

1987

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 23 September 1987

(*Minister Assisting the Treasurer*)

A BILL

FOR

An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935*, and for related purposes

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

Short title etc.

5 1. (1) This Act may be cited as the *Sales Tax (Exemptions and Classifications) Amendment Act 1987*.

 (2) The *Sales Tax (Exemptions and Classifications) Act 1935*¹ is in this Act referred to as the Principal Act.

Commencement

10 2. (1) Subject to this section, this Act shall come into operation on the day on which it receives the Royal Assent.

 (2) Subsections 3 (1) and 4 (1) shall be deemed to have come into operation on 1 July 1987.

(3) Subsections 3 (4) and 4 (4) shall come into operation on a day to be fixed by Proclamation.

(4) Subsections 3 (5) and 4 (5) shall come into operation on the day on which the *Customs Tariff Act 1987* comes into operation.

Amendments of First Schedule to Principal Act

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3. (1) The First Schedule to the Principal Act is amended as set out in Schedule 1 to this Act.

(2) The First Schedule to the Principal Act is amended:

(a) by omitting from item 73 "personal or";

(b) by omitting from subparagraph 73 (iii) "a member of the staff of the Governor-General or of the Governor of a State (if the member is not an Australian citizen) or";

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(c) by omitting from item 73A "personal or"; and

(d) by omitting from subparagraph 73A (iii) "a member of the staff of the Governor-General or of the Governor of a State (if the member is not an Australian citizen) or".

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(3) The First Schedule to the Principal Act is amended as set out in Schedule 2 to this Act.

(4) The First Schedule to the Principal Act is amended as set out in Schedule 3 to this Act.

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(5) The First Schedule to the Principal Act is amended as set out in Schedule 4 to this Act.

Application of amendments

4. (1) The amendment of the First Schedule to the Principal Act made by subsection 3 (1) applies, and shall be deemed to have applied, in relation to transactions, acts and operations effected or done in relation to goods on or after 1 July 1987.

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(2) The amendments of the First Schedule to the Principal Act made by subsection 3 (2) apply in relation to transactions, acts and operations effected or done in relation to goods at any time after the commencement of this subsection.

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(3) The amendment of the First Schedule to the Principal Act made by subsection 3 (3) applies, and shall be deemed to have applied, in relation to transactions, acts and operations effected or done in relation to goods at any time whether before or after the commencement of this subsection.

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(4) The amendment of the First Schedule to the Principal Act made by subsection 3 (4) applies in relation to transactions, acts and operations

effected or done in relation to goods at any time after the commencement of this subsection.

5 (5) The amendments of the First Schedule to the Principal Act made by subsection 3 (5) apply in relation to transactions, acts and operations effected or done in relation to goods at any time after the commencement of this subsection.

SCHEDULE 1

Subsection 3 (1)

AMENDMENT OF FIRST SCHEDULE

After item 72A in the First Schedule, the following item is inserted:

“72B. (1) Printed matter, not more than 25% of which consists of commercial advertising, for distribution: Nos. 1 to 9”.

- (a) free of charge;
- (b) for the purpose of promoting visits to a foreign country; and
- (c) either:
 - (i) by or on behalf of a national tourist organisation established or accredited by the government of that country; or
 - (ii) by a person or body appointed as a representative of such an organisation;

and being any of the following:

- (d) books;
- (e) folders;
- (f) guides;
- (g) magazines;
- (h) pamphlets;
- (j) unframed photographs;
- (k) unframed photographic enlargements;
- (m) framed or unframed posters;
- (n) printed window transparencies;
- (p) illustrated calendars;
- (q) illustrated or unillustrated maps;
- (r) timetables for transport services other than transport services within Australia;
- (s) lists, and yearbooks, published or sponsored by the organisation, of hotels, or other places of accommodation, situated outside Australia

“(2) Goods for use (and not for sale or distribution):

- (a) principally for the purpose of promoting visits to a foreign country; and
- (b) either:
 - (i) by or on behalf of a national tourist organisation established or accredited by the government of that country; or
 - (ii) by a person or body appointed as a representative of such an organisation;

and being any of the following:

