

1987-88-89

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

Presented and read a first time, 4 October 1989

(*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 (No. 2) 1989*.

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

Commencement

10 2. (1) Subject to this section, this Act is to be taken to have commenced on 16 August 1989.

 (2) Paragraph 3 (a) is to be taken to have commenced on 5 October 1989.

 (3) Paragraphs 3 (b), (c) and (d) are to be taken to have commenced on 4 October 1989.

First Schedule

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

(a) by inserting after item 59 the following item:

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|--|-------------|----|
| “60. The following goods, if all the paper in the goods has been manufactured from recycled paper: | Nos. 1 to 9 | 5 |
| (a) writing, drawing or printing paper (including paper for use in cash registers, calculators, typewriters, computer printers, photocopiers or similar machines), where the paper is blank, or is blank apart from any or all of the following: | | 10 |
| (i) printed parallel lines to serve as a guide for writing or typing; | | 15 |
| (ii) printed lines to serve as a guide for drawing graphs, diagrams or similar matter; | | 20 |
| (iii) in the case of paper for use in computer printers—printed lines (whether or not numbered); | | 25 |
| (iv) a printed trade mark, logo, letterhead or similar matter; | | 30 |
| but not including paper that is treated so as to react to heat or electromagnetic energy; | | 35 |
| (b) pads or books of paper covered by paragraph (a), if the covers consist wholly of recycled paper or recycled cardboard and the covers are blank, or are blank apart from a printed trade mark, logo or similar matter; | | 40 |
| (c) paper for use in accounting ledgers or accounting journals where the paper is blank apart from printed lines to serve as a guide for the making of entries in the ledgers or journals; | | 45 |
| (d) envelopes consisting wholly of paper or consisting wholly of paper apart from either or both of the following: | | |
| (i) a fastener; | | 40 |
| (ii) a transparent or translucent address window; | | |
| where the envelopes are blank, or are blank apart from a printed return address, postage paid mark, trade mark, logo or similar matter; | | 45 |

- (e) toilet tissue;
- (f) facial tissue;
- (g) bags consisting wholly of paper, being bags marketed exclusively or principally for either or both of the following:
 - (i) household purposes;
 - (ii) use in marketing goods sold by retail.”;
- (b) by omitting from item 100 “\$12,000” and substituting “\$50,000”;
- (c) by omitting from item 103 “\$250” and substituting “\$1,000”;
- (d) by inserting after item 113E the following item:

“113F. Goods in respect of which both of the following Nos. 1 to 9 conditions are satisfied:

 - (a) the goods are for use by a person (in this item called the ‘**sub-contractor**’) exclusively in carrying out activities (in this item called the ‘**contracted activities**’) on behalf of one or more manufacturers (in this item called the ‘**primary manufacturers**’);
 - (b) in the case of each of the primary manufacturers, at least one of the following subparagraphs applies:
 - (i) if the goods had been sold to the primary manufacturer for use exclusively in carrying out the contracted activities that were to be carried out by the sub-contractor on behalf of the primary manufacturer—the goods would have been covered by item 113A, 113D or 113E;
 - (ii) if the goods:
 - (A) had been manufactured by the primary manufacturer; and
 - (B) had been applied by the primary manufacturer to his or her own use in carrying out the contracted activities that were to be carried out by the sub-contractor on behalf of the primary manufacturer;the goods would have been covered by item 113B;
 - (iii) if the goods had been applied by the primary manufacturer to his or her own use in carrying out the contracted activities that were to be carried out by the sub-contractor on

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behalf of the primary manufacturer—
the goods would have been covered
by item 113C;”.

Third Schedule

4. The Third Schedule to the Principal Act is amended by omitting from item 4A “95%” and substituting “90%”.

Application of amendments

5. An 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.

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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 and 67, 1985; Nos. 28, 76 and 98, 1986; Nos. 42, 135 and 140, 1987; Nos. 78, 89 and 152, 1988; and Nos. 63 and 72, 1989.