

# SALES TAX (FINANCIAL RELIEF).

## No. 45 of 1935.

### An Act relating to Exemptions from Sales Tax.

[Assented to 25th October, 1935.]

**B**E 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.

1. This Act may be cited as the *Sales Tax (Financial Relief) Act 1935*.

Citation of Sales Tax Assessment Acts.

2.—(1.) The *Sales Tax Assessment Act (No. 1) 1930–1934*,<sup>(a)</sup> as amended by the *Sales Tax Assessment Act (No. 1) 1935*<sup>(b)</sup> and by this Act, may be cited as the *Sales Tax Assessment Act (No. 1) 1930–1935*.

(2.) Section one of the *Sales Tax Assessment Act (No. 1) 1935* is amended by omitting sub-section (3.).

(3.) The *Sales Tax Assessment Act (No. 2) 1930–1934*,<sup>(c)</sup> as amended by this Act, may be cited as the *Sales Tax Assessment Act (No. 2) 1930–1935*.

(4.) The *Sales Tax Assessment Act (No. 3) 1930–1934*,<sup>(d)</sup> as amended by this Act, may be cited as the *Sales Tax Assessment Act (No. 3) 1930–1935*.

(5.) The *Sales Tax Assessment Act (No. 4) 1930–1934*,<sup>(e)</sup> as amended by this Act, may be cited as the *Sales Tax Assessment Act (No. 4) 1930–1935*.

(6.) The *Sales Tax Assessment Act (No. 5) 1930–1934*,<sup>(f)</sup> as amended by this Act, may be cited as the *Sales Tax Assessment Act (No. 5) 1930–1935*.

(a) Act No. 25, 1930, as amended by No. 62, 1930; No. 25, 1931; No. 39, 1932; No. 64, 1932; No. 17, 1933; No. 47, 1933; No. 16, 1934; and No. 29, 1934.

(b) Act No. 8, 1935.

(c) Act No. 27, 1930, as amended by No. 64, 1930; No. 27, 1931; No. 40, 1932; No. 64, 1932; No. 17, 1933; No. 48, 1933; No. 16, 1934; and No. 30, 1934.

(d) Act No. 29, 1930, as amended by No. 65, 1930; No. 29, 1931; No. 41, 1932; No. 64, 1932; No. 17, 1933; No. 49, 1933; and No. 16, 1934.

(e) Act No. 31, 1930, as amended by No. 66, 1930; No. 31, 1931; No. 42, 1932; No. 64, 1932; No. 17, 1933; No. 50, 1933; and No. 16, 1934.

(f) Act No. 33, 1930, as amended by No. 67, 1930; No. 33, 1931; No. 43, 1932; No. 64, 1932; No. 17, 1933; No. 25, 1933; No. 51, 1933; and No. 16, 1934.

(7.) The *Sales Tax Assessment Act (No. 6) 1930-1934*,<sup>(a)</sup> as amended by this Act, may be cited as the *Sales Tax Assessment Act (No. 6) 1930-1935*.

(8.) The *Sales Tax Assessment Act (No. 7) 1930-1934*,<sup>(b)</sup> as amended by this Act, may be cited as the *Sales Tax Assessment Act (No. 7) 1930-1935*.

(9.) The *Sales Tax Assessment Act (No. 8) 1930-1934*,<sup>(c)</sup> as amended by this Act, may be cited as the *Sales Tax Assessment Act (No. 8) 1930-1935*.

(10.) Section one of the *Sales Tax Assessment (New Zealand Imports) Act 1933*,<sup>(d)</sup> as amended by the *Sales Tax Assessment Act (No. 5) 1933*,<sup>(e)</sup> the *Sales Tax Assessment Act (No. 6) 1933*,<sup>(f)</sup> the *Sales Tax Assessment Act (No. 7) 1933*<sup>(g)</sup> and the *Sales Tax Assessment Act (No. 8) 1933*,<sup>(h)</sup> is amended by omitting from sub-section (2.) the figures "1932-1933\*" and inserting in their stead the figures "1933".

3.—(1.) Section six of the *Sales Tax Assessment Act (No. 5) 1930-1934* is amended by inserting in paragraph (c) after the word "Fiji" the words "or the Territories of Papua or New Guinea".

Exemptions—  
Sales Tax  
Assessment  
Acts (Nos. 5-8).

(2.) Section six of the *Sales Tax Assessment Act (No. 6) 1930-1934* is amended by inserting in paragraph (d) after the word "Fiji" the words "or the Territories of Papua or New Guinea".

(3.) Section six of the *Sales Tax Assessment Act (No. 7) 1930-1934* is amended by inserting in paragraph (d) after the word "Fiji" the words "or the Territories of Papua or New Guinea".

(4.) Section six of the *Sales Tax Assessment Act (No. 8) 1930-1934* is amended by inserting in paragraph (c) after the word "Fiji" the words "or the Territories of Papua or New Guinea".

4. Each of the following Schedules, that is to say, the First Schedule to the *Sales Tax Assessment Act (No. 1) 1930-1934*, as amended by the *Sales Tax Assessment Act (No. 1) 1935*, the Schedule to the *Sales Tax Assessment Act (No. 2) 1930-1934* and the Schedule to the *Sales Tax Assessment Act (No. 3) 1930-1934*, is amended—

Exemptions—  
Sales Tax  
Assessment  
Acts (Nos. 1-3).

(a) by inserting in the item commencing with the words "Agricultural and other machinery and implements"—

(i) after the word "Churns;" the words "Clover brooms for harvesting subterranean seed;" ;

(ii) after the words "Farm tractors" the words "and covers therefor" ;

(iii) after the word "Harrows;" the words "Hay forks;" ;

(a) Act No. 35, 1930, as amended by No. 68, 1930; No. 35, 1931; No. 44, 1932; No. 64, 1932; No. 17, 1933; No. 25, 1933; No. 52, 1933; and No. 16, 1934.

(b) Act No. 37, 1930, as amended by No. 69, 1930; No. 37, 1931; No. 45, 1932; No. 64, 1932; No. 17, 1933; No. 25, 1933; No. 53, 1933; and No. 16, 1934.

(c) Act No. 39, 1930, as amended by No. 70, 1930; No. 39, 1931; No. 46, 1932; No. 64, 1932; No. 17, 1933; No. 25, 1933; No. 54, 1933; and No. 16, 1934.

(d) Act No. 25, 1933

(e) Act No. 51, 1933

(f) Act No. 52, 1933.

(g) Act No. 53, 1933.

(h) Act No. 54, 1933.

- (iv) after the words "Lucerne bunchers;" the words "Machines for use in farming or pastoral pursuits in grinding or sharpening knives, tools and other implements;" ;
- (v) after the words "Scoops for use in farming or pastoral pursuits;" the words "Scrub rollers;" ;
- (b) by omitting from the item commencing with the words "Agricultural and other machinery and implements" the words "Sheep-shearing machines;" and inserting in their stead the words "Sheep-shearing plant;" ;
- (c) by omitting from the item commencing with the words "Agricultural and other machinery and implements" the words "and parts thereof, not being parts of a kind that are ordinarily used for any other purpose" and inserting in their stead the words "and parts therefor" ;
- (d) by inserting in the item commencing with the words "Agricultural, horticultural" after the word "preparations" the words "and equipment (and parts therefor)" ;
- (e) by inserting after the item commencing with the words "Agricultural, horticultural" the items—
  - "Ambulances for use by hospitals ;
  - "Articles designed for the alleviation of deafness, but not including articles for public use in buildings and other places;" ;
- (f) by inserting in the item commencing with the words "Bag loaders", after the word "rammers", the words "(and parts therefor)" ;
- (g) by inserting in the item commencing with the word "Bee-keepers'", after the word "equipment", the words "(and parts therefor)" ;
- (h) by inserting in the item "Blowfly traps", after the word "traps", the words "and parts therefor" ;
- (i) by inserting in the item commencing with the word "Bricks", after the words "paving tiles", the words "; and compositions for application in a plastic condition so as to form the flooring of buildings; precast composite blocks for use in the formation of stairways; dampcourse, and materials for use as, or in the construction of, damp-courses in buildings; ventilators; crushed bricks; fire-clay, refractory cement, plastic refractory cement and other agents for bonding or setting any of the articles specified in this item" ;
- (j) by inserting in the item commencing with the word "Coffins", after the word "therefor", the words ", and cremation caskets and urns" ;

- (k) by inserting after the item "Compressed air;" the item—  
 "Containers, viz :—the inner or outer coverings in which goods are packed or secured, or to be packed or secured, in the ordinary course of business including—
- (a) inside linings and inside packing materials and goods which are ordinarily used to secure or seal those coverings or to describe the contents thereof and which form an actual part of the completed coverings; and
  - (b) paper bags, for the marketing of cement, lime, fertilizers and other goods which are customarily placed on the market for sale by wholesale or by the manufacturer thereof in paper bags, but not including other paper bags or wrapping paper, string, lashing, adhesive strips and similar goods which are used to wrap up and secure goods for delivery,
- for use in marketing any of the goods specified in the First Schedule to the *Sales Tax Assessment Act (No. 1) 1930-1935*, or in the Schedule to the *Sales Tax Assessment Act (No. 5) 1930-1935*, or in paragraph (g) of sub-section (1.) of section twenty of the *Sales Tax Assessment Act (No. 1) 1930-1935*, or in paragraph (c) of section six of the *Sales Tax Assessment Act (No. 5) 1930-1935* (as those Schedules and paragraphs are in force upon the commencement of this item), provided that the property in the container passes to the purchaser of the contents, at the time of the sale of the contents;";
- (l) by inserting in the item commencing with the word "Corn", after the word "grinders", the words ", and parts therefor";
  - (m) by inserting in the item commencing with the word "Covers", after the word "Covers", the words ", and parts therefor,";
  - (n) by inserting in the item commencing with the word "Cranes", after the word "Cranes", the words ", and parts therefor,";
  - (o) by inserting in the item commencing with the words "Cream cans", after the word "utensils", the words ", and parts therefor,";
  - (p) by inserting after the item commencing with the words "Crude tar" the item—  
 "Dehydrators and evaporators (and parts therefor) for use in the dried fruit industry and materials to be used in the construction or repair of, and wrought

