



Sales Tax (Exemptions and Classifications) Modification (Customs) Act 1995

No. 91 of 1995

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Sales Tax (Exemptions and Classifications) Modification (Customs) Act 1995

No. 91 of 1995

An Act relating to sales tax

[Assented to 27 July 1995]

The Parliament of Australia enacts:

PART 1—PRELIMINARY

Short title

1. This Act may be cited as the *Sales Tax (Exemptions and Classifications) Modification (Customs) Act 1995*.

Commencement

2.(1) Parts 1 and 2 and Schedule 1 commence or are taken to have commenced on 9 May 1995.

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(2) Part 3 and Schedule 2 commence or are taken to have commenced on 1 July 1995.

(3) Part 4 and Schedule 3 commence or are taken to have commenced on 1 November 1995.

Object of Act

3. The object of this Act is to modify the provisions of the *Sales Tax (Exemptions and Classifications) Act 1992*, in so far as they deal with tax imposed by the *Sales Tax Imposition (Customs) Act 1992*.

This Act taken to be a sales tax amending Act for certain purposes

4. For the purposes of section 129 of the *Sales Tax Assessment Act 1992*, this Act is taken to be a sales tax amending Act.

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**PART 2—MODIFICATIONS APPLYING FROM
9 MAY 1995**

Modifications of the *Sales Tax (Exemptions and Classifications) Act 1992*

5. The provisions of the *Sales Tax (Exemptions and Classifications) Act 1992*, as amended from time to time and as modified to have a specified effect by any other Act, have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (Customs) Act 1992*, as if:

- (a) they were further modified as set out in Schedule 1 to this Act; and
- (b) those modifications applied to dealings with goods after 7.30 p.m., by legal time in the Australian Capital Territory, on 9 May 1995.

Note: An example of an Act that modified the *Sales Tax (Exemptions and Classifications) Act 1992* is the *Sales Tax (Customs) (Deficit Reduction) Act 1993*.

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PART 3—MODIFICATIONS APPLYING FROM 1 JULY 1995

**Modifications of the *Sales Tax (Exemptions and Classifications)*
*Act 1992***

6. The provisions of the *Sales Tax (Exemptions and Classifications) Act 1992*, as amended from time to time and as modified to have a specified effect by this Act or by any other Act, have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (Customs) Act 1992*, as if:

- (a) they were further modified as set out in Schedule 2 to this Act; and
- (b) those further modifications applied to dealings with goods on or after 1 July 1995.

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**PART 4—MODIFICATIONS APPLYING FROM
1 NOVEMBER 1995**

**Modifications of the *Sales Tax (Exemptions and Classifications)*
*Act 1992***

7. The provisions of the *Sales Tax (Exemptions and Classifications) Act 1992*, as amended from time to time and as modified to have a specified effect by this Act or by any other Act, have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (Customs) Act 1992*, as if:

- (a) they were further modified as set out in Schedule 3 to this Act; and
 - (b) those further modifications applied to dealings with goods on or after 1 November 1995.
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SCHEDULE 1

Section 5

MODIFICATIONS APPLYING FROM 9 MAY 1995

1. After paragraph 39(3)(a) of Schedule 1:

Insert:

- “(aa) scaffolding;
- (ab) safes;
- (ac) racking and shelving;”.

2. Paragraph 39(3)(b) of Schedule 1:

After “paragraph (a)” (wherever occurring) insert “, (aa), (ab) or (ac)”.

3. After paragraph 49(2)(e) of Schedule 1:

Insert:

- “(ea) scaffolding;
- (eb) safes;
- (ec) racking and shelving;”.

4. Paragraph 49(2)(f) of Schedule 1:

After “paragraph (e)” insert “, (ea), (eb) or (ec)”.

5. Subitem 61(1) of Schedule 1:

Insert after paragraph (b):

“; or (c) model aircraft (including flying models).”.

6. Subitem 1(3) of Schedule 2:

Add at the end:

- “; (f) safes, including of a kind ordinarily installed as fixtures, but not including of a kind ordinarily used for the storage of food;
- (g) musical instruments;
- (h) bric-a-brac.”.

7. Schedule 3:

Repeal the Schedule.

8. Item 1 of Schedule 4:

Omit “, 3”.

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SCHEDULE 2

Section 6

MODIFICATIONS APPLYING FROM 1 JULY 1995

1. Subitem 97(3) of Schedule 1:

Omit the definition of “**eligible disabled person**”, substitute the following definition:

“ ‘**eligible disabled person**’ means a person who has a current certificate given by the Secretary, certifying that the person has lost the use of one or more limbs to such an extent that he or she is unable to use public transport;”.

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SCHEDULE 3

Section 7

MODIFICATIONS APPLYING FROM 1 NOVEMBER 1995

1. Schedule 1, Table of Contents, Item 108:

Omit the entry.

2. Item 108 of Schedule 1:

Omit the Item.

*[Minister's second reading speech made in—
House of Representatives on 6 June 1995
Senate on 20 June 1995]*