

1990-91

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA  
HOUSE OF REPRESENTATIVES

---

Presented and read a first time, 14 March 1991

*(Minister assisting the Treasurer)*

## A BILL

FOR

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

The Parliament of Australia enacts:

#### **Short title**

1. This Act may be cited as the *Sales Tax Laws Amendment Act (No. 2) 1991*.

#### 5 **Commencement**

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

#### **Amendment of Acts**

10 3. The Acts specified in the Schedule are amended as set out in the Schedule.

**Application of amendments**

4. (1) The amendments made by this Act apply in relation to returns, assessments, sales tax payable and other matters in respect of transactions, acts and operations effected or done in relation to goods after 31 July 1991.

5

(2) In spite of anything in an Act amended by this Act, a person cannot be a quarterly remitter in relation to a sales tax quarter earlier than the sales tax quarter commencing on 1 August 1991.

---

**SCHEDULE**

Section 3

**AMENDMENTS RELATING TO QUARTERLY LODGMENT  
OF RETURNS AND PAYMENT OF SALES TAX**

***Sales Tax Assessment Act (No. 1) 1930***

**Subsection 3 (1):**

Insert:

“ **‘CPI quarter’** means a period of 3 months ending on 31 March, 30 June, 30 September or 31 December;

**‘monthly remitter’**, in relation to a month, means a person who is not a quarterly remitter in relation to the sales tax quarter in which the month occurs;

**‘quarterly remitter’** has the meaning given by subsection 3D (1);

**‘sales tax quarter’** means a period of 3 months ending on 31 July, 31 October, 31 January or 30 April;”.

**After section 3C:**

Insert:

**Quarterly remitters**

“3D. (1) A person is a quarterly remitter in relation to a sales tax quarter (in this subsection called the **‘current quarter’**) commencing in a financial year (in this subsection called the **‘current year’**) if the person passes either of the following tests:

(a) the first test is passed if all of the following conditions are satisfied:

(i) the person was not a quarterly remitter in relation to the sales tax quarter immediately preceding the current quarter;

(ii) the sales tax liability of the person for the financial year (in this subsection called the **‘preceding year’**) that immediately preceded the current year did not exceed the quarterly remitter threshold for the current year;

(iii) if:

(A) the person is or was required to lodge a return under a sales tax law; and

(B) the return is or was in respect of acts, transactions or operations effected or done in relation to goods before the current quarter;

the person has lodged the return before the end of the 21st day of the current quarter;

**SCHEDULE—continued**

(iv) as at the 22nd day of the current quarter, there is no sales tax:

(A) that remains unpaid; and

(B) that is payable by the person in respect of acts, transactions or operations effected or done in relation to goods before the current quarter;

(b) the second test is passed if both of the following conditions are satisfied:

(i) the person was a quarterly remitter in relation to the sales tax quarter that immediately preceded the current quarter;

(ii) the sales tax liability of the person for the preceding year did not exceed the quarterly remitter threshold for the current year.

“(2) The quarterly remitter threshold for a financial year (in this subsection called the **‘threshold year’**) is:

(a) if the threshold year commences on 1 July 1991—\$50,000; or

(b) in the case of a later financial year—the amount calculated using the formula (rounded up to the nearest whole dollar):

**Previous year’s threshold × Indexation factor**

where:

**‘Previous year’s threshold’** means the quarterly remitter threshold for the financial year immediately preceding the threshold year;

**‘Indexation factor’** means the indexation factor for the threshold year.

“(3) The indexation factor for a financial year is the number (calculated to 3 decimal places) ascertained by dividing the sum of the index numbers for the CPI quarters of the 12-month period ending on 31 March immediately before the financial year by the sum of the index numbers for the CPI quarters of the preceding 12-month period ending on 31 March.

“(4) If the factor ascertained under subsection (3) in relation to a financial year would, if it were calculated to 4 decimal places, end with a number greater than 4, the factor ascertained under that subsection in relation to that financial year is to be taken to be the factor calculated to 3 decimal places and increased by 0.001.

