

**Sales Tax Laws (Computer Programs) Amendment Act 1989**

**No. 19 of 1990**

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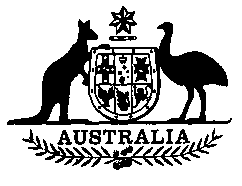
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AMENDMENTS OF ACTS



**Sales Tax Laws (Computer Programs) Amendment Act 1989**

**No. 19 of 1990**

**An Act to amend the law relating to sales tax**

[Assented to 17 January 1990]

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

PART 1—PRELIMINARY

Short title

1. This Act may be cited as the Sales Tax Laws (Computer Programs) Amendment Act 1989.

Commencement

**2. (1)** Subject to subsection (2), this Act is to be taken to have commenced on 23 December 1988.

**(2)** Parts 12, 13 and 14 are to be taken to have commenced on 1 June 1989.

PART 2—AMENDMENTS OF THE SALES TAX ASSESSMENT ACT (No. 1) 1930

Principal Act

**3**. In this Part, “Principal Act” means the *Sales Tax Assessment Act (No. 1) 1930*1*.*

Interpretation

**4. (1)** Section 3 of the Principal Act is amended by omitting from the definition of “manufacture” in subsection (1) all the words after paragraph (f) and substituting the following:

“but does not include:

(g) a combination falling within paragraph (b) (other than a combination whereby a prescribed article or substance is formed) if, in the opinion of the Commissioner, the combination is of a kind that is customarily undertaken by persons who use the articles or substances formed by combinations of that kind for the purposes for which the articles or substances are intended to be ultimately used; or

(h) the copying or reproduction of a computer program, whether with or without related information and whether in the same material form or in a different material form, or the conversion of a computer program to another language, code or notation, so as to embody the program (not being the embodying of the program in a microchip) in goods, by a person who is not the manufacturer of the goods in which the program is to be embodied where:

(i) the person or another person has paid or is liable to pay tax on a sale value of the goods in which the program is to be embodied in respect of some prior act, operation or transaction in relation to the goods; and

(ii) the goods in which the program is embodied are to be for sale by the first-mentioned person by retail otherwise than under a contract of the kind referred to in subsection (4) or under an indirect marketing arrangement;”.

**(2)** Section 3 of the Principal Act is amended by adding at the end the following subsections:

“(13) A reference in this Act to a computer program embodied in a microchip does not include a computer program embodied in a microchip in a cartridge where:

(a) the program is marketed as being exclusively for educational use, entertainment use or educational and entertainment use; and

(b) the cartridge is marketed as being exclusively for use with:

(i) a personal computer; or

(ii) a home electronic device that is for use with a computer monitor or a television screen; or

(iii) either a personal computer or such a device.

“(14) In subsection (13), ‘home electronic device’ does not include a device that consists of or includes one or more of the following:

(a) a compact disc player;

(b) a television;

(c) a video camera;

(d) a video cassette player;

(e) a video cassette recorder;

(f) another electronic device prescribed by the regulations.”.

**5**. After section 18b of the Principal Act the following section is inserted:

**Sale value of goods embodying computer programs**

“18c. Where goods have, after 22 December 1988, been:

(a) sold by the manufacturer of the goods to an unregistered person or to a registered person who has not quoted the person’s certificate in respect of the sale; or

(b) treated by the manufacturer of the goods as stock for sale by retail;

being goods in which, or in part of which, a computer program has been embodied, then, subject to subsection 18 (5b) but notwithstanding any other provision of this Act, the amount that would be the sale value of the goods apart from this section is to be reduced by so much of that amount as is attributable to:

(c) the computer program (not being a computer program embodied in a microchip); or

(d) except where the only computer programs embodied in the goods are embodied in microchips—any other part of the goods the sale value of which would, if sold separately, be exempt from sales tax under item 51 of the First Schedule to the Sales Tax (Exemptions and Classifications) Act 1935.”.

