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

**No. 87 of 1972**

An Act relating to the Exemption from Sales Tax of certain Works of Art.

[*Assented to 4 October 1972*]

BE 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* (*No.* 2)1972.

(2.) The *Sales Tax* (*Exemptions and Classifications*) *Act* 1935–1970, as amended by the *Sales Tax* (*Exemptions and Classifications*) *Act* 1972, is in this Act referred to as the Principal Act.

(3.) Section 1 of the *Sales Tax* (*Exemptions and Classifications*) *Act* 1972 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* 1935–1972.

**Commencement.**

**2.** This Act shall be deemed to have come into operation on the sixteenth day of August, One thousand nine hundred and seventy-two.

**First Schedule-item 68.**

**3.** The First Schedule to the Principal Act is amended by adding to item 68 the following sub-item:—

|  |  |
| --- | --- |
| “(3) Imported goods consisting of— |  |
| (*a*)paintings, drawings and pastels, being goods to which sub-item 99.01.1 in Part II. of the First Schedule to the Customs Tariff applies; | Nos. 5 to 9”. |
| (*b*)original engravings, prints and lithographs, being goods to which item 99.02 in that Part applies; or |
| (*c*)original sculptures and statuary, being goods to which item 99.03 in that Part applies. |  |

**First Schedule—item 69c.**

**4.** The First Schedule to the Principal Act is amended by omitting item 69c.