“(5) Subject to subsection (6), if at any time, whether before or after the commencement of this section, the Australian Statistician has published or publishes an index number in respect of a CPI quarter in substitution for an index number previously published by the Australian Statistician in respect of that quarter, the publication of the later index number is to be disregarded for the purposes of this section.

**SCHEDULE—continued**

“(6) If at any time, whether before or after the commencement of this section, the Australian Statistician has changed or changes the reference base for the Consumer Price Index, then, for the purposes of the application of this section after the change took place or takes place, regard is to be had only to the index numbers published in terms of the new reference base.

“(7) In this section:

**‘indexation factor’** means the indexation factor ascertained under subsection (3);

**‘index number’**, in relation to a CPI quarter, means the All Groups Consumer Price Index number, being the weighted average of the 8 capital cities, published by the Australian Statistician in respect of that CPI quarter;

**‘quarterly remitter threshold’** has the meaning given by subsection (2);

**‘sales tax’** means sales tax imposed as such by any Act;

**‘sales tax law’** means this Act or any other Act providing for the assessment of sales tax;

**‘sales tax liability’**, in relation to a person, in relation to a financial year, means the amount of sales tax that is or was payable by the person in respect of acts, transactions or operations effected or done in relation to goods in the financial year.”.

**Section 21:**

- (a) Omit “who, during any month—”, substitute “who is a monthly remitter in relation to a month and who, during that month:”.
- (b) Omit “of those sales, or, as the case may be, of those goods,”.

**After section 21:**

Insert:

**Quarterly remitter’s returns etc.**

“21A. A manufacturer who is a quarterly remitter in relation to a sales tax quarter and who, during the quarter:

- (a) makes any of the sales specified in section 18, 18A or 18B; or
- (b) treats any goods as stock for sale by him or her by retail; or
- (c) applies to his or her own use any goods specified in subsection 18 (3);

must, within 21 days after the end of the quarter, give to the Commissioner either:

- (d) a return for the quarter; or
- (e) a separate monthly return for each month in the quarter;

in a form approved by the Commissioner containing such information as the form requires and such other information as is required.”.

**SCHEDULE—continued****Section 22:**

Omit “21”, substitute “21 or 21A”.

**Subsection 24 (1):**

- (a) Omit “A person”, substitute “A person who is a monthly remitter in relation to a month and who is”.
- (b) Omit “a month”, substitute “that month”.

**Subsection 24 (2):**

Insert “by a monthly remitter” after “payable”.

**After section 24:**

Insert:

**Time for payment of tax by quarterly remitters**

“24A. (1) A person who is a quarterly remitter in relation to a sales tax quarter and who is liable under this Act to pay sales tax upon the sale value of any goods:

- (a) sold by the person; or
- (b) treated by the person as stock for sale by retail; or
- (c) applied by the person to his or her own use;

during the quarter must, within 21 days after the end of the quarter, pay sales tax upon the sale value of the goods.

“(2) Subject to sections 27 and 28, sales tax is due and payable by a quarterly remitter at the end of the period of 21 days referred to in subsection (1) of this section.”.

**Subsection 25AA (1):**

Insert “in a month in a sales tax quarter” after “the taxpayer”.

**Subsection 25AA (2):**

Omit the subsection, substitute:

“(2) A request under subsection (1) must be in writing and must be lodged with the Commissioner:

- (a) if the taxpayer is a monthly remitter in relation to the month—  
not later than 21 days after the end of the month or within such further time as the Commissioner allows; or
- (b) if the taxpayer is a quarterly remitter in relation to the quarter—  
not later than 21 days after the end of the quarter or within such further time as the Commissioner allows.”.

**SCHEDULE—continued**

**Subsection 40 (3):**

Omit the subsection, substitute:

“(3) Where an applicant for a refund or payment to which a refund decision relates claims to be entitled to the refund or payment in respect of an act, transaction or operation done or effected in relation to goods in a month in a sales tax quarter, subsection (2) does not apply in relation to the refund decision unless the application was lodged with the Commissioner:

- (a) if the applicant is a monthly remitter in relation to the month—within 60 days after the act, transaction or operation or within such further time as the Commissioner allows; or
- (b) if the applicant is a quarterly remitter in relation to the quarter—within 120 days after the act, transaction or operation or within such further time as the Commissioner allows.”.