**PART 3—AMENDMENT OF THE SALES TAX ASSESSMENT ACT (No. 2) 1930**

**Principal Act**

**6.** In this Part, **“Principal Act”** means the *Sales Tax Assessment Act (No.* *2) 1930*2.

**7.** After section 4b of the Principal Act the following section is inserted:

**Sale value of goods embodying computer programs**

“4c. Where goods have, after 22 December 1988, been sold by a registered person, or a person required to be registered, who purchased the goods from the manufacturer, to an unregistered person or to a registered person who has not quoted the person’s certificate in respect of the purchase of the goods, being goods in which, or in part of which, a computer program has been embodied, then, for the purposes of this Act, subject to subsection 18 (5b) of the Sales Tax Assessment Act (No. 1) 1930 as that subsection is applied by section 12 of this Act, but notwithstanding section 4 or 4a, the amount that would be the sale value of the goods apart from this section is to be reduced by so much of that amount as is attributable to:

(a) the computer program (not being a computer program embodied in a microchip); or

(b) except where the only computer programs embodied in the goods are embodied in microchips—any other part of the goods the sale value of which would, if sold separately, be exempt from sales tax under item 51 of the First Schedule to the Sales Tax (Exemptions and Classifications) Act 1935.”.

**PART 4—AMENDMENT OF THE SALES TAX ASSESSMENT ACT (No. 3) 1930**

**Principal Act**

**8.** In this Part, **“Principal Act”** means the *Sales Tax Assessment Act (No. 3) 1930*3.

**9.** After section 4b of the Principal Act the following section is inserted:

**Sale value of goods embodying computer programs**

“4c. Where goods have, after 22 December 1988, been sold by a registered person, or a person required to be registered, not being either the manufacturer of those goods or a purchaser of those goods from the manufacturer, to an unregistered person or to a registered person who has not quoted the person’s certificate in respect of the purchase of the goods, being goods in which, or in part of which, a computer program has been embodied, then, for the purposes of this Act, subject to subsection 18 (5b) of the Sales Tax Assessment Act (No. 1) 1930 as that subsection is applied by section 12 of this Act, but notwithstanding section 4 or 4a, the amount that would be the sale value of the goods apart from this section is to be reduced by so much of that amount as is attributable to:

(a) the computer program (not being a computer program embodied in a microchip); or

(b) except where the only computer programs embodied in the goods are embodied in microchips—any other part of the goods the sale value of which would, if sold separately, be exempt from sales tax

under item 51 of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935.*”*.*

PART 5—AMENDMENT OF THE SALES TAX ASSESSMENT ACT (No. 4) 1930

Principal Act

**10.** In this Part, “Principal Act” means the *Sales Tax Assessment Act (No. 4) 1930*4*.*

**11.** After section 4b of the Principal Act the following section is inserted:

Sale value of goods embodying computer programs

“4c. Where goods have, after 22 December 1988, been purchased by a registered person who has quoted the person’s certificate in respect of the goods and who has applied the goods to the person’s own use, being goods in which, or in part of which, a computer program has been embodied, then, for the purposes of this Act, subject to subsection 18 (5b) of the Sales Tax Assessment Act (No. 1) 1930 as that subsection is applied by section 12 of this Act, but notwithstanding section 4 or 4a, the amount that would be the sale value of the goods apart from this section is to be reduced by so much of that amount as is attributable to:

(a) the computer program (not being a computer program embodied in a microchip); or

(b) except where the only computer programs embodied in the goods are embodied in microchips—any other part of the goods the sale value of which would, if sold separately, be exempt from sales tax under item 51 of the First Schedule to the Sales Tax (Exemptions and Classifications) Act 1935.”.

PART 6—AMENDMENT OF THE SALES TAX ASSESSMENT ACT (No. 5) 1930

Principal Act

**12.** In this Part, “Principal Act” means the *Sales Tax Assessment Act (No. 5) 1930*5*.*

**13.** After section 4a of the Principal Act the following section is inserted:

Sale value of goods embodying computer programs

“4b. Where imported goods have, after 22 December 1988, been entered for home consumption by an unregistered person or a registered person who has not quoted the person’s certificate in respect of the entry, being goods in which, or in part of which, a computer program has been embodied, then, for the purposes of this Act, subject to subsection 18 (5b) of the Sales Tax Assessment Act (No. 1) 1930 as that subsection is applied by section 12 of this Act, but notwithstanding section 4, the amount that would be the

sale value of the goods apart from this section is to be reduced by so much of that amount as is attributable to:

(a) the computer program (not being a computer program embodied in a microchip); or

(b) except where the only computer programs embodied in the goods are embodied in microchips—any other part of the goods the sale value of which would, if sold separately, be exempt from sales tax under item 51 of the First Schedule to the Sales Tax (Exemptions and Classifications) Act 1935.”.

