A New Tax System (End of Sales Tax) 
Bill 1998

No. , 1998

(Treasury)

A Bill for an Act to implement A New Tax System by ending sales tax, and for related purposes
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A Bill for an Act to implement A New Tax System by ending sales tax, and for related purposes

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the A New Tax System (End of Sales Tax) Act 1998.

2 Commencement

(1) This Act commences, or is taken to have commenced:

(a) after all the provisions listed in subsection (2) have commenced; and
Section 3

(b) on the last day on which any of those provisions commenced.

(2) These are the provisions:
   (a) section 1-2 of the A New Tax System (Goods and Services Tax) Act 1998;
   (b) section 2 of the A New Tax System (Goods and Services Tax Imposition—Excise) Act 1998;
   (c) section 2 of the A New Tax System (Goods and Services Tax Imposition—Customs) Act 1998;
   (d) section 2 of the A New Tax System (Goods and Services Tax Imposition—General) Act 1998;

3 End of sales tax

(1) No sales tax is payable on an assessable dealing if the time of the dealing (as specified in column 4 of Table 1 in Schedule 1 to the Sales Tax Assessment Act 1992) is on or after the day on which this Act commences.

(2) In this section:

   assessable dealing has the same meaning as in the Sales Tax Assessment Act 1992.

   sales tax has the same meaning as in the Sales Tax Assessment Act 1992.