

1987-88

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 28 April 1988

(*Mr Prosser*)

A BILL

FOR

An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935*

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

Short title etc.

1. (1) This Act may be cited as the *Sales Tax (Exemptions and Classifications) Amendment Act 1988*.

(2) In this Act, "Principal Act" means the *Sales Tax (Exemptions and Classifications) Act 1935*¹.

Commencement

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

Amendments to First Schedule to Principal Act

3. The First Schedule to the Principal Act is amended:

(a) by inserting after subitem (1) the following subitem:

"(1A) Motorcycles and four-wheel drive vehicles, of types approved by the Commissioner, for use exclusively or primarily and principally in the fishing industry Nos. 1 to 9"; and

(b) by omitting subitem (2) and substituting the following subitem:

"(2) Parts for equipment covered by subitems (1) and (1A) Nos. 1 to 9".

Sales Tax (Exemptions and Classifications) Amendment
No. , 1988

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 and 185, 1985; Nos. 28, 76 and 98, 1986; and No. 42, 1987.