**PART 7—AMENDMENT OF THE SALES TAX ASSESSMENT ACT (No. 6) 1930**

**Principal Act**

**14.** In this Part, **“Principal Act”** means the *Sales Tax Assessment Act (No. 6) 1930*6.

**15.** After section 4b of the Principal Act the following section is inserted:

**Sale value of goods embodying computer programs**

“4c. Where imported goods have, after 22 December 1988, been sold by a registered person, or a person required to be registered, who imported those goods, to an unregistered person or to a registered person who has not quoted the person’s certificate in respect of the purchase of the goods, being goods in which, or in part of which, a computer program has been embodied, then, for the purposes of this Act, subject to subsection 18 (5b) of the Sales Tax Assessment Act (No. 1) 1930 as that subsection is applied by section 12 of this Act, but notwithstanding section 4 or 4a, the amount that would be the sale value of the goods apart from this section is to be reduced by so much of that amount as is attributable to:

(a) the computer program (not being a computer program embodied in a microchip); or

(b) except where the only computer programs embodied in the goods are embodied in microchips—any other part of the goods the sale value of which would, if sold separately, be exempt from sales tax under item 51 of the First Schedule to the Sales Tax (Exemptions and Classifications) Act 1935”.

**PART 8—AMENDMENT OF THE SALES TAX ASSESSMENT ACT (No. 7) 1930**

**Principal Act**

**16.** In this Part, **“Principal Act”** means the *Sales Tax Assessment Act (No. 7) 1930*7.

**17.** After section 4b of the Principal Act the following section is inserted:

**Sale value of goods embodying computer programs**

“4c. Where imported goods have, after 22 December 1988, been sold by a registered person, or a person required to be registered, not being the importer of those goods, to an unregistered person or to a registered person who has not quoted the person’s certificate in respect of the purchase of those goods, being goods in which, or in part of which, a computer program has been embodied, then, for the purposes of this Act, subject to subsection 18 (5b) of the Sales Tax Assessment Act (No. 1) 1930 as that subsection is applied by section 12 of this Act, but notwithstanding section 4 or 4a, the amount that would be the sale value of the goods apart from this section is to be reduced by so much of that amount as is attributable to:

(a) the computer program (not being a computer program embodied in a microchip); or

(b) except where the only computer programs embodied in the goods are embodied in microchips—any other part of the goods the sale value of which would, if sold separately, be exempt from sales tax under item 51 of the First Schedule to the Sales Tax (Exemptions and Classifications) Act 1935.”.

**PART 9—AMENDMENT OF THE SALES TAX ASSESSMENT ACT (No. 8) 1930**

**Principal Act**

**18.** In this Part, **“Principal Act”** means the *Sales Tax Assessment Act (No. 8)* 19308.

**19.** After section 4b of the Principal Act the following section is inserted:

**Sale value of goods embodying computer programs**

“4c. Where imported goods have, after 22 December 1988, been purchased by a registered person who has quoted the person’s certificate in respect of those goods and who has applied those goods to the person’s own use, being goods in which, or in part of which, a computer program has been embodied, then, for the purposes of this Act, subject to subsection 18 (5b) of the Sales Tax Assessment Act (No. 1) 1930 as that subsection is applied by section 12 of this Act, but notwithstanding section 4 or 4a, the amount that would be the sale value of the goods apart from this section is to be reduced by so much of that amount as is attributable to:

(a) the computer program (not being a computer program embodied in a microchip); or

(b) except where the only computer programs embodied in the goods are embodied in microchips—any other part of the goods the sale value of which would, if sold separately, be exempt from sales tax under item 51 of the First Schedule to the Sales Tax (Exemptions and Classifications) Act 1935”.

