



Sales Tax Act (No. 11B) 1985

No. 181 of 1985

**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**

[Assented to 16 December 1985]

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

Short title

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

Commencement

2. 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.

Incorporation of Assessment Act

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

Interpretation

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

Imposition of tax

5. 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.

Rates of tax

6. 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*—30%;
- (b) in respect of goods covered by the Third or Sixth Schedule to that Act—10%; and
- (c) in respect of goods not covered by the Second, Third, Fourth, Fifth or Sixth 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—20%.

Tax other than duty of excise or customs

7. 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.

[Minister's second reading speech made in—
House of Representatives on 21 November 1985
Senate on 2 December 1985]