

1993-94-95

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

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Presented and read a first time

*(Treasury)*

**SALES TAX (EXEMPTIONS AND CLASSIFICATIONS)  
MODIFICATION (GENERAL) BILL 1995**

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## **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 (Exemptions and Classifications) Modification (General) Act 1995*.

##### **Commencement**

**2.(1)** Parts 1 and 2 and Schedule 1 commence or are taken to have commenced on 9 May 1995.

10     **(2)** Part 3 and Schedule 2 commence or are taken to have commenced on 1 July 1995.

(3) Part 4 and Schedule 3 commence or are taken to have commenced on 1 November 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 (General) Act 1992*. 5

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

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 APPLYING FROM  
9 MAY 1995**

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

- 5        5. The provisions of the *Sales Tax (Exemptions and Classifications) Act 1992*, as amended from time to time and as modified to have a specified effect by any other Act, have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (General) Act 1992*, as if:
- 10        (a) they were further modified as set out in Schedule 1 to this Act; and  
         (b) those modifications applied to dealings with goods after 7.30 p.m.,  
             by legal time in the Australian Capital Territory, on 9 May 1995.

Note: An example of an Act that modified the *Sales Tax (Exemptions and Classifications) Act 1992* is the *Sales Tax (General) (Deficit Reduction) Act 1993*.



**PART 3—MODIFICATIONS APPLYING FROM 1 JULY 1995**

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

- 5     **6.** The provisions of the *Sales Tax (Exemptions and Classifications) Act 1992*, as amended from time to time and as modified to have a specified effect by this Act or by any other Act, have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (General) Act 1992*, as if:
- 10         (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.





**PART 4—MODIFICATIONS APPLYING FROM  
1 NOVEMBER 1995**

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

- 5        7. The provisions of the *Sales Tax (Exemptions and Classifications) Act 1992*, as amended from time to time and as modified to have a specified effect by this Act or by any other Act, have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (General) Act 1992*, as if:
- 10        (a) they were further modified as set out in Schedule 3 to this Act; and  
          (b) those further modifications applied to dealings with goods on or after 1 November 1995.
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**SCHEDULE 1**

Section 5

**MODIFICATIONS APPLYING FROM 9 MAY 1995****1. After paragraph 39(3)(a) of Schedule 1:**

Insert:

- “(aa) scaffolding;
- (ab) safes;
- (ac) racking and shelving;”.

**2. Paragraph 39(3)(b) of Schedule 1:**

After “paragraph (a)” (wherever occurring) insert “, (aa), (ab) or (ac)”.

**3. After paragraph 49(2)(e) of Schedule 1:**

Insert:

- “(ea) scaffolding;
- (eb) safes;
- (ec) racking and shelving;”.

**4. Paragraph 49(2)(f) of Schedule 1:**

After “paragraph (e)” insert “, (ea), (eb) or (ec)”.

**5. Subitem 61(1) of Schedule 1:**

Insert after paragraph (b):

“; or (c) model aircraft (including flying models).”.

**6. Subitem 1(3) of Schedule 2:**

Add at the end:

- “; (f) safes, including of a kind ordinarily installed as fixtures, but not including of a kind ordinarily used for the storage of food;
- (g) musical instruments;
- (h) bric-a-brac.”.

**7. Schedule 3:**

Repeal the Schedule.

**8. Item 1 of Schedule 4:**

Omit “, 3”.

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**SCHEDULE 2**

Section 6

**MODIFICATIONS APPLYING FROM 1 JULY 1995**

**1. Schedule 1, Table of Contents, Item 44:**

Omit the entry.

**2. Paragraph 39(1)(i) of Schedule 1:**

Omit “plaster,” and “plaster and”.

**3. Paragraphs 39(1)(o) and (p) of Schedule 1:**

Omit the paragraphs.

**4. Paragraph 39(3)(g) of Schedule 1:**

Omit the paragraph, substitute:

“(g) wall tiles or floor tiles or other floor coverings;”.

**5. Paragraph 39(3)(j) of Schedule 1:**

Omit “Item 5, 6 or 7”, substitute “Item 5, 6, 6A, 7, 16 or 19”.

**6. Subitem 41(2) of Schedule 1:**

Omit “, mortar or plaster mixtures”, substitute “or mortar mixtures”.

**7. Paragraph 42(b) of Schedule 1:**

Omit “parquet blocks,”.

**8. Item 42 of Schedule 1:**

Add at the end:

“(2) Subitem (1) does not cover goods covered by Item 17 or 19 of Schedule 2.”.

**9. Item 44 of Schedule 1:**

Omit the Item.

**10. Paragraph 49(2)(g) of Schedule 1:**

After “Item 6” insert “, paragraph 16(a) or Item 19”.

**11. Item 50 of Schedule 1:**

Add at the end:

“(6) This Item does not cover goods covered by Item 6A of Schedule 2.”.

**SCHEDULE 2—continued**

**12. After Item 6 in the Table of Contents in Schedule 2:**

Insert:

“6A. Taps, nozzles, tap handles etc.”.

**13. Schedule 2, Table of Contents:**

Add at the end:

“16. Building materials.

17. Timber.

18. Paints, putties, wallpaper etc.

19. Office partitions etc.”.

**14. After Item 6 of Schedule 2:**

Insert:

**“Item 6A: [Taps, nozzles, tap handles etc.]**

(1) Taps, nozzles, tap handles and shower heads of a kind ordinarily installed as fixtures in houses and other buildings.

(2) Parts for goods covered by subitem (1).”.

**15. Schedule 2:**

Add at the end:

**“Item 16: [Building materials]**

(1) The following goods, if they are of a kind ordinarily used as raw materials in the construction or repair of buildings, fixtures, structures or other works that are attached to land:

(a) builders hardware;

(b) wall and floor tiles, but not including wall or floor tiles made of cork, linoleum, rubber, vinyls or similar materials;

(c) plaster and goods having structural uses similar to plaster;

(d) bonding, setting and sealing agents.

(2) Goods of a kind marketed principally as ingredients for plaster mixtures.

**Item 17: [Timber]**

(1) Timber floor coverings, including parquet blocks.

(2) Prefabricated timber cupboards, cabinets, storage units and kitchens of a kind ordinarily used for household purposes.

**Item 18: [Paints, putties, wallpaper etc.]**

(1) Paints and other coatings in liquid, paste or powder form, if the paints or coatings are of a kind marketed principally for application to buildings or fixtures. This subitem does not cover polishes or mop oils.

**SCHEDULE 2**—continued

- (2) Goods ordinarily used as pigments, thinners or driers for goods covered by subitem (1).
- (3) Putties, and fillers, of a kind marketed principally for application to buildings or fixtures.
- (4) Goods for use by a person exclusively as ingredients for goods covered by subitem (1), (2) or (3).
- (5) Wallpaper.

**Item 19: [Office partitions etc.]**

- (1) Office partitions (other than dividing screens).
  - (2) Office workstation panelling.
  - (3) Fittings, accessories and attachments for goods covered by subitem (1) or (2), other than work surfaces, shelves and other office furniture designed to be attached to goods covered by subitem (1) or (2).”.
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**SCHEDULE 3**

Section 7

**MODIFICATIONS APPLYING FROM 1 NOVEMBER 1995****1. Schedule 1, Table of Contents, Item 108:**

Omit the entry.

**2. Item 108 of Schedule 1:**

Omit the Item.





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