

SALES TAX ASSESSMENT (No. 8).

No. 46 of 1932.

An Act to amend the *Sales Tax Assessment Act*
(No. 8) 1930-1931.

[Assented to 5th October, 1932.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

Short title
and citation.

1.—(1.) This Act may be cited as the *Sales Tax Assessment Act* (No. 8) 1932.

(2.) The *Sales Tax Assessment Act* (No. 8) 1930-1931* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Assessment Act* (No. 8) 1930-1932.

Sale value
of goods.

2. Section four of the Principal Act is amended by omitting all the words after the words "and has" and inserting in their stead the words "applied the goods to his own use shall be the amount for which the goods were so purchased."

Amendment
of Schedule.

3. The Schedule to the Principal Act is amended—

(a) by inserting after the item commencing with the words "Agricultural and horticultural" the items—

Agricultural and other machinery and implements,
viz.—

Chaff cutters and horse gears ;
Chaff cutter knives ;
Cheese presses ;
Churns ;
Combined corn shellers, huskers and baggers ;
Corn shellers and corn huskers, and combined
corn shellers and huskers ;
Cotton gins ;
Cream separators ;
Cultivators ;
Dairy coolers ;
Discs for agricultural implements ;
Drills—seed, grain and fertilizer ;
Engines for use in farming and pastoral
pursuits ;
Farm tractors ;
Fertilizer spreaders ;
Field mowers ;

* Act No. 39, 1930, as amended by No. 70, 1930, and No. 39, 1931.

Fire rakes and fire ploughs ;
Fruit grading, sorting and cleansing machines ;
Garden and field spraying machines and spray pumps ;
Harrows ;
Hay presses ;
Hay rakes—horse-drawn, and hand-worked rakes and ploughs combined ;
Hay tedders ;
Lucerne bunchers ;
Machines for planting seedlings ;
Maize harvesters and maize binders ;
Milking machines ;
Pasteurizers and jacketed vats or jacketed tanks, and also enamelled vats or tanks not jacketed, including those fitted with agitators or stirrers, capable of use as pasteurizers or coolers or as storage receptacles ;
Ploughs, plough shares, plough mouldboards, and mouldboard plates in the flat ;
Potato planters, raisers, diggers and sorters ;
Reapers and binders ;
Reaper threshers and harvesters ;
Seats, poles, swingle-bars, yokes and trees for agricultural machines :
Scarifiers ;
Scoops for use in farming or pastoral pursuits ;
Sheep shearing machines ;
Straw stackers ;
Strippers and stripper harvesters ;
Stump extractors and lifting jacks for use in farming or pastoral pursuits ;
Sub-surface packers for agricultural purposes ;
Threshing machines ;
Wagons, drays and spring drays for use in farming or pastoral pursuits ;
Wheat grading and pickling machines ;
Winnowers and winnower forks (wood and steel) ;

Wool presses ;
and parts thereof, not being parts of a kind that are ordinarily used for any other purposes ; ”

“ Agricultural, horticultural and viticultural spraying and dusting materials, and preparations and materials to be used in the checking of noxious weeds, plant and seed insect pests and plant and seed diseases ; ” ;

- (b) by inserting after the item "Bags" the item—
"Bee-keepers' equipment but not including articles ordinarily used for other purposes;" ;
- (c) by inserting after the item commencing with the word "Bags" the items—
"Binder twine ;
Blow-fly traps ;
Chemicals sold to a person engaged in the mining industry for use in the recovery of gold, silver or base metals by the flotation, cyaniding, electrolytic or similar processes ;" ;
- (d) by inserting after the item commencing with the words "Crude oil" the item—
"Dips and washes for cattle or sheep ;" ;
- (e) by omitting the item commencing with the word "Films" and inserting in its stead the item—
"Films covered by clause (b) of paragraph (2.) of sub-item (c) of item 320 of the Customs Tariff 1921-1930 ;" ;
- (f) by omitting the item—
"Flotation reagents sold to a person engaged in the mining industry for use in that industry ;"
and inserting in its stead the item—
"Fumigators for extermination of rabbits ;" ;
- (g) by inserting after the item "Kerosene" the items—
"Lime for use in farming pursuits ;
Machinery and parts thereof to be used in the mining industry ;
Nets and netting for fishing and cotton for repair thereof ;" ;
- (h) by inserting after the item "Petrol" the items—
"Poultry farmers' equipment, viz., incubators, brooders, trap-nests, feeders, hoppers, fountains and waterers ;
Preparations for use in the prevention, cure or eradication of diseases or pests in poultry, birds or live-stock ;
Rabbit poisons ;
Rape seed for pasture purposes ;
Sheet iron, galvanized—flat and corrugated ;
Stockinette and hessian for use in the manufacture of meat wraps ;" ;
- (i) by inserting after the item "Tobacco" the items—
"Traps for rabbits and dingoes ;
Water bore casings ;

Water pipes (galvanized) not exceeding 3 inches in diameter, and galvanized pipe fittings therefor; windmills and towers, pumps, pump jacks, power pumping heads, pump valves, pump rods, pump rod joints, tank stands, tanks and troughing, and water sprinklers, for use in farming, pastoral or mining activities ;

Wire netting, barbed wire and iron or steel wire of gauges 8 to 14 ; manufactured field wire fencing and gates, and fencing droppers and posts for wire fencing, which are ordinarily used in farming or pastoral pursuits ; ”.

4.—(1.) The amendment effected by section three of this Act in respect of the goods specified in paragraph (e) of that section shall be deemed to have commenced on the tenth day of August, One thousand nine hundred and thirty-one. Commencement.

(2.) The amendments effected by section three of this Act in respect of the items specified in paragraphs (a), (c), (d), (f), (g), (h) and (i) of that section shall be deemed to have commenced on the second day of September, One thousand nine hundred and thirty-two.

(3.) The amendment of the *Sales Tax Assessment Act (No. 8) 1930* effected by paragraph (b) of section two of the *Sales Tax Assessment Act (No. 8) 1931* shall be deemed to have commenced on the date of commencement of the *Sales Tax Assessment Act (No. 8) 1930*.