SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) AMENDMENT BILL 1984

(Private Senator's Bill)

Date Introduced: 29 May 1984
House: Senate
Presented by: Senator M.J. Macklin

Short Digest of Bill

Purpose

To correct an anomaly in the Sales Tax (Exemptions and Classifications) Act 1935 concerning items used by people with disabilities.

Background

The Schedules to the Sales Tax (Exemptions and Classifications) Act 1935 outline those goods which are either exempt from sales tax, or attract a 32.5 per cent, 20 per cent or 7.5 per cent sales tax rate. Goods exempt from sales tax are set out in Schedule 1. Included in Schedule 1 are items specifically designed for use by people with disabilities. This Bill proposes to extend the sales tax exemption to general purpose goods, used as special aids, which presently are not covered in Schedule 1 but are used by people with a handicap.

Main Provisions

Clause 3 proposes to amend the First Schedule of the Principal Act by inserting item 123A to exempt goods, not covered by any other item in the Schedule, for use as special aids, and not for sale for that purpose, by persons with disabilities.

For further information, if required, contact:

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Economics and Commerce Group
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