SALES TAX (EXEMPTIONS AND CLASSIFICATIONS).

No. 1 of 1961.

An Act to amend the *Sales Tax (Exemptions and Classifications) Act* 1935-1960.

[Assented to 4th May, 1961.]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1.—(1.) This Act may be cited as the *Sales Tax (Exemptions and Classifications) Act* 1961.   Short title and citation.

(2.) The *Sales Tax (Exemptions and Classifications) Act* 1935-1960* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax (Exemptions and Classifications) Act* 1935-1961.

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* Act No. 60, 1935, as amended by 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; and Nos. 65 and 88, 1960.

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Commence-
ment.

2. This Act shall be deemed to have come into operation on the twenty-second day of February, One thousand nine hundred and sixty-one.

Second
Schedule.

3. The Second Schedule to the Principal Act is amended by omitting item 62A.

Fourth
Schedule.

4. The Fourth Schedule to the Principal Act is repealed and the following Schedule inserted in its stead:—

FOURTH SCHEDULE.

Section 6B.

Item No.	Specification of Goods.
1	Motor vehicles of a kind used for commercial purposes (not being goods covered by item 1 or 2 in the Fifth Schedule to this Act), including prime movers and semi-trailers for attachment to prime movers
2	Motor cycles, auto-cycles and motor scooters, and side cars and side boxes for attachment to those goods
3	Parts and accessories (other than tyres or tubes or goods covered by item 105 in the First Schedule to this Act) for goods covered by any item in this Schedule or by item 1 or 2 in the Fifth Schedule to this Act