

# Sales Tax (Exemptions and Classifications)

No. 78 of 1970

An Act relating to Sales Tax Exemptions and Classifications.

[Assented to 21 October 1970]

**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:—

Short title  
and citation.

1.—(1.) This Act may be cited as the *Sales Tax (Exemptions and Classifications) Act 1970*.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935–1967\** is in this Act referred to as the Principal Act.

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\* 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; No. 30, 1965; Nos. 26 and 62, 1966; and Nos. 21, 29 and 80, 1967.

(3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax (Exemptions and Classifications) Act 1935-1970*.

2.—(1.) Subject to the next three succeeding sub-sections, this Act shall come into operation on the day on which it receives the Royal Assent. Commence-  
ment.

(2.) Section 3 of this Act shall be deemed to have come into operation on the twentieth day of August, One thousand nine hundred and seventy.

(3.) Section 4 of this Act shall come into operation on the day on which the *Anglo-Australian Telescope Agreement Act 1970* comes into operation.

(4.) Sections 5 and 7 of this Act shall be deemed to have come into operation on the first day of October, One thousand nine hundred and sixty-nine.

3. The First Schedule to the Principal Act is amended by omitting items 74M and 74N. First  
Schedule—  
items 74M  
and 74N.

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

“ 74q. Goods for use (whether as goods or in some other form), and not for sale, by the Anglo-Australian Telescope Board } Nos. 1 to 9 ”.

5. The First Schedule to the Principal Act is amended by omitting sub-item (2) of item 114 and inserting in its stead the following sub-item:— First  
Schedule—  
item 114.

“ (2) Goods contained in the personal baggage of a passenger in a ship or aircraft, being goods in respect of which no duty of Customs is payable but not being goods that, to the knowledge or belief of the passenger, are intended to be sold, or used in the course of trading, in Australia } No. 5 ”.

6. The First Schedule to the Principal Act is amended by inserting after item 115 the following items:— First  
Schedule—  
new items  
115A and 115B.

“ 115A. Motor vehicles for use by members of the armed forces of the Government of Canada serving in Australia, in such cases or circumstances as are prescribed } Nos. 1 to 3

“ 115B. Motor vehicles for use by members of the armed forces of the Government of New Zealand serving in Australia, in such cases or circumstances as are prescribed } Nos. 1 to 3 ”.

7. The First Schedule to the Principal Act is amended by omitting from item 134 the words “ section 129 of the *Customs Act 1901-1960* ” and inserting in their stead the words “ section 130 of the *Customs Act 1901-1968* ”. First  
Schedule—  
item 134.