

# STATUTORY RULES.

1934. No. 34.

## REGULATIONS MADE UNDER—

THE SALES TAX ASSESSMENT ACT (No. 1) 1930-1933,  
THE SALES TAX ASSESSMENT ACT (No. 2) 1930-1933,  
THE SALES TAX ASSESSMENT ACT (No. 3) 1930-1933,  
THE SALES TAX ASSESSMENT ACT (No. 4) 1930-1933,  
THE SALES TAX ASSESSMENT ACT (No. 5) 1930-1933,  
THE SALES TAX ASSESSMENT ACT (No. 6) 1930-1933,  
THE SALES TAX ASSESSMENT ACT (No. 7) 1930-1933,  
THE SALES TAX ASSESSMENT ACT (No. 8) 1930-1933,

## AND UNDER

THE SALES TAX ASSESSMENT ACT (No. 9) 1930-1933.

I, THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations under the *Sales Tax Assessment Act (No. 1) 1930-1933*, the *Sales Tax Assessment Act (No. 2) 1930-1933*, the *Sales Tax Assessment Act (No. 3) 1930-1933*, the *Sales Tax Assessment Act (No. 4) 1930-1933*, the *Sales Tax Assessment Act (No. 5) 1930-1933*, the *Sales Tax Assessment Act (No. 6) 1930-1933*, the *Sales Tax Assessment Act (No. 7) 1930-1933*, the *Sales Tax Assessment Act (No. 8) 1930-1933*, and under the *Sales Tax Assessment Act (No. 9) 1930-1933*.

Dated this fourteenth day of March, 1934.

ISAAC A. ISAACS

Governor-General.

By His Excellency's Command,

R. G. CASEY

for Treasurer.

## AMENDMENT OF SALES TAX REGULATIONS.

(Statutory Rules 1930, No. 156, as amended to this date.)

1. Regulation 4 of the Sales Tax Regulations is amended by omitting the definition of "Goods to be used in, wrought into or attached to goods to be manufactured" and inserting in its stead the following definition:—

"'Goods to be used in, wrought into or attached to goods to be manufactured' means goods to be so used or dealt with that those goods, or some essential element thereof, will form an integral part of the goods to be manufactured, and will

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remain in those goods as an element essential to the goods in their completely manufactured condition, but does not include goods to be so used that those goods, or some element thereof, will, or may, remain adventitiously in the goods to be manufactured, if the goods to be so used are intended to be used primarily as aids in the manufacturing process."

Form and  
effect of  
certificates.

2. Regulation 11A of the Sales Tax Regulations is amended—

- (a) by inserting after sub-regulation (5.) the following sub-regulation:—

"(5AA.) Where a person carries on business in more than one State and lodges a security in accordance with Form BA, that security shall be deemed to be a security for the compliance with the conditions of all certificates of registration of which that person is the holder or which may be issued to that person;"

- (b) by omitting sub-regulation (8.); and

- (c) by omitting from sub-regulation (9.) the words "with the consent in writing of that person,".

Circumstances  
in which  
certificates are  
to be quoted.

3. Regulation 12 of the Sales Tax Regulations is amended—

- (a) by omitting paragraph (b) of sub-regulation (1.) and inserting in its stead the following paragraph:—

"(b) if he is a manufacturer or a person who, though he engages in the manufacture of goods, is deemed not to be the manufacturer of such goods—in respect of the purchase or importation of—

(i) goods to be used in, wrought into or attached to goods to be manufactured by him for sale;

(ii) goods to be used in, wrought into, or attached to goods to be manufactured by him for application to his own use; or

(iii) firewood, coke, fuel-oil, or graphite electrodes, for use as fuel in the manufacture of goods by him for sale;"

- (b) by inserting in sub-paragraph (b) of paragraph (1.) of sub-regulation (1.) after the figures "1930-1931" the words "or containers of any goods so specified, where such containers are sold with their contents"; and

- (c) by omitting paragraph (b) of sub-regulation (2.) and inserting in its stead the following paragraph:—