- into or attached to, so as to form part of, built-in or fixed dehydrators or evaporators, for use in that industry ;” ;
- (q) by inserting in the item commencing with the words “ Dip tins ”, after the word “ trays ”, the words “, and parts therefor, ” ;
- (r) by inserting after the item “ Dried fruits ; ” the item—  
“ Dried vegetables ; ” ;
- (s) by inserting in the item “ Engines for use in the dried fruit industry ; ”, after the word “ Engines ”, the words “, and parts therefor, ” ;
- (t) by inserting in the item “ Engines for use in the fishing industry ; ”, after the word “ Engines ”, the words “ and boats, and parts therefor, ” ;
- (u) by inserting after the item “ Engines for use in the fishing industry ; ” the item—  
“ Equipment (and parts therefor), and materials for use therewith, for use by primary producers in combating frosts ; ” ;
- (v) by inserting after the item commencing with the word “ Essences ” the item—  
“ Ethyl-fluid, dyes and other substances for use in the blending of petrol ; ” ;
- (w) by inserting in the item commencing with the words “ Explosives for clearing ”, after the word “ Explosives ”, the words “ and chemicals ” ;
- (x) by inserting after the item commencing with the word “ Fish ” the item—  
“ Flax machinery, viz.:—flax binders, threshers, winnowers, breakers and scutchers, and parts therefor ; ” ;
- (y) by inserting in the item commencing with the word “ Fly-traps ”, after the word “ Fly-traps ”, the words “, and parts therefor, ” ;
- (z) by inserting after the item commencing with the words “ Foods for poultry ” the item—  
“ Fruit picking bags, baskets and buckets (and parts therefor) not being of a kind ordinarily used for any other purposes ; ” ;
- (aa) by inserting in the item commencing with the words “ Fruit preserving ”, after the word “ outfits ”, the words “, and parts therefor ” ;
- (ab) by inserting in the item commencing with the word “ Fumigators ”, after the word “ Fumigators ”, the words “, and parts therefor, ” ;
- (ac) by inserting after the item commencing with the words “ Goods, being plant ” the item—  
“ Goods for the use of, and not for resale by, a public hospital, or a public benevolent institution, or any

- public organization which the Commissioner is satisfied is established and maintained for the relief of unemployed persons ;”;
- (*ad*) by inserting after the item commencing with the words “ Goods sold ” the item—  
 “ Goods which are for the official use of, and are not for re-sale by, a technical school the expenditure of which is wholly or partly borne by the Government of the Commonwealth or the Government of a State ;” ;
- (*ae*) by inserting after the item commencing with the word “ Hessian ” the items—  
 “ Hoes ;  
 “ Honey jelly ;” ;
- (*af*) by inserting in the item commencing with the word “ Hooks ”—  
 (i) after the word “ slashers ” the words “ (and parts therefor)” ; and  
 (ii) after the word “ knives ” the words “ , and parts therefor ” ;
- (*ag*) by inserting in the item commencing with the word “ Jam ”, after the word “ vegetables ”, the words “ , and canned or bottled mixtures of vegetables and meat ” ;
- (*ah*) by inserting after the item “ Lime ” the item—  
 “ Linotypes, electrotypes, electrotype moulds, stereotypes and matrices (but not including raw materials therefor)” ;
- (*ai*) by inserting in the item commencing with the words “ Machinery and equipment and materials ”, after the word “ equipment ”, the words “ (and parts therefor)” ;
- (*aj*) by inserting in the item commencing with the words “ Machinery and plant ”, after the word “ plant ”, the words “ , and parts therefor,” ;
- (*ak*) by inserting in the item commencing with the words “ Machinery, plant and equipment ”, after the word “ equipment ”, (wherever occurring) the words “ , and parts therefor,” ;
- (*al*) by inserting after the item “ Metals as recovered from ores ” the items—  
 “ Metal rods, bars, sheets, wire and mesh and expanded metal mesh or lathing, for use in reinforcing or keying concrete, brickwork, plaster, stucco or other similar work in buildings, but not including girders or fabricated mild steel units for constructional work of the kind for which girders are ordinarily used ; wall ties ;  
 “ Milk and cream bottles, and wads, caps or stoppers therefor ;” ;

- (am) by inserting after the item commencing with the words  
 “ Milk products ” the item—  
 “ Motor omnibuses and trolley omnibuses (and parts  
 therefor) for use by Public Tramway or Transport  
 Authorities ; ” ;
- (an) by omitting from the item commencing with the word  
 “ Nets ” the words “ cotton for repair thereof ” and  
 inserting in their stead the words “ parts therefor and  
 materials for the repair thereof ” ;
- (ao) by inserting in the item commencing with the word “ Pastry ”,  
 after the word “ made, ” (second occurring), the words  
 “ all shortbread products whether or not they are marketed  
 as biscuits, ” ;
- (ap) by inserting in the item commencing with the word  
 “ Peanut ”, after the word “ graders ”, the words “, and  
 parts therefor, ” ;
- (aq) by inserting after the item commencing with the word  
 “ Pickles ” the item—  
 “ Plant and equipment (and parts therefor), including  
 materials for use as refrigerating agents, for the  
 regulation of atmospheric conditions for the purpose  
 of preserving, ripening or storing fruit ; ” ;
- (ar) by inserting after the item commencing with the word  
 “ Plaster ” the item—  
 “ Poisons and other preparations for use in the checking  
 or destruction of rats and mice ; ” ;
- (as) by inserting in the item “ Poison carts ; ”, after the word  
 “ carts ”, the words “ and poison bait layers and poison  
 bait distributors, and parts therefor ” ;
- (at) by inserting in the item commencing with the word  
 “ Portable ”, after the word “ silos ”, the words “, and parts  
 therefor, ” ;
- (au) by inserting in the item commencing with the word  
 “ Poultry ”, after the word “ scales, ”, the words “ green  
 feed cutters, root pulpers, root slicers, bone cutters, bone  
 grinders, mash mixers, feed mixers, poultry coops, egg  
 fillers and flats, ” ;
- (av) by omitting from the item commencing with the word  
 “ Poultry ” the words “ thereof not being parts of a kind  
 that are ordinarily used for any other purpose ” and  
 inserting in their stead the word “ therefor ” ;
- (aw) by omitting the item commencing with the word  
 “ Refrigerating ” ;
- (ax) by omitting from the item commencing with the word  
 “ Rock ” the word “ salt ” (second occurring) ;
- (ay) by inserting after the item commencing with the word  
 “ Rock ” the item—  
 “ Roofing materials, viz. :—tiles, slates and shingles ;  
 fibro cement and asbestos cement sheets for roofings ;

- copper, muntz metal, lead, zinc and other metal sheets for roofings; asphalt mineral or bituminous roll roofings and asbestos roofing felt; mastic asphalt and other asphalt mineral or bituminous mixtures or compositions of a kind used for roofings; materials for use as integral parts of roofings made or mixed in situ (but not including nails, screws, washers, bolts, nuts, clips or other similar materials, or paints or caulking or waterproofing paints or compounds); ridging, flashing, guttering, rainwater heads, finials, vanes, gable rolls, barge boards and similar roofing accessories;";
- (az) by inserting in the item commencing with the word "Rugs", after the word "cattle", the words ", sheep and pigs, and parts therefor";
- (aaa) by inserting in the item commencing with the word "Secateurs", after the word "shears" (second occurring), the words ", and parts therefor";
- (aab) by inserting in the item commencing with the words "Sheep and stock", after the word "feeders", the words ", and parts therefor,";
- (aac) by inserting after the item commencing with the word "Sisalkraft" the item—  
"Sole leather for repairing boots and shoes;";
- (aad) by inserting in the item commencing with the word "Soups", after the word "bottled", the words ", and soup powders and soup cubes";
- (aae) by inserting after the item commencing with the word "Soups" the item—  
"Spectacles, eyeglasses and lorgnettes, (but not including goggles, sun glasses, field glasses and similar optical goods) and parts therefor;";
- (aaf) by inserting in the item "Split peas", after the word "peas", the words ", flaked peas, brose meal and pea sausage";
- (aag) by omitting the item commencing with the word "Substances" and inserting in its stead the item—  
"Substances for use in the mining industry in the recovery of metals by the flotation, cyaniding, electrolytic or similar processes;";
- (aah) by inserting after the item "Sugar" the item—  
"Sulphite wrapping paper for use by proprietors or publishers of newspapers in wrapping newspapers;";
- (aai) by inserting in the item commencing with the word "Tar"—  
(i) after the words "tattoo brands," the words ", ear pliers, markers and tags, and parts therefor";  
and



- (ii) after the word "marking" the words "or branding";
- (aaj) by omitting the item commencing with the word "Tiles";
- (aak) by inserting in the item commencing with the word "Traps", after the word "Traps", the words ", and parts therefor,";
- (aal) by omitting from the item commencing with the word "Vegetable" the words "for use in wrapping butter";
- (aam) by inserting in the item commencing with the words "Water bore", after the word "casings", the words "and parts therefor";
- (aan) by inserting in the item commencing with the words "Water boring", after the word "equipment", the words ", and parts therefor";
- (aao) by omitting from the item commencing with the words "Water pipes" the words "water pipes (galvanized) exceeding three inches in diameter, for irrigation purposes in farming or pastoral pursuits and galvanized pipe fittings therefor" and inserting in their stead the words "pipes for drainage, sewerage, water supply and irrigation purposes and pipe fittings therefor, but not including lavatory or sanitary fittings (other than pipes) or taps, plugs, washers, or other fittings for installation in connexion with the construction or repair of buildings";
- (aap) by omitting from the item commencing with the words "Water pipes" the words "thereof, not being parts of a kind that are ordinarily used for any purpose other than as parts of such goods" and inserting in their stead the word "therefor";
- (aaq) by inserting in the item commencing with the words "Wire fruit", after the word "baskets", the words ", and parts therefor,";
- (aar) by inserting after the item commencing with the words "Wire netting" the item—  
"Wireless valves;"

Exemptions—  
Sales Tax  
Assessment Act  
(No. 4) 1930-  
1934.

