

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

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Presented and read a first time, 3 November 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 relates to pools constructed *in situ***

The Parliament of Australia enacts:

### **Short title**

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

### **5 Commencement**

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

**Imposition**

3. The tax that is payable under the *Sales Tax Assessment Act 1992* because of section 12A of that Act is imposed by this section under the name of sales tax.

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

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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.