***Sales Tax Assessment Act (No. 2) 1930***

**Section 7:**

- (a) Omit “who during any month”, substitute “who is a monthly remitter in relation to a month and who, during that month,”.
- (b) Omit “of those sales”.

**After section 7:**

Insert:

**Quarterly remitter’s returns etc.**

“7A. Where a person:

- (a) is a quarterly remitter in relation to a sales tax quarter; and
- (b) during the quarter, makes any of the sales specified in subsection 4 (1), (2) or (3) or 4A (1) or 4B (1);

the person must, within 21 days after the end of the quarter, give to the Commissioner either:

- (c) a return for the quarter; or
- (d) a separate monthly return for each month in the quarter;

in a form approved by the Commissioner containing such information as the form requires and such other information as is required.”.

**Section 8:**

Omit “7”, substitute “7 or 7A,”.

**Subsection 9 (1):**

- (a) Omit “Every person”, substitute “A person who is a monthly remitter in relation to a month and who is”.
- (b) Omit “any month”, substitute “that month”.

**SCHEDULE—continued****Subsection 9 (2):**

Insert “by a monthly remitter” after “payable”.

**After section 9:**

Insert:

**Time for payment of tax by quarterly remitters**

“9A. (1) A person who is a quarterly remitter in relation to a sales tax quarter and who is liable to pay tax under section 5 upon the sale value of any goods sold by the person during the quarter must, within 21 days after the end of the quarter, pay sales tax upon that sale value.

“(2) Subject to this Act, sales tax is due and payable by a quarterly remitter at the end of the period of 21 days referred to in subsection (1).”.

**Subsection 10A (1):**

Insert “in a month in a sales tax quarter” after “the taxpayer”.

**Subsection 10A (2):**

Omit the subsection, substitute:

“(2) A request under subsection (1) must be in writing and must be lodged with the Commissioner:

- (a) if the taxpayer is a monthly remitter in relation to the month—  
not later than 21 days after the end of the month or within such further time as the Commissioner allows; or
- (b) if the taxpayer is a quarterly remitter in relation to the quarter—  
not later than 21 days after the end of the quarter or within such further time as the Commissioner allows.”.

**Subsection 12 (1):**

Omit “and 3C”, substitute “, 3C and 3D”.

***Sales Tax Assessment Act (No. 3) 1930*****Section 7:**

- (a) Omit “who during any month”, substitute “who is a monthly remitter in relation to a month and who, during that month,”.
- (b) Omit “of those sales”.



**SCHEDULE—continued**

**After section 7:**

Insert:

**Quarterly remitter's returns etc.**

“7A. Where a person:

- (a) is a quarterly remitter in relation to a sales tax quarter; and
- (b) during the quarter, makes any of the sales specified in subsection 4 (1), (2) or (3) or 4A (1) or 4B (1);

the person must, within 21 days after the end of the quarter, give to the Commissioner either:

(c) a return for the quarter; or

(d) a separate monthly return for each month in the quarter; in a form approved by the Commissioner containing such information as the form requires and such other information as is required.”.

**Section 8:**

Omit “7”, substitute “7 or 7A”.

**Subsection 9 (1):**

- (a) Omit “Every person”, substitute “A person who is a monthly remitter in relation to a month and who is”.
- (b) Omit “any month”, substitute “that month”.

**Subsection 9 (2):**

Insert “by a monthly remitter” after “payable”.

**After section 9:**

Insert:

**Time for payment of tax by quarterly remitters**

“9A. (1) A person who is a quarterly remitter in relation to a sales tax quarter and who is liable to pay tax under section 5 upon the sale value of any goods sold by the person during the quarter must, within 21 days after the end of the quarter, pay sales tax on that sale value.