5. The Schedule to the *Sales Tax Assessment Act (No. 4) 1930-1934* is amended—

- (a) by inserting in the item commencing with the words "Agricultural and other machinery and implements" -
- (i) after the word "Churns;" the words "Clover brooms for harvesting subterranean seed;"
- (ii) after the words "Farm tractors" the words "and covers therefor";
- (iii) after the word "Harrows;" the words "Hay forks;"
- (iv) after the words "Lucerne bunchers" the words "Machines for use in farming or pastoral pursuits in grinding or sharpening knives, tools and other implements;"

- (v) after the words "Scoops for use in farming or pastoral pursuits:" the words "Scrub rollers;"
- (b) by omitting from the item commencing with the words "Agricultural and other machinery and implements" the words "Sheep-shearing machines;" and inserting in their stead the words "Sheep-shearing plant;"
- (c) by omitting from the item commencing with the words "Agricultural and other machinery and implements" the words "and parts thereof, not being parts of a kind that are ordinarily used for any other purpose" and inserting in their stead the words "and parts therefor;"
- (d) by inserting in the item commencing with the words "Agricultural, horticultural", after the word "preparations", the words "and equipment and parts therefor;"
- (e) by inserting after the item commencing with the words "Agricultural, horticultural" the items—  
 "Ambulances for use by hospitals;  
 "Articles designed for the alleviation of deafness, but not including articles for public use in buildings and other places;"
- (f) by inserting in the item commencing with the words "Bag loaders", after the word "rammers", the words "and parts therefor;"
- (g) by inserting in the item commencing with the word "Bee-keepers'", after the word "equipment", the words "(and parts therefor)";
- (h) by inserting in the item "Blowfly traps", after the word "traps", the words "and parts therefor";
- (i) by inserting in the item commencing with the word "Bricks", after the words "paving tiles", the words "; and compositions for application in a plastic condition so as to form the flooring of buildings; precast composite blocks for use in the formation of stairways; dampcourse, and materials for use as, or in the construction of, dampcourses in buildings; ventilators; crushed bricks; fire-clay, refractory cement, plastic refractory cement and other agents for bonding or setting any of the articles specified in this item";
- (j) by inserting in the item commencing with the word "Coffins", after the word "therefor", the words "and cremation caskets and urns";
- (k) by inserting after the item "Compressed air;" the item—  
 "Containers, viz.:—the inner or outer coverings in which goods are packed or secured, or to be packed or secured, in the ordinary course of business including—  
 (a) inside linings and inside packing materials and goods which are ordinarily used to secure or seal those coverings or to

describe the contents thereof and which form an actual part of the completed coverings ; and

- (b) paper bags, for the marketing of cement, lime, fertilizers and other goods which are customarily placed on the market for sale by wholesale or by the manufacturer thereof in paper bags, but not including other paper bags or wrapping paper, string, lashing, adhesive strips and similar goods which are used to wrap up and secure goods for delivery,

for use in marketing any of the goods specified in the First Schedule to the *Sales Tax Assessment Act* (No. 1) 1930-1935, or in the Schedule to the *Sales Tax Assessment Act* (No. 5) 1930-1935, or in paragraph (g) of sub-section (1.) of section twenty of the *Sales Tax Assessment Act* (No. 1) 1930-1935, or in paragraph (c) of section six of the *Sales Tax Assessment Act* (No. 5) 1930-1935 (as those Schedules and paragraphs are in force upon the commencement of this item), provided that the property in the container passes to the purchaser of the contents, at the time of the sale of the contents ;” ;

- (l) by inserting in the item commencing with the word “ Corn ”, after the word “ grinders ”, the words “, and parts therefor ” ;
- (m) by inserting in the item commencing with the word “ Covers ”, after the word “ Covers ”, the words “, and parts therefor,” ;
- (n) by inserting in the item commencing with the word “ Cranes ”, after the word “ Cranes ”, the words “, and parts therefor ;” ;
- (o) by inserting in the item commencing with the words “ Cream cans ”, after the word “ utensils ”, the words “, and parts therefor,” ;
- (p) by inserting after the item commencing with the words “ Crude tar ” the item—  
 “ Dehydrators and evaporators (and parts therefor) for use in the dried fruit industry and materials to be used in the construction or repair of, and wrought into or attached to, so as to form part of, built-in or fixed dehydrators or evaporators, for use in that industry ;” ;
- (q) by inserting in the item commencing with the words “ Dip tins ” after the word “ trays ” the words “, and parts therefor,” ;

- (r) by inserting after the item "Dried fruits;" the item—  
"Dried vegetables;" ;
- (s) by inserting in the item "Engines for use in the dried fruit industry;" , after the word "Engines" , the words " , and parts therefor;" ;
- (t) by inserting in the item "Engines for use in the fishing industry;" , after the word "Engines" , the words " and boats, and parts therefor;" ;
- (u) by inserting after the item "Engines for use in the fishing industry;" the item—  
"Equipment (and parts therefor), and materials for use therewith, for use by primary producers in combating frosts;" ;
- (v) by inserting after the item commencing with the word "Essences" the item—  
"Ethyl-fluid, dyes and other substances for use in the blending of petrol;" ;
- (w) by inserting in the item commencing with the words "Explosives for clearing" , after the word "Explosives" , the words " and chemicals" ;
- (x) by inserting after the item commencing with the word "Fish" the item—  
"Flax machinery, viz.:—flax binders, threshers, winnowers, breakers and scutchers, and parts therefor;" ;
- (y) by inserting in the item commencing with the word "Fly-traps" , after the word "Fly-traps" , the words " , and parts therefor;" ;
- (z) by inserting after the item commencing with the words "Foods for poultry" the item—  
"Fruit picking bags, baskets and buckets (and parts therefor) not being of a kind ordinarily used for any other purposes;" ;
- (aa) by inserting in the item commencing with the words "Fruit preserving" , after the word "outfits" , the words " , and parts therefor" ;
- (ab) by inserting in the item commencing with the word "Fumigators" , after the word "Fumigators" , the words " , and parts therefor;" ;
- (ac) by inserting after the item commencing with the word "Glass" the items—  
"Goods for the use of, and not for re-sale by, a public hospital, or a public benevolent institution, or any public organization which the Commissioner is satisfied is established and maintained for the relief of unemployed persons ;  
"Goods which are for the official use of, and are not for re-sale by, a technical school the expenditure of

which is wholly or partly borne by the Government of the Commonwealth or the Government of a State;”;

- (ad) by inserting after the item commencing with the word “Hessian” the items—  
 “Hoes;  
 “Honey jelly;”;
- (ae) by inserting in the item commencing with the word “Hooks”—  
 (i) after the word “slashers” the words “(and parts therefor)”; and  
 (ii) after the word “knives” the words “, and parts therefor”;
- (af) by inserting in the item commencing with the word “Jam”, after the word “vegetables”, the words “, and canned or bottled mixtures of vegetables and meat”;
- (ag) by inserting after the item “Lime” the item—  
 “Linotypes, electrotypes, electrotype moulds, stereotypes and matrices (but not including raw materials therefor);”;
- (ah) by inserting in the item commencing with the words “Machinery and equipment and materials”, after the word “equipment”, the words “(and parts therefor)”;
- (ai) by inserting in the item commencing with the words “Machinery and plant”, after the word “plant”, the words “, and parts therefor,”;
- (aj) by inserting in the item commencing with the words “Machinery, plant and equipment”, after the word “equipment”, (wherever occurring) the words “, and parts therefor,”;
- (ak) by inserting after the item “Metals as recovered from ores” the items—  
 “Metal rods, bars, sheets, wire and mesh and expanded metal mesh or lathing, for use in reinforcing or keying concrete, brickwork, plaster, stucco or other similar work in buildings, but not including girders or fabricated mild steel units for constructional work of the kind for which girders are ordinarily used; wall ties;  
 “Milk and cream bottles, and wads, caps or stoppers therefor;”;
- (al) by inserting after the item commencing with the words “Milk products” the item—  
 “Motor omnibuses and trolley omnibuses (and parts therefor) for use by Public Tramway or Transport Authorities;”;
- (am) by omitting from the item commencing with the word “Nets” the words “cotton for repair thereof” and inserting in their stead the words “parts therefor and materials for the repair thereof”;