"(b) in respect of the purchase or importation by him of goods to be used or dealt with by him, as occasion demands—

(i) for any purpose, or in any manner, which is such that if the goods had been acquired by him to be used or dealt with by him exclusively for that purpose or in that manner, that person would have been required to quote his certificate in respect thereof; and

(ii) for any other purpose or in any other manner,

if the registered person has previously notified the Commissioner in writing of his intention to quote his certificate in respect of all future purchases or importations of goods in the circumstances mentioned in this paragraph, and the Commissioner, Second Commissioner or a Deputy Commissioner has notified the registered person that he is satisfied that that person keeps such records as will enable him to furnish to the Commissioner full complete and accurate returns of the sale value of those goods and of goods (if any) manufactured therefrom."

4 After regulation 15 of the Sales Tax Regulations the following regulation is inserted:—

"15A. Any person who, in respect of the purchase or importation of any goods in respect of which he is not required by the Act or these Regulations to quote his certificate, represents, or authorizes, permits, suffers, procures, is party or privy to, or is directly or indirectly concerned in, the representation, by any statement whether oral or in writing (not being a statement in accordance with Form D), that his certificate is being quoted in respect of that purchase or importation, shall be guilty of an offence.

Purported  
quotation of  
certificate..

Penalty: Not less than One pound nor more than Twenty pounds."

5. Regulation 46 of the Sales Tax Regulations is amended—

(a) by omitting from paragraph (c) the word "or" (last occurring); and

Persons to  
whom refunds  
or payments  
may be made.

(b) by adding at the end thereof the following paragraphs:—

"(g) who becomes liable to pay, or has paid, tax upon a sale value of any goods, and has purchased goods which he has used in, wrought into, or attached to the first-mentioned goods in the course of repairs, or in the course of any operations or processes which do not constitute manufacture, at a price which includes tax which some other person has paid, or is liable to pay, upon a sale value of the goods so used in, wrought into or attached; or

"(h) who has paid tax upon a sale value of any goods which, after the occurrence of the act, operation or transaction in respect of which the tax was paid, he has used in, wrought into or attached to other goods in the course of repairs, or in the course of any operations or processes which do not constitute manufacture, and becomes liable to pay, or has paid, tax upon a sale value of the last-mentioned goods."

6. Regulation 48 of the Sales Tax Regulations is amended by omitting sub-regulations (1.) and (2.) and inserting in their stead the following sub-regulations:—

Amount of  
refund or  
payment in  
other cases.

"(1.) The refund which may be made to a person to whom paragraph (a) or paragraph (h) of regulation 46 applies shall be a refund, by way of rebate, of the tax payable by him in respect of the subsequent act, operation or transaction in relation to the goods specified in that paragraph, and shall not exceed the tax which he has paid in respect

of the prior act, operation or transaction in relation to those goods or (as the case may be) the goods used in, wrought into or attached to those goods.

(2.) Subject to the last preceding regulation, the refund which may be made to a person to whom paragraphs (b), (c), (d) or (g) of regulation 46 applies shall be a refund, by way of rebate, of the tax payable by him in respect of the goods specified in that paragraph, to the extent of the tax which is included in the price for which he purchased those goods or (as the case may be) the goods used in, wrought into or attached to those goods, but not exceeding the tax so payable by him."

7. After regulation 50 of the Sales Tax Regulations the following regulation is inserted:—

Deduction of  
rebates from  
tax payable.

"50A. Notwithstanding anything contained in regulations 49 or 50, where the Commissioner is satisfied that any taxpayer to whom regulation 46 applies keeps such records as will enable the taxpayer to calculate accurately the amounts which may be refunded to him in accordance with regulation 48, and that the taxpayer will at all times claim refunds of such amounts only as may be refunded to him in accordance with regulation 48, the Commissioner may, subject to any notification which the Commissioner at any time makes to the contrary, or to any conditions or qualifications which he at any time makes, dispense with the furnishing by that taxpayer of the statement and evidence specified in regulation 49, and may authorize the taxpayer to deduct from the tax payable in respect of each monthly return, as specified in sub-regulation (2.) of regulation 49, the amounts which may be refunded to him in respect of the tax so payable."

