



# Sales Tax (World Trade Organization Amendments) Act 1994

No. 155 of 1994

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## An Act relating to sales tax

[Assented to 13 December 1994]

The Parliament of Australia enacts:

### Short title etc.

1.(1) This Act may be cited as the *Sales Tax (World Trade Organization Amendments) Act 1994*.

(2) In this Act, “Principal Act” means the *Sales Tax (Exemptions and Classifications) Act 1992*<sup>1</sup>.

### Commencement

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

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**Object**

3. This Act is part of a package of Acts relating to the Agreement Establishing the World Trade Organization. It amends the sales tax law to enable Australia to accept that agreement.

**Schedule 2**

4. Schedule 2 to the Principal Act is amended:

(a) by omitting Items 13 and 14 from the Table of Contents and substituting the following Item:

“13. Fruit and vegetable juices etc.”;

(b) by omitting Items 13 and 14 and substituting the following Item:

“**Item 13: [Fruit and vegetable juices etc.]**

(1) Concentrates for making non-alcoholic beverages, if the concentrates consist of at least 25% by volume of juices of fruits.

(2) Cordials for making non-alcoholic beverages, and preparations for use in flavouring foods, if the cordials or preparations consist of at least 25% by volume of:

(a) juices of fruits;

(b) a mixture of water and concentrates of juices of fruits, being a mixture whose strength is equal to or greater than the natural strength of the juices;

(c) a combination of juices covered by paragraph (a) and a mixture covered by paragraph (b).

(3) Non-alcoholic non-carbonated beverages, if they consist of at least 25% by volume of juices of fruits or vegetables.

(4) Non-alcoholic carbonated beverages, if they consist wholly of juices of fruits or vegetables.

(5) In this Item:

‘vegetables’ includes herbage.”.

**Application**

5.(1) The amendments made by this Act apply to dealings with goods on or after:

(a) if the World Trade Organization Agreement has not entered into force for Australia on or before 1 January 1995—the day on which the Agreement enters into force for Australia; or

(b) if paragraph (a) does not apply—1 January 1995.

(2) For the purposes of subsection (1), the day on which the World Trade Organization Agreement enters into force for Australia is to be taken to be the day declared by the Governor-General, by Proclamation, under

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paragraph 2(5)(b) of the *Copyright (World Trade Organization Amendments) Act 1994* to be the day on which the Agreement enters into force for Australia.

(3) In this section, “**World Trade Organization Agreement**” means the Agreement Establishing the World Trade Organization done at Marrakesh on 15 April 1994.

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**NOTE**

*Sales Tax (Exemptions and Classifications) Act 1992*

1. No. 119, 1992, as amended. For previous amendments, see Nos. 131, 150, 167 and 224, 1992; No. 118, 1993; and Nos. 1 and 138, 1994.

[*Minister’s second reading speech made in—  
House of Representatives on 18 October 1994  
Senate on 7 November 1994*]