- (an) by inserting in the item commencing with the word "Pastry", after the word "made," (second occurring) the words "all shortbread products whether or not they are marketed as biscuits,";
- (ao) by inserting in the item commencing with the word "Peanut", after the word "graders", the words ", and parts therefor,";
- (ap) by inserting after the item commencing with the word "Pickles" the item—  
 "Plant and equipment (and parts therefor), including materials for use as refrigerating agents, for the regulation of atmospheric conditions for the purpose of preserving, ripening or storing fruit;" ;
- (aq) by inserting after the item commencing with the word "Plaster" the item—  
 "Poisons and other preparations for use in the checking or destruction of rats and mice;" ;
- (ar) by inserting in the item "Poison carts;" , after the word "carts", the words "and poison bait layers and poison bait distributors, and parts therefor" ;
- (as) by inserting in the item commencing with the word "Portable", after the word "silos", the words ", and parts therefor," ;
- (at) by inserting in the item commencing with the word "Poultry", after the word "scales," the words "green feed cutters, root pulpers, root slicers, bone cutters, bone grinders, mash mixers, feed mixers, poultry coops, egg fillers and flats," ;
- (au) by omitting from the item commencing with the word "Poultry" the words "thereof not being parts of a kind that are ordinarily used for any other purpose" and inserting in their stead the word "therefor" ;
- (av) by omitting the item commencing with the word "Refrigerating" ;
- (aw) by omitting from the item commencing with the word "Rock" the word "salt" (second occurring) ;
- (ax) by inserting after the item commencing with the word "Rock" the item—  
 "Roofing materials, viz. :—tiles, slates and shingles ; fibro cement and asbestos cement sheets for roofings ; copper, muntz metal, lead, zinc and other metal sheets for roofings ; asphalt mineral or bituminous roll roofings and asbestos roofing felt ; mastic asphalt and other asphalt mineral or bituminous mixtures or compositions of a kind used for roofings ; materials for use as integral parts of roofings made or mixed in situ (but not including nails, screws, washers, bolts, nuts, clips or other similar materials,

- or paints or caulking or waterproofing paints or compounds); ridging, flashing, guttering, rainwater heads, finials, vanes, gable rolls, barge boards and similar roofing accessories;”;
- (ay) by inserting in the item commencing with the word “Rugs”, after the word “cattle”, the words “, sheep and pigs, and parts therefor”;
- (az) by inserting in the item commencing with the word “Secateurs”, after the word “shears”, (second occurring) the words “, and parts therefor”;
- (aaa) by inserting in the item commencing with the words “Sheep and stock”, after the word “feeders”, the words “, and parts therefor.”;
- (aab) by inserting after the item commencing with the word “Sisalkraft” the item—  
“Sole leather for repairing boots and shoes;”;
- (aac) by inserting in the item commencing with the word “Soups”, after the word “bottled”, the words “, and soup powders and soup cubes”;
- (aad) by inserting after the item commencing with the word “Soups” the item—  
“Spectacles, eyeglasses and lorgnettes, (but not including goggles, sun glasses, field glasses and similar optical goods) and parts therefor;”;
- (aae) by inserting in the item “Split peas”, after the word “peas”, the words “, flaked peas, brose meal and pea sausage”;
- (aaf) by omitting the item commencing with the word “Substances” and inserting in its stead the item—  
“Substances for use in the mining industry in the recovery of metals by the flotation, cyaniding, electrolytic or similar processes;”;
- (aag) by inserting after the item “Sugar” the item—  
“Sulphite wrapping paper for use by proprietors or publishers of newspapers in wrapping newspapers;”;
- (aah) by inserting in the item commencing with the word “Tar”—  
(i) after the words “tattoo brands,” the words “, ear pliers, markers and tags, and parts therefor”;  
and  
(ii) after the word “marking” the words “or branding”;
- (aai) by omitting the item commencing with the word “Tiles”;
- (aaj) by inserting in the item commencing with the word “Traps”, after the word “Traps”, the words “, and parts therefor.”;
- (aak) by omitting from the item commencing with the word “Vegetable” the words “for use in wrapping butter”;

- (aal) by inserting in the item commencing with the words "Water bore", after the word "casings", the words "and parts therefor";
- (aam) by inserting in the item commencing with the words "Water boring", after the word "equipment", the words "and parts therefor";
- (aan) by omitting from the item commencing with the words "Water pipes" the words "water pipes (galvanized) exceeding three inches in diameter, for irrigation purposes in farming or pastoral pursuits and galvanized pipe fittings therefor" and inserting in their stead the words "pipes for drainage, sewerage, water supply and irrigation purposes and pipe fittings therefor, but not including lavatory or sanitary fittings (other than pipes) or taps, plugs, washers, or other fittings for installation in connexion with the construction or repair of buildings";
- (aao) by omitting from the item commencing with the words "Water pipes" the words "and parts thereof, not being parts of a kind that are ordinarily used for any purpose other than as parts of such goods" and inserting in their stead the word "therefor";
- (aap) by inserting in the item commencing with the words "Wire fruit", after the word "baskets", the words "and parts therefor";
- (aaq) by inserting after the item commencing with the words "Wire netting" the item—  
"Wireless valves";

6. The Schedule to the *Sales Tax Assessment Act (No. 5) 1930-1934* is amended—

Exemptions—  
Sales Tax  
Assessment Act  
(No. 5) 1930-  
1934.

- (a) by inserting in the item commencing with the words "Agricultural and other machinery and implements"—
  - (i) after the word "Churns;" the words "Clover brooms for harvesting subterranean seed;"
  - (ii) after the words "Farm tractors" the words "and covers therefor";
  - (iii) after the word "Harrows;" the words "Hay forks;"
  - (iv) after the words "Lucerne bunchers" the words "Machines for use in farming or pastoral pursuits in grinding or sharpening knives, tools and other implements;"
  - (v) after the words "Scoops for use in farming or pastoral pursuits;" the words "Scrub rollers;"
- (b) by omitting from the item commencing with the words "Agricultural and other machinery and implements" the words "Sheep-shearing machines;" and inserting in their stead the words "Sheep-shearing plant;"
- (c) by omitting from the item commencing with the words "Agricultural and other machinery and implements" the words "and parts thereof, not being parts of a kind



that are ordinarily used for any other purpose" and inserting in their stead the words "and parts therefor";

- (d) by inserting in the item commencing with the words "Agricultural, horticultural", after the word "preparations", the words "and equipment and parts therefor";
- (e) by inserting after the item commencing with the words "Agricultural, horticultural" the item—  
"Ambulances for use by hospitals;";
- (f) by inserting after the item commencing with the word "Anthropological" the item—  
"Articles designed for the alleviation of deafness, but not including articles for public use in buildings and other places;";
- (g) by inserting in the item commencing with the words "Bag loaders", after the word "rammers", the words "and parts therefor";
- (h) by inserting in the item commencing with the word "Bee-keepers", after the word "equipment", the words "(and parts therefor)";
- (i) by inserting in the item "Blowfly traps", after the word "traps", the words "and parts therefor";
- (j) by inserting in the item commencing with the word "Bricks", after the words "paving tiles", the words "; and compositions for application in a plastic condition so as to form the flooring of buildings; precast composite blocks for use in the formation of stairways; dampcourse, and materials for use as, or in the construction of, dampcourses in buildings; ventilators; crushed bricks; fire-clay, refractory cement, plastic refractory cement and other agents for bonding or setting any of the articles specified in this item";
- (k) by inserting in the item commencing with the word "Coffins", after the word "therefor", the words "and cremation caskets and urns";
- (l) by inserting after the item commencing with the word "Coir" the item—

"Containers, viz.:—the inner or outer coverings in which goods are packed or secured, or to be packed or secured, in the ordinary course of business including—

- (a) inside linings and inside packing materials and goods which are ordinarily used to secure or seal those coverings or to describe the contents thereof and which form an actual part of the completed coverings; and
- (b) paper bags, for the marketing of cement, lime, fertilizers and other goods which are customarily placed on the market for sale

by wholesale or by the manufacturer thereof in paper bags, but not including other paper bags or wrapping paper, string, lashing, adhesive strips and similar goods which are used to wrap up and secure goods for delivery,

for use in marketing, or imported containing, any of the goods specified in the First Schedule to the *Sales Tax Assessment Act (No. 1) 1930-1935*, or in the Schedule to the *Sales Tax Assessment Act (No. 5) 1930-1935*, or in paragraph (g) of subsection (1.) of section twenty of the *Sales Tax Assessment Act (No. 1) 1930-1935*, or in paragraph (c) of section six of the *Sales Tax Assessment Act (No. 5) 1930-1935* (as those Schedules and paragraphs are in force upon the commencement of this item), provided that the property in the container passes to the purchaser of the contents, at the time of the sale of the contents;”;

- (m) by inserting in the item commencing with the word “Corn”, after the word “grinders”, the words “, and parts therefor”;
- (n) by inserting in the item commencing with the word “Covers”, after the word “Covers”, the words “, and parts therefor,”;
- (o) by inserting in the item commencing with the word “Cranes”, after the word “Cranes”, the words “, and parts therefor,”;
- (p) by inserting in the item commencing with the words “Cream cans”, after the word “utensils”, the words “, and parts therefor,”;
- (q) by inserting after the item commencing with the words “Crude oil” the item—
  - “Dehydrators and evaporators (and parts therefor) for use in the dried fruit industry and materials to be used in the construction or repair of, and wrought into or attached to, so as to form part of, built-in or fixed dehydrators or evaporators, for use in that industry;”;
- (r) by inserting in the item commencing with the words “Dip tins”, after the word “trays”, the words “, and parts therefor,”;
- (s) by inserting after the item commencing with the words “Dip tins;” the item—
  - “Dried vegetables;”;
- (t) by inserting in the item “Engines for use in the dried fruit industry;”, after the word “Engines”, the words “, and parts therefor,”;

