



# **Sales Tax (Industrial Safety Equipment) (Transitional Provisions) Act 2000**

**No. 99, 2000**



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**No. 99, 2000**

**An Act relating to sales tax**

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## **An Act relating to sales tax**

*[Assented to 6 July 2000]*

The Parliament of Australia enacts:

### **1 Short title**

This Act may be cited as the *Sales Tax (Industrial Safety Equipment) (Transitional Provisions) Act 2000*.

### **2 Commencement**

This Act commences on the day on which it receives the Royal Assent.

### **3 This Act taken to be a sales tax amending Act for certain purposes**

For the purposes of section 129 of the *Sales Tax Assessment Act 1992*, this Act is taken to be a sales tax amending Act.

### **4 Meaning of *modification Acts***

The following Acts are the ***modification Acts***:

- (a) *Sales Tax (Customs) (Industrial Safety Equipment) Act 2000*;
- (a) *Sales Tax (Excise) (Industrial Safety Equipment) Act 2000*;
- (a) *Sales Tax (General) (Industrial Safety Equipment) Act 2000*.

### **5 Modifications not to apply to certain refund claims**

- (1) The modifications made by the modification Acts do not apply to a dealing by a person where:
  - (a) the person has lodged a claim for a credit under section 51 of the *Sales Tax Assessment Act 1992* in respect of the dealing; and
  - (b) apart from the modifications made by the modification Acts, the dealing would have been covered by Item 20 of Schedule 1 to the *Sales Tax (Exemptions and Classifications) Act 1992*; and
  - (c) the dealing was before 5 October 1999; and
  - (d) the claim for a credit was made before 5 October 1999; and
  - (e) the Commissioner is satisfied that the benefit that the person will obtain from the credit has been, or will be, passed on to the end user of the goods that are the subject of the dealing.
- (2) For the purposes of subsection (1), where the goods are for use by a person so that the goods become an integral part of property (not being goods), the end user of the goods is taken to be whichever of the following the person chooses:
  - (a) if the property is leased—the lessee of the property;
  - (b) the owner of the property.

### **6 Liabilities discharged for certain dealings before 5 October 1999**

- (1) This section applies if:
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- (a) immediately before the commencement of this Act, an amount is due and payable under the *Sales Tax Assessment Act 1992* in respect of a dealing with goods; and
  - (b) apart from the modifications made by the modification Acts, the dealing would have been covered by Item 20 of Schedule 1 to the *Sales Tax (Exemptions and Classifications) Act 1992*; and
  - (c) the dealing was before 5 October 1999.
- (2) If this section applies, the amount ceases to be due and payable immediately after the commencement of this Act.
- (3) In this section, a reference to an amount due and payable in respect of a dealing with goods includes a reference to any penalty payable in relation to a failure to pay such an amount.
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[*Minister's second reading speech made in—  
House of Representatives on 11 May 2000  
Senate on 5 June 2000*]

(72/00)

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