**PART 10—AMENDMENT OF THE SALES TAX ASSESSMENT ACT (No. 9) 1930**

**Principal Act**

**20.** In this Part, **“Principal Act”** means the *Sales Tax Assessment Act (No. 9) 1930*9*.*

**21.** After section 4a of the Principal Act the following section is inserted:

**Sale value of goods embodying computer programs**

“4b. Where goods have, after 22 December 1988, been leased by a registered person, or a person required to be registered, to an unregistered person, or to a registered person who has not quoted the person’s certificate in respect of the lease, being goods in which, or in part of which, a computer program has been embodied, then, for the purposes of this Act, subject to subsection 18 (5b) of the Sales Tax Assessment Act (No. 1) 1930 as that subsection is applied by section 12 of this Act, but notwithstanding section 4, the amount that would be the sale value of the goods apart from this section is to be reduced by so much of that amount as is attributable to:

(a) the computer program (not being a computer program embodied in a microchip); or

(b) except where the only computer programs embodied in the goods are embodied in microchips—any other part of the goods the sale value of which would, if sold separately, be exempt from sales tax under item 51 of the First Schedule to the Sales Tax (Exemptions and Classifications) Act 1935”.

**PART 11—AMENDMENT OF THE SALES TAX ASSESSMENT ACT (No. 10) 1985**

**Principal Act**

**22.** In this Part, “Principal Act” means the *Sales Tax Assessment Act (No. 10) 1985*10.

**Sale value**

**23.** Section 5 of the Principal Act is amended by adding at the end the following subsection:

“(2) The amount that would, apart from this subsection, be the sale value of goods (not being a microchip) for the purposes of subsection (1) is to be reduced by so much (if any) of that amount as is attributable to:

(a) computer programs (not being computer programs embodied in microchips) embodied in the goods; or

(b) except where the only computer programs embodied in the goods are embodied in microchips—any other part of the goods the sale value of which would, if sold separately, be exempt from sales tax

under item 51 of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935.*”*.*

**PART 12—AMENDMENT OF THE SALES TAX PROCEDURE ACT 1934**

**Principal Act**

**24.** In this Part, “Principal Act” means the *Sales Tax Procedure Act 1934*”*.*

**25.** After section 12e of the Principal Act the following section is inserted:

**Effect of amendments of Sales Tax Acts**

“12f. (1) In this section:

‘amending provision’ means a provision of an Act that amends:

(a) this Act; or

(b) an Act imposing, or relating to the imposition, assessment and collection of, a tax on the sale value of goods; or

(c) the Sales Tax (Exemptions and Classifications) Act 1935;

‘postponed day’, in relation to an amending provision, means the 28th day after the day on which the Act containing that provision receives the Royal Assent.

“(2) A reference in this section to a person being liable to a sales tax penalty is a reference to:

(a) the person being guilty of an offence; or

(b) the person being liable to additional tax by way of penalty.

“(3) An amending provision does not have the effect of making a person liable to a sales tax penalty in respect of an act or omission before the postponed day.

“(4) Where, apart from this section, an amending provision would have had the effect of making a person liable to a sales tax penalty because the person contravened a requirement to do something:

(a) within a specified period ending before the postponed day; or

(b) before a specified time occurring before the postponed day;

that requirement has effect by reference to a period ending at the beginning of the postponed day, or by reference to the beginning of the postponed day, as the case may be.”.

**PART 13—AMENDMENTS OF ACTS**

**Amendments of Acts**

**26.** The Acts specified in the Schedule are amended as set out in the Schedule.

PART 14—APPLICATION

Application of amendments

**27. (1)** The amendments made by Parts 2 to 11, inclusive, apply to transactions, acts and operations effected or done in relation to goods on or after 23 December 1988.

**(2)** The amendment made by Part 12 applies to amendments made by a provision of this Act and to amendments made by a provision of any Act to which the Royal Assent is given on or after 1 June 1989.

**(3)** The amendments made by Part 13 apply to transactions, acts and operations effected or done in relation to goods on or after 1 June 1989.