- (u) by inserting in the item "Engines for use in the fishing industry;" after the word "Engines", the words "and boats, and parts therefor,";
- (v) by inserting after the item "Engines for use in the fishing industry;" the item—
  - "Equipment (and parts therefor), and materials for use therewith, for use by primary producers in combating frosts;"
- (w) by inserting after the item commencing with the words "Equipment as prescribed" the item—
  - "Ethyl-fluid, dyes and other substances for use in the blending of petrol;"
- (x) by inserting in the item commencing with the words "Explosives for clearing", after the word "Explosives", the words "and chemicals";
- (y) by inserting after the item commencing with the word "Films" the items—
  - "Fish preserved by cold process, smoked, dried, salted or otherwise cured, but not including fish imported in tins or airtight containers and cooked or otherwise prepared for human consumption in the condition in which it is imported;
  - "Flax machinery, viz.:—flax binders, threshers, winnowers, breakers and scutchers, and parts therefor;"
- (z) by inserting in the item commencing with the word "Fly-traps", after the word "Fly-traps", the words ", and parts therefor,";
- (aa) by inserting after the item commencing with the word "Food" the item—
  - "Fruit picking bags, baskets and buckets (and parts therefor) not being of a kind ordinarily used for any other purposes;"
- (ab) by inserting in the item commencing with the words "Fruit preserving", after the word "outfits", the words ", and parts therefor";
- (ac) by inserting in the item commencing with the word "Fumigators", after the word "Fumigators", the words ", and parts therefor,";
- (ad) by inserting after the item commencing with the words "Gold bullion" the item—
  - "Goods covered by clause (1) of sub-paragraph (b) of paragraph (2) of sub-item (C) of item 320 in the Schedule to the *Customs Tariffs* 1933;"
- (ae) by inserting after the item—
  - "Goods imported from Norfolk Island" the items—
    - "Goods for the use of, and not for resale by, a public hospital, or a public benevolent institution, or any

public organization which the Commissioner is satisfied is established and maintained for the relief of unemployed persons ;

“ Goods, which at the time of their entry for home consumption under the law relating to Customs have been donated or bequeathed to any society or institution established in Australia solely for public purposes ; ” ;

(af) by inserting after the item commencing with the words “ Goods, secondhand, ” the item—

“ Goods which are for the official use of, and are not for re-sale by, a technical school the expenditure of which is wholly or partly borne by the Government of the Commonwealth or the Government of a State ; ” ;

(ag) by inserting after the item commencing with the word “ Hessian ” the items—

“ Hoes ;  
“ Honey jelly ; ” ;

(ah) by inserting in the item commencing with the word “ Hooks ”—

(i) after the word “ slashers ” the words “ (and parts therefor) ” ; and  
(ii) after the word “ knives ” the words “ , and parts therefor ” ;

(ai) by inserting in the item commencing with the word “ Jam ”, after the word “ vegetables ”, the words “ , and canned or bottled mixtures of vegetables and meat ” ;

(aj) by inserting after the item “ Lime ” the items—

“ Linotypes, electrotypes, electrotype moulds, stereotypes and matrices (but not including raw materials therefor) ;

“ Live-stock, poultry and bees imported solely for breeding purposes ; ” ;

(ak) by inserting in the item commencing with the words “ Machinery and equipment and materials ”, after the word “ equipment ”, the words “ (and parts therefor) ” ;

(al) by inserting in the item commencing with the words “ Machinery and plant ”, after the word “ plant ”, the words “ , and parts therefor, ” ;

(am) by inserting in the item commencing with the words “ Machinery, plant and equipment ”, after the word “ equipment ”, (wherever occurring) the words “ , and parts therefor, ” ;

- (an) by inserting after the item commencing with the word "Metal" the items—
- "Metal rods, bars, sheets, wire and mesh and expanded metal mesh or lathing, for use in reinforcing or keying concrete, brickwork, plaster, stucco or other similar work in buildings, but not including girders or fabricated mild steel units for constructional work of the kind for which girders are ordinarily used ; wall ties ;
- "Milk and cream bottles, and wads, caps or stoppers therefor ;
- "Motor omnibuses and trolley omnibuses (and parts therefor) for use by Public Tramway or Transport Authorities ;" ;
- (ao) by omitting from the item commencing with the word "Nets" the words "cotton for repair thereof" and inserting in their stead the words "parts therefor and materials for the repair thereof" ;
- (ap) by inserting in the item commencing with the word "Peanut", after the word "graders", the words " , and parts therefor," ;
- (aq) by inserting after the item commencing with the word "Pickles" the item—
- "Plant and equipment (and parts therefor), including materials for use as refrigerating agents, for the regulation of atmospheric conditions for the purpose of preserving, ripening or storing fruit ;" ;
- (ar) by inserting after the item commencing with the word "Plaster" the item—
- "Poisons and other preparations for use in the checking or destruction of rats and mice ;" ;
- (as) by inserting in the item "Poison carts ;" , after the word "carts" , the words "and poison bait layers and poison bait distributors, and parts therefor" ;
- (at) by inserting in the item commencing with the word "Portable" , after the word "silos" , the words " , and parts therefor," ;
- (au) by inserting in the item commencing with the word "Posters" , after the word "authorities" , the words " , Airway authorities," ;
- (av) by inserting in the item commencing with the word "Poultry" , after the word "scales," , the words "green feed cutters, root pulpers, root slicers, bone cutters, bone grinders, mash mixers, feed mixers, poultry coops, egg fillers and flats," ;

- (aw) by omitting from the item commencing with the word "Poultry" the words "thereof not being parts of a kind that are ordinarily used for any other purpose" and inserting in their stead the word "therefor";
- (ax) by omitting the item commencing with the word "Refrigerating";
- (ay) by omitting from the item commencing with the word "Rock" the word "salt" (second occurring);
- (az) by inserting after the item commencing with the word "Rock" the item—  
 "Roofing materials, viz. :—tiles, slates and shingles; fibro cement and asbestos cement sheets for roofings; copper, muntz metal, lead, zinc and other metal sheets for roofings; asphalt mineral or bituminous roll roofings and asbestos roofing felt; mastic asphalt and other asphalt mineral or bituminous mixtures or compositions of a kind used for roofings; materials for use as integral parts of roofings made or mixed in situ (but not including nails, screws, washers, bolts, nuts, clips or other similar materials, or paints or caulking or waterproofing paints or compounds); ridging, flashing, guttering, rainwater heads, finials, vanes, gable rolls, barge boards and similar roofing accessories;";
- (aaa) by inserting in the item commencing with the word "Rugs", after the word "cattle", the words ", sheep and pigs, and parts therefor";
- (aab) by inserting in the item commencing with the word "Secateurs", after the word "shears", (second occurring) the words ", and parts therefor";
- (aac) by inserting in the item commencing with the words "Sheep and stock", after the word "feeders", the words ", and parts therefor,";
- (aad) by inserting after the item commencing with the word "Sisalkraft" the item—  
 "Sole leather for repairing boots and shoes;";
- (aae) by inserting in the item commencing with the word "Soups", after the word "bottled", the words ", and soup powders and soup cubes";
- (aaf) by inserting after the item commencing with the word "Soups" the item—  
 "Spectacles, eyeglasses and lorgnettes, (but not including goggles, sun glasses, field glasses and similar optical goods) and parts therefor;";
- (aag) by inserting in the item "Split peas", after the word "peas", the words ", flaked peas, brose meal and pea sausage";

- (*aah*) by omitting the item commencing with the words "Stud live-stock";
- (*aai*) by omitting the item commencing with the word "Substances" and inserting in its stead the item—  
 "Substances for use in the mining industry in the recovery of metals by the flotation, cyaniding, electrolytic or similar processes;"
- (*aaj*) by inserting after the item commencing with the word "Suction" the item—  
 "Sulphite wrapping paper for use by proprietors or publishers of newspapers in wrapping newspapers;"
- (*aak*) by inserting in the item commencing with the word "Tar"—  
 (i) after the words "tattoo brands," the words "pliers, markers and tags, and parts therefor"; and  
 (ii) after the word "marking" the words "or branding";
- (*aal*) by omitting the item commencing with the word "Tiles";
- (*aam*) by inserting in the item commencing with the word "Traps", after the word "Traps", the words "and parts therefor,";
- (*aan*) by omitting from the item commencing with the word "Vegetable" the words "for use in wrapping butter";
- (*aao*) by inserting in the item commencing with the words "Water bore", after the word "casings", the words "and parts therefor";
- (*aap*) by inserting in the item commencing with the words "Water boring", after the word "equipment", the words "and parts therefor";
- (*aaq*) by omitting from the item commencing with the words "Water pipes" the words "water pipes (galvanized) exceeding three inches in diameter, for irrigation purposes in farming or pastoral pursuits and galvanized pipe fittings therefor" and inserting in their stead the words "pipes for drainage, sewerage, water supply and irrigation purposes and pipe fittings therefor, but not including lavatory or sanitary fittings (other than pipes) or taps, plugs, washers, or other fittings for installation in connexion with the construction or repair of buildings";
- (*aar*) by omitting from the item commencing with the words "Water pipes" the words "thereof, not being parts of a kind that are ordinarily used for any purpose other than as parts of such goods" and inserting in their stead the word "therefor";

(*aas*) by inserting in the item commencing with the words "Wire fruit", after the word "baskets", the words ", and parts therefor,".

7. Each of the following Schedules, that is to say, the Schedule to the *Sales Tax Assessment Act (No. 6) 1930-1934*, and the Schedule to the *Sales Tax Assessment Act (No. 7) 1930-1934*, is amended—

Exemptions—  
Sales Tax  
Assessment Acts  
(Nos. 6-7).

