

1990-91-92

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

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Presented and read a first time, 26 May 1992

*(Minister Assisting the Treasurer)*

## A BILL

FOR

**An Act to impose the tax payable under the *Sales Tax Assessment Act 1992*, so far as that tax is neither a duty of customs nor a duty of excise**

The Parliament of Australia enacts:

### Short title

1. This Act may be cited as the *Sales Tax Imposition (General) Act 1992*.

### 5 Commencement

2. This Act commences on the 28th day after the day on which it receives the Royal Assent.

### Imposition

10 3.(1) The tax that is payable under the *Sales Tax Assessment Act 1992* is imposed by this section under the name of sales tax.

(2) This section imposes sales tax only so far as that tax is neither a duty of customs nor a duty of excise within the meaning of section 55 of the Constitution.

**Act does not impose tax on property of a State**

**4.(1)** This Act does not impose a tax on property of any kind belonging to a State.

**(2)** In this section, “**property of any kind belonging to a State**” has the same meaning as in section 114 of the Constitution.

