

# SALES TAX ASSESSMENT (No. 5) AMENDMENT ACT 1978

## No. 201 of 1978

An Act to amend the *Sales Tax Assessment Act (No. 5) 1930*.

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

1. (1) This Act may be cited as the *Sales Tax Assessment (No. 5) Amendment Act 1978*.<sup>1</sup> Short title,  
&c.
- (2) The *Sales Tax Assessment Act (No. 5) 1930*<sup>2</sup> is in this Act referred to as the Principal Act.
2. This Act shall come into operation on the day on which it receives the Royal Assent.<sup>1</sup> Commence-  
ment
3. The Principal Act is amended as set out in the Schedule. Formal  
Amendments

### SCHEDULE

Section 3

#### FORMAL AMENDMENTS

1. The following provisions of the Principal Act are amended by omitting any number expressed in words that is used, whether with or without the addition of a letter or letters, to identify a section of that Act or another Act, and substituting that number expressed in figures: Sections 4 (4), 5, 6, 6A (3) (b), 6B (5) (b), 7 (1), 9, 11A and 12.
2. The following provisions of the Principal Act are amended by omitting the words "of this Act", "of this section" and "of this sub-section" (wherever occurring): Sections 4 (4), 5, 6, 6B (7) and 9.
3. The Principal Act is further amended as set out in the following table:

Provision	Amendment
Section 3 . . . . .	Omit "on or after the first day of August One thousand nine hundred and thirty".
Section 4 (2) . . . . .	Omit "of this sub-section".
Section 4 (3) . . . . .	Omit "the preceding provisions of this section", substitute "sub-sections (1) and (2)".
Section 4 (4) . . . . .	Omit "The last preceding sub-section", substitute "Sub-section (3)".
Section 6A (2) . . . . .	Omit "the last preceding sub-section", substitute "sub-section (1)".
Section 6B (2) . . . . .	Omit "the last preceding sub-section", substitute "sub-section (1)".
Section 6C (1) . . . . .	Omit "the last preceding section", substitute "section 6B".
Section 6C (2) . . . . .	(a) Omit "The last preceding sub-section", substitute "Sub-section (1) of this section". (b) Omit "the last preceding section", substitute "section 6B".

## SCHEDULE—continued

Provision	Amendment
Section 6C (3) . . . . .	Omit “the ninth day of December, One thousand nine hundred and sixty”, substitute “9 December 1960”.
Section 7 (1) . . . . .	Omit “of this Act” (first occurring).
Section 8 . . . . .	Omit “the last preceding section”, substitute “section 7”.
Section 11 (4) . . . . .	Omit “, either before or after the commencement of this sub-section,”.
Section 11A (1) . . . . .	Omit “, on or after the twenty-seventh day of May, One thousand nine hundred and thirty-two,”.
Section 12 (1) . . . . .	(a) Omit “the Second Schedule”, substitute “the Schedule”. (b) Omit “of this Act” (second, third, fourth and fifth occurring).
Section 12 (2) . . . . .	(a) Omit “the last preceding sub-section”, substitute “sub-section (1) of this section”. (b) Omit “of Part X”.

## NOTES

1. Act No. 201, 1978; assented to 6 December 1978.
2. Act No. 33, 1930, as amended. For previous amendments *see* Act No. 67, 1930; No. 33, 1931; Nos. 43 and 64, 1932; Nos. 17, 25 and 51, 1933; Nos. 16 and 62, 1934; Nos. 45 and 61, 1935; No. 78, 1936; No. 26, 1939; No. 71, 1953; No. 45, 1963; No. 93, 1966; No. 109, 1968; No. 216, 1973 (as amended by No. 20, 1974); and No. 91, 1976.