

SALES TAX (EXEMPTIONS AND  
CLASSIFICATIONS).

**No. 5 of 1956.**

An Act to amend the *Sales Tax (Exemptions and  
Classifications) Act 1935-1954*.

[Assented to 12th May, 1956.]

**B**E it enacted by the Queen's Most Excellent Majesty, the Senate,  
and the House of Representatives of the Commonwealth of  
Australia, as follows :—

**1.**—(1.) This Act may be cited as the *Sales Tax (Exemptions and  
Classifications) Act 1956*. Short title  
and citation.

No. 5. *Sales Tax (Exemptions and Classifications).* 1956.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935-1954\** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax (Exemptions and Classifications) Act 1935-1956*.

Commencement. 2. This Act shall be deemed to have come into operation on the fifteenth day of March, One thousand nine hundred and fifty-six.

Classification of goods. 3. Section six B of the Principal Act is amended by omitting from sub-section (1.) the words " the Second or Third Schedule to this Act " and inserting in their stead the words " a Schedule to this Act other than the First Schedule ".

Second Schedule. 4. The Second Schedule to the Principal Act is amended—  
(a) by omitting item 43 ; and  
(b) by omitting item 48 and inserting in its stead the following item :—

" 48	Wireless receiving sets ; television receiving sets ; record players and pick-ups ; combined wireless receiving sets and gramophones ; combined television receiving sets and gramophones ; combined wireless receiving sets and television receiving sets ; combined wireless receiving sets, television receiving sets and gramophones ".
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Fourth and Fifth Schedules. 5. After the Third Schedule to the Principal Act the following Schedules are added :—

FOURTH SCHEDULE.

Section 6B.

Item No.	Specification of Goods.
1	Motor vehicles of a kind used for commercial purposes (not being goods covered by item 1 in the Fifth Schedule to this Act), including prime movers and semi-trailers for attachment to prime movers
2	Motor cycles, auto-cycles and motor scooters, and side cars and side boxes for attachment to those goods
3	Parts and accessories (other than tyres and tubes) for goods covered by any item in this Schedule or by item 1 in the Fifth Schedule to this Act

FIFTH SCHEDULE.

Section 6B.

Item No.	Specification of Goods.
1	Motor cars designed primarily and principally for the transport of persons, including sedans, coupés, tourers, roadsters, racing cars, taxicabs, station waggons, estate cars, and vehicles similar in design to station waggons or estate cars, but not including panel vans, delivery vans, utilities, ambulances, hearses, jeeps, trucks, lorries or motor buses

\* Act No. 60, 1935, as amended by 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 ; and No. 45, 1954.