



Sales Tax (Exemptions and Classifications) Amendment Act 1992

No. 131 of 1992

An Act to amend the law relating to sales tax

[Assented to 30 October 1992]

The Parliament of Australia enacts:

PART 1—PRELIMINARY

Short title

5 **1.** This Act may be cited as the *Sales Tax (Exemptions and Classifications) Amendment Act 1992*.

Commencement

2.(1) Parts 1 and 2 are taken to have commenced on 26 June 1992.

10 (2) Part 3 commences, or is taken to have commenced, on the first taxing day as defined by section 5 of the *Sales Tax Assessment Act 1992*.

*Sales Tax (Exemptions and Classifications) Amendment
No. 131, 1992*

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

Principal Act

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

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Amendment of First Schedule

4.(1) Item 60 in the First Schedule to the Principal Act is amended:

- (a) by omitting from paragraph (1)(b) “or books”;
- (b) by omitting paragraphs (1)(e), (f) and (g).

(2) The amendments made by subsection (1) apply to transactions, acts and operations effected or done in relation to goods on or after 26 June 1992.

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**PART 3—AMENDMENT OF THE SALES TAX (EXEMPTIONS
AND CLASSIFICATIONS) ACT 1992**

Principal Act

5. In this Part, “Principal Act” means the *Sales Tax (Exemptions and Classifications) Act 1992*².

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Amendment of Schedule 1

6.(1) Item 108 in Schedule 1 to the Principal Act is amended:

- (a) by omitting from subitem (3) “or books”;
- (b) by omitting subitems (6) and (7).

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(2) The amendments made by subsection (1) apply to dealings with goods on or after the first taxing day as defined by section 5 of the *Sales Tax Assessment Act 1992*.

NOTES

1. No. 60, 1935, as amended. For previous amendments, see No. 41, 1936; No. 78, 1938; No. 32, 1939; Nos. 29 and 76, 1940; No. 32, 1941; No. 6, 1942; Nos. 35 and 44, 1943; No. 31, 1944; No. 36, 1945; Nos. 12 and 67, 1946; No. 65, 1947; No. 42, 1948; No. 54, 1949; No. 37, 1950; No. 42, 1951; No. 44, 1952; No. 53, 1953; No. 45, 1954; No. 5, 1956; No. 71, 1957; Nos. 17 and 92, 1959; Nos. 65 and 88, 1960; Nos. 1 and 76, 1961; No. 4, 1962; No. 44, 1963; No. 30, 1965; Nos. 26 and 62, 1966; No. 78, 1970; Nos. 67 and 87, 1972; Nos. 17, 181 and 216, 1973; No. 24, 1975; Nos. 21, 29, 80 and 175, 1976; No. 107, 1978; Nos. 3, 94 and 157, 1979; No. 142, 1981; Nos. 64, 93 and 115, 1982; Nos. 63, 84 and 136, 1983; Nos. 81, 123 and 165, 1984; Nos. 65, 67, 145 and

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NOTES—continued

178, 1985; Nos. 28, 76 and 98, 1986; Nos. 42, 135 and 140, 1987; Nos. 78, 89 and 152, 1988; Nos. 63, 72, 149, 150, 166 and 167, 1989; Nos. 18, 55, 57, 58, 82 and 131, 1990; Nos. 51, 143 and 202, 1991; and No. 14, 1992.

2. No. 119, 1992.

[*Minister's second reading speech made in—
House of Representatives on 25 June 1992
Senate on 9 September 1992*]