissioner may, in the assessment, do all or any of the following:
 - (a) determine, for the purpose of cancelling the tax benefit, that particular things are to be treated as not having happened;
 - (b) determine, for the purpose of cancelling the tax benefit, that particular things are to be treated as having been done by a different person or to have happened at a different time;
 - (c) determine, for the purpose of cancelling the tax benefit, that particular things that did not actually happen are to be treated as having happened and, where appropriate:
 - (i) to have been done by a particular person; or
 - (ii) to have happened at a particular time.
- (3) An amount that is payable by a taxpayer because of the cancellation of an entitlement to a credit is to be treated as if it were an amount of tax payable by the taxpayer.

[The main effect of treating the amount as if it were tax is to apply the collection and recovery rules in Part 5.]

- (4) Notice of the assessment may be included in any other notice of assessment under this Act that relates to the same person.

Part 8 Avoidance schemes, non-arm's length transactions etc.

Division 1 Avoidance schemes

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- (5) An amount payable under an assessment that is made under this section becomes due for payment on the day specified in the notice of assessment. The day must be at least 14 days after the date of issue of the assessment.

Division 2—Non-arm's length transactions

94 Alteration of tax liability or credit if affected by non-arm's length transaction

- (1) This section applies to a taxpayer if:
 - (a) the taxpayer (or an associate) has been a party to a non-arm's length transaction; and
 - (b) if the transaction had instead been an arm's length transaction, it would have been the case (or could reasonably be expected to have been the case) that:
 - (i) the liability of the taxpayer to tax on the non-arm's length transaction, or any other transaction, would have been increased; or
 - (ii) the entitlement of the taxpayer to a credit in connection with the non-arm's length transaction, or any other transaction, would have been reduced.
- (2) The liability or credit is taken always to have been the amount that it would have been (or could reasonably be expected to have been) if it had been based on an arm's length transaction instead of on the non-arm's length transaction.

Division 3—Apportionment of global amounts

95 Apportionment of global amounts

- (1) If there is a need to know the price for which particular goods were sold, but the parties have not allocated a particular amount to those goods, the price for which those goods were sold is (for the purposes of the sales tax law) the price for which the goods could reasonably be expected to have been sold if they had been sold separately.
- (2) Similarly, if there is a need to know how much of a global amount relates to some other element of a transaction, but the parties have not allocated a particular amount to that element, the amount to be allocated to that element (for the purposes of the sales tax law) is the amount that could reasonably be expected to have been allocated to that element if that element had been the only subject matter of the transaction.

Part 9—Penalties for non-compliance

95A Failure to notify amount of tax payable on assessable dealings with goods

- (1) A taxpayer who fails to notify the amount of tax payable on an assessable dealing with goods in a return on or before the day on which the taxpayer must lodge a return under section 61 is liable to pay the failure to notify penalty on the amount of the tax payable.
- (2) A taxpayer who notifies the amount of tax payable on an assessable dealing with goods in a return that is less than the correct amount of the tax payable is liable to pay the failure to notify penalty on the amount of the shortfall.
- (3) The failure to notify penalty is payable for each day in the period that:
 - (a) started at the beginning of the day by which the taxpayer was required to lodge the return; and
 - (b) finishes at the end of the day before the Commissioner receives notification from the taxpayer, or otherwise becomes aware, of the correct amount.
- (4) The *failure to notify penalty* means the penalty worked out under Division 2 of Part IIA of the *Taxation Administration Act 1953*.

96 Penalty for failure to provide other information

A taxpayer who fails to provide information (other than information in a return covered by section 95A) that the person is required to provide under the sales tax law in relation to goods is liable to a penalty equal to double the tax payable by the taxpayer on any assessable dealing with the goods.

97 Penalty for making false statements etc.

- (1) A person is liable to a penalty if:
 - (a) the person:
 - (i) makes a false statement to a taxation officer; or

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- (ii) makes a false statement to someone who is not a taxation officer, for a purpose in connection with the operation of the sales tax law;
(whether or not the person making the statement knows that it is a false statement); and
- (b) the tax properly payable by the person making the statement, or by the person to whom the statement is made, exceeds the tax that would have been calculated on the assumption that the statement was not a false statement.

[An example of a statement covered by subparagraph (1)(a)(ii) is a false statement that a lessee of goods makes to the lessor about the lessee's intended use of the goods.]

- (2) The amount of the penalty is double the excess specified in paragraph (1)(b).
- (3) In this section:

false statement means a statement (whether made orally, in a document or in any other way) that:

- (a) is false or misleading in a material particular; or
- (b) omits any matter or thing without which the statement is misleading in a material particular;

but does not include a statement made in a document produced under paragraph 108(1)(c).

taxation officer means a person who is exercising powers, or performing functions, under or in connection with the sales tax law.

98 Penalty if general anti-avoidance provision applies

If the Commissioner applies section 93A so as to cancel a tax benefit, the taxpayer who would have obtained the tax benefit is liable to pay a penalty equal to double the amount of that tax benefit.

99 Assessment of penalty and due date for payment

- (1) The Commissioner must make an assessment of penalty that is payable under this Part (other than failure to notify penalty under section 95A).

- (2) Notice of the assessment may be included in any other notice of assessment under this Act that relates to the same person.
- (3) Penalty under this Part (other than section 95A) becomes due for payment on the day specified in the notice of assessment. The day must be at least 14 days after the date of issue of the assessment.

100 Remission of penalty

The Commissioner may remit all or any of the penalty that a person is liable to pay under this Part (other than failure to notify penalty under section 95A). The remission may be made either before or after the penalty is assessed.

Note: The Commissioner may remit failure to notify penalty under section 8AAM of the *Taxation Administration Act 1953*.

Part 10—Administration of the sales tax law

Division 1—Assessments

101 General powers of Commissioner to make an assessment of tax payable by a person

- (1) The Commissioner may at any time make an assessment of tax payable by a person on an assessable dealing or assessable dealings (whether or not the Commissioner has previously made an assessment in relation to that dealing or any of those dealings).
- (2) This section does not apply to an amount payable because of the cancellation of a tax benefit under section 93A.

102 Taxpayer may require Commissioner to make an assessment

- (1) A taxpayer may make a written request to the Commissioner for an assessment on a specified dealing on which tax may be payable by the taxpayer. The Commissioner must comply with the request if it is made within the time limits set by subsection (2).
- (2) The request must be lodged with the Commissioner:
 - (a) if the taxpayer is a quarterly remitter for the sales tax quarter in which the dealing happened—within 21 days after the end of that quarter, or within such further time as the Commissioner allows;
 - (b) if the taxpayer is not a quarterly remitter for that sales tax quarter—within 21 days after the end of the month in which the dealing happened, or within such further time as the Commissioner allows.

103 Taxpayer's liability not dependent on assessment

- (1) A taxpayer's liability to tax on an assessable dealing, and the due date for payment of that tax, are not dependent on, or in any way affected by, the making of an assessment in respect of that dealing.
- (2) This section does not apply to an amount payable because of the cancellation of a tax benefit under section 93A.

104 Amendment of assessment

The Commissioner may at any time amend an assessment. An amended assessment is an assessment for all purposes of the sales tax law.

105 Commissioner must give the taxpayer notice of the assessment

The Commissioner must give the taxpayer notice of the assessment as soon as practicable after the assessment is made. However, failure to give the notice does not affect the validity of the assessment.

106 Later assessment prevails in case of inconsistency

If there is an inconsistency between assessments that relate to the same subject matter, the later assessment prevails to the extent of the inconsistency.

107 Taxpayer may object against assessment

A taxpayer who is dissatisfied with an assessment made in relation to the taxpayer may object against it in the manner set out in Part IVC of the *Taxation Administration Act 1953*.

Division 2—Information gathering

108 Commissioner may direct a person to provide information

- (1) The Commissioner may direct a person to do all or any of the following:
 - (a) to provide the Commissioner with such information as the Commissioner requires;
 - (b) to attend and give evidence before the Commissioner or an authorised officer;
 - (c) to produce to the Commissioner any documents in the custody or under the control of the person;for the purpose of enabling the Commissioner to apply the sales tax law in relation to the person, or in relation to any other person.
- (2) The Commissioner may direct that:
 - (a) the information or answers to questions be given either orally or in writing (as the Commissioner requires);
 - (b) the information or answers to questions be verified or given on oath or affirmation (being an oath or affirmation that the information or answers the person will give will be true).
- (3) The Commissioner or an authorised officer may administer the oath or affirmation.
- (4) The regulations may prescribe scales of expenses to be allowed to persons who are required to attend under this section.

109 Access to premises etc.

- (1) For the purposes of the sales tax law, an authorised officer:
 - (a) may, at all reasonable times, enter and remain on any land or premises;
 - (b) is entitled to full and free access at all reasonable times to any documents, goods or other property;
 - (c) may inspect, examine, make copies of, or take extracts from, any documents;

- (d) may inspect, examine, count, measure, weigh, gauge, test or analyse any goods or other property and, to that end, remove or take samples.
- (2) An authorised officer is not entitled to enter or remain on any land or premises if, after having been requested by the occupier to produce proof of his or her authority, the officer does not produce an authority signed by the Commissioner stating that the officer is authorised to exercise powers under this section.
- (3) If an authorised officer enters, or proposes to enter, land or premises under this section, the occupier must provide the officer with all reasonable facilities and assistance for the effective exercise of powers under this section.

Penalty for contravention of this subsection: \$1,000.

110 Protection of confidentiality of information

- (1) This section restricts what a person (*the entrusted person*) may do with protected information, or protected documents, that the person has obtained in the course of official employment.
- (2) The entrusted person must not make a record of protected information and must not disclose it to anyone else.

Penalty: Imprisonment for 2 years.

- (3) Each of the following is an exception to the prohibition in subsection (2):
- (a) the recording or disclosure is for the purposes of the sales tax law;
 - (b) the recording or disclosure happens in the course of the official employment of the entrusted person;
 - (c) the entrusted person is the Commissioner or a Deputy Commissioner and the disclosure is to:
 - (i) the Comptroller-General of Customs; or
 - (ii) another person for the purpose of that other person carrying out functions under a taxation law; or
 - (iii) the Administrative Appeals Tribunal in connection with proceedings under a taxation law;

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- (d) the disclosure is by a person authorised by the Commissioner or a Deputy Commissioner to disclose the information and the disclosure is made to:
 - (i) the Comptroller-General of Customs; or
 - (ii) another person for the purpose of that other person carrying out functions under an Act administered by the Commissioner.
- (e) the disclosure of information relating to goods to which section 15A of the *Sales Tax (Exemptions and Classifications) Act 1992* applies:
 - (i) by a person authorised by the Commissioner or a Deputy Commissioner; and
 - (ii) to a State or Territory officer for the purpose of that person administering an arrangement for the rebate, refund or other payment or credit by a State or Territory in respect of such goods.
- (4) None of the exceptions in subsection (3) applies if the information is disclosed to a Minister.
- (5) Except where it is necessary to do so for the purpose of giving effect to the sales tax law, the entrusted person is not to be required:
 - (a) to produce any protected document to a court; or
 - (b) to disclose protected information to a court.
- (5A) For the purposes of paragraph (3)(e), ***information relating to goods*** means the following:
 - (a) the identity of parties to dealings with the goods;
 - (b) the amount for which the goods are sold;
 - (c) the taxable value of the goods;
 - (d) the amount of tax paid, or payable, in respect of the goods and the identity of the person liable for the tax;
 - (e) details of any credits to which a person is entitled in respect of the goods and the identity of that person.
- (6) In this section:
 - disclose*** means divulge or communicate.
 - Official employment*** means:

- (a) appointment or employment by the Commonwealth, or the performance of services for the Commonwealth; or
- (b) the exercise of powers or performance of functions under a delegation by the Commissioner.

Protected document means any document made or given under, or for the purposes of, the sales tax law (for example, a return or notice of assessment).

Protected information means information that meets all the following conditions:

- (a) it relates to the affairs of a person other than the entrusted person;
- (b) it was obtained by the entrusted person, or by any other person, in the course of official employment;
- (c) it was disclosed or obtained under the sales tax law.

State or Territory officer means a person holding an office prescribed for the purposes of this definition.

Division 3—Miscellaneous

111 Commissioner has general administration of sales tax law

The Commissioner has the general administration of the sales tax law.

112 Commissioner must prepare annual report

- (1) As soon as practicable after 30 June in each year, the Commissioner must prepare and give to the Minister a report on the working of the sales tax law during the year ending on that 30 June.
- (2) The report must include a report on any breaches or evasions of the sales tax law that the Commissioner knows about.
- (3) The Minister must cause a copy of the report to be laid before each House of the Parliament within 15 sitting days of that House after the day on which the Minister receives the report.

113 Formal requirements for returns, notifications etc.

Any return, application, notification or other document that a person is required or permitted to give to the Commissioner under this Act:

- (a) must be in a form approved by the Commissioner; and
- (b) must contain such information as the form requires, and such further information as the Commissioner requires; and
- (c) must be lodged at the place and in the manner that the Commissioner requires.

