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AUSTRALIA

Statutory Rules 1984 No. [1]

409

# Sales Tax Regulations[2] (Amendment)

I, THE GOVERNOR-GENERAL of the Commonwealth of Australia, acting with the advice of the Federal Executive Council and pursuant to section 4 of the *Acts Interpretation Act 1901*, hereby make the following Regulations under the *Sales Tax Assessment Act (No. 1) 1930*, the *Sales Tax Assessment Act (No. 2) 1930*, the *Sales Tax Assessment Act (No. 3) 1930*, the *Sales Tax Assessment Act (No. 4) 1930*, the *Sales Tax Assessment Act (No. 5) 1930*, the *Sales Tax Assessment Act (No. 6) 1930*, the *Sales Tax Assessment Act (No. 7) 1930*, the *Sales Tax Assessment Act (No. 8) 1930* and the *Sales Tax Assessment Act (No. 9) 1930*.

Dated 13 December 1984.

**N. M. STEPHEN**

Governor-General

By His Excellency's Command,

(Sgd) Paul Keating
Treasurer

## Principal Regulations

**1.** In these Regulations, "Principal Regulations" means the Sales Tax Regulations.

## Purported quotation of certificate

**2.** Regulation 17 of the Principal Regulations is amended by omitting from sub-regulation (1) "Twenty pounds" and substituting "$500".

## Signatures by or for taxpayers

**3.** Regulation 60 of the Principal Regulations is amended—

(a) by omitting from sub-regulation (8) "Twenty pounds" and substituting "$500"; and

(b) by omitting from sub-regulation (9) "Twenty pounds" and substituting "$500".

**Repeal of certain regulations**

**4.** Regulations 70, 71, 75, 77 and 78 of the Principal Regulations are repealed.

**Penalties not otherwise provided**

**5.** Regulation 82 of the Principal Regulations is amended by omitting "Twenty pounds" and substituting "$500".

**Second Schedule**

**6.** The Second Schedule to the Principal Regulations is amended by omitting Form J.

**Savings**

**7. (1)** Notwithstanding the repeal effected by regulation 4 and the amendment effected by regulation 6—

(a) regulations 70, 71 and 77 of the Principal Regulations as in force immediately before the date of commencement of these Regulations continue to apply in relation to the prosecution after that date, under section 45 of the Act as in force immediately before that date, of persons for the offences referred to in those regulations; and

(b) regulation 78 of, and Form J in Schedule 2 to, the Principal Regulations as in force immediately before the date of commencement of these Regulations continue to apply in relation to any election made after that date by a defendant in a taxation prosecution pursuant to section 56 of the Act as in force immediately before that date.

**(2)** In sub-regulation (1), "the Act" means the *Sales Tax Assessment Act (No. 1) 1930.*

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NOTES

1. Notified in the *Commonwealth of Australia Gazette* on 6 1984. 13 December

2. Statutory Rules 1956 No. 59 as amended to date. For previous amendments *see* Note 2 to Statutory Rules 1984 No. 8 and *see also* Statutory Rules 1984 No. 8.

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