**SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) AMENDMENT ACT 1976**

**No. 175 of 1976**

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

BE IT ENACTED by the Queen, and the Senate and House of Representatives of the Commonwealth of Australia, as follows:—

**Short title, &c.**

**1.** (1) This Act may be cited as the *Sales Tax* (*Exemptions and Classifications*) *Amendment Act* 1976.

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

**Commencement.**

**2.** This Act shall come into operation on a date to be fixed by Proclamation.

**First Schedule.**

**3.** (1) The First Schedule to the Principal Act is amended by inserting after item 36a the following item:—

|  |  |
| --- | --- |
| “36b. Fruit juice products, being goods that would fall within a description of goods contained in sub-item (3) of item 36, if, in that sub-item, each reference to juices of Australian fruits were a reference to juices of fruits of Papua New Guinea and the reference to juices of Australian vegetables were a reference to juices of vegetables of Papua New Guinea. | Nos. 5 to 8”. |

(2) The First Schedule to the Principal Act is amended by inserting in sub-item (2) of item 68, after the word “or”, the word “produced”.

**Additional amendments.**

**4.** The Principal Act is amended as set out in the Schedule.

SCHEDULE Section 4

ADDITIONAL AMENDMENTS

1. The following provisions of the Principal Act are amended by omitting the words “to this Act”, “in this Schedule”, “of this paragraph”, “of this definition”, “of this item” and “of this sub-item “(wherever occurring):—

Sections 3, 5, 5a, 5b, 5c (1), 6, 6a (2), 6aa, 6ab, 6b.

First Schedule, definitions of “aids to manufacture”, “container” and “n.e.i.”, and items 1(14)(e), 3(2), 10a(2), 11(5) and (6), 13(2) and (3), 14a, 18(2) and (3), 20a(2), 27a, 36a, 52(2) and (3), 74b(2), 74c, 74ca, 74ha, 74hb, 78(ii), 78a(2), 78b(1), 81(2a) and (3), 81c(b), 82(3), 83(4), 85a(2) and (4), 90da(2), 90db, 90f(3), 100(1), 105(1) and (4), 107(4) and (5), 107a, 113a(2)(c), 113b(2)(c), 113c(2), 113d(2) and (3), 113e, 113f(2) and (3), 113g(2), 113h, 114a, 119(2) and (3), 119a(3) and (4), 119c(2), 119d(2), 120, 123(f), 139(2) and (4), 147(2) and 148(2).

Second Schedule, items 1, 2(e), 11, 12(2), 17, 34, 38, 39(f), 42 and 52.

Third Schedule, items 1 and 2.

Fourth Schedule, item 1(c) and (d).

2. The First Schedule to the Principal Act is further amended as set out in the following table:—

|  |  |
| --- | --- |
| Provision | Amendment |
| Item 36a | Omit “the thirty-first day of August, One thousand nine hundred and sixty-five,”, substitute “31 August 1965”. |
| Item 68a | Omit “the thirty-first day of August, One thousand nine hundred and sixty-five “, substitute “31 August 1965”. |

|  |  |
| --- | --- |
| Item 74h | Omit “the twenty-first day of November, One thousand nine hundred and forty-seven “, substitute “21 November 1947”. |
| Item 111(1) | Omit “the Territory of Papua, the Territory of New Guinea”, substitute “Papua New Guinea”. |
| Item 114a(2) | (a) Omit “the Naval Forces”, substitute “the Australian Navy”. |
|  | (b) Omit “the Australian Imperial Force”, substitute “the Australian Army”. |
|  | (c) Omit “the Air Force”, substitute “the Australian Air Force”. |
| Item 114B | Omit “the ninth day of May, One thousand nine hundred and sixty-three’’, substitute “9 May 1963”. |
| Item 119d | Omit *“Income Tax and Social Services Contribution Assessment Act* 1936-1961”, substitute *“Income Tax Assessment Act* 1936”. |