

Sales Tax (Exemptions and Classifications) (No. 2)

No. 29 of 1967

An Act to amend the law relating to Sales Tax with respect to
Seat Belt Assemblies designed for the Protection
of Persons in Motor Vehicles.

[Assented to 23 May 1967]

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) 1967*.

Short title
and citation.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935–1966*,*
as amended by the *Sales Tax (Exemptions and Classifications) Act 1967*,†
is in this Act referred to as the Principal Act.

(3.) Section 1 of the *Sales Tax (Exemptions and Classifications) Act 1967* 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 1935–1967.

2. This Act shall come into operation on the day on which it receives
the Royal Assent but the amendments made by this Act shall be deemed
to have come into operation on the twelfth day of April, One thousand
nine hundred and sixty-seven.

Commence-
ment.

3. After section 6AA of the Principal Act the following section is
inserted:—

“6AB. Notwithstanding anything contained in any Sales Tax Assessment Act, sales tax is not payable upon so much of the sale value under any Sales Tax Assessment Act of goods in which are incorporated seat belt assemblies or other goods as specified in item 147 in the First Schedule to this Act as is equal to the amount which would have been the sale value of those seat belt assemblies or other goods under that Act if the transaction, act or operation in relation to which the first-mentioned sale value arose had been a transaction, act or operation in relation to those seat belt assemblies or other goods only.”

Goods
incorporating
seat belt
assemblies.

* 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; and Nos. 26 and 62, 1966.

† Act No. 21, 1967.

First Schedule.

4. The First Schedule to the Principal Act is amended by adding at the end thereof the following item:—

“ 147.—(1) Seat belt assemblies, including harness assemblies, designed for
the protection of persons in motor vehicles } Nos. 1 to 9

“ (2) Parts and fittings for goods covered by sub-item (1) of this item | Nos. 1 to 9 ”.