114 Notices etc. by Commissioner must be in writing

Any notice, approval, direction or authority that the Commissioner may give, or must give, to a person under this Act must be in writing.

Part 11—Miscellaneous

Division 1—Evidence in proceedings

115 Court must take judicial notice of signature of Commissioner etc.

- (1) A court must take judicial notice of the signature of a person who holds or has held the office of Commissioner, Second Commissioner or Deputy Commissioner, if that signature appears on any official document in connection with the sales tax law.
- (2) In this section, *court* includes a tribunal and any judge or person acting judicially or authorised by law or consent of parties to hear, receive and examine evidence.

116 Evidentiary effect of notice of assessment etc.

- (1) The production of:
 - (a) a notice of assessment; or
 - (b) a document that is signed by the Commissioner and appears to be a copy of a notice of assessment;is conclusive evidence that the assessment was duly made and that the amounts and other particulars in the assessment are correct. This subsection does not apply in proceedings under Part IVC of the *Taxation Administration Act 1953* on a review or appeal relating to the assessment.
- (2) The production of:
 - (a) a notice of a credit decision; or
 - (b) a document that is signed by the Commissioner and appears to be a copy of a notice of a credit decision;is conclusive evidence that the credit decision was duly made and is correct. This subsection does not apply in proceedings under Part IVC of the *Taxation Administration Act 1953* on a review or appeal relating to the credit decision.
- (3) The production of a document that is signed by the Commissioner and appears to be a copy of a document issued or served by the

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Commissioner is *prima facie* evidence that the document was so issued or served.

- (4) The production of a document that is signed by the Commissioner and appears to be a copy of, or extract from, any document made or given by any person for the purposes of the sales tax law is evidence of the matter set out in the document to the same extent as the original document would have been evidence of that matter.
- (5) The production of a certificate signed by the Commissioner certifying that an amount was, at the date of the certificate, due and payable by a person under the sales tax law is *prima facie* evidence of the matters stated in the certificate.
- (6) The production of a *Gazette* containing a notice that appears to have been issued by the Commissioner is *prima facie* evidence that the notice was issued by the Commissioner in the *Gazette*.
- (7) In this section:

Commissioner includes a Second Commissioner or a Deputy Commissioner.

Credit decision means the Commissioner's decision on a claim for a credit.

Division 2—Special obligations etc. for particular taxpayers and other persons

117 Application of sales tax law to partnerships

- (1) The sales tax law applies to a partnership as if the partnership were a person, but it applies with the following changes:
 - (a) obligations that would be imposed on the partnership are imposed instead on each partner, but may be discharged by any of the partners;
 - (b) the partners are jointly and severally liable to pay any amount that would be payable by the partnership;
 - (c) any offence against the sales tax law that would otherwise be committed by the partnership is taken to have been committed by each of the partners.
- (2) In a prosecution of a person for an offence that the person is taken to have committed because of paragraph (1)(c), it is a defence if the person proves that the person:
 - (a) did not aid, abet, counsel or procure the relevant act or omission; and
 - (b) was not in any way knowingly concerned in, or party to, the relevant act or omission (whether directly or indirectly and whether by any act or omission of the person).

118 Application of sales tax law to unincorporated companies

- (1) The sales tax law applies to an unincorporated company as if the company were a person, but it applies with the following changes:
 - (a) obligations that would be imposed on the company are imposed instead on each member of the committee of management of the company, but may be discharged by any of those members;
 - (b) any offence against this Act that would otherwise be committed by the company is taken to have been committed by each member of the committee of management of the company.

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- (2) In a prosecution of a person for an offence that the person is taken to have committed because of paragraph (1)(b), it is a defence if the person proves that the person:
- (a) did not aid, abet, counsel or procure the relevant act or omission; and
 - (b) was not in any way knowingly concerned in, or party to, the relevant act or omission (whether directly or indirectly and whether by any act or omission of the person).

119 Trustee to be treated as separate person for each trustee capacity

For the purpose of the sales tax law, a person who is a trustee in more than one capacity is to be treated as a separate person in relation to each of those capacities.

120 Public officer of a company

- (1) In the case of a company that is entitled to be registered, the person who is, from time to time, the public officer of the company for the purposes of the *Income Tax Assessment Act 1936* is also the public officer of the company for the purposes of the sales tax law, and the public officer's address for service under that Act is also the public officer's address for service for the purpose of the sales tax law.
- (2) The public officer is answerable for doing everything required to be done by the company under the sales tax law, and in case of default is liable to the same penalties.
- (3) A proceeding under the sales tax law that is brought against the public officer is taken to have been brought against the company, and the company is liable jointly with the public officer for any penalty imposed on the public officer.
- (4) Everything done by the public officer that the public officer is required to do in that capacity is taken to have been done by the company.
- (5) Service of a notice or other document on the public officer or at the public officer's address for service is sufficient service on the company for the purposes of the sales tax law. If at any time there

is no public officer of the company, service on a person who is acting or appears to be acting in the business of the company is sufficient.

- (6) This section does not, by implication, reduce any of the obligations or liabilities of the company.

121 Liability of directors etc. of a company

- (1) Any notice, process or proceeding that may be given to, served upon or taken against a company or its public officer under the sales tax law may, if the Commissioner thinks fit, be given to, served on, or taken against a person (*the representative*) who is:
- (a) a director, secretary or other officer of the company; or
 - (b) an attorney or agent of the company.
- (2) The representative has the same liability in respect of the notice, process or proceeding as the company or public officer would have had if it had been given to, served upon or taken against the company or public officer.
- (3) This section does not, by implication, reduce any of the obligations or liabilities of the company or public officer.

122 Special obligations for agents and trustees

- (1) This section sets out special obligations that apply to a person (*the representative*) who is an agent or trustee.
- (2) The representative has the following obligations:
- (a) the representative is answerable as taxpayer for doing all the things that the sales tax law requires to be done in relation to assessable dealings;
 - (b) the representative must provide any returns or other information that this Act requires concerning the dealings;
 - (c) the representative is liable to the tax on the dealings, but only in a representative capacity.
- (3) The representative must retain sufficient money to pay the tax out of any money that the representative holds in a representative capacity. The representative is indemnified for payments that the

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representative makes under the sales tax law in a representative capacity.

- (4) If the representative, without the permission of the Commissioner, disposes of money that the representative was required by subsection (3) to retain, the representative is personally liable to pay any tax that remains unpaid. This liability is limited to the amount that the representative disposed of in contravention of subsection (3).
- (5) For the purpose of ensuring payment of the tax, the Commissioner has the same remedies against attachable property under the control of the representative as the Commissioner has against the property of any other taxpayer.
- (6) This section does not reduce any obligation or liability of the representative that arises outside this section.
- (7) In this section:

agent includes a person in Australia who manages or controls any business or property for another person who is outside Australia.

Tax includes penalty under Part 9 and late-payment penalty.

Division 3—Miscellaneous offences

125 Sales tax must be specified on invoice for wholesale sales

A person who sells goods by wholesale at a price that includes tax that the person has or will become liable to pay on the goods must specify the amount of the tax on any invoice given to the purchaser.

Penalty: \$2,000.

126 False pretence concerning amount of sales tax borne

A person must not obtain any payment or other benefit by means of a false pretence concerning the amount of tax borne by the person on goods.

Penalty: \$5,000.

127 Persons with possible sales tax liability must keep records

- (1) A person who is the taxpayer for an assessable dealing, or the claimant for a credit, must:
 - (a) keep records that record and explain all transactions and other acts engaged in by the person that are relevant to that assessable dealing or credit claim;
 - (b) retain those records for at least 5 years after the completion of the acts or transactions to which they relate.
- (2) A person who is required by this section to keep records must keep the records:
 - (a) in writing in the English language, or in such a form that they are readily accessible and can easily be converted into writing in the English language; and
 - (b) so as to enable the person's liability under the sales tax law to be readily ascertained.
- (3) The person is not required to retain the records if:
 - (a) the Commissioner has notified the person that the person is not required to retain the records; or

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- (b) the person is a company that has gone into liquidation and been finally dissolved.

Penalty: \$3,000.

Division 4—Miscellaneous

128 Alteration of contracts if cost of supplying etc. assessable goods is affected by later alteration to sales tax law

- (1) If, after a contract involving assessable goods has been made, an alteration to the sales tax law happens and the alteration directly causes an increase or decrease in the cost to a party to the agreement of complying with the agreement, then the contract is altered as follows:
 - (a) if the cost is increased—by allowing the party to add the increase to the contract price;
 - (b) if the cost is decreased—by allowing the other party to deduct the decrease from the contract price.
- (2) The contract is not altered if:
 - (a) the contract has express written provision to the contrary; or
 - (b) it is clear from the terms of the contract that the alteration of the sales tax law has been taken into account in the agreed contract price.

129 Amending Acts cannot impose penalties etc. earlier than 28 days after Royal Assent

- (1) A sales tax amending Act does not have the effect of making a person liable to a sales tax penalty for any act or omission that happens before the postponed day.
- (2) If a sales tax amending Act would (apart from this section) have the effect of making a person liable to a sales tax penalty because the person contravened a requirement to do something:
 - (a) within a specified period ending before the postponed day; or
 - (b) before a specified time happening before the postponed day;the requirement has effect instead by reference to a period ending at the start of the postponed day, or by reference to the start of the postponed day, as the case requires.

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(2A) This section does not relieve a person from liability to a sales tax penalty to the extent to which the liability would have existed if the sales tax amending Act had not been enacted.

(3) In this section:

postponed day means the 28th day after the day on which the sales tax amending Act receives the Royal Assent.

Sales tax amending Act means an Act that amends the sales tax law.

Sales tax penalty means:

- (a) an offence; or
- (b) penalty under Part 9 or late-payment penalty.

129A Notional application of sales tax to the Commonwealth

- (1) The object of this section is to provide for the notional application of sales tax to the Commonwealth.
- (2) The Commonwealth is not liable to pay sales tax.
- (3) The sales tax law (other than a law that imposes sales tax) applies in all other respects as if the Commonwealth were liable to pay sales tax. This rule has effect subject to any applicable exemption Items.
- (4) Subsection 14ZX(4), section 14ZZ and Divisions 4 and 5 of Part IVC of the *Taxation Administration Act 1953* do not apply to the Commonwealth.
- (5) The Minister for Finance may give such written directions as are necessary or convenient to be given for carrying out or giving effect to this section and, in particular, may give directions in relation to the transfer of money within the Public Account.
- (6) Directions under subsection (5) have effect, and must be complied with, despite any other law of the Commonwealth.
- (7) This section does not make the Commonwealth liable to pay a penalty or to be prosecuted for an offence.

- (8) A reference in this section to the *Commonwealth* includes a reference to an authority of the Commonwealth that cannot, by a law of the Commonwealth, be made liable to taxation by the Commonwealth.

130 Cancellation of certain exemptions provided under other Acts in relation to Commonwealth-controlled authorities

- (1) This section cancels the effect of a provision of another Act (other than an Act that is part of the sales tax law) that would have the effect of:
- (a) exempting a particular Commonwealth-controlled authority from sales tax; or
 - (b) exempting another person from sales tax on goods for use by a particular Commonwealth-controlled authority.
- (2) The cancellation does not apply in relation to goods (other than goods for use by the authority as part of a car remuneration package) if the provision of the other Act is enacted after 13 May 1987 and refers specifically to sales tax (whether or not it uses the words “sales tax”).
- (2A) The cancellation does not apply in relation to goods for use by the authority as part of a car remuneration package if the provision of the other Act:
- (a) is enacted after 13 May 1987; and
 - (b) refers specifically to sales tax in relation to goods for use by the authority as part of a car remuneration package.
- (3) In this section:

Commonwealth-controlled authority means:

- (a) a body established before 14 May 1987 and specified in regulations made for the purposes of this paragraph;
- (b) any of the following bodies established on or after 14 May 1987:
 - (i) a corporation established for a public purpose by a law of the Commonwealth;
 - (ii) a company in which the Commonwealth has a controlling interest;
 - (iii) a company in which a controlling interest is held by:

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- (A) a corporation established for a public purpose by a law of the Commonwealth; or
- (B) a company in which the Commonwealth has a controlling interest.

130B Information for the protection of taxpayers

Where a Minister makes a public statement which announces that it is the intention of the Government to introduce into a House of the Parliament a bill relating to a sales tax law to operate from a date before the enactment of the bill, the Commissioner must, within 7 days of that Minister making the statement, publish, for the information of taxpayers in each State and Territory, a public notice, in plain English, in at least 2 newspapers circulating generally in that State or Territory, as the case may be, which shall include the following:

- (a) a statement of the intention of the Commonwealth Government to introduce the bill;
- (b) details of what the bill will contain and how and when its provisions will be applied, if and when it comes into force;
- (c) a warning that the bill is subject to enactment by both Houses of the Parliament and, if enacted, is to operate retrospectively from a date or dates specified in the bill;
- (d) an explanation of why it is necessary that the bill be enacted retrospectively; and
- (e) details of hotlines, addresses or other sources from which taxpayers may obtain further information.

