

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 a duty of excise**

The Parliament of Australia enacts:

#### **Short title**

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

#### **Commencement**

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

#### **Imposition**

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 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.

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