Refund of tax  
deposited.

8. Regulation 52A of the Sales Tax Regulations is amended by omitting from paragraph (d) of the proviso the word "six" and inserting in its stead the word "twelve".

Signature by  
or for  
taxpayers.

9. Regulation 53 of the Sales Tax Regulations is amended by adding thereto the following sub-regulations:—

"(8.) Any person who, except in accordance with these Regulations, (proof of which accordance shall lie upon the person charged)—

(a) authorizes, permits, suffers or procures to be signed otherwise than in his own name and by himself personally, or to be used unsigned, or

(b) is party or privy to, or is directly or indirectly concerned in, the signing otherwise than in his own name and by himself personally, or the use unsigned, of, any document required by these Regulations to be signed either in his own name and by himself personally, or in his own name before the signature of some other person, shall be guilty of an offence.

Penalty: Not less than One pound nor more than Twenty pounds.

(9.) Any person who, except in accordance with these Regulations, (proof of which accordance shall lie upon the person charged), signs, or purports to sign, either in his own name, or in any other name, or uses unsigned, any document required by these Regulations to be signed personally by, or in the name of, some other person, shall be guilty of an offence.

Penalty: Not less than One pound nor more than Twenty pounds."

10. The First Schedule to the Sales Tax Regulations is amended— ~~First Schedule,~~

- (a) by omitting from Form G the words and figure "8 per cent.", wherever occurring, and inserting in their stead the words "per centum";
- (b) by inserting in Form G after the word "rate" the words "greater or"; and
- (c) by omitting Forms H and J and inserting in their stead the following forms:—

" Regulation 19.

Form H.

No. of Registration Certificate.....

COMMONWEALTH OF AUSTRALIA

State of.....

The Deputy Commissioner of Taxation,

Box No. .... G.P.O.

Sales Tax Assessment Act (No. 1) 1930-1933.

RETURN OF GOODS MANUFACTURED BY THE TAXPAYER AND  
TREATED AS STOCK FOR SALE BY RETAIL FOR THE MONTH  
OF ..... 193...

Submitted by—

Name (in full) .....

Address .....

Business .....

[illegible]

**Deduct—**

(d) Rebates claimed in respect of tax (if any) previously paid on the raw materials used in the manufacture of the goods in column (c) (as per statement attached)

column (8) (as per statement attached) .. .. .	£.....
(b) Tax at .. per centum on amount of bad debts in respect of goods the sale value of which was included in column (5) of any previous returns (as per statement attached) .. .. .	£.....

Not Tax

I, \_\_\_\_\_ of \_\_\_\_\_ being the

Proprietor

Partner declare that the above return is true in every particular.

Public Officer:

Dated at . . . . . this . . . . . day of . . . . . 193 . . . . .

Signature of Proprietor, Partner or  
Public Officer.

NOTE.—This return must be furnished in triplicate and Sales Tax due in respect of this return must be paid to the Deputy Commissioner of Taxation, ..... within 21 days after the end of the month during which the goods

are treated as stock for sale by retail. If the returns are lodged late, additional tax as provided for in Section 40 of *Sales Tax Assessment Act (No. 1) 1930-1933*, will be incurred. If the payment is made late, additional tax as provided for in Section 20 of *Sales Tax Assessment Act (No. 1) 1930-1933*, will be incurred.

Where no goods are treated as stock for sale by retail during the month, provided it is the usual practice of the taxpayer to treat goods as stock for sale by retail, a nil return must be furnished."

"Regulation 10.

No. of Registration Certificate.....

Form J.

COMMONWEALTH OF AUSTRALIA.

State of.....

The Deputy Commissioner of Taxation,

Box No....., G.P.O.,

*Sales Tax Assessment Acts (Nos. 1, 4, 6 and 8) 1930-1933.*

RETURN OF GOODS APPLIED DURING THE MONTH OF.....  
TO HIS OWN USE BY THE MANUFACTURER THEREOF, OR BY A  
REGISTERED PERSON WHO HAS QUOTED HIS CERTIFICATE IN  
RESPECT OF THE PURCHASE OR IMPORTATION THEREOF.