130C Taxpayers protection not be repealed except by express words

It is the intention of the Parliament that section 130B is not to be amended or repealed other than by the express words of an Act of the Parliament.

131 Regulations

- (1) The Governor-General may make regulations prescribing matters:
 - (a) required or permitted by this Act to be prescribed; or
 - (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.
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- (2) In particular, the regulations may make provision:
- (a) allowing goods to be brought into Australia, on a temporary basis, without the payment of sales tax;
 - (b) relating to the service of documents under, or for the purposes of, the sales tax law (including the service of process in proceedings for the recovery of tax or other amounts payable under the sales tax law);
 - (c) for penalties for offences against the regulations by way of fines of up to \$1,000.

Schedule 1—Tables

Table 1: Assessable dealings

Part A: Australian goods				
[1] No.	[2] Assessable dealing	[3] Person liable	[4] Time of dealing	[5] Normal taxable value
AD1a	wholesale sale by a person who manufactured the goods in the course of any business	seller	time of sale	the price (excluding sales tax) for which the goods were sold
AD1b	wholesale sale by a person who is not the manufacturer of the goods	seller	time of sale	the price (excluding sales tax) for which the goods were sold
AD2a	retail sale by a person who manufactured the goods in the course of any business	seller	time of sale	the notional wholesale selling price
AD2b	retail sale by a person who is not the manufacturer of the goods, but who obtained the goods under quote; excludes case covered by AD2d	seller	time of sale	the notional wholesale selling price

Part A: Australian goods				
[1] No.	[2] Assessable dealing	[3] Person liable	[4] Time of dealing	[5] Normal taxable value
AD2c	royalty-inclusive sale as defined by section 19	seller	time of sale	the amount that would be the notional wholesale purchase price of the goods if the manufacturer had incurred the eligible royalty costs mentioned in section 19
AD2d	indirect marketing sale as defined by section 20	seller	time of sale	the notional wholesale selling price
AD2e	untaxed-goods sale as defined by section 21, by a person who is not the manufacturer of the goods	seller	time of sale	the notional wholesale selling price
AD3a	untaxed-goods AOU as defined by section 21, by a person who is not the manufacturer of the goods	applier	time of AOU	the notional wholesale selling price
AD3b	AOU by a person who manufactured the goods in the course of any business	applier	time of AOU	the notional wholesale selling price
AD3c	AOU by a person who is not the manufacturer of the goods, but who obtained the goods under quote	applier	time of AOU	(a) the purchase price, if the goods were purchased under quote; (b) in other cases, the notional wholesale selling price

Schedule 1 Tables

Part A: Australian goods				
[1] No.	[2] Assessable dealing	[3] Person liable	[4] Time of dealing	[5] Normal taxable value
AD3d	royalty-inclusive AOU as defined by section 19	applier	time of AOU	the amount that would be the notional wholesale purchase price of the goods if the manufacturer had incurred the eligible royalty costs mentioned in section 19
AD4a	delivery of customer's materials goods as defined by section 22	manufacturer	time of delivery	the amount (excluding sales tax) charged by the manufacturer to the customer in respect of the goods, plus the notional wholesale purchase price for any always-exempt goods included in the materials supplied by the customer
AD4b	removal from a customs clearance area of airport shop goods purchased by a relevant traveller from an inwards duty free shop	relevant traveller	time of removal	the price for which the goods were purchased by the relevant traveller
AD4c	holding for sale increased duty alcoholic goods immediately before 1 July 2000	holder of the goods	immediately before 1 July 2000	the purchase price

Part B: Imported goods				
[1] No.	[2] Assessable dealing	[3] Person liable	[4] Time of dealing	[5] Normal taxable value
AD10	local entry	person who makes the local entry	time of local entry	120% of (customs value + customs duty)
AD11b	wholesale sale by any person	seller	time of sale	the price (excluding sales tax) for which the goods were sold
AD12b	retail sale by a person who obtained the goods under quote; excludes case covered by AD12d	seller	time of sale	the notional wholesale selling price
AD12c	royalty-inclusive sale as defined by section 19	seller	time of sale	the amount that would be the notional wholesale purchase price of the goods if the person who imported the goods had incurred the eligible royalty costs mentioned in section 19
AD12d	indirect marketing sale as defined by section 20	seller	time of sale	the notional wholesale selling price
AD12e	untaxed-goods sale as defined by section 21	seller	time of sale	the notional wholesale selling price

Schedule 1 Tables

Part B: Imported goods				
[1] No.	[2] Assessable dealing	[3] Person liable	[4] Time of dealing	[5] Normal taxable value
AD13a	untaxed-goods AOU as defined by section 21	applier	time of AOU	the notional wholesale selling price
AD13c	AOU by a person who obtained the goods under quote	applier	time of AOU	(a) if the goods were purchased under quote: the purchase price; (b) if the goods were locally entered under quote by the applier: 120% of (customs value + customs duty)
AD13d	royalty-inclusive AOU as defined by section 19	applier	time of AOU	the amount that would be the notional wholesale purchase price of the goods if the person who imported the goods had incurred the eligible royalty costs mentioned in section 19
AD14b	removal from a customs clearance area of airport shop goods purchased by a relevant traveller from an inwards duty free shop	relevant traveller	time of renewal	the price for which the goods were purchased by the relevant traveller

Part B: Imported goods				
[1] No.	[2] Assessable dealing	[3] Person liable	[4] Time of dealing	[5] Normal taxable value
AD14c	holding for sale increased duty alcoholic goods immediately before 1 July 2000	holder of the goods	immediately before 1 July 2000	the purchase price

Notes:

1. Table 1 does not apply to a dealing with goods unless the goods are assessable goods immediately before the time of the dealing, and are in Australia at the time of the dealing.
2. In Table 1:
 - notional wholesale purchase price* means the price (excluding sales tax) for which the taxpayer could reasonably have been expected to purchase the goods by wholesale under an arm's length transaction.
 - Notional wholesale selling price* means the price (excluding sales tax) for which the taxpayer could reasonably have been expected to sell the goods by wholesale under an arm's length transaction.
3. The numbering of items in the Table uses the following pattern:
 For Australian goods, the dealings are divided into 4 groups:
 - wholesale sales begin with AD1
 - retail sales begin with AD2
 - an AOU begins with AD3

Schedule 1 Tables

- miscellaneous dealings begin with AD4. Imported goods have an additional class of local entry (AD10). The other dealings with imported goods have a number that is 10 higher than the broadly corresponding dealing with Australian goods. For example, AD12b for imported goods corresponds to AD2b for Australian goods.

Table 2: Local entry of imported goods

[1] No.	[2] Situation giving rise to local entry	[3] Person to be regarded as making the local entry	[4] Time when local entry is made (but see note 2)
LE1	the goods are taken to have been entered for home consumption under subsection 71A(6) of the Customs Act	owner (within the meaning of the Customs Act) of the goods	when the goods are taken to have been entered for home consumption
LE2	the goods are taken to have been entered for home consumption under subsection 71A(7) of the Customs Act	owner (within the meaning of the Customs Act) of the goods	when the goods are taken to have been entered for home consumption
LE3	the goods are delivered into home consumption under section 69 of the Customs Act	person to whom permission to deliver the goods was granted under section 69 of the Customs Act	when the goods are delivered into home consumption
LE4	the goods are delivered into home consumption under section 70 of the Customs Act	person to whom permission to deliver the goods was granted under section 70 of the Customs Act	when the goods are delivered into home consumption
LE4A	the goods are delivered into home consumption under section 71 of the Customs Act	person authorised under section 71 of the Customs Act to deliver the goods	when the goods are delivered into home consumption
LE5	the goods are sold under section 72, 87, 96, 206 or 207 of the Customs Act	person who was the owner (within the meaning of the Customs Act) of the goods immediately before the sale	when the goods are sold

Schedule 1 Tables

[1] No.	[2] Situation giving rise to local entry	[3] Person to be regarded as making the local entry	[4] Time when local entry is made (but see note 2)
LE6	the goods are delivered to a person under section 208 of the Customs Act	person to whom the goods are delivered	when the goods are delivered
LE7	the goods are delivered to a person under a court order made in an action under the Customs Act for condemnation or recovery of the goods	person to whom the goods are delivered	when the goods are delivered
LE8	the goods are delivered to a person under a court order made in an action for a declaration that the goods are not forfeited under the Customs Act	person to whom the goods are delivered	when the goods are delivered
LE9	the goods have been seized under section 203 of the Customs Act and are delivered to a person on the basis that they are not forfeited goods	person to whom the goods are delivered	when the goods are delivered
LE10	delivery of the goods is authorised under subsection 209(6) of the Customs Act	person to whom the goods are delivered or are to be delivered	when the authorisation is made
LE11	a demand is made under section 35A or 149 of the Customs Act in relation to the goods	person on whom the demand is made	when the demand is made
LE12	the goods are treated as entered for home consumption under subsection 96A(12) of the Customs Act	person treated under section 96A of the Customs Act as having entered the goods for home consumption	when the goods are treated as having been entered for home consumption

[1] No.	[2] Situation giving rise to local entry	[3] Person to be regarded as making the local entry	[4] Time when local entry is made (but see note 2)
LE13	the goods are taken out of a warehouse under a permission granted under section 97 of the Customs Act	person to whom the permission is given	when the goods are taken out of the warehouse
LE14	the goods are delivered to a person who has given a security or undertaking under section 51 A for the payment of an amount equal to the sales tax that would otherwise have been payable for the dealing	person to whom the goods are delivered	when the goods are delivered
LE15	the goods were tradex scheme goods and ceased to be tradex scheme goods because any of the circumstances referred to in subsection 21(1) of that Act have occurred in respect of any of the goods	holder (within the meaning of the <i>Tradex Scheme Act 1999</i>) of the tradex order relating to the goods	the earliest occasion on which any of those circumstances occurs in respect of any of the goods

Note:

1. If goods are deemed to be entered for home consumption under the Customs Act at a time before the goods are imported, the local entry of the goods is taken (unless the local entry is covered by LE15) to occur immediately after the time of importation.

Schedule 1 Tables

Table 3: Credit grounds

[1] No.	[2] Summary of ground	[3] Details of ground	[4] Amount of credit	[5] Time credit arises
CR1	Tax overpaid	Claimant has paid an amount as tax that was not legally payable.	The amount overpaid, to the extent that the claimant has not passed it on	when the amount became overpaid
CR2	Claimant has borne tax, even though entitled to quote registration number	Claimant has borne tax on a tax-bearing dealing for which the claimant was entitled to quote a registration number (whether or not the claimant quoted). Claimant has not sold the goods. If claimant has applied the goods to own use, the AOU would not have been taxable assuming it were an assessable dealing.	The tax borne, to the extent that the claimant has not passed it on	time of the tax-bearing dealing
CR2A	Claimant has borne tax, even though entitled to quote exemption declaration	Claimant has borne tax on a tax-bearing dealing for which the claimant was entitled to quote an exemption declaration (whether or not the claimant quoted). Claimant has not sold the goods. If claimant has applied the goods to own use, the AOU would not have been taxable assuming it were an assessable dealing.	The tax borne, to the extent that the claimant has not passed it on	time of the tax-bearing dealing

[1] No.	[2] Summary of ground	[3] Details of ground	[4] Amount of credit	[5] Time credit arises
CR3	Claimant liable to tax because quote ineffective under section 89	Claimant has become liable to tax on an assessable dealing (or has lost an entitlement to a CR8 credit) because section 89 applied to an otherwise fully effective quote that was made to the claimant.	The tax payable on the assessable dealing (or the amount to which the CR8 credit would have related), to the extent that the claimant has not passed it on	time of the assessable dealing (or time CR8 credit would have arisen)
CR4	Avoiding double tax on the same goods	Claimant has become liable to tax on an assessable dealing (<i>the current dealing</i>), but has borne tax on the goods before the time of the current dealing. If the current dealing is an assessable dealing because of section 9, credit is not available under this ground for tax borne before the goods were exported for alteration as mentioned in that section.	The tax previously borne on the goods	time of the current dealing

Schedule 1 Tables

[1] No.	[2] Summary of ground	[3] Details of ground	[4] Amount of credit	[5] Time credit arises
CR5	Ensuring exemption where latest assessable dealing is non-taxable	Claimant is the taxpayer for an assessable dealing (<i>the current dealing</i>) that is not taxable (for any reason except section 29 or 33) and claimant has borne tax on the goods before the time of the current dealing. If the current dealing is an assessable dealing because of section 9, credit is not available under this ground for tax borne before the goods were exported for alteration as mentioned in that section.	The tax previously borne on the goods	time of the current dealing
CR5A	AOU in certain cases where exemption Items satisfied	Claimant has borne tax on goods and has applied the goods to own use while still assessable goods. The AOU satisfies exemption Item 192, 193 or 194.	The tax previously borne to the extent that the claimant has not passed it on	time of AOU
CR6	Avoiding <i>indirect taxing</i> resulting from tax on inputs	Claimant is liable to tax on an assessable dealing with goods (<i>the output goods</i>) and has borne tax on other goods (<i>the input goods</i>) that have a sufficient link (as defined by section 52) with the output goods.	The tax borne on the input goods	time of the assessable dealing

