

1987-88

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 3 November 1988

(*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 (No. 2) 1988*.

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

Commencement

10 **2.** This Act shall be taken to have commenced at 8 o'clock in the evening, by standard time in the Australian Capital Territory, on 23 August 1988.

Classification of goods

3. Section 6B of the Principal Act is amended by inserting in subsection (2) "(other than item 18 in the Third Schedule)" after "Schedules".

Amendment of First and Third Schedules

4. The First and Third Schedules to the Principal Act are amended as set out in the Schedule to this Act.

Application of amendments

5. The amendments made by this Act apply in relation to transactions, acts and operations effected or done in relation to goods after 8 o'clock in the evening, by standard time in the Australian Capital Territory, on 23 August 1988. 5

Transitional

6. (1) Nothing in this Act makes a person liable to a defined penalty because of an act or omission before the postponed day. 10

(2) Where, apart from this section, this Act would have had the effect of making a person liable to a defined penalty because the person contravened a requirement to do something:

- (a) within a specified period ending before the postponed day; or 15
- (b) before a specified time occurring before the postponed day;

that requirement has effect as if the relevant law operated instead by reference to a period ending at the beginning of the postponed day, or by reference to the beginning of the postponed day, as the case may be.

(3) For the purposes of this section, a reference to a person being liable to a defined penalty is a reference to: 20

- (a) the person being guilty of an offence; or
- (b) the person being liable to additional tax by way of penalty.

(4) In this section, "postponed day" means the twenty-eighth day after the day on which this Act receives the Royal Assent. 25

SCHEDULE

Section 4

AMENDMENT OF SCHEDULES TO PRINCIPAL ACT

PART I—AMENDMENT OF FIRST SCHEDULE

Item 92:

Add at the end the following sub-item:

“(2) The following goods are not covered by sub-item (1):

- (a) goods of a kind used to wrap up or secure goods for marketing, namely bags consisting of paper, netting, flexible film or metallic foil, or of any combination of those materials;
- (b) goods covered by item 18 in the Third Schedule.”.

Item 113:

Omit “or (j)”, substitute “, (j) or (ja)”.

PART II—AMENDMENT OF THIRD SCHEDULE

Item 18:

Insert “(within the meaning of the First Schedule)” after “Containers”.

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; and Nos. 78 and 00, 1988.

