Sales Tax Bill (No. 1A) 1988

Date Introduced: 3 November 1988
House: House of Representatives
Presented by: Hon. Peter Morris, M.P., Minister for Industrial Relations

Digest of Bill

Purpose
To impose formally, and set the rates of, sales tax on certain Australian computer programs.

Background
Refer to the Digest for the Sales Tax Laws Amendment Bill 1988.

Main Provisions
The Bill will operate from 4 November 1988 (clause 2).

The Sales Tax Assessment Act (No. 1) 1930 will be read as one with this Bill (clause 3).

Clause 5 will impose formally sales tax on the sale value of certain domestic computer programs.

The rates of sales tax which will apply to certain domestic computer programs are:

- for goods covered by the Fourth or Fifth Schedule of the Sales Tax (Exemptions and Classifications) Act 1935 - 20%;
- for goods covered by the Third Schedule to that Act - 10%;
- for goods covered by the Second Schedule to that Act - 30%; and
- for goods that are not covered by that Act - 20% (clause 6).

For further information, if required, contact the Economics and Commerce Group.

23 November 1988

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.

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