[1] No.	[2] Summary of ground	[3] Details of ground	[4] Amount of credit	[5] Time credit arises
CR7	Avoiding <i>indirect taxing</i> of exempt outputs (where inputs have borne tax)	Claimant is the taxpayer for an assessable dealing with goods (<i>the output goods</i>) that is not taxable (for any reason except section 29). Claimant has borne tax on other goods (<i>the input goods</i>) that have a sufficient link (as defined by section 52) with the output goods. The input goods are not covered by exemption Item 27(3).	The tax borne on the input goods, to the extent that the claimant has not passed it on	time of the assessable dealing
CR8	Tax excluded from sale price of tax-paid goods sold to quoting purchaser	Claimant has sold goods, to a purchaser who quoted on the sale, for a price that excluded some or all of the tax previously borne by claimant on the goods.	The tax excluded from sale price	time of sale
CR8A	Ensuring no double tax in respect of containers	Claimant is the taxpayer for an assessable dealing (other than one that is not taxable because of section 29) with goods that are the contents of a container. Container is not covered by exemption Item 27(3). Claimant has borne tax on the container.	The tax borne on the container	time of the assessable dealing

Schedule 1 Tables

[1] No.	[2] Summary of ground	[3] Details of ground	[4] Amount of credit	[5] Time credit arises
CR9	Replacement of defective parts	Claimant has borne tax on assessable goods used for the purpose of replacing the whole or part of other goods because of defects in the other goods. Replacement was under a warranty the value of which was included in the taxable value of the defective goods or in what would have been the taxable value if the most recent assessable dealing had been taxable.	Tax borne on replacement goods	time of replacement
CR10	Tax excluded from sale price of tax-paid goods sold to purchaser for export	Claimant has sold goods to a purchaser who, at the time of sale, had the intention of exporting the goods (otherwise than as accompanied baggage) while they were still assessable goods. The price excluded some or all of the tax previously borne by the claimant on the goods.	The tax excluded from sale price	time of sale
CR11	Goods exported by claimant while still assessable goods	Goods on which claimant has borne tax have been exported by the claimant while still assessable goods.	The tax borne	time of export

[1] No.	[2] Summary of ground	[3] Details of ground	[4] Amount of credit	[5] Time credit arises
CR12	Tax on <i>input goods</i> where <i>output goods</i> are exported while still assessable goods	Claimant has borne tax on goods (<i>the input goods</i>) that have a sufficient link (as defined by section 52) with other goods (<i>the output goods</i>) that are exported while still assessable goods.	The tax borne on the input goods	time of export
CR13	Export of container where first AOU in Australia of the container was a packing AOU	This ground relates to goods (<i>the container</i>) for which the first AOU in Australia was a packing AOU by the claimant. The container was exported while still a container for the property that was its contents immediately after the packing AOU. The claimant has borne tax on the container before the time of export.	Tax borne on the container	time of export
CR14	Goods sold for tax-exclusive price to eligible Australian traveller who subsequently exported them	Claimant sold goods to an eligible Australian traveller in accordance with the prescribed rules for export sales for a price that excluded some or all of the tax previously borne by the claimant on the goods. The goods have been exported by the purchaser within the time, and in the manner, prescribed by the regulations.	Tax excluded from sale price	time of export

Schedule 1 Tables

[1] No.	[2] Summary of ground	[3] Details of ground	[4] Amount of credit	[5] Time credit arises
CR15	Goods sold for tax-exclusive price to eligible foreign traveller	Claimant sold goods to an eligible foreign traveller, in accordance with the prescribed rules for export sales, for a price that excluded some or all of the tax previously borne by the claimant on the goods.	Tax excluded from sale price	time of sale
CR16	Refund of customs duty following destruction of imported goods	Claimant has become liable to tax on a local entry of goods that were imported under a contract of sale. The claimant rejected the goods for non-compliance with the contract and the goods were destroyed under Customs supervision. The Commissioner is satisfied that the destruction is or would be ground for remission of customs duty on the goods.	Tax payable on the local entry	time of destruction of the goods
CR17	Drawback of customs duty on imported goods	Claimant has become liable to tax on a local entry of goods for which drawback of customs duty has been allowed under section 168 of the Customs Act (or, in the Commissioner's opinion, would have been allowed if goods had been liable to duty).	Tax payable on the local entry	time when drawback was allowed (or would have been allowed)

[1] No.	[2] Summary of ground	[3] Details of ground	[4] Amount of credit	[5] Time credit arises
CR18	First lease is an eligible long-term lease and claimant has previously borne tax	First AOU in Australia of goods consisted of the claimant granting an eligible long-term lease of the goods. The claimant has borne tax on the goods before the time of granting the lease.	Tax previously borne	time of granting lease
CR18A	First lease is an eligible short-term lease and claimant has previously borne tax	First AOU in Australia of goods consisted of the claimant granting an eligible short-term lease of the goods. The claimant has borne tax on the goods before the time of granting the lease.	The tax previously borne multiplied by the exempt percentage specified in the agreement under subsection 15A(2)	time of granting lease
CR18B	Post-trial sale or post-trial lease	Post-trial sale or post-trial lease, within the meaning of section 15B, by the claimant. The claimant has borne tax on the goods before the time of the sale or granting of the lease.	The tax borne, to the extent that the claimant has not passed it on	time of sale or granting lease
CR19	Goods exported without being used by lessee of first lease	First AOU in Australia of goods consisted of the claimant granting a lease of the goods. The goods were exported before being used by the lessee. The claimant has borne tax on the goods before export.	Tax previously borne	time of export

Schedule 1 Tables

[1] No.	[2] Summary of ground	[3] Details of ground	[4] Amount of credit	[5] Time credit arises
CR20	Claimant has obtained retrospective R&D registration or approval	Claimant has borne tax on a tax-bearing dealing for which the claimant would have been entitled to quote if there had been in force at the time of the dealing an agreement that was later entered into, or a registration that was later obtained, by the claimant under the <i>Industry Research and Development Act 1986</i> .	The tax borne	time when the agreement was entered into or the registration was obtained
CR20A	Tax borne before claimant became an exempt child care body (<i>an ECCB</i>)	<p>Claimant became an ECCB under subsection 3B(1) of the Exemptions and Classifications Act within 3 months after if first began to provide any kind of child care referred to in paragraph 3B(1)(a) of that Act.</p> <p>Claimant has borne tax on a tax-bearing dealing:</p> <p>(a) after 23 December 1993; and</p> <p>(b) not more than 12 months before it became an ECCB.</p> <p>The claimant was not entitled to quote for the dealing, but would have been if it had been an ECCB at the time of the dealing.</p>	The tax borne	the time the claimant became an ECCB

[1] No.	[2] Summary of ground	[3] Details of ground	[4] Amount of credit	[5] Time credit arises
CR21	Sale price or making-up charge written off as bad debt	<p>Claimant has:</p> <p>(a) paid tax on an assessable dealing that is a sale or AD4a and later written off some or all of the price for which the goods were sold or the making-up charge, as the case requires; or</p> <p>(b) paid tax on an assessable dealing that is a local entry (other than an LE5) and later written off some or all of the price for which the goods were first sold by the claimant after the local entry.</p>	A proportion of the tax paid that is equal to the proportion of the debt written off	time of writing off

Schedule 1 Tables

[1] No.	[2] Summary of ground	[3] Details of ground	[4] Amount of credit	[5] Time credit arises
CR22	Tax on eligible repair goods	Claimant has borne tax on eligible repair goods.	(a) if the exemption user mentioned in section 15C is an always-exempt person—the tax borne on the goods to the extent that the claimant has not passed it on; or (b) in any other case — the tax borne on the goods.	When the goods became eligible repair goods
CR23	Tax on export alteration goods	Claimant has borne tax on export alteration goods.	The tax borne on the goods to the extent that the claimant has not passed it on	when the goods became export alteration goods

[1] No.	[2] Summary of ground	[3] Details of ground	[4] Amount of credit	[5] Time credit arises
CR26	Credit for amounts withheld on Part 7A goods	Claimant has become liable to tax on an assessable dealing with Part 7A goods and another person has withheld an amount in respect of that dealing under section 91X.	the amount withheld	the later of the time when the claimant pays the tax on the assessable dealing and the time when the Commissioner receives the form under subsection 91Z(2) in respect of the amount withheld

Table 3A: Transitional credit grounds

[1] No.	[2] Summary of ground	[3] Details of ground	[4] Dealings to which it applies	[5] Amount of credit	[6] Time credit arises
TCR1	Transitional credit for a transitional exempt UHF television transmitter dealing	Claimant has borne tax on a transitional exempt UHF television transmitter dealing within the meaning of item 7 of Schedule 9 to the <i>Taxation Laws Amendment Act (No. 2) 1995</i> .	Dealings with goods on or after 1 September 1993 and before the commencement of item 5 of Schedule 9 to the <i>Taxation Laws Amendment Act (No. 2) 1995</i>	the tax borne, to the extent that the claimant has not passed it on	at the commencement of item 5 of Schedule 9 to the <i>Taxation Laws Amendment Act (No. 2) 1995</i>

[1] No.	[2] Summary of ground	[3] Details of ground	[4] Dealings to which it applies	[5] Amount of credit	[6] Time credit arises
TCR2	Transitional credit for State/Territory bodies	Claimant has borne tax on a tax bearing dealing with goods. The claimant was not entitled to quote for the dealing, but would have been if exemption Item 126A had been in force at the time of the dealing. The claimant is not excluded from this credit ground by regulations made for the purposes of this credit ground.	Dealings with goods on or after 1 July 1994 and before 1 July 1995	the tax borne to the extent that the claimant has not passed it on	at the commencement of regulations excluding bodies from this credit ground

Schedule 1 Tables

[1] No.	[2] Summary of ground	[3] Details of ground	[4] Dealings to which it applies	[5] Amount of credit	[6] Time credit arises
TCR3	Transitional credit for State/Territory bodies	Claimant has borne tax on a tax bearing dealing with goods. The claimant was not entitled to quote for the dealing, but would have been if exemption Item 126A had been in force at the time of the dealing. The claimant is not excluded from this credit ground by regulations made for the purposes of this credit ground.	Dealings with goods on or after 1 July 1995 and before the commencement of item 22 of Schedule 1 of the <i>Taxation Laws Amendment Act (No. 2) 1995</i>	the tax borne to the extent that the claimant has not passed it on	at the commencement of regulations excluding bodies from this credit ground

[1] No.	[2] Summary of ground	[3] Details of ground	[4] Dealings to which it applies	[5] Amount of credit	[6] Time credit arises
TCR4	Transitional credit for reduction of rates from 32% to 22%	Claimant has borne tax on assessable goods covered by any of items 4 to 14 of Schedule 5 to the Exemptions and Classifications Act, and holds the goods for sale on the 21st day after the day on which the GST Act receives the Royal Assent.	Not applicable	the difference between the amount of tax borne and the amount that would have been borne had the rate of tax instead been 22%	the 21st day after the day on which the GST Act receives the Royal Assent
TCR5	Transitional credit for space objects	Claimant has borne tax on a tax bearing dealing with goods. The claimant was not entitled to quote for the dealing, but would have been if exemption Item 196 had been in force at the time of the dealing.	Dealings with goods on or after 23 June 1998 and before the commencement of item 2 of Schedule 1 to the <i>Sales Tax Legislation Amendment Act (No. 1) 1999</i>	the tax borne to the extent that the claimant has not passed it on	at the commencement of item 2 of Schedule 1 to the <i>Sales Tax Legislation Amendment Act (No. 1) 1999</i>

[1] No.	[2] Summary of ground	[3] Details of ground	[4] Dealings to which it applies	[5] Amount of credit	[6] Time credit arises
TCR6	Transitional credit for goods imported by Olympians etc.	Claimant has borne tax on a tax bearing dealing with goods. The claimant was not entitled to quote for the dealing, but would have been if exemption Item 197 had been in force at the time of the dealing.	Dealings with goods on or after 1 March 1998 and before the commencement of item 2 of Schedule 1 to the <i>Sales Tax Legislation Amendment Act (No. 1) 1999</i>	the tax borne to the extent that the claimant has not passed it on	at the commencement of item 2 of Schedule 1 to the <i>Sales Tax Legislation Amendment Act (No.1) 1999</i>

Appendix A—Examples

Example 1

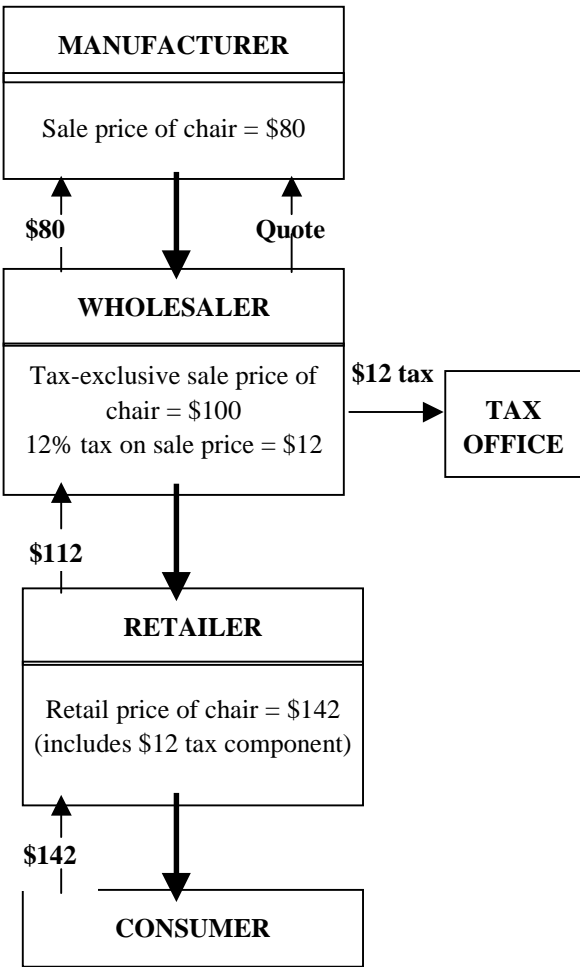
Typical chain of sales involving goods manufactured in Australia

This example shows a typical chain of sales involving a chair manufactured in Australia. The example assumes that no exemption Item is available and the 12% tax rate applies.