“(2) Subject to this Act, sales tax is due and payable by a quarterly remitter at the end of the period of 21 days referred to in subsection (1).”.

**Subsection 10A (1):**

Insert “in a month in a sales tax quarter” after “the taxpayer”.

**Subsection 10A (2):**

Omit the subsection, substitute:

“(2) A request under subsection (1) must be in writing and must be lodged with the Commissioner:

**SCHEDULE—continued**

- (a) if the taxpayer is a monthly remitter in relation to the month—  
not later than 21 days after the end of the month or within  
such further time as the Commissioner allows; or
- (b) if the taxpayer is a quarterly remitter in relation to the quarter—  
not later than 21 days after the end of the quarter or within  
such further time as the Commissioner allows.”.

**Subsection 12 (1):**

Omit “and 3C”, substitute “, 3C and 3D”.

***Sales Tax Assessment Act (No. 4) 1930*****Section 7:**

Omit “who during any month”, substitute “who is a monthly remitter in relation to a month and who, during that month,”.

**After section 7:**

Insert:

**Quarterly remitter’s returns etc.**

“7A. Where a person:

- (a) is a quarterly remitter in relation to a sales tax quarter; and
- (b) during the quarter, applies to his or her own use any goods  
purchased by the person in respect of the purchase of which  
the person has quoted his or her certificate;

the person must, within 21 days after the end of the quarter, give to  
the Commissioner either:

- (c) a return for the quarter; or
- (d) a separate monthly return for each month in the quarter;

in a form approved by the Commissioner containing such information  
as the form requires and such other information as is required.”.

**Section 8:**

Omit “7”, substitute “7 or 7A”.

**Subsection 9 (1):**

- (a) Omit “Every person”, substitute “A person who is a monthly  
remitter in relation to a month and who is”.
- (b) Omit “any month”, substitute “that month”.

**Subsection 9 (2):**

Insert “by a monthly remitter” after “payable”.

**SCHEDULE—continued**

**After section 9:**

Insert:

**Time for payment of tax by quarterly remitters**

“9A. (1) A person who is a quarterly remitter in relation to a sales tax quarter and who is liable to pay tax under section 5 upon the sale value of any goods applied to his or her own use during the quarter must, within 21 days after the end of the quarter, pay sales tax on that sale value.

“(2) Subject to this Act, sales tax is due and payable by a quarterly remitter at the end of the period of 21 days referred to in subsection (1).”.

**Subsection 10A (1):**

Insert “in a month in a sales tax quarter” after “own use”.

**Subsection 10A (2):**

Omit the subsection, substitute:

“(2) A request under subsection (1) must be in writing and must be lodged with the Commissioner:

- (a) if the taxpayer is a monthly remitter in relation to the month—  
not later than 21 days after the end of the month or within such further time as the Commissioner allows; or
- (b) if the taxpayer is a quarterly remitter in relation to the quarter—  
not later than 21 days after the end of the quarter or within such further time as the Commissioner allows.”.

**Subsection 12 (1):**

Omit “and 3C”, substitute “, 3C and 3D”.

***Sales Tax Assessment Act (No. 6) 1930***

**Section 7:**

- (a) Omit “who, during any month—”, substitute “who is a monthly remitter in relation to a month and who, during that month:”.
- (b) Omit “of those sales or, as the case may be, of those goods”.

**After section 7:**

Insert:

**Quarterly remitter’s returns etc.**

“7A. A person who is a quarterly remitter in relation to a sales tax quarter and who, during the quarter:

- (a) makes any of the sales specified in subsection 4 (1), 4A (1) or 4B (1); or
- (b) applies to his or her own use any goods specified in subsection 4 (1A);

**SCHEDULE—continued**

must, within 21 days after the end of the quarter, give to the Commissioner either:

(c) a return for the quarter; or

(d) a separate monthly return for each month in the quarter;

in a form approved by the Commissioner containing such information as the form requires and such other information as is required.”.

**Section 8:**

Omit “7”, substitute “7 or 7A”.