Submitted by—

Name (in full).....

Address.....

Business.....

Description of Goods.	Sale value of goods manufactured and applied to his own use—												Purchase price of goods purchased tax free under quotation of certificate and applied in taxpayer's own use.	Sale value of goods imported (tax free under quotation of certificate and applied in taxpayer's own use.	Total taxable sale value (total of amounts in columns (2), (3), (4), (5) and (6)).			
	By a taxpayer who does not sell similar goods by wholesale or who does not sell goods principally by wholesale.						By any other taxpayer.											
	Goods manufactured exclusively from materials on which tax has been paid.			Other goods.														
	(1)	(2)			(3)			(4)			(5)					(6)		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
TOTAL*																		

Tax at ..... per centum on total amount as per column (7)

Deduct—Rebates claimed in respect of tax (if any) previously paid on raw materials used in the manufacture of the goods in columns (3) and (4) (as per statement attached) .....

Net Tax .....

I..... of..... being the

Proprietor

Partner

Public Officer

declare that the above return is true in every particular.

Declared at..... this..... day of..... 193..

Signature of Proprietor, Partner or  
Public Officer.

NOTE.—This return must be furnished in triplicate to the Deputy Commissioner of Taxation, ..... within twenty-one (21) days after the end of the month in respect of which the return is made."

11. The Third Schedule to the Sales Tax Regulations is repealed Third Schedule and the following Schedule is inserted in its stead:—

"THE THIRD SCHEDULE.

All-am-hi Food;  
 Allenbury's Diabetic Rusks for Diabetics;  
 Allenbury's Diet for Invalids and Children;  
 Allenbury's Food;  
 Allenbury's Malted Food (No. 3);  
 Allenbury's Malted Rusks for Infants;  
 Barley Malt Extract;  
 Barnes' Sage Food;  
 Bemax;  
 Benger's Food;  
 Bourn-Vita;  
 Bono-Lactin;  
 Bread, Van Abbotta' Gluten;  
 Bronamalt;  
 Callard's Casoid Biscuits;  
 Collord's Vitmar;  
 Colvesfoot Jelly;  
 Carnick's Soluble Food;  
 Carnick's Liquid Peptonoids;  
 Clinic Baby Food;  
 "D.C.L." Cherry Flavoured Malt Extract with Cod Liver Oil and  
 Parrish's Food;  
 "D.C.L." Irradiated Malt;  
 "D.C.L." Malt and Oil;  
 "D.C.L." Malt and Oil with Parrish's Food;  
 "D.C.L." Vitamine Malt;  
 Diabetic Flour and Diabetic Rolls;  
 Eodon;  
 Elliott's Special Clinic Emulsion;  
 Extract of Malt;  
 Extract of Malt and Cod Liver Oil;  
 Fairchild's and Foster's Panopepton;  
 Faliero's Phosphatine;  
 Farewell Flour;  
 Frano Food;  
 Glac-Oro;  
 Glaxo;  
 Gluten Flour, Gluten Meal and Gluten Biscuits;  
 Herogen;  
 Hewlett's Malted Food;  
 Intarvin;  
 Karil;  
 Karlhac;  
 Karlol;  
 Kellogg's Malted Nuts;  
 Kemp's Emulsion;  
 Lactogen;  
 Lactogel;  
 Lactone Syrup;  
 Lactose;  
 Malted Milk;  
 Maltogen;  
 Maltorine Milk Food Biscuits;  
 Mellin's Food;  
 Mellin's Food Biscuits;  
 Milk Powder, Peptogenic;  
 Mosley's Foods;  
 Murdoch's Liquid Food;  
 McKenzie's Patent Barley;  
 McKenzie's Patent Groats;  
 Neave's Food;  
 Neave's Health Diet;

THE THIRD SCHEDULE—continued.