The Manufacturer sells by wholesale to the Wholesaler for \$80. This sale is not taxable because the Wholesaler has quoted for the sale.

The Wholesaler adds \$20 markup and sells by wholesale to the Retailer. The Wholesaler is liable to \$12 tax on this sale (ie 12% of the sale price excluding tax). The Retailer pays \$112 (ie sale price + tax).

The Retailer adds \$30 markup and sells by retail to the Consumer. The Consumer pays \$142, which includes a \$12 component for the tax that was paid by the Wholesaler and passed on to the Retailer.



Example 2

Typical chain of sales involving imported goods

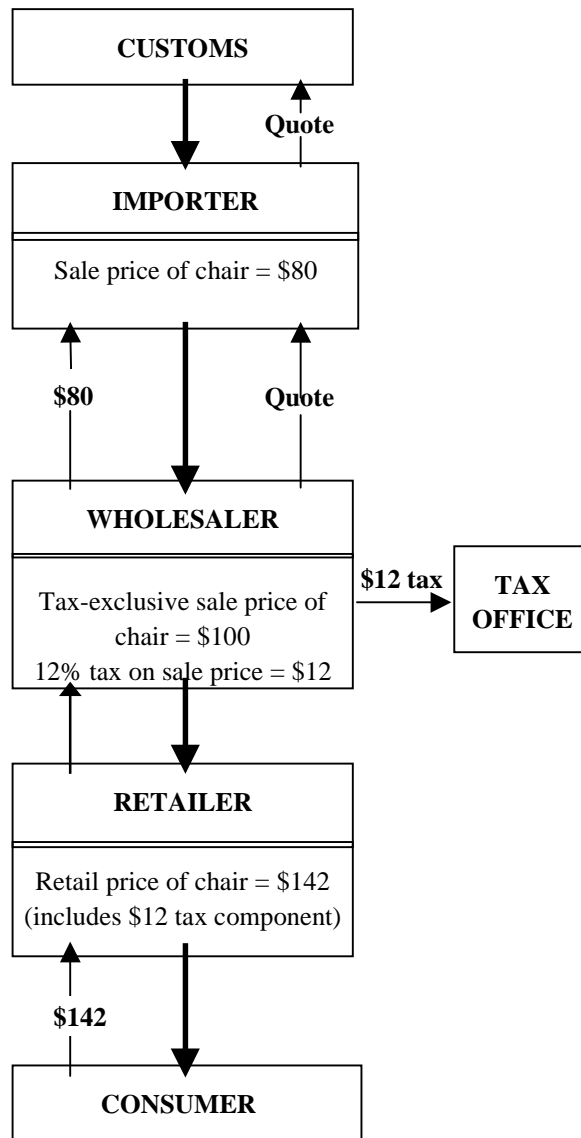
This example shows a typical chain of sales involving an imported chair. The example assumes that no exemption Item is available and the 12% tax rate applies.

No tax is payable on the local entry of the chair because the Importer quotes to Customs when making the local entry.

The Importer sells by wholesale to the Wholesaler for \$80. This sale is not taxable because the Wholesaler quotes for the sale.

The Wholesaler adds \$20 markup and sells by wholesale to the Retailer. The Wholesaler is liable to \$12 tax on this sale (ie 12% of the sale price excluding tax). The Retailer pays \$112 (ie sale price + tax).

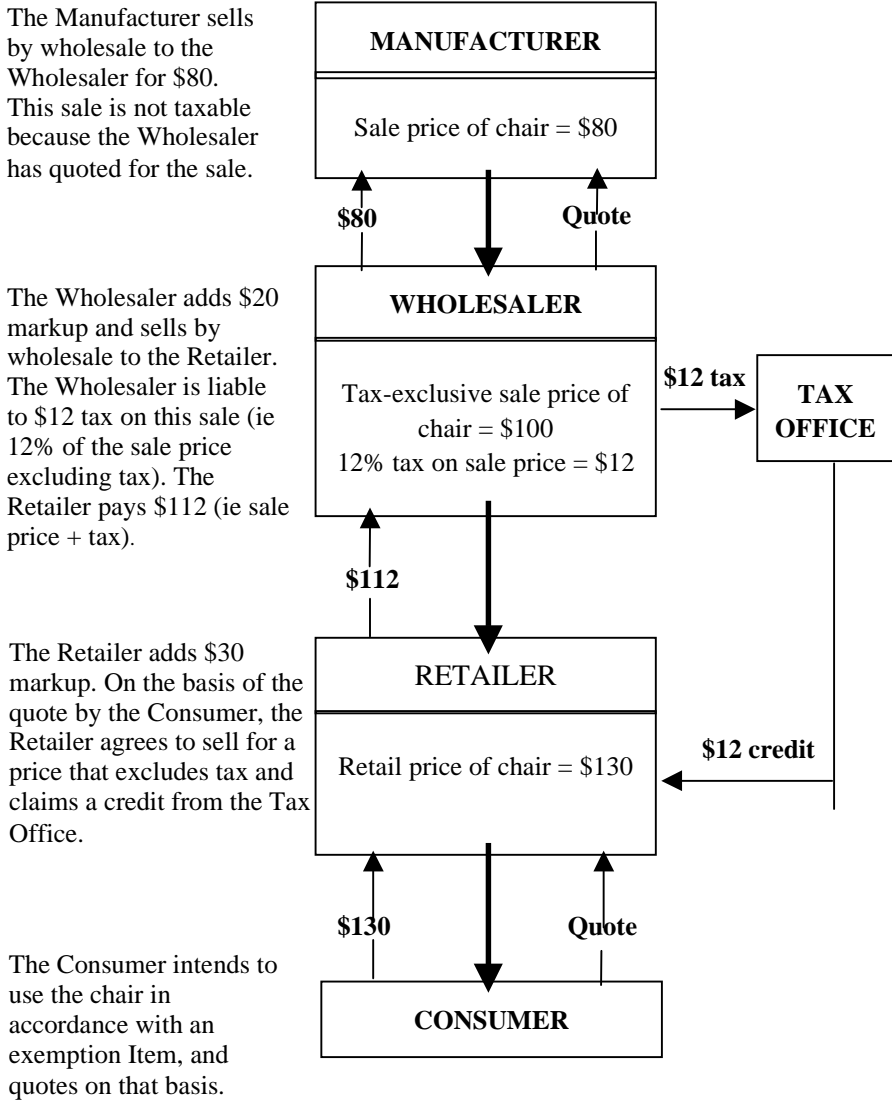
The Retailer adds \$30 markup and sells by retail to the Consumer. The Consumer pays \$142, which includes a \$12 component for the tax that was paid by the Wholesaler and passed on to the Retailer.



Example 3

Typical chain of sales involving quote at retail level

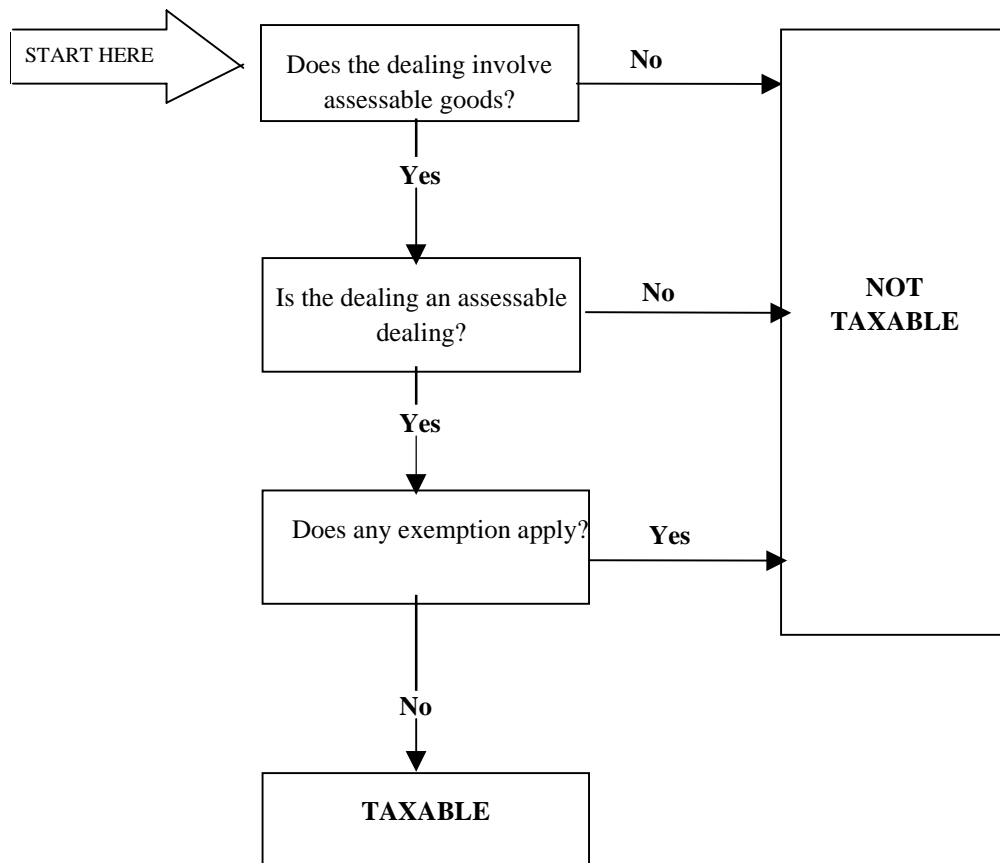
This example shows a chain of sales involving a chair manufactured in Australia. In this example, the Consumer quotes for the final retail sale. The example assumes that the 12% rate applies.



Appendix B—Decision Charts

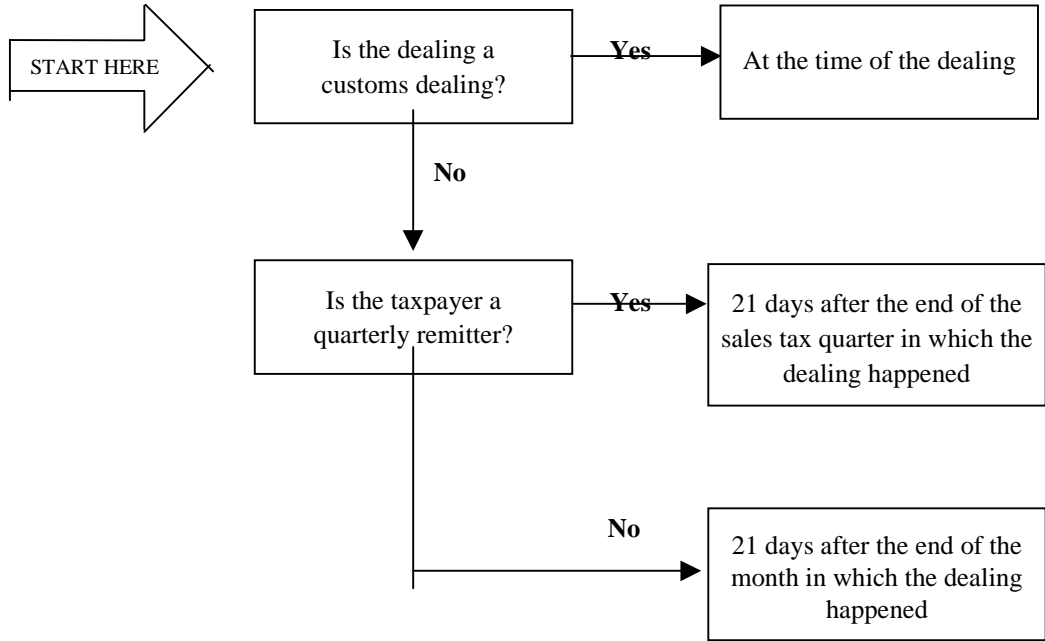
Decision chart 1

Is a dealing taxable?



