

Sales Tax (Exemptions and Classifications) No. 67 of 1972

An Act relating to the Exemption from Sales Tax of Goods for the Use of certain Representatives of Governments of Countries other than Australia.

[Assented to 31 August 1972]

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 1972*.

Short title
and citation.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935–1970*† is in this Act referred to as the Principal Act.

* Act No. 77, 1971.

† 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; Nos. 65 and 88, 1960; Nos. 1 and 76, 1961; No. 4, 1962; No. 44, 1963; No. 30, 1965; Nos. 26 and 62, 1966; Nos. 21, 29 and 80, 1967; and No. 78, 1970.

(3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax (Exemptions and Classifications) Act 1935–1972*.

Commence-
ment.

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

Limitation
on exemption
from sales tax
on imported
goods for use
by Trade
Commissioners.

3. Section 5A of the Principal Act is amended—

(a) by omitting sub-section (1.) and inserting in its stead the following sub-section:—

“(1.) Item 71 in the First Schedule to this Act does not apply in respect of goods that are intended for the use of a person referred to in that item where any other goods of the same kind, or of a similar kind, that have been imported into Australia were, at the time when they were entered for home consumption under the *Customs Act 1901–1971*, intended for the use of the person and the Minister, by instrument in writing, declares that, in his opinion, the reasonable requirements of the person have adequately been met by the other goods.”; and

(b) by omitting paragraph (a) of sub-section (2.) and inserting in its stead the following paragraph:—

“(a) the person for whose use the goods are intended agrees that, if the goods are sold or otherwise disposed of in Australia or in a Territory of the Commonwealth not forming part of the Commonwealth within two years after the date of entry of the goods for home consumption under the *Customs Act 1901–1971*, he will pay to the Commonwealth an amount equal to so much (if any) as the Minister determines of the sales tax that, but for that item, would have been payable in respect of the goods; and”.

Limitation on
exemption from
sales tax on
excisable goods
for use by Trade
Commissioners.

4. Section 5B of the Principal Act is amended—

(a) by omitting sub-section (1.) and inserting in its stead the following sub-section:—

“(1.) Item 72 in the First Schedule to this Act does not apply in respect of goods that are intended for the use of a person referred to in that item where any other goods of the same kind, or of a similar kind, that have been entered for home consumption under an Act relating to duties of excise were, at the time when they were so entered, intended for the use of the person and the Minister, by instrument in writing, declares that, in his opinion, the reasonable requirements of the person have adequately been met by the other goods.”; and

(b) by omitting paragraph (a) of sub-section (2.) and inserting in its stead the following paragraph:—

“(a) the person for whose use the goods are intended agrees that, if the goods are sold or otherwise disposed of in

Australia or in a Territory of the Commonwealth not forming part of the Commonwealth within two years after the date of entry of the goods for home consumption under an Act relating to duties of excise, he will, unless the Minister otherwise determines, pay to the Commonwealth an amount equal to the sales tax that, but for that item, would have been payable in respect of the goods; and ”.

5. The First Schedule to the Principal Act is amended by omitting items 71 and 72 and inserting in their stead the following items:—

First
Schedule.

- “ 71. Goods that are imported and, at the time when they are entered for home consumption under the *Customs Act* 1901–1971, are intended for the official use of a Trade Commissioner in Australia of any country, being goods that—
- (a) are of a kind otherwise subject to duties of customs but are free from duties of customs by reason of their being intended for the use of that Trade Commissioner; or
 - (b) are of a kind not subject to duties of customs but would, if they were of a kind so subject, be free from duties of customs by reason of their being intended for the use of that Trade Commissioner.
- “ 72. Goods that are of a kind otherwise subject to duties of excise but are free from duties of excise by reason of their being, at the time when they are entered for home consumption under an Act relating to duties of excise, intended for the official use of a Trade Commissioner in Australia of any country.

} Nos. 5 to 7

} Nos. 1 to 3 ”.