- (a) by inserting in the item commencing with the words "Agricultural and other machinery and implements"—
- (i) after the word "Churns;" the words "Clover brooms for harvesting subterranean seed;"
  - (ii) after the words "Farm tractors" the words "and covers therefor;"
  - (iii) after the word "Harrows;" the words "Hay forks;"
  - (iv) after the words "Lucerne bunchers" the words "Machines for use in farming or pastoral pursuits in grinding or sharpening knives, tools and other implements;"
  - (v) after the words "Scoops for use in farming or pastoral pursuits;" the words "Scrub rollers;"
- (b) by omitting from the item commencing with the words "Agricultural and other machinery and implements" the words "Sheep-shearing machines;" and inserting in their stead the words "Sheep-shearing plant;"
- (c) by omitting from the item commencing with the words "Agricultural and other machinery and implements" the words "and parts thereof, not being parts of a kind that are ordinarily used for any other purpose" and inserting in their stead the words "and parts therefor;"
- (d) by inserting in the item commencing with the words "Agricultural, horticultural", after the word "preparations", the words "and equipment and parts therefor;"
- (e) by inserting after the item commencing with the words "Agricultural, horticultural" the items—
- "Ambulances for use by hospitals;
  - "Articles designed for the alleviation of deafness, but not including articles for public use in buildings and other places;"
- (f) by inserting in the item commencing with the words "Bag loaders", after the word "rammers", the words ", and parts therefor;"
- (g) by inserting in the item commencing with the word "Bee-keepers'", after the word "equipment", the words "(and parts therefor)";
- (h) by inserting in the item "Blowfly traps", after the word "traps", the words "and parts therefor";



- (i) by inserting in the item commencing with the word "Bricks", after the words "paving tiles", the words "; and compositions for application in a plastic condition so as to form the flooring of buildings; precast composite blocks for use in the formation of stairways; dampcourse, and materials for use as, or in the construction of, dampcourses in buildings; ventilators; crushed bricks; fire-clay, refractory cement, plastic refractory cement and other agents for bonding or setting any of the articles specified in this item";
- (j) by inserting in the item commencing with the word "Coffins", after the word "therefor", the words ", and cremation caskets and urns";
- (k) by inserting after the item commencing with the word "Coir" the item—

"Containers, viz. :—the inner or outer coverings in which goods are packed or secured, or to be packed or secured, in the ordinary course of business including—

(a) inside linings and inside packing materials and goods which are ordinarily used to secure or seal those coverings or to describe the contents thereof and which form an actual part of the completed coverings; and

(b) paper bags, for the marketing of cement, lime, fertilizers and other goods which are customarily placed on the market for sale by wholesale or by the manufacturer thereof in paper bags, but not including other paper bags or wrapping paper, string, lashing, adhesive strips and similar goods which are used to wrap up and secure goods for delivery,

for use in marketing any of the goods specified in the First Schedule to the *Sales Tax Assessment Act (No. 1) 1930-1935*, or in the Schedule to the *Sales Tax Assessment Act (No. 5) 1930-1935*, or in paragraph (g) of sub-section (1.) of section twenty of the *Sales Tax Assessment Act (No. 1) 1930-1935*, or in paragraph (c) of section six of the *Sales Tax Assessment Act (No. 5) 1930-1935* (as those Schedules and paragraphs are in force upon the commencement of this item), provided that the property in the container passes to the purchaser of the contents, at the time of the sale of the contents;";

- (l) by inserting in the item commencing with the word "Corn", after the word "grinders", the words ", and parts therefor";

- (m) by inserting in the item commencing with the word "Covers", after the word "Covers", the words ", and parts therefor,";
- (n) by inserting in the item commencing with the word "Cranes", after the word "Cranes", the words ", and parts therefor,";
- (o) by inserting in the item commencing with the words "Cream cans", after the word "utensils", the words ", and parts therefor,";
- (p) by inserting after the item commencing with the words "Crude oil" the item—  
 "Dehydrators and evaporators (and parts therefor) for use in the dried fruit industry and materials to be used in the construction or repair of, and wrought into or attached to, so as to form part of, built-in or fixed dehydrators or evaporators, for use in that industry;"
- (q) by inserting in the item commencing with the words "Dip tins", after the word "trays", the words ", and parts therefor,";
- (r) by inserting after the item commencing with the words "Dip tins" the item—  
 "Dried vegetables;"
- (s) by inserting in the item "Engines for use in the dried fruit industry;" after the word "Engines", the words ", and parts therefor,";
- (t) by inserting in the item "Engines for use in the fishing industry;" after the word "Engines", the words "and boats, and parts therefor,";
- (u) by inserting after the item "Engines for use in the fishing industry;" the item—  
 "Equipment (and parts therefor), and materials for use therewith, for use by primary producers in combating frosts;"
- (v) by inserting after the item commencing with the words "Equipment as prescribed" the item—  
 "Ethyl-fluid, dyes and other substances for use in the blending of petrol;"
- (w) by inserting in the item commencing with the words "Explosives for clearing", after the word "Explosives", the words "and chemicals";
- (x) by inserting after the item commencing with the word "Films" the items—  
 "Fish preserved by cold process, smoked, dried, salted or otherwise cured, but not including fish imported in tins or airtight containers and cooked or otherwise prepared for human consumption in the condition in which it is imported;"

- “ Flax machinery, viz.:—flax binders, threshers, winnowers, breakers and scutchers, and parts therefor ; ” ;
- (y) by inserting in the item commencing with the word “ Fly-traps ”, after the word “ Fly-traps ”, the words “, and parts therefor,” ;
- (z) by inserting after the item commencing with the word “ Food ” the item—  
 “ Fruit picking bags, baskets and buckets (and parts therefor) not being of a kind ordinarily used for any other purposes ; ” ;
- (aa) by inserting in the item commencing with the words “ Fruit preserving ”, after the word “ outfits ”, the words “, and parts therefor ” ;
- (ab) by inserting in the item commencing with the word “ Fumigators ”, after the word “ Fumigators ”, the words “, and parts therefor,” ;
- (ac) by inserting after the item commencing with the words “ Goods, being plant ” the items—  
 “ Goods covered by clause (1) of sub-paragraph (b) of paragraph (2) of sub-item (C) of item 320 in the Schedule to the *Customs Tariffs* 1933 ;  
 “ Goods for the use of, and not for re-sale by, a public hospital, or a public benevolent institution, or any public organization which the Commissioner is satisfied is established and maintained for the relief of unemployed persons ; ” ;
- (ad) by inserting after the item commencing with the words “ Goods sold ” the item—  
 “ Goods which are for the official use of, and are not for re-sale by, a technical school the expenditure of which is wholly or partly borne by the Government of the Commonwealth or the Government of a State ; ” ;
- (ae) by inserting after the item commencing with the word “ Hessian ” the items—  
 “ Hoes ;  
 “ Honey jelly ; ” ;
- (af) by inserting in the item commencing with the word “ Hooks ”—  
 (i) after the word “ slashers ” the words “ (and parts therefor) ” ; and  
 (ii) after the word “ knives ” the words “, and parts therefor ” ;
- (ag) by inserting in the item commencing with the word “ Jam ”, after the word “ vegetables ”, the words “, and canned or bottled mixtures of vegetables and meat ” ;

- (ah) by inserting after the item "Lime" the items—  
 "Linotypes, electrotypes, electrotype moulds, stereotypes and matrices (but not including raw materials therefor);  
 "Live-stock, poultry and bees imported solely for breeding purposes;"
- (ai) by inserting in the item commencing with the words "Machinery and equipment and materials", after the word "equipment", the words "(and parts therefor)";
- (aj) by inserting in the item commencing with the words "Machinery and plant", after the word "plant", the words ", and parts therefor,";
- (ak) by inserting in the item commencing with the words "Machinery, plant and equipment", after the word "equipment", (wherever occurring) the words ", and parts therefor,";
- (al) by inserting after the item commencing with the word "Metal" the items—  
 "Metal rods, bars, sheets, wire and mesh and expanded metal mesh or lathing, for use in reinforcing or keying concrete, brickwork, plaster, stucco or other similar work in buildings, but not including girders or fabricated mild steel units for constructional work of the kind for which girders are ordinarily used; wall ties;  
 "Milk and cream bottles, and wads, caps or stoppers therefor;  
 "Motor omnibuses and trolley omnibuses (and parts therefor) for use by Public Tramway or Transport Authorities;"
- (am) by omitting from the item commencing with the word "Nets" the words "cotton for repair thereof" and inserting in their stead the words "parts therefor and materials for the repair thereof";
- (an) by inserting in the item commencing with the word "Peanut", after the word "graders", the words ", and parts therefor,";
- (ao) by inserting after the item commencing with the word "Pickles" the item—  
 "Plant and equipment (and parts therefor), including materials for use as refrigerating agents, for the regulation of atmospheric conditions for the purpose of preserving, ripening or storing fruit;"
- (ap) by inserting after the item commencing with the word "Plaster" the item—  
 "Poisons and other preparations for use in the checking or destruction of rats and mice;"

- (aq) by inserting in the item "Poison carts ;", after the word "carts", the words "and poison bait layers and poison bait distributors, and parts therefor";
- (ar) by inserting in the item commencing with the word "Portable" after the word "silos" the words ", and parts therefor,";
- (as) by inserting in the item commencing with the word "Poultry", after the word "scales," the words "green feed cutters, root pulpers, root slicers, bone cutters, bone grinders, mash mixers, feed mixers, poultry coops, egg fillers and flats,";
- (at) by omitting from the item commencing with the word "Poultry" the words "thereof not being parts of a kind that are ordinarily used for any other purpose" and inserting in their stead the word "therefor";
- (au) by omitting the item commencing with the word "Refrigerating";
- (av) by omitting from the item commencing with the word "Rock" the word "salt" (second occurring);
- (aw) by inserting after the item commencing with the word "Rock" the item—  
 "Roofing materials, viz. :—tiles, slates and shingles ; fibro cement and asbestos cement sheets for roofings ; copper, muntz metal, lead, zinc and other metal sheets for roofings ; asphalt mineral or bituminous roll roofings and asbestos roofing felt ; mastic asphalt and other asphalt mineral or bituminous mixtures or compositions of a kind used for roofings ; materials for use as integral parts of roofings made or mixed in situ (but not including nails, screws, washers, bolts, nuts, clips or other similar materials, or paints or caulking or waterproofing paints or compounds) ; ridging, flashing, guttering, rainwater heads, finials, vanes, gable rolls, barge boards and similar roofing accessories ;";
- (ax) by inserting in the item commencing with the word "Rugs", after the word "cattle", the words ", sheep and pigs, and parts therefor";
- (ay) by inserting in the item commencing with the word "Secateurs", after the word "shears", (second occurring) the words ", and parts therefor";
- (az) by inserting in the item commencing with the words "Sheep and stock", after the word "feeders", the words ", and parts therefor,";
- (aaa) by inserting after the item commencing with the word "Sisalkraft" the item—  
 "Sole leather for repairing boots and shoes ;";