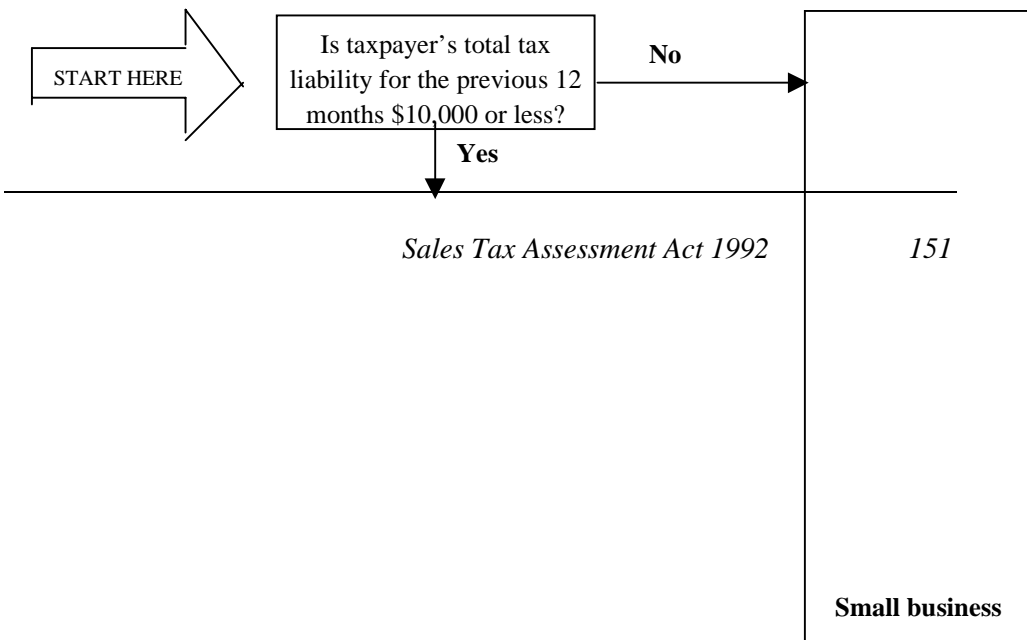
Decision chart 2

When must the tax on a dealing be paid?



Decision chart 3

Does the small business exemption apply to the current dealing?



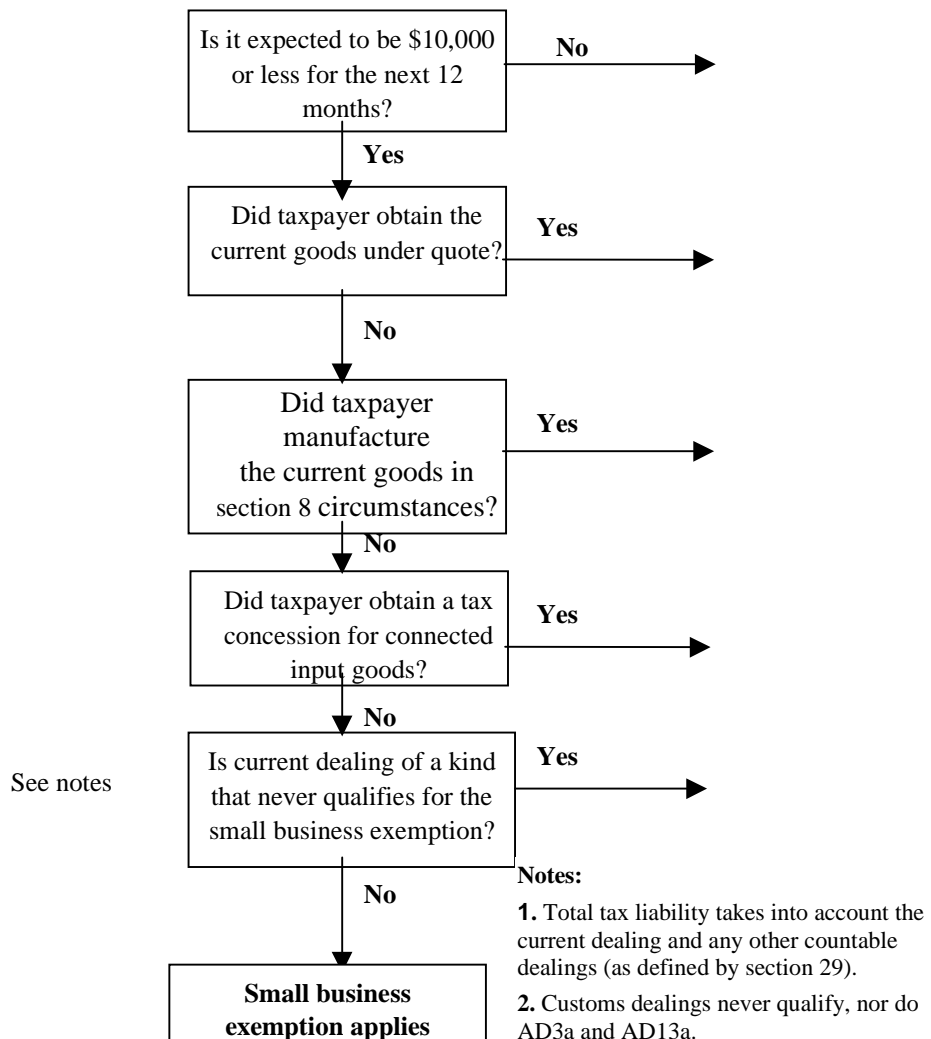


Table of Acts**Notes to the *Sales Tax Assessment Act 1992*****Note 1**

The *Sales Tax Assessment Act 1992* as shown in this compilation comprises Act No. 114, 1992 amended as indicated in the Tables below.

All relevant information pertaining to application, saving or transitional provisions prior to 11 June 1996 is not included in this compilation. For subsequent information *see* Table A.

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Sales Tax Assessment Act 1992</i>	114, 1992	30 Sept 1992	28 Oct 1992	
<i>Sales Tax Laws Amendment Act (No. 2) 1992</i>	150, 1992	11 Dec 1992	11 Dec 1992	—
<i>Taxation Laws Amendment Act (No. 4) 1992</i>	191, 1992	21 Dec 1992	21 Dec 1992	—
<i>Corporate Law Reform Act 1992</i>	210, 1992	24 Dec 1992	Part 1 (ss. 1-3): Royal Assent Ss. 26(2) and 28(1): 1 Feb 1994 Ss. 29-173 and 177: 23 June 1993 (<i>see Gazette</i> 1993, No. S186) Remainder: 1 Feb 1993 (<i>see Gazette</i> 1993, No. S25)	—
<i>Taxation Laws Amendment Act (No. 5) 1992</i>	224, 1992	24 Dec 1992	Part 9 (ss. 131, 132): (a)	—
<i>Taxation Laws Amendment Act (No. 2) 1993</i>	18, 1993	9 June 1993	Part 6 (ss. 68-71): Royal Assent (b)	S. 71
<i>Sales Tax Assessment Amendment (Deficit Reduction) Act 1993</i>	44, 1993	19 Oct 1993	Parts 1 and 2 (ss. 1-7): 18 Aug 1993 Remainder: 1 July 1995	Ss. 7 and 9
as amended by <i>Taxation Laws Amendment (Budget Measures) Act 1995</i>	94, 1995	27 July 1995	(<i>see</i> 94, 1995 below)	—

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Taxation Laws Amendment Act (No. 3) 1993</i>	118, 1993	24 Dec 1993	Part 8 (ss. 134-139): Royal Assent (c)	S. 139
<i>Taxation Laws Amendment Act (No. 3) 1994</i>	138, 1994	28 Nov 1994	Ss. 120-122 and 124: 1 July 1994 (d) Ss. 123, 128-136, 141-149, 154-158, 161 and 165: Royal Assent (d) Ss. 137-140: 30 June 1994 (d)	Ss. 120, 124, 128, 136, 137, 140, 141, 145, 146, 149, 154(1), 161 and 165
as amended by				
<i>Taxation Laws Amendment Act (No. 2) 1995</i>	169, 1995	16 Dec 1995	Schedule 10 (item 8): (e)	—
<i>Statute Law Revision Act 1996</i>	43, 1996	25 Oct 1996	Schedule 3 (item 120): 28 Nov 1994 (f)	—
<i>Taxation Laws Amendment (Budget Measures) Act 1995</i>	94, 1995	27 July 1995	Schedule 3 (Part 2 [items 5, 6]): 1 July 1995 Schedule 9: Royal Assent Remainder: 9 May 1995	Sch. 3 (Part 1 [item 4], Part 2 [item 6])
<i>Taxation Laws Amendment Act (No. 2) 1995</i>	169, 1995	16 Dec 1995	Schedule 9 (items 8-11): Royal Assent (g)	Sch. 1 (item 25)
<i>Customs Tariff (Miscellaneous Amendments) Act 1996</i>	15, 1996	24 June 1996	1 July 1996 (h)	—
<i>Sales Tax Laws Amendment Act (No. 1) 1996</i>	68, 1996	3 Dec 1996	11 June 1996 (i)	Sch. 1 (item 7) [see Table A]
<i>Tax Law Improvement Act 1997</i>	121, 1997	8 July 1997	Schedule 6 (item 138): (j)	S. 4 [see Table A]
<i>Sales Tax Assessment Amendment Act 1997</i>	140, 1997	19 Sept 1997	6 Aug 1997	—
<i>Taxation Laws Amendment Act (No. 1) 1998</i>	16, 1998	16 Apr 1998	Schedule 2: Royal Assent (k)	Sch. 2 (items 25, 26) [see Table A]
<i>Financial Sector Reform (Consequential Amendments) Act 1998</i>	48, 1998	29 June 1998	Schedule 1 (item 161): 1 July 1998 (see <i>Gazette</i> 1998, No. S316) (l)	—

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Taxation Laws Amendment Act (No. 3) 1999</i>	11, 1999	31 Mar 1999	Schedule 1 (items 297-308) (<i>m</i>)	—
<i>Sales Tax Legislation Amendment Act (No. 1) 1999</i>	33, 1999	14 May 1999	Schedule 1 (item 1), Schedule 2 (items 7, 8, 11, 12) and Schedule 3 (items 1-3): Royal Assent (<i>n</i>) Schedule 2 (items 1-6, 9, 10): [see (<i>n</i>) and Note 2]	Sch. 2 (item 12), Sch. 3 (item 4) [see Table A]
<i>Financial Sector Reform (Amendments and Transitional Provisions) Act (No. 1) 1999</i>	44, 1999	17 June 1999	Schedule 7 (items 142-144): 1 July 1999 (see <i>Gazette</i> 1999, No. S283) (<i>o</i>)	—
<i>A New Tax System (Goods and Services Tax Transition) Act 1999</i>	57, 1999	8 July 1999	Schedule 1 (items 1, 2): 9 July 1999 (<i>p</i>)	—
<i>Taxation Laws Amendment (CPI Indexation) Act 1999</i>	102, 1999	16 July 1999	Schedule 3: Royal Assent (<i>q</i>)	Sch. 3 (item 3) [see Table A]
<i>A New Tax System (Indirect Tax and Consequential Amendments) Act 1999</i>	176, 1999	22 Dec 1999	Schedule 7 (items 1-6): 24 June 2000 (<i>r</i>)	—
<i>A New Tax System (Pay As You Go) Act 1999</i>	178, 1999	22 Dec 1999	Schedule 1 (items 6, 8, 70-78): 1 July 2000 Remainder: Royal Assent	Sch. 2 (items 35, 36, 92, 93) [see Table A] S. 2(1A) (ad. by 179, 1999, Sch. 10 (item 19))
as amended by				
<i>A New Tax System (Tax Administration) Act 1999</i>	179, 1999	22 Dec 1999	Schedule 10 (item 19): 22 Dec 1999 (<i>s</i>)	—
<i>A New Tax System (Tax Administration) Act 1999</i>	179, 1999	22 Dec 1999	Schedule 2 (items 59-69, 130-136): (<i>t</i>)	Sch. 2 (items 130-136) [see Table A]
<i>Taxation Laws Amendment Act (No. 5) 2000</i>	43, 2000	3 May 2000	3 May 2000	Sch. 1 (item 2) [see Table A]
<i>Indirect Tax Legislation Amendment Act 2000</i>	92, 2000	30 June 2000	Schedule 10 (items 1-5): Royal	—

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
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Assent (*u*)
Schedule 10 (item
1): (*u*)

