#### 1990-91

## THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA HOUSE OF REPRESENTATIVES

Presented and read a first time, 12 March 1991

(Minister assisting the Treasurer)

# A BILL

#### FOR

## An Act to amend the law relating to sales tax

The Parliament of Australia enacts:

## PART 1—PRELIMINARY

#### Short title

1. This Act may be cited as the Sales Tax Laws Amendment Act 5 (No. 1) 1991.

## Commencement

2. This Act is taken to have commenced on 13 March 1991.

## PART 2—AMENDMENT OF THE SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT 1935

## 10 Principal Act

3. In this Part, "Principal Act" means the Sales Tax (Exemptions and Classifications) Act 1935<sup>1</sup>.

3,430/12.3.1991—(43/91) Cat. No. 91 3303 X

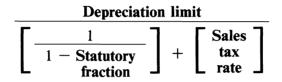
### Second Schedule

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4. The Second Schedule to the Principal Act is amended by inserting after item 60 the following item:

"61. (1) Motor vehicles (including vehicles known as four-wheel drive vehicles) that are motor cars or station wagons

(2) Sub-item (1) does not apply in relation to a transaction, act or operation effected or done in relation to a motor vehicle unless the sale value of the motor vehicle for the purposes of the relevant Sales Tax Assessment Act exceeds the amount calculated using the formula:



where:

'Depreciation limit' means:

- (a) in the case of a transaction, act or operation effected or done in the period that commenced on 13 March 1991 and ends on 30 June 1991—\$45,056; or
- (b) in the case of a transaction, act or operation effected or done in the period of 12 months commencing on 1 July 1991 or a period of 12 months commencing on any subsequent 1 July the motor vehicle depreciation limit as determined under section 57AF of the *Income Tax Assessment Act 1936* in relation to the year of income that commences on that 1 July;

**'Statutory fraction'** means 0.225 or such other decimal fraction as the Commissioner determines by notice in writing served on the taxpayer; **'Sales tax rate'** means the rate of sales tax imposed by the *Sales Tax Act (No. 1) 1930,* as in force at the time when the transaction, act or operation is effected or done, in respect of goods covered by the Fifth Schedule, being that rate expressed as a decimal fraction

(3) Sub-item (1) does not apply to motor vehicles that are specially fitted out for transporting disabled persons seated in wheelchairs".

#### Fourth Schedule

5. The Fourth Schedule to the Principal Act is amended by omitting from sub-item 1 (2) "item 1 in the Sixth Schedule" and substituting "item 61 in the Second Schedule".

## Fifth Schedule

6. The Fifth Schedule to the Principal Act is amended by omitting 35 from item 3 "item 1 in the Sixth Schedule" and substituting "item 61 in the Second Schedule".

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#### **Repeal of Sixth Schedule**

7. The Sixth Schedule to the Principal Act is repealed.

## PART 3—AMENDMENT OF OTHER ACTS

## Amendment of other Acts

- 5 8. (1) Each of the following Acts is amended as set out in Part 1 of the Schedule:
  - Sales Tax Act (No. 1) 1930
  - Sales Tax Act (No. 2) 1930
  - Sales Tax Act (No. 3) 1930
  - Sales Tax Act (No. 4) 1930
  - Sales Tax Act (No. 5) 1930
    - Sales Tax Act (No. 6) 1930
    - Sales Tax Act (No. 7) 1930
  - Sales Tax Act (No. 8) 1930
- 15 Sales Tax Act (No. 9) 1930.

(2) Both of the following Acts are amended as set out in Part 2 of the Schedule:

Sales Tax Act (No. 11A) 1985 Sales Tax Act (No. 11B) 1985.

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## PART 4—APPLICATION OF AMENDMENTS

#### **Application of amendments**

9. The amendments made by this Act apply in relation to transactions, acts and operations effected or done in relation to goods after the commencement of this Act.

#### SCHEDULE

Section 8

#### AMENDMENTS OF OTHER ACTS

#### PART 1—AMENDMENTS OF THE SALES TAX ACTS (Nos. 1-9)

#### Paragraph 4 (c):

Add at the end "and".

#### Paragraph 4 (ca):

Omit the paragraph.

#### Paragraph 4 (d):

Omit ", Fifth or Sixth", substitute "or Fifth".

#### Section 5:

Repeal the section.

#### PART 2—AMENDMENTS OF THE SALES TAX ACTS (Nos. 11A AND 11B)

#### Paragraph 6 (c):

Omit ", Fifth or Sixth", substitute "or Fifth".

#### NOTE

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; No. 78, 1970; Nos. 67 and 87, 1972; Nos. 17, 181 and 216, 1973; No. 24, 1975; Nos. 21, 29, 80 and 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; Nos. 63 and 72, 1989; and Nos. 18, 55, 57, 58, 82 and 131, 1990.