**Subsection 9 (1):**

(a) Omit “Every person”, substitute “A person who is a monthly remitter in relation to a month and who is”.

(b) Omit “any month”, substitute “that month”.

**Subsection 9 (2):**

Insert “by a monthly remitter” after “payable”.

**After section 9:**

Insert:

**Time for payment of tax by quarterly remitters**

“9A. (1) A person who is a quarterly remitter in relation to a sales tax quarter and who is liable to pay tax under section 5 upon the sale value of any goods sold by the person or applied to his or her own use during the quarter must, within 21 days after the end of the quarter, pay sales tax upon that sale value.

“(2) Subject to this Act, sales tax is due and payable by a quarterly remitter at the end of the period of 21 days referred to in subsection (1).”.

**Subsection 10A (1):**

Insert “in a month in a sales tax quarter” after “the taxpayer”.

**Subsection 10A (2):**

Omit the subsection, substitute:

“(2) A request under subsection (1) must be in writing and must be lodged with the Commissioner:

(a) if the taxpayer is a monthly remitter in relation to the month—  
not later than 21 days after the end of the month or within such further time as the Commissioner allows; or

(b) if the taxpayer is a quarterly remitter in relation to the quarter—  
not later than 21 days after the end of the quarter or within such further time as the Commissioner allows.”.

**SCHEDULE—continued**

**Subsection 12 (1):**

Omit “and 3C”, substitute “, 3C and 3D”.

***Sales Tax Assessment Act (No. 7) 1930***

**Section 7:**

- (a) Omit “who during any month”, substitute “who is a monthly remitter in relation to a month and who, during that month,”.
- (b) Omit “of those sales”.

**After section 7:**

Insert:

**Quarterly remitter’s returns etc.**

“7A. Where a person:

- (a) is a quarterly remitter in relation to a sales tax quarter; and
- (b) during the quarter, makes any of the sales specified in subsection 4 (1), 4A (1) or 4B (1);

the person must, within 21 days after the end of the quarter, give to the Commissioner either:

- (c) a return for the quarter; or
- (d) a separate monthly return for each month in the quarter;

in a form approved by the Commissioner containing such information as the form requires and such other information as is required.”.

**Section 8:**

Omit “7”, substitute “7 or 7A”.

**Subsection 9 (1):**

- (a) Omit “Every person”, substitute “A person who is a monthly remitter in relation to a month and who is”.
- (b) Omit “any month”, substitute “that month”.

**Subsection 9 (2):**

Insert “by a monthly remitter” after “payable”.

**After section 9:**

Insert:

**Time for payment of tax by quarterly remitters**

“9A. (1) A person who is a quarterly remitter in relation to a sales tax quarter and who is liable to pay tax under section 5 upon the sale value of any goods sold by the person during the quarter must, within 21 days after the end of the quarter, pay sales tax upon that sale value.

**SCHEDULE—continued**

“(2) Subject to this Act, sales tax is due and payable by a quarterly remitter at the end of the period of 21 days referred to in subsection (1).”.

**Subsection 10A (1):**

Insert “in a month in a sales tax quarter” after “the taxpayer”.

**Subsection 10A (2):**

Omit the subsection, substitute:

“(2) A request under subsection (1) must be in writing and must be lodged with the Commissioner:

- (a) if the taxpayer is a monthly remitter in relation to the month—  
not later than 21 days after the end of the month or within  
such further time as the Commissioner allows; or
- (b) if the taxpayer is a quarterly remitter in relation to the quarter—  
not later than 21 days after the end of the quarter or within  
such further time as the Commissioner allows.”.

**Subsection 12 (1):**

Omit “and 3C”, substitute “, 3C and 3D”.

***Sales Tax Assessment Act (No. 8) 1930*****Section 7:**

- (a) Omit “who during any month”, substitute “who is a monthly remitter in relation to a month and who, during that month,”.
- (b) Omit “, setting forth full particulars of the goods so applied,”,  
substitute “containing such information as the form requires”.

