

1993

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time

(*Treasury*)

A BILL

FOR

An Act relating to sales tax

The Parliament of Australia enacts:

PART 1—PRELIMINARY

Short title

5 1. This Act may be cited as the *Sales Tax (Excise) (Deficit Reduction) Act 1993*.

Commencement

2.(1) Parts 1 and 2 and Schedule 1 are taken to have commenced on 18 August 1993.

(2) Part 3 and Schedule 2 commence on 1 July 1995.

Object of Act

3. The object of this Act is to modify the provisions of the *Sales Tax (Exemptions and Classifications) Act 1992*, in so far as they deal with tax imposed by the *Sales Tax Imposition (Excise) Act 1992*.

This Act taken to be a sales tax amending Act for certain purposes 5

4. For the purposes of section 129 of the *Sales Tax Assessment Act 1992*, this Act is taken to be a sales tax amending Act.

PART 2—MODIFICATIONS COMMENCING ON 18 AUGUST 1993

Modifications of the *Sales Tax (Exemptions and Classifications) Act 1992* 10

5. The provisions of the *Sales Tax (Exemptions and Classifications) Act 1992* have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (Excise) Act 1992*, as if:

- (a) they were modified as set out in Schedule 1 to this Act; and 15
- (b) those modifications applied to dealings with goods on or after 18 August 1993.

PART 3—MODIFICATIONS COMMENCING ON 1 JULY 1995

Modifications of the *Sales Tax (Exemptions and Classifications) Act 1992* 20

6. The provisions of the *Sales Tax (Exemptions and Classifications) Act 1992* (as modified by Part 2 of this Act) have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (Excise) Act 1992*, as if:

- (a) they were further modified as set out in Schedule 2 to this Act; and
- (b) those further modifications applied to dealings with goods on or after 1 July 1995. 25



SCHEDULE 1

Section 5

MODIFICATIONS COMMENCING ON 18 AUGUST 1993

1. Paragraph 12(2)(a):

Omit "Schedule 5", substitute "Schedule 6".

2. Subsection 15(1):

Omit "and 5", substitute ", 5 and 6".

3. Schedule 1:

(a) Omit from subitem 96(2) "Schedule 5" (twice occurring), substitute "Schedule 6".

(b) Omit from subitem 97(2) "Schedule 5" (twice occurring), substitute "Schedule 6".

4. Schedule 2:

(a) Omit "GOODS TAXED AT 10%", substitute "GOODS TAXED AT 11%".

(b) Omit Item 15 of the Table of Contents.

(c) Omit Item 15.

5. Schedule 3:

(a) Omit "GOODS TAXED AT 15%", substitute "GOODS TAXED AT 16%".

(b) Omit from subitem 1(1) "Schedule 5", substitute "Schedule 6".

6. Schedule 4:

(a) Omit "GOODS TAXED AT 20%", substitute "GOODS TAXED AT 21%".

(b) Omit from Item 1 "and 5", substitute ", 5 and 6".

7. Schedule 5:

(a) Omit "GOODS TAXED AT 30%", substitute "GOODS TAXED AT 31%".

(b) Omit Item 1 of the Table of Contents.

(c) Add at the end of the Table of Contents the following Item:

"15. Wine, cider etc."

(d) Omit Item 1.

(e) Add at the end the following Item:

"Item 15: [Wine, cider etc.]

"(1) The following beverages, if they contain more than 1.15% by volume of ethyl alcohol:

SCHEDULE 1—continued

- (a) wine;
- (b) cider;
- (c) beverages similar to wine or cider;
- (d) mead, perry, sake and other similar fermented beverages.

“(2) This Item does not cover:

- (a) beer;
- (b) spirits, liqueurs or spirituous liquors;
- (c) beverages that contain beer, spirits (other than spirits for fortifying wine or other beverages), liqueurs or spirituous liquors.

“(3) For the purposes of this Item, the volume of ethyl alcohol in goods is to be measured at 20°C and is to be calculated on the basis that the specific gravity of ethyl alcohol is 0.79067 (at 20°C in a vacuum).

“(4) In this Item, ‘beer’ means any fermented liquor (whether or not the liquor contains sugar, glucose or any other substance) that:

- (a) is brewed from a mash (whether or not the mash contains malt); and
- (b) contains hops (including any substance prepared from hops) or other bitters.”.

8. Insertion of new Schedule:

After Schedule 5 insert the following Schedule:

“SCHEDULE 6

“GOODS TAXED AT 45%

“Item 1: [Luxury motor cars]

“(1) Motor cars or station wagons (including those known as four-wheel drive vehicles), if the taxable value of the taxable dealing concerned is more than 67.1% of the motor vehicle depreciation limit for the financial year in which the taxable dealing happens.

“(2) This Item does not cover motor vehicles that are specially fitted out for transporting disabled persons seated in wheelchairs unless the motor vehicles are described in subitem (1) of exemption Item 96 or 97.”.

SCHEDULE 2

Section 6

MODIFICATIONS COMMENCING ON 1 JULY 1995

1. Schedule 2:

Omit "GOODS TAXED AT 11%", substitute "GOODS TAXED AT 12%".

2. Schedule 3:

Omit "GOODS TAXED AT 16%", substitute "GOODS TAXED AT 17%".

3. Schedule 4:

Omit "GOODS TAXED AT 21%", substitute "GOODS TAXED AT 22%".

4. Schedule 5:

Omit "GOODS TAXED AT 31%", substitute "GOODS TAXED AT 32%".

THE UNIVERSITY OF CHICAGO
DIVISION OF THE PHYSICAL SCIENCES
DEPARTMENT OF CHEMISTRY
5708 SOUTH CAMPUS DRIVE
CHICAGO, ILLINOIS 60637

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