Digested by: Robyn Mabey

LEGISLATIVE RESEARCH SERVICE
DEPARTMENT OF THE PARLIAMENTARY LIBRARY

SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) AMENDMENT BILL
(NO. 2) 1986

Date introduced: 15 October 1986
House: House of Representatives
Presented by: Hon. Chris Hurford, M.P.,
Minister Assisting the Treasurer

DIGEST OF BILL

Purpose

To remove the sales tax exemptions that apply for personal use items imported for the Governor-General, State Governors and members of their families and to remove the exemption that applies to non-Australian members of their staff.

Background

As the Sales Tax (Exemptions and Classifications) Act 1035 (the Principal Act) currently stands, goods imported or cleared from bond for the personal or official use of the Governor-General, a State Governor, a member of their family or a non-Australian member of their staff, is exempt from sales tax.

This situation is the result of history and was deemed appropriate when representatives of the Crown were often foreigners, in order to allow them to import goods for personal use from their home country. However, with the growth of Australia and Australian nationalism the appointment of non-Australians as representatives of the Crown has greatly diminished. As a result, the need to maintain a sales tax exemption on imported goods is no longer considered necessary.

Main Provisions

Section 5 of the Principal Act will be amended by clause 3 to make it clear that a general reference to a good in the First Schedule will not override a specific reference in another Schedule.
Clause 4 will amend items 73 and 73A of the First Schedule to remove the sales tax exemption that applies to goods imported for the personal use of the Governor-General, a State Governor or a member of their families, and the exemption that applies to goods imported by a non-Australian member of their staff.

For further information, if required, contact the Law and Government Group.

11 November 1986

Bills Digest Service
LEGISLATIVE RESEARCH SERVICE

This Digest does not have any official legal status. Other sources should be consulted to determine the subsequent official status of the Bill.

© Commonwealth of Australia 1986

Except to the extent of the uses permitted under the Copyright Act 1968, no part of this publication may be reproduced or transmitted in any form or by any means, including information storage and retrieval system, without the prior written consent of the Department of the Parliamentary Library. Reproduction is permitted by Members of the Parliament of the Commonwealth in the course of their official duties.