**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:

**Short title, &c.**

**1.** (1) This Act may be cited as the *Sales Tax Assessment* (*No.* 5) *Amendment Act* 1978.

(2) The *Sales Tax Assessment Act* (*No.* 5) 1930 is in this Act referred to as the Principal Act.

**Commencement**

**2.** This Act shall come into operation on the day on which it receives the Royal Assent.

**Formal Amendments**

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

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:

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| 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

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| 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”. |