



Sales Tax (Excise) (Industrial Safety Equipment) Act 2000

No. 97, 2000



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An Act relating to sales tax

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[Assented to 6 July 2000]

The Parliament of Australia enacts:

Part 1—Preliminary

1 Short title

This Act may be cited as the *Sales Tax (Excise) (Industrial Safety Equipment) Act 2000*.

2 Commencement

This Act commences on the day on which it receives the Royal Assent.

3 Object of Act

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 (Excise) Act 1992*.

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

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

5 Meaning of *first taxing day*

In this Act:

first taxing day has the same meaning as in the *Sales Tax Assessment Act 1992*.

Part 2—Modification commencing on the first taxing day

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

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 (Excise) Act 1992*, as if:

- (a) they were modified as set out in Schedule 1 to this Act; and
- (b) that modification applied to dealings with goods on or after the first taxing day.

Schedule 1—Modification commencing on the first taxing day

Sales Tax (Exemptions and Classifications) Act 1992

1 Item 20 of Schedule 1

Omit “ordinarily”, substitute “mainly”.

*[Minister’s second reading speech made in—
House of Representatives on 11 May 2000
Senate on 5 June 2000]*

(75/00)