Neave's Milla;  
Neave's Milk Food;  
Nestle's Milk Food;  
Neurogen;  
Nutritive Liquid Peptone;  
Ovalact;  
Ovaltine;  
Ovaltine Rusks;  
Paramount Vitamin Malt;  
Parson's Caledonian Groats;  
Parson's Prepared Barley;  
Pisamon Food—imported;  
Prescription Glaxo;  
Radio-Malt;  
Rhines Manby Special Flour;  
Robinson's Patent Barley;  
Robinson's Patent Groats;  
Roboleine;  
Rumford's Groats;  
Russell Prepared Green Bone (lime food);  
Sannatogen;  
Saunders's Haemovita;  
Saunders's Maltocret;  
Saunders's Starch-free Bran;  
Savory and Moore's Food;  
"Scotia Brand" Malt and Oil;  
Smedley's Dr., Malted Food;  
Somatose in liquid or powder form;  
Soul's Clinic Emulsion;  
Sugar of Milk;  
Suppositories, meat (predigested);  
Suppositories, milk (predigested);  
Vi-Lactogen;  
Vines' Tonic Food;  
Virol;  
Vitamin;  
Vitamina;  
Vito B."

Fourth  
Schedule.

12. The Fourth Schedule to the Sales Tax Regulations is repealed and the following Schedule is inserted in its stead:—

"THE FOURTH SCHEDULE.

(a) Surgical instruments, appliances and materials which are of a kind—

(i) sold exclusively or principally by manufacturers or distributors of such instruments, appliances and materials; and

(ii) used exclusively or principally in hospitals or by medical practitioners,

but not including the following articles:—

Air cushions, atomizers.  
Bed rests; bed tables; brackets.  
Chairs, bedside or commode.  
Depilatory forceps; dispensing plant; drip-feed lamps.  
Electric urns; enemas.  
Eye-baths, eye droppers, eye shells and eye shades.  
Kettles.  
Linen cupboards.  
Magnifying lenses; measure glasses; medicine bottles and glasses; microscopes which are not for use in hospitals or by medical practitioners.  
Name plates; nasal douches; nipple aerators.  
Pessaries.  
Restraint apparatus, viz., anklets, wristlets; straps and sheets; rubber finger stalls; rubber surgical syringes.



## THE FOURTH SCHEDULE—continued.

Scales, baby weighing and personal; sprays, disinfectant; staining bottles; surgeons', nurses' and attendants' aprons, gowns and overalls; surgery and gate lamps.

Towel cupboards, hangers and stands.

Ward cupboards, lockers and chairs; wash basins and stands.

- (b) X-ray apparatus and diathermy apparatus and appliances; X-ray necessities unless of a kind ordinarily used for other purposes.
- (c) Abdominal belts; absorbent cotton wool, gauzes and lint; adhesive plaster and strapping; artificial eyes; artificial limbs; bandages and bandage winders; crutches; elastic bandages; elastic knee caps; elastic stockings; invalid chairs; surgical boots; surgical braces; surgical truss; trusses; umbilical belts.
- (d) Oxygen, carbon, nitrous oxide, ethylene and other medical gases, and any mixture of such gases, for use in hospitals or by medical practitioners.
- (e) Dental instruments, appliances and materials which are of a kind exclusively or principally sold by manufacturers or distributors of such instruments, appliances and materials for use by dentists or dental mechanics, and dentures, gold, alloys, amalgams, porcelain, gold inlays, bridges, crowns and other articles for similar dental use which are to be disposed of (whether in an altered form or condition or not) to patients in the course of dental treatment.
- (f) Veterinary instruments, appliances and materials which are of a kind used by veterinary surgeons, and also drenching guns and syringes, and lamb-marking cradles.
- (g) Goods which are for use as integral parts of goods which are exempt from tax by virtue of paragraphs (a), (b), (c) (e) and (f) of this Schedule."

13.—(1.) The amendments effected by paragraph (a) of regulation 2 of these Regulations shall be deemed to have taken effect on the fourth day of August, 1932. Operation of amendments.

(2.) The amendments effected by regulations 11 and 12 of these Regulations shall be deemed to have taken effect on the twenty-sixth day of October, 1933.