

SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) (No. 2).

No. 88 of 1960.

An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935-1959*, as amended by the *Sales Tax (Exemptions and Classifications) Act 1960*.

[Assented to 14th December, 1960.]

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 (No. 2) 1960*.

Short title
and citation.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935-1959*,* as amended by the *Sales Tax (Exemptions and Classifications) Act 1960*,† is in this Act referred to as the Principal Act.

* 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; and Nos. 17 and 92, 1959.

† Act No. 65, 1960.

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(3.) Section one of the *Sales Tax (Exemptions and Classifications) Act* 1960 is amended by omitting sub-section (3.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax (Exemptions and Classifications) Act* 1935-1960.

Commence-
ment.

2. This Act shall be deemed to have come into operation on the sixteenth day of November, One thousand nine hundred and sixty.

Second
Schedule.

3. The Second Schedule to the Principal Act is amended by inserting after item 62 the following item:—

“ 62A | Motor cycles, auto-cycles and motor scooters, and side cars and side boxes for attachment to those goods ”.

Fourth
Schedule.

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 The Fourth Schedule to the Principal Act is repealed and the following Schedule inserted in its stead:—

FOURTH SCHEDULE.

Section 6a.

Item No.	Specification of Goods.
1	Motor vehicles of a kind used for commercial purposes (not being goods covered by item 62A in the Second Schedule, or an item in the Fifth Schedule, to this Act), including prime movers and semi-trailers for attachment to prime movers
2	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 item 1 in this Schedule or by item 62A in the Second Schedule, or an item in the Fifth Schedule, to this Act