



Statutory Rules 1990 No. 1

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**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,

Paul 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.

**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.

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**NOTES**

1. Notified in the *Commonwealth of Australia Gazette* on 1 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.