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Department

Statutory Rules 1991 No. ¹

239

Sales Tax Regulations² (Amendment)

I, THE GOVERNOR-GENERAL of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Sales Tax Assessment Act (No. 1) 1930*, the *Sales Tax Assessment Act (No. 2) 1930*, the *Sales Tax Assessment Act (No. 3) 1930*, the *Sales Tax Assessment Act (No. 4) 1930*, the *Sales Tax Assessment Act (No. 5) 1930*, the *Sales Tax Assessment Act (No. 6) 1930*, the *Sales Tax Assessment Act (No. 7) 1930*, the *Sales Tax Assessment Act (No. 8) 1930*, the *Sales Tax Assessment Act (No. 9) 1930* and the *Sales Tax Assessment Act (No. 10) 1985*.

Dated 25 July 1991.

BILL HAYDEN
Governor-General

By His Excellency's Command,

J. Kerin
Treasurer

1. Commencement

1.1 These Regulations commence on 1 August 1991.

2. Amendment

2.1 The Sales Tax Regulations are amended as set out in these Regulations.

3. Regulation 51

3.1 Subregulation 51 (2):

Omit the subregulation, substitute:

- “(2) The statement relating to goods must be furnished:
- (a) if the claimant is a registered person—at the time of furnishing the monthly return or the quarterly return, as the case may be, in respect of the goods; or
 - (b) if the claimant is an unregistered person—within 30 days after the sale by the claimant of the goods.”.

4. Regulation 52

4.1 After “the monthly return”, insert “or the quarterly return, as the case may be,”.

5. Regulation 54

5.1 After “the monthly return”, insert “or the quarterly return, as the case may be,”.

6. Regulation 55

6.1 Subregulation 55 (1):

Omit “each monthly return,”, substitute “each monthly return or each quarterly return, as the case may be,”.

NOTES

1. Notified in the *Commonwealth of Australia Gazette* on / 1991. 31 July/
2. Statutory Rules 1956 No. 59 as amended by 1965 No. 186; 1981 No. 294; 1982 No. 167; 1984 Nos. 8, 409 and 417; 1985 No. 100; 1990 No. 346; Act No. 144, 1985; Act No. 99, 1986; Act No. 131, 1990.