

Sales Tax Assessment (No. 5)

No. 109 of 1968

An Act to give effect, in relation to Sales Tax, to the European Convention on Customs Treatment of Pallets used in International Transport.

[Assented to 2 December 1968]

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

Short title
and citation.

1.—(1.) This Act may be cited as the *Sales Tax Assessment Act (No. 5) 1968*.

(2.) The *Sales Tax Assessment Act (No. 5) 1930–1966*,* as amended by this Act, may be cited as the *Sales Tax Assessment Act (No. 5) 1930–1968*.

Commence-
ment.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

3. After section 6B of the *Sales Tax Assessment Act (No. 5) 1930–1966* the following section is inserted in Part II.:—

Pallets used
in international
transport.

“6C.—(1.) Where pallets are delivered under the last preceding section and it would be a contravention of the Convention by the Commonwealth to impose sales tax upon the sale value of the pallets, sales tax is not payable in respect of the sale value of the pallets.

“(2.) The last preceding sub-section is in addition to, and not in derogation of, the provisions of sub-section (5.) of the last preceding section.

“(3.) In this section—

‘pallet’ has the same meaning as in the Convention;

‘the Convention’ means the European Convention on Customs Treatment of Pallets used in International Transport signed at Geneva on the ninth day of December, One thousand nine hundred and sixty, as affected by any amendment of the Convention that has come into force.”

* Act No. 33, 1930, as amended by No. 67, 1930; No. 33, 1931; Nos. 43 and 64, 1932; Nos. 17, 25 and 51, 1933; Nos. 16 and 62, 1934; Nos. 45 and 61, 1935; No. 78, 1936; No. 26, 1939; No. 71, 1953; No. 45, 1963; and No. 93, 1966.