- (*aab*) by inserting in the item commencing with the word "Soups", after the word "bottled", the words ", and soup powders and soup cubes";
- (*aac*) by inserting after the item commencing with the word "Soups" the item—  
 "Spectacles, eyeglasses and lorgnettes, (but not including goggles, sun glasses, field glasses and similar optical goods) and parts therefor;"
- (*aad*) by inserting in the item "Split peas", after the word "peas" the words ", flaked peas, brose meal and pea sausage";
- (*aae*) by omitting the item commencing with the words "Stud live-stock";
- (*aaf*) by omitting the item commencing with the word "Substances" and inserting in its stead the item—  
 "Substances for use in the mining industry in the recovery of metals by the flotation, cyaniding, electrolytic or similar processes;"
- (*aaq*) by inserting after the item commencing with the word "Suction" the item—  
 "Sulphite wrapping paper for use by proprietors or publishers of newspapers in wrapping newspapers;"
- (*aaq*) by inserting in the item commencing with the word "Tar"—  
 (i) after the words "tattoo brands", the words ", ear pliers, markers and tags, and parts therefor";  
 and  
 (ii) after the word "marking" the words "or branding";
- (*aaq*) by omitting the item commencing with the word "Tiles";
- (*aaq*) by inserting in the item commencing with the word "Traps", after the word "Traps", the words ", and parts therefor,";
- (*aaq*) by omitting from the item commencing with the word "Vegetable" the words "for use in wrapping butter";
- (*aal*) by inserting in the item commencing with the words "Water bore", after the word "casings", the words "and parts therefor";
- (*aam*) by inserting in the item commencing with the words "Water boring", after the word "equipment", the words ", and parts therefor";
- (*aan*) by omitting from the item commencing with the words "Water pipes" the words "water pipes (galvanized) exceeding three inches in diameter, for irrigation purposes in farming or pastoral pursuits and galvanised pipe fittings therefor" and inserting in their stead the words "pipes

for drainage, sewerage, water supply and irrigation purposes and pipe fittings therefor, but not including lavatory or sanitary fittings (other than pipes) or taps, plugs, washers, or other fittings for installation in connexion with the construction or repair of buildings” ;

(*aao*) by omitting from the item commencing with the words “ Water pipes ” the words “ thereof, not being parts of a kind that are ordinarily used for any purpose other than as parts of such goods ” and inserting in their stead the word “ therefor ” ;

(*aap*) by inserting in the item commencing with the words “ Wire fruit ”, after the word “ baskets ”, the words “, and parts therefor,”.

Exemptions—  
Sales Tax  
Assessment Act  
(No. 8) 1930-  
1934.

8. The Schedule to the *Sales Tax Assessment Act (No. 8) 1930-1934* is amended—

(*a*) by inserting in the item commencing with the words “ Agricultural and other machinery and implements ”—

(i) after the word “ Churns ; ” the words “ Clover brooms for harvesting subterranean seed ; ” ;

(ii) after the words “ Farm tractors ” the words “ and covers therefor ” ;

(iii) after the word “ Harrows ; ” the words “ Hay forks ; ” ;

(iv) after the words “ Lucerne bunchers ” the words “ Machines for use in farming or pastoral pursuits in grinding or sharpening knives, tools and other implements ; ” ;

(v) after the words “ Scoops for use in farming or pastoral pursuits ; ” the words “ Scrub rollers ; ” ;

(*b*) by omitting from the item commencing with the words “ Agricultural and other machinery and implements ” the words “ Sheep-shearing machines ; ” and inserting in their stead the words “ Sheep-shearing plant ; ” ;

(*c*) by omitting from the item commencing with the words “ Agricultural and other machinery and implements ” the words “ and parts thereof, not being parts of a kind that are ordinarily used for any other purpose ” and inserting in their stead the words “ and parts therefor ” ;

(*d*) by inserting in the item commencing with the words “ Agricultural, horticultural ”, after the word “ preparations ”, the words “ and equipment and parts therefor ” ;

(*e*) by inserting after the item commencing with the words “ Agricultural, horticultural ” the items—

“ Ambulances for use by hospitals ;

“ Articles designed for the alleviation of deafness, but not including articles for public use in buildings and other places ; ” ;

- (f) by inserting in the item commencing with the words "Bag loaders", after the word "rammers", the words " , and parts therefor " ;
- (g) by inserting in the item commencing with the word "Bee-keepers'", after the word "equipment", the words " and parts therefor, " ;
- (h) by inserting in the item "Blowfly traps", after the word "traps", the words " and parts therefor " ;
- (i) by inserting in the item commencing with the word "Bricks", after the words "paving tiles", the words " ; and compositions for application in a plastic condition so as to form the flooring of buildings ; precast composite blocks for use in the formation of stairways ; dampcourse, and materials for use as, or in the construction of, dampcourses in buildings ; ventilators ; crushed bricks ; fire-clay, refractory cement, plastic refractory cement and other agents for bonding or setting any of the articles specified in this item " ;
- (j) by inserting in the item commencing with the word " Coffins ", after the word "therefor", the words " , and cremation caskets and urns " ;
- (k) by inserting after the item commencing with the word " Coir " the item—

" Containers, viz.:—the inner or outer coverings in which goods are packed or secured, or to be packed or secured, in the ordinary course of business including—

- (a) inside linings and inside packing materials and goods which are ordinarily used to secure or seal those coverings or to describe the contents thereof and which form an actual part of the completed coverings ; and
- (b) paper bags, for the marketing of cement, lime, fertilizers and other goods which are customarily placed on the market for sale by wholesale or by the manufacturer thereof in paper bags, but not including other paper bags or wrapping paper, string, lashing, adhesive strips and similar goods which are used to wrap up and secure goods for delivery,

for use in marketing any of the goods specified in the First Schedule to the *Sales Tax Assessment Act (No. 1) 1930-1935*, or in the Schedule to the *Sales Tax Assessment Act (No. 5) 1930-1935*, or in paragraph (g) of sub-section (1.) of section twenty of the *Sales Tax Assessment Act (No. 1) 1930-1935*, or



in paragraph (c) of section six of the *Sales Tax Assessment Act (No. 5) 1930-1935* (as those Schedules and paragraphs are in force at the commencement of this item), provided that the property in the container passes to the purchaser of the contents, at the time of the sale of the contents ;” ;

- (l) by inserting in the item commencing with the word “Corn”, after the word “grinders”, the words “, and parts therefor” ;
- (m) by inserting in the item commencing with the word “Covers”, after the word “Covers”, the words “, and parts therefor,” ;
- (n) by inserting in the item commencing with the word “Cranes” after the word “Cranes”, the words “, and parts therefor,” ;
- (o) by inserting in the item commencing with the words “Cream cans”, after the word “utensils”, the words “, and parts therefor,” ;
- (p) by inserting after the item commencing with the words “Crude oil” the item—  
“Dehydrators and evaporators (and parts therefor) for use in the dried fruit industry and materials to be used in the construction or repair of, and wrought into or attached to, so as to form part of, built-in or fixed dehydrators or evaporators, for use in that industry ;” ;
- (q) by inserting in the item commencing with the words “Dip tins”, after the word “trays”, the words “, and parts therefor,” ;
- (r) by inserting after the item commencing with the words “Dip tins” the item—  
“Dried vegetables ;” ;
- (s) by inserting in the item “Engines for use in the dried fruit industry ;”, after the word “Engines”, the words “, and parts therefor,” ;
- (t) by inserting in the item “Engines for use in the fishing industry ;”, after the word “Engines”, the words “and boats, and parts therefor,” ;
- (u) by inserting after the item “Engines for use in the fishing industry ;” the item—  
“Equipment (and parts therefor), and materials for use therewith, for use by primary producers in combating frosts ;” ;
- (v) by inserting after the item commencing with the words “Equipment as prescribed” the item—  
“Ethyl-fluid, dyes and other substances for use in the blending of petrol ;” ;

- (w) by inserting in the item commencing with the words "Explosives for clearing", after the word "Explosives", the words "and chemicals";
- (x) by inserting after the item commencing with the word "Films" the items—
- "Fish preserved by cold process, smoked, dried, salted or otherwise cured, but not including fish imported in tins or airtight containers and cooked or otherwise prepared for human consumption in the condition in which it is imported;
- "Flax machinery, viz.:—flax binders, threshers, winnowers, breakers and scutchers, and parts therefor;"
- (y) by inserting in the item commencing with the word "Fly-traps", after the word "Fly-traps", the words ", and parts therefor,";
- (z) by inserting after the item commencing with the word "Food" the item—
- "Fruit picking bags, baskets and buckets (and parts therefor) not being of a kind ordinarily used for any other purposes;"
- (aa) by inserting in the item commencing with the words "Fruit preserving", after the word "outfits", the words ", and parts therefor";
- (ab) by inserting in the item commencing with the word "Fumigators", after the word "Fumigators", the words ", and parts therefor,";
- (ac) by inserting after the item commencing with the word "Glass" the items—
- "Goods covered by clause (1) of sub-paragraph (b) of paragraph (2) of sub-item (C) of item 320 in the Schedule to the *Customs Tariffs 1933*;
- "Goods for the use of, and not for re-sale by, a public hospital, or a public benevolent institution, or any public organization which the Commissioner is satisfied is established and maintained for the relief of unemployed persons;
- "Goods which are for the official use of, and are not for re-sale by, a technical school the expenditure of which is wholly or partly borne by the Government of the Commonwealth or the Government of a State;"
- (ad) by inserting after the item commencing with the word "Hessian" the items—
- "Hoes;
- "Honey jelly;"