Act Notes

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- (a) The *Sales Tax Assessment Act 1992* was amended by Part 9 (sections 131 and 132) only of the *Taxation Laws Amendment Act (No. 5) 1992*, subsection 2(5) of which provides as follows:
- (5) Part 9 is taken to have commenced immediately after the commencement of the *Sales Tax Assessment Act 1992*.
- The *Sales Tax Assessment Act 1992* came into operation on 28 October 1992.
- (b) The *Sales Tax Assessment Act 1992* was amended by Part 6 (sections 68-71) only of the *Taxation Laws Amendment Act (No. 2) 1993*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (c) The *Sales Tax Assessment Act 1992* was amended by Part 8 (sections 134-139) only of the *Taxation Laws Amendment Act (No. 3) 1993*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (d) The *Sales Tax Assessment Act 1992* was amended by sections 121-123, 129-135, 138, 139, 142-144, 147, 148 and 155-158 only of the *Taxation Laws Amendment Act (No. 3) 1994*, subsections 2(1), (4) and (5) of which provide as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (4) Division 1 of Part 4 (other than section 123) is taken to have commenced on 1 July 1994.
- (5) Division 3 of Part 4, section 162 and paragraph 163(a) are taken to have commenced on 30 June 1994.
- (e) The *Taxation Laws Amendment Act (No. 3) 1994* was amended by Schedule 10 (item 8) only of the *Taxation Laws Amendment Act (No. 2) 1995*, subsection 2(9) of which provides as follows:
- (9) Item 8 of Schedule 10 is taken to have commenced immediately after the commencement of section 130 of the *Taxation Laws Amendment Act (No. 3) 1994*.
- Section 130 commenced on 28 November 1994.
- (f) The *Taxation Laws Amendment Act (No. 3) 1994* was amended by Schedule 3 (item 120) only of the *Statute Law Revision Act 1996*, subsection 2(3) of which provides as follows:
- (3) Each item in Schedule 3 is taken to have commenced when the Act containing the provision amended by the item received the Royal Assent.
- (g) The *Sales Tax Assessment Act 1992* was amended by Schedule 9 (items 8-11) only of the *Taxation Laws Amendment Act (No. 2) 1995*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (h) Section 2 of the *Customs Tariff (Miscellaneous Amendments) Act 1996* provides as follows:
2. This Act commences on 1 July 1996 immediately after the commencement of the *Customs Tariff Act 1995*.
- (i) Section 2 of the *Sales Tax Laws Amendment Act (No. 1) 1996* provides as follows:
2. This Act is taken to have commenced at 3.15 pm, by standard time in the Australian Capital Territory, on 11 June 1996.
- (j) The *Sales Tax Assessment Act 1992* was amended by Schedule 6 (item 138) only of the *Tax Law Improvement Act 1997*, subsections 2(2) and (3) of which provide as follows:
- (2) Schedule 1 commences on 1 July 1997 immediately after the commencement of the *Income Tax Assessment Act 1997*.
- (3) Each of the other Schedules (except Schedule 12) commences immediately after the commencement of the immediately preceding Schedule.
-

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- (k) The *Sales Tax Assessment Act 1992* was amended by Schedule 2 only of the *Taxation Laws Amendment Act (No. 1) 1998*, subsection 2(1) of which provides as follows:
 - (1) Subject to subsection (2), this Act commences on the day on which it receives the Royal Assent.
- (l) The *Sales Tax Assessment Act 1992* was amended by Schedule 1 (item 161) only of the *Financial Sector Reform (Consequential Amendments) Act 1998*, subsection 2(2) of which provides as follows:
 - (2) Subject to subsections (3) to (14), Schedules 1, 2 and 3 commence on the commencement of the *Australian Prudential Regulation Authority Act 1998*.
- (m) The *Sales Tax Assessment Act 1992* was amended by Schedule 1 (items 297-308) only of the *Taxation Laws Amendment Act (No. 3) 1999*, subsections 2(3) and (4) of which provide as follows:
 - (3) Subject to subsections (4) and (5), Schedule 1 commences on 1 July 1999.
 - (4) An item of Schedule 1 that is specified in the third column of the following table commences immediately after the commencement of the matching item in the second column:

Commencement of items of Schedule 1		
Item	First commencing item	Second commencing item
9	304	305

- (n) The *Sales Tax Assessment Act 1992* was amended by the *Sales Tax Legislation Amendment Act (No. 1) 1999*, section 2 of which provides as follows:
 - 2(1) This Act commences on the day on which it receives the Royal Assent.
 - (2) Items 1 to 6, 9 and 10 of Schedule 2 commence on a day to be fixed by Proclamation. [see Note 2]
- (o) The *Sales Tax Assessment Act 1992* was amended by Schedule 7 (items 142-144) only of the *Financial Sector Reform (Amendments and Transitional Provisions) Act (No. 1) 1999*, subsections 3(2)(e) and (16) of which provide as follows:
 - (2) The following provisions commence on the transfer date:
 - (e) subject to subsections (12), (14) and (15), Schedule 7, other than items 43, 44, 118, 205 and 207 (the commencement of those items is covered by subsections (10), (11) and (13)).
 - (16) The Governor-General may, by Proclamation published in the *Gazette*, specify the date that is to be the transfer date for the purposes of this Act.
- (p) The *Sales Tax Assessment Act 1992* was amended by Schedule 1 (items 1 and 2) only of the *A New Tax System (Goods and Services Tax Transition) Act 1999*, subsections 2(1) and (2) of which provide as follows:
 - (1) This Act commences, or is taken to have commenced:
 - (a) after all the Acts listed in subsection (2) have received the Royal Assent; and
 - (b) on the day after the last day on which any of those Acts received the Royal Assent.
 - (2) These are the Acts:
 - (a) the *A New Tax System (Goods and Services Tax) Act 1999*;
 - (b) the *A New Tax System (Goods and Services Tax Imposition—Excise) Act 1999*;
 - (c) the *A New Tax System (Goods and Services Tax Imposition—Customs) Act 1999*;

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(d) the *A New Tax System (Goods and Services Tax Imposition—General) Act 1999*;

(e) the *A New Tax System (Goods and Services Tax Administration) Act 1999*.

All of these Acts received the Royal Assent on 8 July 1999.

(q) The *Sales Tax Assessment Act 1992* was amended by Schedule 3 only of the *Taxation Laws Amendment (CPI Indexation) Act 1999*, subsection 2(1) of which provides as follows:

(1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.

(r) The *Sales Tax Assessment Act 1992* was amended by Schedule 7 (items 1-6) only of the *A New Tax System (Indirect Tax and Consequential Amendments) Act 1999*, subsection 2(14)(a) of which provides as follows:

(14) If the *Tradex Scheme Act 1999* commences before 1 July 2000:

(a) Part 1 of Schedule 7 commences, or is taken to have commenced, on the day on which that Act commences; and

(s) The *A New Tax System (Pay As You Go) Act 1999* was amended by Schedule 10 (item 19) only of the *A New Tax System (Tax Administration) Act 1999*, subsection 2(11) of which provides as follows:

(11) Subsection 2(1A) of the *A New Tax System (Pay As You Go) Act 1999* (inserted by item 19 of Schedule 10 to this Act) commences, or is taken to have commenced, at the commencement of section 1 of that Act.

(t) The *Sales Tax Assessment Act 1992* was amended by Schedule 2 (items 59-69) only of the *A New Tax System (Tax Administration) Act 1999*, subsection 2(1) of which provides as follows:

(1) Subject to this section, this Act commences, or is taken to have commenced, immediately after the commencement of section 1 of the *A New Tax System (Pay As You Go) Act 1999*.

Section 1 of the *A New Tax System (Pay As You Go) Act 1999* commenced on 22 December 1999.

(u) The *Sales Tax Assessment Act 1992* was amended by Schedule 10 (items 1-5) only of the *Indirect Tax Legislation Amendment Act 2000*, subsections 2(2) and (4) of which provide as follows:

(2) Section 1 and this section, and Schedules 10 and 10A (other than item 5 of Schedule 10A), commence on the day on which this Act receives the Royal Assent.

(4) Item 7 of Schedule 6, items 6 and 7 of Schedule 8, item 1 of Schedule 10 and items 13A to 16E of Schedule 11 commence immediately after the commencement of Schedule 2 to the *A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999*.

Schedule 2 to the *A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999* commenced on 9 July 1999.

Schedule 10 (item 1) has two commencement dates.

Table of Amendments**Table of Amendments**

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
S. 5	am. Nos. 150 and 210, 1992; Nos. 44 and 118, 1993; No. 138, 1994 (as am. by No. 169, 1995); No. 94, 1995; Nos. 15 and 68, 1996; No. 121, 1997; No. 16, 1998; Nos. 11 and 176, 1999; No. 92, 2000
S. 7	am. No. 150, 1992
S. 9A	ad. No. 138, 1994
S. 9B	ad. No. 33, 1999
S. 10A	ad. No. 176, 1999
S. 12A	ad. No. 150, 1992
S. 14	am. No. 150, 1992; No. 94, 1995
S. 15	am. No. 169, 1995
S. 15B	rs. No. 138, 1994
S. 15C	ad. No. 118, 1993 am. No. 138, 1994
S. 15D	ad. No. 138, 1994
S. 15E	ad. No. 68, 1996
Note to s. 16(2).....	ad. No. 57, 1999
S. 20	am. No. 150, 1992
S. 21.....	am. No. 16, 1998
S. 23A	ad. No. 92, 2000
Ss. 27, 28	am. No. 16, 1998
S. 29.....	am. No. 140, 1997; No. 16, 1998
S. 31	rs. No. 150, 1992
S. 34.....	am. No. 140, 1997
S. 35	am. No. 150, 1992; No. 18, 1993
S. 42	am. No. 138, 1994
S. 42AA	ad. No. 138, 1994
S. 42A	ad. No. 44, 1993 am. No. 44, 1993 (as am. by No. 94, 1995) rs. No. 94, 1995 am. No. 94, 1995
S. 49	am. No. 44, 1993; No. 138, 1994
S. 49A	ad. No. 43, 2000
Div. 5 of Part 3 (s. 51A)	ad. No. 33, 1999
S. 51A	ad. No. 33, 1999
S. 51	am. No. 169, 1995; No. 92, 2000
S. 55.....	rep. No. 11, 1999
S. 56.....	am. Nos. 11 and 178, 1999
S. 56A	ad. No. 16, 1998
S. 58	am. No. 150, 1992; No. 138, 1994

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
S. 61.....	am. No. 16, 1998
S. 62.....	am. No. 140, 1997; No. 102, 1999
Heading to s. 63	am. No. 16, 1998
S. 63.....	am. No. 16, 1998
S. 64A	ad. No. 16, 1998
Ss. 65, 66	rep. No. 179, 1999
S. 68	am. No. 191, 1992 rs. No. 11, 1999
Ss. 69-73.....	am. No. 16, 1998 rep. No. 179, 1999
S. 74.....	am. No. 16, 1998; No. 44, 1999 rep. No. 179, 1999
S. 75.....	rep. No. 179, 1999
S. 76.....	am. No. 16, 1998; No. 11, 1999
S. 78	am. No. 150, 1992
S. 82	am. No. 150, 1992
Ss. 85, 86	am. No. 138, 1994
S. 91.....	am. No. 16, 1998; No. 33, 1999
Part 7A (ss. 91A-91Z,	ad. No. 16, 1998 91ZA-91ZF)
Ss. 91A, 91B	ad. No. 16, 1998
S. 91C	ad. No. 16, 1998 am. No. 33, 1999
Ss. 91D-91F	ad. No. 16, 1998
S. 91G.....	ad. No. 16, 1998 am. No. 48, 1998
Ss. 91H-91Y	ad. No. 16, 1998
S. 91Z.....	ad. No. 16, 1998 am. No. 11, 1999
S. 91ZA	ad. No. 16, 1998
S. 91ZB	ad. No. 16, 1998 rs. No. 11, 1999 am. No. 11, 1999
S. 91ZC	ad. No. 16, 1998 rs. No. 11, 1999
Ss. 91ZD	ad. No. 16, 1998
S. 91ZE	ad. No. 16, 1998 am. No. 33, 1999
S. 91ZF	ad. No. 16, 1998
Heading to s. 95A.....	am. No. 178, 1999
S. 95A	ad. No. 11, 1999 am. No. 178, 1999
Heading to s. 96	am. No. 11, 1999
S. 96.....	am. No. 11, 1999
S. 99.....	am. No. 178, 1999

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
S. 100.....	am. No. 178, 1999
Note to s. 100.....	ad. No. 178, 1999
S. 110.....	am. No. 140, 1997
Ss. 123, 124.....	rep. No. 179, 1999
S. 129.....	am. No. 118, 1993
S. 129A.....	ad. No. 68, 1996
S. 130.....	am. No. 68, 1996
Ss. 130B, 130C.....	ad. No. 94, 1995
Schedule 1.....	am. Nos. 150 and 224, 1992; Nos. 18 and 118, 1993; No. 138, 1994; No. 169, 1995; No. 16, 1998; Nos. 33, 57 and 176, 1999; No. 92, 2000
Appendix A.....	am. No. 44, 1993

Note 2

Note 2

Sales Tax Legislation Amendment Act (No. 1) 1999 (No. 33, 1999)

The following amendments commence on proclamation:

Schedule 2

1 Paragraph 30(1)(b)

After “assessable goods”, insert “and, if the goods are Part 7A goods, one of the conditions in subsection 32A(1) is satisfied”.

