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**Sales Tax Acts Amendment Act 1986**

**No. 100 of 1986**

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**Sales Tax Acts Amendment Act 1986**

**No. 100 of 1986**

**An Act to amend various Acts relating to sales tax, and for related purposes**

[*Assented to 17 October 1986*]

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

**PART I—PRELIMINARY**

**Short title**

**1.** This Act may be cited as the *Sales Tax Acts Amendment Act 1986.*

**Commencement**

**2.** **(1)** Sections 1 and 2 shall come into operation on the day on which this Act receives the Royal Assent.

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

**PART II—AMENDMENT OF SALES TAX ACT (NO. 1) 1930**

**Principal Act**

**3.** The *Sales Tax Act (No. 1) 1930*1 is in this Part referred to as the Principal Act.

**Rates of tax**

**4.** Section 4 of the Principal Act is amended—

(a) by omitting from paragraph (b) “or Sixth”; and

(b) by omitting from paragraph (d) “, Fifth or Sixth” and substituting “or Fifth”.

**PART III—AMENDMENT OF SALES TAX ACT (NO. 2) 1930**

**Principal Act**

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

**Rates of tax**

**6.** Section 4 of the Principal Act is amended—

(a) by omitting from paragraph (b) “or Sixth”; and

(b) by omitting from paragraph (d) “, Fifth or Sixth” and substituting “or Fifth”.

**PART IV—AMENDMENT OF SALES TAX ACT (NO. 3) 1930**

**Principal Act**

**7.** The *Sales Tax Act (No. 3) 1930*3 is in this Part referred to as the Principal Act.

**Rates of tax**

**8.** Section 4 of the Principal Act is amended—

(a) by omitting from paragraph (b) “or Sixth”; and

(b) by omitting from paragraph (d) “, Fifth or Sixth” and substituting “or Fifth”.

**PART V—AMENDMENT OF SALES TAX ACT (NO. 4) 1930**

**Principal Act**

**9.** The *Sales Tax Act (No. 4) 1930*4 is in this Part referred to as the Principal Act.

**Rates of tax**

**10.** Section 4 of the Principal Act is amended—

(a) by omitting from paragraph (b) “or Sixth”; and

(b) by omitting from paragraph (d) “, Fifth or Sixth” and substituting “or Fifth”.

**PART VI—AMENDMENT OF SALES TAX ACT (NO. 5) 1930**

**Principal Act**

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

**Rates of tax**

**12.** Section 4 of the Principal Act is amended—

(a) by omitting from paragraph (b) “or Sixth”; and

(b) by omitting from paragraph (d) “, Fifth or Sixth” and substituting “or Fifth”.

**PART VII—AMENDMENT OF SALES TAX ACT (NO. 6) 1930**

**Principal Act**

**13.** The *Sales Tax Act (No. 6) 1936*7 is in this Part referred to as the Principal Act.

**Rates of tax**

**14.** Section 4 of the Principal Act is amended—

(a) by omitting from paragraph (b) “or Sixth”; and

(b) by omitting from paragraph (d) “, Fifth or Sixth” and substituting “or Fifth”.

**PART VIII—AMENDMENT OF SALES TAX ACT (NO. 7) 1930**

**Principal Act**

**15.** The *Sales Tax Act (No. 7) 1930*7 is in this Part referred to as the Principal Act.

**Rates of tax**

**16.** Section 4 of the Principal Act is amended—

(a) by omitting from paragraph (b) “or Sixth”; and

(b) by omitting from paragraph (d) “, Fifth or Sixth” and substituting “or Fifth”.

**PART IX—AMENDMENT OF SALES TAX ACT (NO. 8) 1930**

**Principal Act**

**17.** The *Sales Tax Act (No. 8) 1930*8 is in this Part referred to as the Principal Act.

**Rates of tax**

**18.** Section 4 of the Principal Act is amended—

(a) by omitting from paragraph (b) “or Sixth”; and

(b) by omitting from paragraph (d) “, Fifth or Sixth” and substituting “or Fifth”.

**PART X—AMENDMENT OF SALES TAX ACT (NO. 9) 1930**

**Principal Act**

**19.** The *Sales Tax Act (No. 9) 1930*9 is in this Part referred to as the Principal Act.

**Rates of tax**

**20.** Section 4 of the Principal Act is amended—

(a) by omitting from paragraph (b) “or Sixth”; and

(b) by omitting from paragraph (d) “, Fifth or Sixth” and substituting “or Fifth”.

