

1993-94-95

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

THE SENATE

Presented and read a first time

(SENATOR WATSON)

A BILL

FOR

**An Act to amend the *Sales Tax Assessment Act 1992* to
enable certain public interest and charitable bodies to claim
a refund of sales tax, and for related purposes**

BE IT ENACTED by the Queen, and the Senate and the House of
Representatives of the Commonwealth of Australia, as follows:

Short title

- 5 **1.** This Act may be cited as the *Sales Tax Assessment (Refunds for
Certain Public Interest and Charitable Bodies) Amendment Act 1995*.

Commencement

2. This Act commences on the day on which it receives the Royal Assent.

Principal Act

3. In this Act, “**Principal Act**” means the *Sales Tax Assessment Act 1992*. 5

General definitions

4. Section 5 of the Principal Act is amended by inserting the following definition:

“**exempt body**’ means a body to which exemption Item 140, 141, 142, 143, 144, 145, 146 or 147 applies;” 10

Insertion of new section

5. The Principal Act is amended by inserting the following section after section 33:

Exemption for certain public interest and charitable bodies

“33A. A sale is not taxable if the purchaser is an exempt body.” 15

Credit claims

6. Section 54 of the Principal Act is amended by:

(a) omitting “The Commissioner” in subsection (1) and substituting “Subject to subsection (1A), the Commissioner”;

(b) inserting the following subsection after subsection (1): 20

“(1A) The Commissioner is not required to consider a claim for a credit from an exempt body if the total amount claimed is less than \$100.”.

Schedule 1

7. Table 3 in Schedule 1 to the Principal Act is amended by adding at the end the following credit ground: 25

“

CR23	Tax borne on goods purchased by an exempt body	Claimant has borne tax on goods	the tax borne	time of sale
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”

Application

8. The amendments made by sections 4, 5, 6 and 7 apply to dealings with goods after the commencement of this Act.