2 Paragraph 30(1)(c)

After “assessable goods”, insert “and, if the goods are Part 7A goods, one of the conditions in subsection 32A(1) is satisfied”.

3 Paragraph 30(2)(b)

After “assessable goods”, insert “and, if the goods are Part 7A goods, one of the conditions in subsection 32A(1) is satisfied”.

4 Paragraph 32(a)

After “them”, insert “and, if the goods are Part 7A goods, one of the conditions in subsection 32A(1) is satisfied”.

5 Paragraph 32(b)

After “used”, insert “and, if the goods are Part 7A goods, one of the conditions in subsection 32A(1) is satisfied”.

6 After section 32

Insert:

32A Conditions for Part 7A goods

- (1) The following are the conditions for Part 7A goods (one of which must be satisfied):
 - (a) the purchaser, or lessee, is accredited;
 - (b) in the case of a purchase—the purchaser is not acquiring the goods for resale and satisfies the low export purchase value test (see subsections (2) and (3)) in relation to that sale;

Note 2

- (c) the sale, or lease, is made in prescribed circumstances;
 - (d) the seller, or lessor, satisfies the Commissioner that he or she was satisfied on reasonable grounds that paragraph (a), (b) or (c) applied.
- (2) For a person to satisfy the low export purchase value test in relation to a dealing (the *current dealing*), the total of the value of:
- (a) the current dealing; and
 - (b) all other acquisitions of Part 7A goods for which the person quoted, or which were not taxable because of section 30 or 32, in the 12 months before the current dealing;
- must be less than \$6,000 or such other amount as is prescribed.
- (3) In addition, the person must have an expectation (based on reasonable grounds) that the total of the value of all acquisitions of Part 7A goods by the person in the 12 months after the current dealing for which the person will quote, or which will not be taxable because of section 30 or 32, will be less than \$6,000 or such other amount as is prescribed.
- (4) For a person (the *seller*) to be satisfied that another person (the *purchaser*) satisfies the low export purchase value test in relation to a dealing, the seller must obtain from the purchaser a signed statement, in a form approved in writing by the Commissioner, that the purchaser satisfies the low purchase value test in relation to the dealing.
- (5) A person must not, in relation to any dealing with goods, falsely represent that the person satisfies the low export purchase value test in relation to that dealing.

Penalty: 50 penalty units.

9 Paragraph 91S(2)(b)

After “quoted”, insert “, or which were not taxable because of section 30 or 32,”.

10 Subsection 91S(3)

After “quote”, insert “, or which will not be taxable because of section 30 or 32,”.

As at 24 July 2000 the amendments are not incorporated in this compilation.

Table A

Table A

Application, saving or transitional provisions

Sales Tax Laws Amendment Act (No. 1) 1996 (No. 68, 1996)

Schedule 3

7 Application

The amendments of the *Sales Tax Assessment Act 1992* made by this Schedule apply to dealings with goods after the commencement of this item.

Tax Law Improvement Act 1997 (No. 121, 1997)

4 Application of amendments

An amendment made by an item in a Schedule (except Schedule 1) applies to assessments for the 1997-98 income year and later income years, unless otherwise indicated in that Schedule.

Taxation Laws Amendment Act (No. 1) 1998 (No. 16, 1998)

Schedule 2

25 Application

- (1) The amendment made by item 5 applies in relation to dealings after 23 October 1997.
- (2) The amendment made by item 10 applies in relation to credits applied for after 23 October 1997.
- (3) Divisions 3 and 4 of Part 7A of the *Sales Tax Assessment Act 1992* apply to dealings on or after a date to be prescribed.

26 Transitional—record keeping requirements

For the purposes of applications made within 3 years after the commencement of this item, subsection 91G(6) applies as if the requirement for the records to have been kept in English was limited to records that are kept after the commencement of this item.

Sales Tax Legislation Amendment Act (No. 1) 1999 (No. 33, 1999)

Schedule 2

12 Application

- (1) The amendments made by items 1 to 6, 9 and 10 apply to dealings after the commencement of those items.
- (2) The amendment made by item 7 applies to dealings on or after the day on which the Bill that became the *Sales Tax Legislation Amendment Act (No. 1) 1999* was introduced into the House of Representatives.
- (3) The amendments made by items 8 and 11 apply to dealings after the commencement of those items.

Schedule 3

4 Application

The amendments made by this Schedule apply to dealings after 7.30 pm, by legal time in the Australian Capital Territory, on 13 May 1997.

Table A

Taxation Laws Amendment (CPI Indexation) Act 1999 (No. 102, 1999)

Schedule 3

3 Application

The amendments made by this Schedule apply in relation to the quarterly remitter threshold for the 1998-99 financial year and for later financial years.

A New Tax System (Pay As You Go) Act 1999 (No. 178, 1999)

Schedule 2

35 Application

- (1) The amendments made by this Part, so far as they relate to the establishment, operation and effect of RBAs, apply to all tax debts owing on or after 1 July 2000, regardless of when the debts arose.
- (2) The amendments made by this Part, so far as they relate to the treatment of payments and credits by the Commissioner, apply to the treatment of payments or credits by the Commissioner on or after 1 July 2000, regardless of when the payments were made or when the credits arose.

36 Transitional—existing RBAs

Although item 8 repeals and substitutes subsection 8AAZC(1) of the *Taxation Administration Act 1953*, an RBA system established under the old version of that subsection continues in existence after the commencement of that item as if it had been established under the new version of that subsection.

92 Application of amendments

The amendments made by this Part apply in relation to amounts that are due to be paid on or after 1 July 1999.

93 Transitional—pre-1 July 1999 debts

- (1) This item applies to an amount (including an amount of penalty or interest) that a person owes to the Commonwealth directly under a taxation law (including a law that has been repealed or amended) and
-

Table A

that became payable at any time before 1 July 1999, if all or some of the amount (the ***unpaid debt***) remains unpaid at the beginning of 1 July 1999.

- (2) The person is liable, and is taken to have been liable, to pay general interest charge on the unpaid debt for each day in the period that:
 - (a) started at the beginning of the day by which the amount was due to be paid; and
 - (b) finishes at the end of the last day on which, at the end of the day, any of the following remains unpaid:
 - (i) the unpaid debt;
 - (ii) general interest charge on any of the unpaid debt.
- (3) The general interest charge is worked out under Division 1 of Part IIA of the *Taxation Administration Act 1953*.
- (4) For the purposes of this item, the ***general interest charge rate*** for a day before 1 July 1999 is taken to have been 12.72% divided by the number of days in the calendar year that the day was in.
- (5) If this item results in a person being liable, or being taken to have been liable, to pay both general interest charge and some other penalty or interest in respect of the same debt, the Commissioner must remit either that general interest charge or that other penalty or interest (the Commissioner chooses which).

A New Tax System (Tax Administration) Act 1999 (No. 179, 1999)

Schedule 2**130 Recovery of a tax-related liability that is due and payable**

Despite its repeal, a provision listed in the table continues to have effect in relation to an amount that became due and payable before 1 July 2000.

Tax-related liability that became due and payable before 1 July 2000		
Item	Act	Provision
1	<i>Fringe Benefits Tax Assessment Act 1986</i>	section 94

Table A

Tax-related liability that became due and payable before 1 July 2000		
Item	Act	Provision
2	<i>Petroleum Resource Rent Tax Assessment Act 1987</i>	section 86
3	<i>Sales Tax Assessment Act 1992</i>	section 69
4	<i>Superannuation Contributions Tax (Assessment and Collection) Act 1997</i>	section 26 or 27
5	<i>Superannuation Contributions Tax (Members of Constitutionally Protected Superannuation Funds) Assessment and Collection Act 1997</i>	section 22 or 23
6	<i>Superannuation Guarantee (Administration) Act 1992</i>	section 50
7	<i>Termination Payments Tax (Assessment and Collection) Act 1997</i>	section 17 or 18
8	<i>Taxation Administration Act 1953</i>	subsection 8AAV(1) or (2)
9	<i>Tobacco Charges Assessment Act 1955</i>	section 21
10	<i>Wool Tax (Administration) Act 1964</i>	section 44

131 Time for payment etc. of a tax-related liability

Despite the repeal of a provision listed in the table, anything done under that provision before 1 July 2000 continues to have effect on and after that day as if the provision had not been repealed.

Time for payment etc. of a tax-related liability		
Item	Act	Provision
1	<i>Fringe Benefits Tax Assessment Act 1986</i>	section 91 or 92
2	<i>Petroleum Resource Rent Tax Assessment Act 1987</i>	section 83 or 84
3	<i>Sales Tax Assessment Act 1992</i>	section 65 or 66
4	<i>Superannuation Guarantee (Administration) Act 1992</i>	section 48
5	<i>Taxation Administration Act 1953</i>	section 45-85 in Schedule 1
6	<i>Tobacco Charges Assessment Act 1955</i>	subsection 17(2) or (3) or section 23
7	<i>Wool Tax (Administration) Act 1964</i>	section 37

132 Collecting amounts from third parties

Table A

Despite the repeal of a provision listed in the table:

- (a) anything done under that provision before 1 July 2000 continues to have effect on and after that day as if the provision had not been repealed; and
- (b) anything done on or after that day, under that provision as it continues to have effect because of this item, has effect as if the provision had not been repealed.

Collecting amounts from third parties		
Item	Act	Provision
1	<i>Fringe Benefits Tax Assessment Act 1986</i>	section 99
2	<i>Petroleum Resource Rent Tax Assessment Act 1987</i>	section 91
3	<i>Sales Tax Assessment Act 1992</i>	section 74
4	<i>Superannuation Contributions Tax (Assessment and Collection) Act 1997</i>	section 40A
5	<i>Superannuation Contributions Tax (Members of Constitutionally Protected Superannuation Funds) Assessment and Collection Act 1997</i>	section 35
6	<i>Superannuation Guarantee (Administration) Act 1992</i>	section 56
7	<i>Termination Payments Tax (Assessment and Collection) Act 1997</i>	section 28A
8	<i>Wool Tax (Administration) Act 1964</i>	section 54

133 Liquidators, receivers and agents

Despite its repeal, a provision listed in the table continues to have effect in relation to:

- (a) a person who becomes a liquidator before 1 July 2000; or
- (b) a receiver, or receiver and manager, who takes possession of a company's assets before 1 July 2000; or
- (c) an agent who is instructed, before 1 July 2000, to wind up the principal's business in Australia;

as appropriate.

Liquidators, receivers and agents before 1 July 2000		
Item	Act	Provision
1	<i>Fringe Benefits Tax Assessment Act 1986</i>	section 96

Table A

Liquidators, receivers and agents before 1 July 2000		
Item	Act	Provision
2	<i>Petroleum Resource Rent Tax Assessment Act 1987</i>	section 88
3	<i>Sales Tax Assessment Act 1992</i>	section 123 or 124
4	<i>Superannuation Guarantee (Administration) Act 1992</i>	section 53
5	<i>Tobacco Charges Assessment Act 1955</i>	section 27
6	<i>Wool Tax (Administration) Act 1964</i>	section 47 or 48

134 Deceased estates

Despite its repeal, a provision listed in the table continues to have effect in relation to a person who dies before 1 July 2000.

Person who dies before 1 July 2000		
Item	Act	Provision
1	<i>Fringe Benefits Tax Assessment Act 1986</i>	section 97 or 98
2	<i>Petroleum Resource Rent Tax Assessment Act 1987</i>	section 89 or 90
3	<i>Sales Tax Assessment Act 1992</i>	section 72 or 73
4	<i>Superannuation Guarantee (Administration) Act 1992</i>	section 54 or 55
5	<i>Tobacco Charges Assessment Act 1955</i>	section 28
6	<i>Wool Tax (Administration) Act 1964</i>	section 49, 50 or 51

135 Amount of tax-related liability paid for someone else

Despite its repeal, a provision listed in the table continues to have effect in relation to an amount that was paid before 1 July 2000.

Amount paid before 1 July 2000		
Item	Act	Provision
1	<i>Fringe Benefits Tax Assessment Act 1986</i>	section 130
2	<i>Petroleum Resource Rent Tax Assessment Act 1987</i>	section 110
3	<i>Sales Tax Assessment Act 1992</i>	section 70
4	<i>Wool Tax (Administration) Act 1964</i>	section 52

136 Right of contribution if entities are jointly liable

Table A

Despite its repeal, a provision listed in the table continues to have effect in relation to a liability that arose before 1 July 2000.

Tax-related liability that became due and payable before 1 July 2000		
Item	Act	Provision
1	<i>Fringe Benefits Tax Assessment Act 1986</i>	section 131
2	<i>Petroleum Resource Rent Tax Assessment Act 1987</i>	section 111
3	<i>Sales Tax Assessment Act 1992</i>	section 71
4	<i>Superannuation Guarantee (Administration) Act 1992</i>	section 78
5	<i>Wool Tax (Administration) Act 1964</i>	section 53

Taxation Laws Amendment Act (No. 5) 2000 (No. 43, 2000)

Schedule 1**2 Application**

The amendment made by this Schedule applies to dealings with goods on or after 26 June 1998.