**After section 7:**

Insert:

**Quarterly remitter’s returns etc.**

“7A. Where a person:

- (a) is a quarterly remitter in relation to a sales tax quarter; and
- (b) during the quarter, applies to his or her own use any goods  
purchased by the person in respect of the purchase of which  
the person has quoted his or her certificate;

the person must, within 21 days after the end of the quarter, give to the Commissioner either:

- (c) a return for the quarter; or
- (d) a separate monthly return for each month in the quarter;

in a form approved by the Commissioner containing such information as the form requires and such other information as is required.”.

**SCHEDULE—continued**

**Section 8:**

Omit “7”, substitute “7 or 7A”.

**Subsection 9 (1):**

- (a) Omit “Every person”, substitute “A person who is a monthly remitter in relation to a month and who is”.
- (b) Omit “any month”, substitute “that month”.

**Subsection 9 (2):**

Insert “by a monthly remitter” after “payable”.

**After section 9:**

Insert:

**Time for payment of tax by quarterly remitters**

“9A. (1) A person who is a quarterly remitter in relation to a sales tax quarter and who is liable to pay tax under section 5 upon the sale value of any goods applied by the person to his or her own use during the quarter must, within 21 days after the end of the quarter, pay sales tax on that sale value.

“(2) Subject to this Act, sales tax is due and payable by a quarterly remitter at the end of the period of 21 days referred to in subsection (1).”.

**Subsection 10A (1):**

Insert “in a month in a sales tax quarter” after “own use”.

**Subsection 10A (2):**

Omit the subsection, substitute:

“(2) A request under subsection (1) must be in writing and must be lodged with the Commissioner:

- (a) if the taxpayer is a monthly remitter in relation to the month—  
not later than 21 days after the end of the month or within such further time as the Commissioner allows; or
- (b) if the taxpayer is a quarterly remitter in relation to the quarter—  
not later than 21 days after the end of the quarter or within such further time as the Commissioner allows.”.

**Subsection 12 (1):**

Omit “and 3C”, substitute “, 3C and 3D”.

***Sales Tax Assessment Act (No. 10) 1985***

**Section 7:**

- (a) Omit “who is deemed to sell goods during any month”,

**SCHEDULE—continued**

substitute “who is a monthly remitter in relation to a month and who is deemed to sell goods during that month”.

- (b) Omit “, setting forth full particulars of the goods, the royalty paid in respect of the goods,”, substitute “containing such information as the form requires”.

**After section 7:**

Insert:

**Quarterly remitter’s returns etc.**

“7A. A person who is a quarterly remitter in relation to a sales tax quarter and who is deemed to sell goods during the quarter must, within 21 days after the end of the quarter, give to the Commissioner either:

(a) a return for the quarter; or

(b) a separate monthly return for each month in the quarter;

in a form approved by the Commissioner containing such information as the form requires and such other information as is required.”.

**Section 8:**

Omit “7”, substitute “7 or 7A”.

**Subsection 9 (1):**

(a) Omit “Every person”, substitute “A person who is a monthly remitter in relation to a month and who is”.

(b) Omit “any month”, substitute “that month”.

**Subsection 9 (2):**

Insert “by a monthly remitter” after “payable”.

**After section 9:**

Insert:

**Time for payment of tax by quarterly remitters**

“9A. (1) A person who is a quarterly remitter in relation to a sales tax quarter and who is liable to pay tax under section 6 upon the sale value of goods deemed to be sold by the person during the quarter must, within 21 days after the end of the quarter, pay sales tax upon that sale value.

“(2) Subject to this Act, sales tax is due and payable by a quarterly remitter at the end of the period of 21 days referred to in subsection (1).”.

**Subsection 10A (1):**

Insert “in a month in a sales tax quarter” after “the taxpayer”.



**SCHEDULE—continued**

**Subsection 10A (2):**

Omit the subsection, substitute:

“(2) A request under subsection (1) must be in writing and must be lodged with the Commissioner:

- (a) if the taxpayer is a monthly remitter in relation to the month—  
not later than 21 days after the end of the month or within such further time as the Commissioner allows; or
- (b) if the taxpayer is a quarterly remitter in relation to the quarter—  
not later than 21 days after the end of the quarter or within such further time as the Commissioner allows.”.

