

1990

THE PARLIAMENT OF THE COMMONWEALTH
OF AUSTRALIA

HOUSE OF REPRESENTATIVES

SALES TAX LAWS AMENDMENT BILL 1990

SALES TAX (Nos. 1-9) AMENDMENT BILLS 1990

SUPPLEMENTARY EXPLANATORY MEMORANDUM

(Circulated by the authority of the Treasurer,
the Hon P.J. Keating, M.P.)



INTRODUCTORY NOTE

This supplementary explanatory memorandum explains the amendments proposed to the Sales Tax Laws Amendment Bill 1990 and the Sales Tax (Nos. 1-9) Amendment Bills 1990.

GENERAL OUTLINE

The amendments propose a commencement date of 9 May 1990 for each Bill.

FINANCIAL IMPACT

The cost to revenue of the amendments will be negligible.

NOTES ON AMENDMENTS

Clause 2 of each Bill provides that the Amending Act is to be taken to have commenced on 1 May 1990. The amendments replace 1 May 1990 with a new commencement date of 9 May 1990.