**PART XI—AMENDMENT OF SALES TAX ACT (NO. 11a) 1985**

**Principal Act**

**21.** The *Sales Tax Act (No. 11a) 1985*10 is in this Part referred to as the Principal Act.

**Rates of tax**

**22.** Section 6 of the Principal Act is amended—

(a) by omitting from paragraph (b) “or Sixth”; and

(b) by omitting from paragraph (c) “, Fifth or Sixth” and substituting “or Fifth”.

**PART XII—AMENDMENT OF SALES TAX ACT (NO. 11b) 1985**

**Principal Act**

**23.** The *Sales Tax Act (No. 11b) 1985*11 is in this Part referred to as the Principal Act.

**Rates of tax**

**24.** Section 6 of the Principal Act is amended—

(a) by omitting from paragraph (b) “or Sixth”; and

(b) by omitting from paragraph (c) “, Fifth or Sixth” and substituting “or Fifth”.

**PART XIII—SAVINGS**

**Savings**

**25.** Where, before the commencement of this Act, sales tax was imposed by a provision of an Act amended by this Act upon the sale value of any goods, that sales tax continues to be imposed as if that provision had not been amended.

**NOTES**

1. No. 26, 1930, as amended, For previous amendments, see No. 63, 1930; No. 26, 1931; No. 32, 1936; No. 30, 1938; No. 16, 1939; Nos. 3 and 77, 1940; No. 33, 1941; No. 7, 1942; No. 45, 1943; No. 58, 1946; No. 55, 1949; No. 38, 1950; No. 64, 1951; No. 45, 1952; No. 54, 1953; No. 46, 1954; No. 6, 1956; No. 72, 1957; No. 89, 1960; Nos. 2 and 77, 1961; No. 5, 1962; No. 76, 1964; No. 88, 1968; No. 69, 1970; No. 15, 1975; No. 144, 1978; No. 133, 1981; Nos. 55 and 84, 1982; No. 82, 1984; and No. 146, 1985.

2. No. 28, 1930, as amended, For previous amendments, see No. 28, 1931; No. 33, 1936; No. 31, 1938; No. 17, 1939; Nos. 4 and 78, 1940; No. 34, 1941; No. 8, 1942; No. 46, 1943; No. 59, 1946; No. 56, 1949; No. 39, 1950; No. 65, 1951; No. 46, 1952; No. 55, 1953; No. 47, 1954; No. 7, 1956; No. 73, 1957; No. 90, 1960; Nos. 3 and 78, 1961; No. 6, 1962; No. 77, 1964; No. 89, 1968; No. 70, 1970; No. 16, 1975; No. 145, 1978; No. 134, 1981; Nos. 56 and 85, 1982; No. 83, 1984; and No. 147, 1985.

3. No. 30, 1930, as amended, For previous amendments, see No. 30, 1931; No. 34, 1936; No. 32, 1938; No. 18, 1939; Nos. 5 and 79, 1940; No. 35, 1941; No. 9, 1942; No. 47, 1943; No. 60, 1946; No. 57, 1949; No. 40, 1950; No. 66, 1951; No. 47, 1952; No. 56, 1953; No. 48, 1954; No. 8, 1956; No. 74, 1957; No. 91, 1960; Nos. 4 and 79, 1961; No. 7, 1962; No. 78, 1964; No. 90, 1968; No. 71, 1970; No. 17, 1975; No. 146, 1978; No. 135, 1981; Nos. 57 and 86, 1982; No. 84, 1984; and No. 148, 1985.

4. No. 32, 1930, as amended, For previous amendments, see No. 32, 1931; No. 35, 1936; No. 33, 1938; No. 19, 1939; Nos. 6 and 80, 1940; No. 36, 1941; No. 10, 1942; No. 48, 1943; No. 61, 1946; No. 58, 1949; No. 41, 1950; No. 67, 1951; No. 48, 1952; No. 57, 1953; No. 49, 1954; No. 9, 1956; No. 75, 1957; No. 92, 1960; Nos. 5 and 80, 1961; No. 8, 1962; No. 79, 1964; No. 91, 1968; No. 72, 1970; No. 18, 1975; No. 147, 1978; No. 136, 1981; Nos. 58 and 87, 1982; No. 85, 1984; and No. 149, 1985.