- (c) documents for reference purposes containing information about museums, universities, spas or other institutions;
- (d) yearbooks, telephone and telex directories, lists of hotels, or other places of accommodation, situated outside Australia, and catalogues of fairs;
- (e) samples, or specimens, of negligible value of national handicrafts;

SCHEDULE 1—continued

- (f) samples or specimens of:
 - (i) articles of national costume; or
 - (ii) cultural items (other than national handicrafts);
- (g) flags of that country;
- (h) pictures, paintings, drawings, framed photographs and photographic enlargements, engravings and lithographs;
- (j) sculptures, tapestries, and other similar works of art;
- (k) artbooks;
- (m) dioramas, scale models, lantern slides, photographic negatives and printing blocks;
- (n) show-cases, stands and similar articles for use in displaying material, including electrical and mechanical equipment for operating a display of material;
- (p) documentaries (whether recorded on cinematograph film, video tape or video disc), audio tape recordings, records, audio discs, and similar goods, for use in exhibitions, displays or performances to which members of the public are admitted free of charge, being goods that:
 - (i) are not of a kind that are on sale in Australia to the general public; and
 - (ii) consist principally of matter other than commercial advertising matter

In this item, 'Australia' includes the external Territories

SCHEDULE 2

Subsection 3 (3)

AMENDMENT OF FIRST SCHEDULE

After item 104 in the First Schedule, the following item is inserted:

"105. Each ultra high frequency television transmitter in respect of which the Secretary to the Department of Transport and Communications, or a person authorised by the Secretary for the purposes of this item, has certified that he or she is satisfied that the relevant goods are:

Nos. 1 to 9".

- (a) to be used, or to be installed ready for use, at a particular time after 30 April 1987 and before 1 January 1993 for the purpose of the transmission to the general public of television programs by a person:
 - (i) as authorised by a licence warrant granted in respect of a non-metropolitan new system licence; or
 - (ii) as authorised under an old system licence, being:
 - (A) a non-metropolitan commercial television station licence; or

SCHEDULE 2—continued

- (B) a commercial television translator station licence the television programs transmitted by which are programs of a television station having a licence of the kind referred to in subparagraph (A); and
- (b) not to be used to replace an ultra high frequency transmitter that:
- (i) was used by that person for the purpose of the transmission to the general public of television programs before the time when the relevant goods are first used for that purpose;
 - (ii) is authorised to be used for that purpose by the person after that time; and
 - (iii) is either:
 - (A) not intended to be used by the person for that purpose after that time; or
 - (B) intended to be used by the person for that purpose after that time but otherwise than under an authority of any of the kinds referred to in subparagraph (a) (i) or (ii)

In this item:

‘commercial television translator station licence’ has the same meaning as in the *Broadcasting Act 1942* as in force immediately before the commencement of the *Broadcasting and Television Amendment Act 1985*;

‘metropolitan commercial television station licence’ means a licence for a commercial television station whose service area includes the General Post Office of the capital city of a State other than Tasmania;

‘metropolitan new system licence’ means a new system licence whose service area includes the General Post Office of the capital city of a State other than Tasmania;

‘non-metropolitan commercial television station licence’ means a licence for a commercial television station that is not a metropolitan commercial television station licence;

‘non-metropolitan new system licence’ means a new system licence that is not a metropolitan new system licence;

‘radio transmission’ has the same meaning as in the *Radiocommunications Act 1983*;

‘transmitter’ means any thing designed or intended for use for the purpose of radio transmission, but does not include transmission towers, masts, antennae, electric lines or other equipment or facilities designed or intended to be ancillary to, or associated with, such a thing for the purposes of that use;

‘ultra high frequency television transmitter’ means a transmitter for use in broadcasting television programs by the transmission or emission of electromagnetic energy of frequencies in the range of 520 megahertz to 820 megahertz