SCHEDULE Section 26

AMENDMENTS OF ACTS

**Sales Tax Assessment Act (No. 1) 1930**

Subsection 18b (1):

Omit all the material after paragraph (a), substitute the following:

“(b) where subparagraph (a) (i) applies—valuable consideration has been given by the purchaser or another person to the manufacturer or another person in connection with, or as consideration for, the supply of, or the right to use, the embodied material in the goods; and

(c) where subparagraph (a) (ii) applies—it can reasonably be expected that valuable consideration would be given by a purchaser of the goods or another person to the manufacturer or another person in connection with, or as consideration for, the supply of, or the right to use, the embodied material in the goods; and

(d) the sale value of the goods would not, but for this section, include an amount equal to the valuable consideration that could reasonably be expected to be given in connection with, or as consideration for, the supply of, or the right to use, the embodied material in the goods if the goods were sold by the manufacturer by wholesale (in this subsection called the ‘wholesale licence fee amount’);

the sale value of the goods is, for the purposes of this Act, subject to subsection 18 (5b) but notwithstanding any other provision of section 18 or 18a, to be an amount equal to the sum of:

(e) the amount that would be the sale value of the goods for the purposes of this Act under whichever provision of section 18 or 18a the sale value of the goods would be determined if this section had not been enacted; and

(f) the wholesale licence fee amount.”.

**SCHEDULE**—continued

**Sales Tax Assessment Act (No. 2) 1930**

Subsection 4b (1):

Omit all the material after paragraph (b), substitute the following:

“(c) the sale value of the goods would not, but for this section, include:

(i) if the goods have been sold by retail by a registered person who has quoted the person’s certificate when purchasing the goods—the valuable consideration that could reasonably be expected to have been given in connection with, or as consideration for, the supply of, or the right to use, the embodied material in the goods if the goods had been sold by the registered person by wholesale (in this subsection called the ‘wholesale licence fee amount’); or

(ii) in any other case—the value of the licence fee;

the sale value of the goods is, for the purposes of this Act, subject to subsection 18 (5b) of the Sales Tax Assessment Act (No. 1) 1930 as that section is applied by section 12 of this Act, but notwithstanding section 4 or 4a, to be an amount equal to the sum of:

(d) the amount that would be the sale value of the goods for the purposes of this Act under whichever provision of section 4 or 4a the sale value of the goods would be determined if this section had not been enacted; and

(e) an amount equal to:

(i) if the goods have been sold by retail by a registered person who has quoted the person’s certificate when purchasing the goods—the wholesale licence fee amount; or

(ii) in any other case—the value of the licence fee.”.

Subsection 12 (1):

Omit “the Schedule”, substitute “the Schedules”.

Paragraph 12 (1) (b):

Omit “32 (2a)”, substitute “32 (2d)”.

**Sales Tax Assessment Act (No. 3) 1930**

Subsection 4b (1):

Omit all the material after paragraph (b), substitute the following:

“(c) the sale value of the goods would not, but for this section, include:

(i) if the goods have been sold by retail by a registered person who has quoted the person’s certificate when purchasing the goods—the valuable consideration that could reasonably be expected to have been given in connection with, or as consideration for, the supply of, or the right to use, the embodied material in the goods if the goods had been sold

**SCHEDULE**—continued

by the registered person by wholesale (in this subsection called the ‘wholesale licence fee amount’); or

(ii) in any other case—the value of the licence fee; the sale value of the goods is, for the purposes of this Act, subject to subsection 18 (5b) of the Sales Tax Assessment Act (No. 1) 1930 as that section is applied by section 12 of this Act, but notwithstanding section 4 or 4a, to be an amount equal to the sum of:

(d) the amount that would be the sale value of the goods for the purposes of this Act under whichever provision of section 4 or 4a the sale value of the goods would be determined if this section had not been enacted; and

(e) an amount equal to:

(i) if the goods have been sold by retail by a registered person who has quoted the person’s certificate when purchasing the goods—the wholesale licence fee amount; or

(ii) in any other case—the value of the licence fee.”.

Subsection 12 (1):

Omit “the Schedule”, substitute “the Schedules”.

Paragraph 12 (1) (b):

Omit “32 (2a)”, substitute “32 (2d)”.

**Sales Tax Assessment Act (No. 4) 1930**

Subsection 12 (1):

Omit “the Schedule”, substitute “the Schedules”.

Paragraph 12 (1) (b):

Omit “32 (2a)”, substitute “32 (2d)”.

**Sales Tax Assessment Act (No. 5) 1930**

Subsection 12 (1):

Omit “the Schedule”, substitute “the Schedules”.

