

1990

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA  
HOUSE OF REPRESENTATIVES

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Presented and read a first time, 21 August 1990

*(Minister assisting the Treasurer)*

**A BILL**

FOR

**An Act to amend the law relating to sales tax**

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 1990*.

**(2)** In this Act, “Principal Act” means the *Sales Tax (Exemptions and Classifications) Act 1935*<sup>1</sup>.

**Commencement**

10     **2.** This Act is taken to have commenced at 7.30 p.m., by standard time in the Australian Capital Territory, on 21 August 1990.

**Interpretation**

**3.** Section 3 of the Principal Act is amended by adding at the end the following subsection:

      “(8) Where:

15     (a) disregarding:

      (i) this subsection; and

- (ii) subsection 3 (15) of the *Sales Tax Assessment Act (No. 1) 1930* (including in its application in accordance with any of the other Sales Tax Assessment Acts);
- goods (in this subsection called the ‘**item 51/54 goods**’) are covered by item 51 or 54 in the First Schedule to this Act; and
- (b) any one or more of the following subparagraphs applies to any part (in this subsection called the ‘**insert**’) of the item 51/54 goods:
- (i) it has a different sheet size than most of the remainder of the goods;
- (ii) it is printed by a different process than most of the remainder of the goods;
- (iii) it consists of different paper or other material than most of the remainder of the goods;
- (iv) it is inserted separately into the remainder of the goods after they have been made; and
- (c) if the item 51/54 goods are a magazine or similar publication (other than a newspaper)—the insert is not a detachable part that is attached by perforation, or glued, sewn or stapled, to the remainder of the goods; and
- (d) if the item 51/54 goods are a newspaper—the insert is not a news, sport, entertainment, travel, leisure or similar section (other than an advertising section);

then, for the purposes of this Act, the insert is taken not to be, and never to have been, part of the item 51/54 goods, but to be, and always to have been, separate goods.”.

### Application of amendment

4. The amendment made by this Act applies in relation to transactions, acts and operations effected or done in relation to goods after the commencement of the amendment.

### 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 and 67, 1985; Nos. 28, 76 and 98, 1986; Nos. 42, 135 and 140, 1987; Nos. 78, 89 and 152, 1988; Nos. 63 and 72, 1989; and Nos. 18, 55, 57 and 58, 1990.

