



## **Sales Tax Act (No. 11B) 1985**

**Act No. 181 of 1985 as amended**

**[Note: This Act was repealed by Act No. 101 of 2006 on 14 September 2006**

**For transitional and application provisions *see* Act No. 101, 2006,  
Schedule 6 (items 5–11)]**

This compilation was prepared on 16 October 2000  
taking into account amendments up to Act No. 51 of 1991

The text of any of those amendments not in force  
on that date is appended in the Notes section

The operation of amendments that have been incorporated may be  
affected by application provisions that are set out in the Notes section

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# **An Act to impose a tax, being neither a duty of excise nor a duty of customs, upon the sale value of certain airport shop goods**

## **1 Short title** [see Note 1]

This Act may be cited as the *Sales Tax Act (No. 11B) 1985*.

## **2 Commencement** [see Note 1]

This Act shall come into operation, or shall be deemed to have come into operation, as the case requires, on the commencement of the Assessment Act.

## **3 Incorporation of Assessment Act**

The Assessment Act is incorporated, and shall be read as one, with this Act.

## **4 Interpretation**

In this Act, Assessment Act means the *Sales Tax Assessment Act (No. 11) 1985*.

## **5 Imposition of tax**

Sales tax is imposed, at the rates specified in section 6, upon the sale value of airport shop goods dealt with in a taxable manner by a taxpayer on or after the commencement of this Act.

## **6 Rates of tax**

The rates of the sales tax imposed by this Act are:

- (a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*;
- (b) in respect of goods covered by the Third Schedule to that Act; and
- (c) in respect of goods not covered by the Second, Third, Fourth or Fifth Schedule to that Act and upon the sale value of which it is not provided by that Act that the sales tax imposed by this Act shall not be payable.

**7 Tax other than duty of excise or customs**

This Act does not impose sales tax to the extent that, in doing so, it would be:

- (a) a law imposing duties of excise; or
  - (b) a law imposing duties of customs;
- within the meaning of section 55 of the Constitution.

**Table of Acts****Notes to the *Sales Tax Act (No. 11B) 1985*****Note 1**

The *Sales Tax Act (No. 11B) 1985* as shown in this compilation comprises Act No. 181, 1985 amended as indicated in the Tables below.

**Table of Acts**

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Sales Tax Act (No. 11B) 1985</i>	181, 1985	16 Dec 1985	1 May 1986 (see s. 2 and <i>Gazette</i> 1986, No. S182)	
<i>Sales Tax Acts Amendment Act 1986</i>	100, 1986	17 Oct 1986	Ss. 1 and 2: Royal Assent Remainder: (a)	S. 25
<i>Sales Tax Laws Amendment Act 1990</i>	55, 1990	16 June 1990	9 May 1990	S. 9
<i>Sales Tax Laws Amendment Act (No. 1) 1991</i>	51, 1991	24 Apr 1991	13 Mar 1991	S. 9

**Act Notes**

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- (a) (2) The remaining provisions of this Act shall be deemed to have come into operation immediately after the commencement of subsection 5(2) of the *Sales Tax (Exemptions and Classifications) Amendment Act 1986*.

Subsection 5(2) commenced on 20 August 1986.



**Table of Amendments**

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**Table of Amendments**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

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Provision affected	How affected
S. 6.....	am. No. 100, 1986; No. 55, 1990; No. 51, 1991

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