Paragraph 12 (1) (b):

Omit “32 (2a)”, substitute “32 (2d)”.

**Sales Tax Assessment Act (No. 6) 1930**

Subsection 4**b (1):**

Omit all the material after paragraph (b), substitute the following:

“(c) the sale value of the goods would not, but for this section, include:

(i) if the goods have been sold by retail by a registered person who has quoted the person’s certificate when importing the goods—the valuable consideration that could reasonably be

**SCHEDULE**—continued

expected to have been given in connection with, or as consideration for, the supply of, or the right to use, the embodied material in the goods if the goods had been sold by the registered person by wholesale (in this subsection called the ‘wholesale licence fee amount’); or

(ii) in any other case—the value of the licence fee;

the sale value of the goods is, for the purposes of this Act, subject to subsection 18 (5b) of the Sales Tax Assessment Act (No. 1) 1930 as that section is applied by section 12 of this Act, but notwithstanding section 4 or 4a, to be an amount equal to the sum of:

(d) the amount that would be the sale value of the goods for the purposes of this Act under whichever provision of section 4 or 4a the sale value of the goods would be determined if this section had not been enacted; and

(e) an amount equal to:

(i) if the goods have been sold by retail by a registered person who has quoted the person’s certificate when importing the goods—the wholesale licence fee amount; or

(ii) in any other case—the value of the licence fee.”.

Subsection 12 (1):

Omit “the Schedule”, substitute “the Schedules”.

Paragraph 12 (1) (b):

Omit “32 (2a)”, substitute “32 (2d)”.

**Sales Tax Assessment Act (No. 7) 1930**

Subsection 4**b (1):**

Omit all the material after paragraph (b), substitute the following:

“(c) the sale value of the goods would not, but for this section, include:

(i) if the goods have been sold by retail by a registered person who has quoted the person’s certificate when purchasing the goods—the valuable consideration that could reasonably be expected to have been given in connection with, or as consideration for, the supply of, or the right to use, the embodied material in the goods if the goods had been sold by the registered person by wholesale (in this subsection called the ‘wholesale licence fee amount’); or

(ii) in any other case—the value of the licence fee;

the sale value of the goods is, for the purposes of this Act, subject to subsection 18 (5b) of the Sales Tax Assessment Act (No. 1) 1930 as that

**SCHEDULE**—continued

section is applied by section 12 of this Act, but notwithstanding section 4 or 4a, to be an amount equal to the sum of:

(d) the amount that would be the sale value of the goods for the purposes of this Act under whichever provision of section 4 or 4a the sale value of the goods would be determined if this section had not been enacted; and

(e) an amount equal to:

(i) if the goods have been sold by retail by a registered person who has quoted the person’s certificate when purchasing the goods—the wholesale licence fee amount; or

(ii) in any other case—the value of the licence fee.”.

Subsection 12(1):

Omit “the Schedule”, substitute “the Schedules”.

Paragraph 12 (1) (b):

Omit “32 (2a)”, substitute “32 (2d)”.

Sales Tax Assessment Act (No. 8) 1930

Subsection 12 (1):

Omit “the Schedule”, substitute “the Schedules”.

Paragraph 12 (1) (b):

Omit “32 (2a)”, substitute “32 (2d)”.

Sales Tax Assessment Act (No. 9) 1930

Subsection 12 (1):

Omit “the Schedule”, substitute “the Schedules”.

Paragraph 12 (1) (b):

Omit “32 (2a)”, substitute “32 (2d)”.

Sales Tax Assessment Act (No. 10) 1985

Subsection 12 (1):

Omit “the Schedule”, substitute “the Schedules”.

Sales Tax Assessment Act (No. 11) 1985

Subsection 16 (1):

Omit “the Schedule”, substitute “the Schedules”.

NOTES

1. No. 25, 1930, as amended. For previous amendments, see No. 62, 1930; No. 25, 1931; Nos. 39 and 64, 1932; Nos. 17 and 47, 1933; Nos. 16 and 29, 1934; Nos. 8, 45 and 61, 1935; No. 78, 1936; No. 93, 1966; No. 216, 1973; No. 197, 1978; No. 19, 1979; No. 134, 1980; Nos. 51 and 122, 1982; No. 39, 1983; No. 123, 1984; Nos. 47, 123 and 144, 1985; Nos. 41, 48 and 99, 1986; Nos. 23, 42, 140 and 145, 1987; No. 6, 1988; Nos. 66 and 107, 1989.

