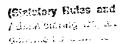
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F.R.L.I. 1996B00858



Commercial & Evaluation Division, Attorney-General's

AUSTRALIA

Statutory Rules 1990 No. 1

346

# Sales Tax Regulations<sup>2</sup> (Amendment)

I, THE GOVERNOR-GENERAL of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, 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, the Sales Tax Assessment Act (No. 9) 1930 and the Sales Tax Assessment Act (No. 10) 1985.

Dated 25 October 1990.

BILL HAYDEN

Governor-General

By His Excellency's Command,

Poul Keating
Treasurer

### Commencement

1. These Regulations are to be taken to have commenced on 23 December 1988.

# **Principal Regulations**

2. In these Regulations, "Principal Regulations" means the Sales Tax Regulations.

(S.R. 382/89)—Cat. No.

14/1.6.1990

### Interpretation

- 3. Regulation 4 of the Principal Regulations is amended by adding at the end of the definition of "aids to manufacture" in subregulation (1) the following paragraph:
  - "(o) goods for use exclusively, or primarily and principally, in:
    - (i) 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
    - (ii) the conversion of a computer program to another language, code or notation;

so as to embody the computer program (not being the embodying of the program in a microchip) in goods;".

## **Application**

4. The amendment of the Principal Regulations by regulation 3 of these Regulations applies to transactions, acts and operations effected or done in relation to goods on or after 23 December 1988.

#### **NOTES**

- 1. Notified in the Commonwealth of Australia Gazette on 1990. 31 October
- 2. Statutory Rules 1956 No. 59 as amended by 1965 No. 186; 1981 No. 294; 1982 No. 167; 1984 Nos. 8, 409 and 417; 1985 No. 100; Act No. 144, 1985; Act No. 99, 1986.

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