

# Sales Tax (Exemptions and Classifications) (No. 2)

No. 62 of 1966

An Act to amend the law relating to Sales Tax with respect to Goods for use by the Australian Institute of Aboriginal Studies, and Household Goods consisting of Electric Fans and Air Conditioners.

[Assented to 29 October 1966]

**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 (No. 2) 1966*.

Short title  
and citation.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935–1965*,\* as amended by the *Sales Tax (Exemptions and Classifications) Act 1966*,† is in this Act referred to as the Principal Act.

\* 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; 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; and No. 30, 1965.

† Act No. 26, 1966.

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(3.) Section 1 of the *Sales Tax (Exemptions and Classifications) Act* 1966 is amended by omitting sub-section (3.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax (Exemptions and Classifications) Act* 1935–1966.

**Commence-  
ment.**

2. This Act shall be deemed to have come into operation on the seventeenth day of August, One thousand nine hundred and sixty-six.

**First Schedule.**

3. The First Schedule to the Principal Act is amended by inserting after item 74P the following item:—

“ 75. Goods for use (whether as goods or in some other form),  
and not for sale, by the Australian Institute of Abori-  
ginal Studies } Nos. 1 to 9 ”.

**Third Schedule.**

4. The Third Schedule to the Principal Act is amended by inserting in item 1, after paragraph (h), the following paragraphs:—

“ (ha) electric fans;

“ (hb) air conditioners of a kind used exclusively, or primarily and principally, for air cooling; ”.