2. No. 27, 1930, as amended. For previous amendments, see No. 64, 1930; No. 27, 1931; Nos. 40 and 64, 1932; Nos. 17 and 48, 1933; Nos. 16 and 30, 1934; Nos. 45 and 61, 1935; No. 78, 1936; No. 93, 1966; No. 216, 1973; No. 198, 1978; No. 123, 1984; Nos. 48 and 100, 1986; and Nos. 42 and 140, 1987.

3. No. 29, 1930, as amended. For previous amendments, see No. 65, 1930; No. 29, 1931; Nos. 41 and 64, 1932; Nos. 17 and 49, 1933; No. 16, 1934; Nos. 45 and 61, 1935; No. 78, 1936; No. 93, 1966; No. 216, 1973; No. 199, 1978; No. 123, 1984; Nos. 48 and 99, 1986; and Nos. 42 and 140, 1987.

4. No. 31, 1930, as amended. For previous amendments, see No. 66, 1930; No. 31, 1931; Nos. 42 and 64, 1932; Nos. 17 and 50, 1933; No. 16, 1934; Nos. 45 and 61, 1935; No. 78, 1936; No. 93, 1966; No. 216, 1973; No. 200, 1978; No. 123, 1984; Nos. 48 and 99, 1986; and Nos. 42 and 140, 1987.

5. No. 33, 1930, as amended. For previous amendments, see 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; No. 201, 1978; Nos. 51 and 80, 1982; No. 123, 1984; Nos. 49 and 144, 1985; Nos. 48 and 99, 1986; and Nos. 42, 76 and 140, 1987.

6. No. 35, 1930, as amended. For previous amendments, see No. 68, 1930; No. 35, 1931; Nos. 44 and 64, 1932; Nos. 17, 25 and 52, 1933; Nos. 16 and 62, 1934; Nos. 45 and 61, 1935; No. 78, 1936; No. 93, 1966; No. 216, 1973; No. 202, 1978; No. 123, 1984; No. 47, 1985; Nos. 48 and 99, 1986; and Nos. 42 and 140, 1987.

7. No. 37, 1930, as amended. For previous amendments, see No. 69, 1930; No. 37, 1931; Nos. 45 and 64, 1932; Nos. 17, 25 and 53, 1933; Nos. 16 and 62, 1934; Nos. 45 and 61, 1935; No. 78, 1936; No. 93, 1966; No. 216, 1973; No. 203, 1978; No. 123, 1984; No. 47, 1985; Nos. 48 and 99, 1986; and Nos. 42 and 140, 1987.

8. No. 39, 1930, as amended. For previous amendments, see No. 70, 1930; No. 39, 1931; Nos. 46 and 64, 1932; Nos. 17, 25 and 54, 1933; Nos. 16 and 62, 1934; Nos. 45 and 61, 1935; No. 78, 1936; No. 93, 1966; No. 216, 1973; No. 204, 1978; No. 123, 1984; No. 47, 1985; Nos. 48 and 99, 1986; and Nos. 42 and 140, 1987.

9. No. 41, 1930, as amended. For previous amendments, see No. 71, 1930; No. 41, 1931; No. 47, 1932; No. 55, 1933; Nos. 9 and 61, 1935; No. 78, 1936; No. 93, 1966; No. 216, 1973; No. 205, 1978; No. 123, 1984; Nos. 47 and 144, 1985; Nos. 48 and 99, 1986; and Nos. 42 and 140, 1987.

10. No. 43, 1985, as amended. For previous amendments, see No. 99, 1986; and Nos. 42 and 140, 1987.

**NOTES**—continued

11. No. 53, 1934, as amended. For previous amendments, see No. 12, 1935; No. 78, 1936; No. 63, 1940; No. 1, 1953; No. 93, 1966; No. 216, 1973; No. 123, 1984; Nos. 47, 123 and 144, 1985; No. 48, 1986; and No. 97, 1988.

[Minister’s second reading speech made in—

House of Representatives on 31 October 1989

Senate on 7 December 1989]