A reference in this item to a particular purpose includes a reference to purposes that include that purpose

SCHEDULE 2—continued

An expression used in this item and in subsection 96 (1) of the *Broadcasting and Television Amendment Act 1985* has the same meaning in this item as in that subsection

SCHEDULE 3

Subsection 3 (4)

AMENDMENT OF FIRST SCHEDULE

After item 114C in the First Schedule, the following item is inserted:

“114D. Imported goods to which item 11 in Part I of Schedule 4 No. 5”
to the *Customs Tariff Act 1982* applies, being:

- (a) the personal effects, furniture or household goods of members of a Singapore force, or of members of the civilian component, or of dependants of such members; or
- (b) motor vehicles for use by members of a Singapore force, or by members of the civilian component, or of dependants of such members

For the purposes of this item, the expressions ‘Singapore force’, ‘civilian component’ and ‘dependant’ have the same respective meanings as they have in the agreement between Australia and Singapore concerning the status of Singapore forces in Australia

SCHEDULE 4

Subsection 3 (5)

AMENDMENTS OF FIRST SCHEDULE

1. Item 59 in the First Schedule is amended by omitting from sub-item (2) “paragraph (d) of item 35 in Part I of Schedule 4” and substituting “paragraph (d) of item 32 in Part II of Schedule 4”.
2. Item 68 in the First Schedule is amended:
 - (a) by omitting from paragraph (3) (a) “item 99.01” and substituting “heading 9701.”;
 - (b) by omitting from paragraph (3) (b) “item 99.02” and substituting “heading 9702.”; and
 - (c) by omitting from paragraph (3) (c) “item 99.03” and substituting “heading 9703.”.
3. Item 111A in the First Schedule is amended by omitting “item 34 in Part I of Schedule 4” and substituting “item 21 in Part II of Schedule 4”.
4. Item 114 in the First Schedule is amended by omitting from paragraphs (1) (c) and (1) (d) “or 16”.
5. Item 114B in the First Schedule is amended by omitting from sub-item (4) “item 11 in Part I of Schedule 4” and substituting “item 8 in Part I of Schedule 4”.
6. Item 114C in the First Schedule is amended by omitting “item 11 in Part I of Schedule 4” and substituting “item 8 in Part I of Schedule 4”.

SCHEDULE 4—continued

7. Item 145 in the First Schedule is amended:
- (a) by omitting from paragraph (a) “paragraph (a) or (b) of item 35 in Part I of Schedule 4” and substituting “paragraph (a) or (b) of item 32 in Part II of Schedule 4”; and
 - (b) by omitting from paragraph (b) “item 35 in Part I of Schedule 4” and substituting “item 32 in Part II of Schedule 4”.
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NOTE

1. No. 60, 1935, as amended. For previous amendments, see No. 41, 1936; No. 78, 1938; No. 32, 1939; Nos. 29 and 76, 1940; No. 32, 1941; No. 6, 1942; Nos. 35 and 44, 1943; No. 31, 1944; No. 36, 1945; Nos. 12 and 67, 1946; No. 65, 1947; No. 42, 1948; No. 54, 1949; No. 37, 1950; No. 42, 1951; No. 44, 1952; No. 53, 1953; No. 45, 1954; No. 5, 1956; No. 71, 1957; Nos. 17 and 92, 1959; Nos. 65 and 88, 1960; Nos. 1 and 76, 1961; No. 4, 1962; No. 44, 1963; No. 30, 1965; Nos. 26 and 62, 1966; Nos. 21, 29 and 80, 1967; No. 78, 1970; Nos. 67 and 87, 1972; Nos. 17, 181 and 216, 1973; No. 24, 1975; No. 175, 1976; No. 107, 1978; Nos. 3, 94 and 157, 1979; No. 142, 1981; Nos. 64, 93 and 115, 1982; Nos. 63, 84 and 136, 1983; Nos. 81, 123 and 165, 1984; Nos. 65, 67, 145 and 178, 1985; No. 28, 1986; and Nos. 42 and 76, 1987.