**Subsection 12 (1):**

Omit “and 3C”, substitute “, 3C and 3D”.

***Sales Tax Procedure Act 1934***

**Section 3:**

Insert the following definitions:

“ ‘**monthly remitter**’ has the same meaning as in the *Sales Tax Assessment Act (No. 1) 1930*;

‘**quarterly remitter**’ has the same meaning as in the *Sales Tax Assessment Act (No. 1) 1930*;

‘**sales tax quarter**’ has the same meaning as in the *Sales Tax Assessment Act (No. 1) 1930*;”.

**Subsection 5 (1):**

- (a) Omit “any person”, substitute “a person who is a monthly remitter in relation to a month,”.
- (b) Omit “any month”, substitute “that month”.
- (c) Omit “of Taxation”.

**Paragraph 5 (1) (b):**

Add at the end “or”.

**Paragraph 5 (1) (c):**

Omit “or”.

**Paragraph 5 (1) (d):**

Omit the paragraph.

**After subsection 5 (1):**

Insert:

“(1A) In spite of anything contained in any Sales Tax Assessment Act, a person who is a quarterly remitter in relation to a sales tax

**SCHEDULE—continued**

quarter, who is registered or required to be registered under any such Act and who, during the quarter:

- (a) sells goods; or
- (b) being a manufacturer of goods, treats those goods as stock for sale by the person by retail; or
- (c) applies goods to his or her own use;

must, within 21 days after the end of the quarter, give to the Commissioner, for the purposes of the ascertainment of the liability of that person to sales tax in respect of those goods, either:

- (d) a return for the quarter; or
- (e) a separate monthly return for each month in the quarter.

“(1B) In spite of anything contained in any Sales Tax Assessment Act, where:

- (a) a person is registered or required to be registered under any such Act; and
- (b) during a month, the person leases goods to a lessee;

the person must, within 21 days after the end of the month, give to the Commissioner, for the purposes of the ascertainment of the liability of the person to sales tax in respect of those goods, a return of those goods.”.

**Subsection 5 (2):**

Omit “the last preceding subsection”, substitute “this section”.

**NOTES ABOUT SECTION HEADINGS**

1. On the day on which this Act receives the Royal Assent, the headings to each of the following sections are altered by omitting “**Returns**” and substituting “**Monthly remitter’s returns**”:
  - Section 21 of the *Sales Tax Assessment Act (No. 1) 1930*;
  - Section 7 of the *Sales Tax Assessment Act (No. 2) 1930*;
  - Section 7 of the *Sales Tax Assessment Act (No. 3) 1930*;
  - Section 7 of the *Sales Tax Assessment Act (No. 4) 1930*;
  - Section 7 of the *Sales Tax Assessment Act (No. 6) 1930*;
  - Section 7 of the *Sales Tax Assessment Act (No. 7) 1930*;
  - Section 7 of the *Sales Tax Assessment Act (No. 8) 1930*;
  - Section 7 of the *Sales Tax Assessment Act (No. 10) 1985*.
2. On the day on which this Act receives the Royal Assent, the headings to each of the following sections are altered by inserting “**by monthly remitters**” after “**of tax**”:
  - Section 24 of the *Sales Tax Assessment Act (No. 1) 1930*;
  - Section 9 of the *Sales Tax Assessment Act (No. 2) 1930*;
  - Section 9 of the *Sales Tax Assessment Act (No. 3) 1930*;
  - Section 9 of the *Sales Tax Assessment Act (No. 4) 1930*;
  - Section 9 of the *Sales Tax Assessment Act (No. 6) 1930*;
  - Section 9 of the *Sales Tax Assessment Act (No. 7) 1930*;
  - Section 9 of the *Sales Tax Assessment Act (No. 8) 1930*;
  - Section 9 of the *Sales Tax Assessment Act (No. 10) 1985*.