5. No. 34, 1930, as amended, For previous amendments, see No. 34, 1931; No. 36, 1936; No. 34, 1938; No. 20, 1939; Nos. 7 and 81, 1940; No. 37, 1941; No. 11, 1942; No. 49, 1943; No. 62, 1946; No. 59, 1949; No. 42, 1950; No. 68, 1951; No. 49, 1952; No. 58, 1953; No. 50, 1954; No. 10, 1956; No. 76, 1957; No. 93, 1960; Nos. 6 and 81, 1961; No. 9, 1962; No. 80, 1964; No. 92, 1968; No. 73, 1970; No. 19, 1975; No. 148, 1978; No. 137, 1981; Nos. 59 and 88, 1982; No. 86, 1984; and Nos. 48 and 150, 1985.

6. No. 36, 1930, as amended, For previous amendments, see No. 36, 1931; No. 48, 1932; No. 37, 1936; No. 35, 1938; No. 21, 1939; Nos. 8 and 82, 1940; No. 38, 1941; No. 12, 1942; No. 50, 1943; No. 63, 1946; No. 60, 1949; No. 43, 1950; No. 69, 1951; No. 50, 1952; No. 59, 1953; No. 51, 1954; No. 11, 1956; No. 77, 1957; No.

**NOTES**—continued

94, 1960; Nos. 7 and 82, 1961; No. 10, 1962; No. 81, 1964; No. 93, 1968; No. 74, 1970; No. 20, 1975; No. 149, 1978; No. 138, 1981; Nos. 60 and 89, 1982; No. 87, 1984; and No. 151, 1985.

7. No. 38, 1930, as amended, For previous amendments, see No. 38, 1931; No. 38, 1936; No. 36, 1938; No. 22, 1939; Nos. 9 and 83, 1940; No. 39, 1941; No. 13, 1942; No. 51, 1943; No. 64, 1946; No. 61, 1949; No. 44, 1950; No. 70, 1951; No. 51, 1952; No. 60, 1953; No. 52, 1954; No. 12, 1956; No. 78, 1957; No. 95, 1960; Nos. 8 and 83, 1961; No. 11, 1962; No. 82, 1964; No. 94, 1968; No. 75, 1970; No. 21, 1975; No. 150, 1978; No. 139, 1981; Nos. 61 and 90, 1982; No. 88, 1984; and No. 152, 1985.

8. No. 40, 1930, as amended, For previous amendments, see No. 40, 1931; No. 39, 1936; No. 37, 1938; No. 23, 1939; Nos. 10 and 84, 1940; No. 40, 1941; No. 14, 1942; No. 52, 1943; No. 65, 1946; No. 62, 1949; No. 45, 1950; No. 71, 1951; No. 52, 1952; No. 61, 1953; No. 53, 1954; No. 13, 1956; No. 79, 1957; No. 96, 1960; Nos. 9 and 84, 1961; No. 12, 1962; No. 83, 1964; No. 95, 1968; No. 76, 1970; No. 22, 1975; No. 151, 1978; No. 140, 1981; Nos. 62 and 91, 1982; No. 89, 1984; and No. 153, 1985.

9. No. 42, 1930, as amended, For previous amendments, see No. 42, 1931; No. 10, 1935; No. 40, 1936; No. 38, 1938; No. 24, 1939; Nos. 11 and 85, 1940; No. 41, 1941; No. 15, 1942; No. 53, 1943; No. 66, 1946; No. 63, 1949; No. 46, 1950; No. 72, 1951; No. 53, 1952; No. 62, 1953; No. 54, 1954; No. 14, 1956; No. 80, 1957; No. 97, 1960; Nos. 10 and 85, 1961; No. 13, 1962; No. 84, 1964; No. 96, 1968; No. 77, 1970; No. 23, 1975; No. 152, 1978; No. 141, 1981; Nos. 63 and 92, 1982; No. 90, 1984; and No. 154, 1985.

10. No. 180, 1985.

11. No. 181, 1985.

[*Minister’s second reading speech made in—*

*House of Representatives on 19 August 1986*

*Senate on 24 September 1986*]