- (ae) by inserting in the item commencing with the word "Hooks"—
- (i) after the word "slashers" the words "(and parts therefor)"; and
  - (ii) after the word "knives" the words ", and parts therefor";
- (af) by inserting in the item commencing with the word "Jam", after the word "vegetables", the words ", and canned or bottled mixtures of vegetables and meat";
- (ag) by inserting after the item "Lime" the item—  
"Linotypes, electrotypes, electrotype moulds, stereotypes and matrices (but not including raw materials therefor);";
- (ah) by inserting in the item commencing with the words "Machinery and equipment and materials", after the word "equipment", the words "(and parts therefor)";
- (ai) by inserting in the item commencing with the words "Machinery and plant", after the word "plant", the words "(and parts therefor)";
- (aj) by inserting in the item commencing with the words "Machinery, plant and equipment", after the word "equipment", (wherever occurring) the words ", and parts therefor,";
- (ak) by inserting after the item commencing with the word "Metal" the items—
- "Metal rods, bars, sheets, wire and mesh and expanded metal mesh or lathing, for use in reinforcing or keying concrete, brickwork, plaster, stucco or other similar work in buildings, but not including girders or fabricated mild steel units for constructional work of the kind for which girders are ordinarily used; wall ties;
  - "Milk and cream bottles, and wads, caps or stoppers therefor;
  - "Motor omnibuses and trolley omnibuses (and parts therefor) for use by Public Tramway or Transport Authorities;";
- (al) by omitting from the item commencing with the word "Nets" the words "cotton for repair thereof" and inserting in their stead the words "parts therefor and materials for the repair thereof";
- (am) by inserting in the item commencing with the word "Peanut", after the word "graders", the words ", and parts therefor,";

- (an) by inserting after the item commencing with the word "Pickles" the item—  
 "Plant and equipment (and parts therefor), including materials for use as refrigerating agents, for the regulation of atmospheric conditions for the purpose of preserving, ripening or storing fruit;" ;
- (ao) by inserting after the item commencing with the word "Plaster" the item—  
 "Poisons and other preparations for use in the checking or destruction of rats and mice;" ;
- (ap) by inserting in the item "Poison carts;" , after the word "carts" , the words "and poison bait layers and poison bait distributors, and parts therefor" ;
- (aq) by inserting in the item commencing with the word "Portable" , after the word "silos" , the words " , and parts therefor," ;
- (ar) by inserting in the item commencing with the word "Poultry" , after the word "scales," , the words "green feed cutters, root pulpers, root slicers, bone cutters, bone grinders, mash mixers, feed mixers, poultry coops, egg fillers and flats," ;
- (as) by omitting from the item commencing with the word "Poultry" the words "thereof not being parts of a kind that are ordinarily used for any other purpose" and inserting in their stead the word "therefor" ;
- (at) by omitting the item commencing with the word "Refrigerating" ;
- (au) by omitting from the item commencing with the word "Rock" the word "salt" (second occurring) ;
- (av) by inserting after the item commencing with the word "Rock" the item—  
 "Roofing materials, viz. :—tiles, slates and shingles ; fibro cement and asbestos cement sheets for roofings ; copper, muntz metal, lead, zinc and other metal sheets for roofings ; asphalt mineral or bituminous roll roofings and asbestos roofing felt : mastic asphalt and other asphalt mineral or bituminous mixtures or compositions of a kind used for roofings ; materials for use as integral parts of roofings made or mixed in situ (but not including nails, screws, washers, bolts, nuts, clips or other similar materials, or paints or caulking or waterproofing paints or compounds) ; ridging, flashing, guttering, rainwater heads, finials, vanes, gable rolls, barge boards and similar roofing accessories ;
- (aw) by inserting in the item commencing with the word "Rugs" , after the word "cattle" , the words " , sheep and pigs, and parts therefor" ;

- (ax) by inserting in the item commencing with the word "Secateurs", after the word "shears", (second occurring) the words ", and parts therefor";
- (ay) by inserting in the item commencing with the words "Sheep and stock", after the word "feeders", the words ", and parts therefor,";
- (az) by inserting after the item commencing with the word "Sisalkraft" the item—  
"Sole leather for repairing boots and shoes;";
- (aaa) by inserting in the item commencing with the word "Soups", after the word "bottled", the words ", and soup powders and soup cubes";
- (aab) by inserting after the item commencing with the word "Soups" the item—  
"Spectacles, eyeglasses and lorgnettes, (but not including goggles, sun glasses, field glasses and similar optical goods) and parts therefor;";
- (aac) by inserting in the item "Split peas", after the word "peas", the words ", flaked peas, brose meal and pea sausage";
- (aad) by omitting the item commencing with the word "Substances" and inserting in its stead the item—  
"Substances for use in the mining industry in the recovery of metals by the flotation, cyaniding, electrolytic or similar processes;";
- (aae) by inserting after the item commencing with the word "Suction" the item—  
"Sulphite wrapping paper for use by proprietors or publishers of newspapers in wrapping newspapers;";
- (aaf) by inserting in the item commencing with the word "Tar"—  
(i) after the words "tattoo brands" the words ", ear pliers, markers and tags, and parts therefor";  
and  
(ii) after the word "marking" the words "or branding";
- (aag) by omitting the item commencing with the word "Tiles";
- (aah) by inserting in the item commencing with the word "Traps", after the word "Traps", the words ", and parts therefor,";
- (aai) by omitting from the item commencing with the word "Vegetable" the words "for use in wrapping butter";
- (aaj) by inserting in the item commencing with the words "Water bore", after the word "casings", the words "and parts therefor";

- (*aak*) by inserting in the item commencing with the words "Water boring", after the word "equipment", the words ", and parts therefor";
- (*aal*) by omitting from the item commencing with the words "Water pipes" the words "water pipes (galvanized) exceeding three inches in diameter, for irrigation purposes in farming or pastoral pursuits and galvanized pipe fittings therefor" and inserting in their stead the words "pipes for drainage, sewerage, water supply and irrigation purposes and pipe fittings therefor, but not including lavatory or sanitary fittings (other than pipes) or taps, plugs, washers, or other fittings for installation in connexion with the construction or repair of buildings";
- (*aam*) by omitting from the item commencing with the words "Water pipes" the words "thereof, not being parts of a kind that are ordinarily used for any purpose other than as parts of such goods" and inserting in their stead the word "therefor";
- (*aan*) by inserting in the item commencing with the words "Wire fruit", after the word "baskets", the words ", and parts therefor,".

9.—(1.) The amendments effected by paragraph (*au*) of section four, by paragraph (*al*) of section five, by paragraph (*av*) of section six, by paragraph (*as*) of section seven and by paragraph (*ar*) of section eight of this Act shall, insofar as those amendments relate to egg fillers and flats, be deemed to have commenced on the first day of August, One thousand nine hundred and thirty. Commencement.

(2.) The amendment effected by paragraph (*au*) of section six of this Act shall be deemed to have commenced on the eighteenth day of April, One thousand nine hundred and thirty-two.

(3.) The amendments effected by paragraphs (*b*), (*c*), (*g*), (*h*), (*ab*), (*aak*) and (*aam*) of section four, by paragraphs (*b*), (*c*), (*g*), (*h*), (*ab*), (*aa**j*) and (*aal*) of section five, by paragraphs (*b*), (*c*), (*i*), (*ac*), (*aam*) and (*aa**o*) of section six, by paragraphs (*b*), (*c*), (*h*), (*ab*), (*aa**j*) and (*aal*) of section seven and by paragraphs (*b*), (*c*), (*h*), (*ab*), (*aak*) and (*aa**j*) of section eight of this Act shall be deemed to have commenced on the second day of September, One thousand nine hundred and thirty-two:

Provided that the amendments effected by paragraph (*c*) of sections four, five, six, seven and eight of this Act shall, insofar as they relate to parts for baling presses, blade shears, bore drain delvers, fencing wire strainers and fencing tools for use in farming or pastoral pursuits and sheep jetting plant, be deemed to have commenced on the twenty-sixth day of October, One thousand nine hundred and thirty-three:

Provided further that the amendments effected by paragraph (*c*) of sections four, five, six, seven and eight of this Act shall, insofar as they relate to parts for broadcast seed sowers, sack-sewing machines

for use in farming and pastoral pursuits, hay steamers and blowers for attachment to chaffcutters, and fruit grading rings, be deemed to have commenced on the first day of August, One thousand nine hundred and thirty-four :

Provided also that the amendments effected by paragraph (c) of sections four, five, six, seven and eight of this Act shall, insofar as those amendments relate to parts for clover brooms for harvesting subterranean seed, covers for farm tractors, hayforks, machines for use in farming or pastoral pursuits in grinding or sharpening knives, tools and other implements and scrub rollers, be deemed to have commenced on the date of commencement of this Act.

(4.) The amendments effected by paragraph (an) of section four, by paragraph (am) of sections five and seven, by paragraph (ao) of section six, and by paragraph (al) of section eight of this Act shall, insofar as those amendments relate to parts for nets and netting for fishing, be deemed to have commenced on the second day of September, One thousand nine hundred and thirty-two.

(5.) The amendments effected by paragraph (h) of section six and by paragraph (g) of sections seven and eight of this Act shall be deemed to have commenced on the fifth day of October, One thousand nine hundred and thirty-two.

(6.) The amendments effected by paragraphs (as) and (aap) of section four, by paragraphs (ar) and (aao) of section five, by paragraphs (as) and (aar) of section six, by paragraphs (aq) and (aao) of section seven and by paragraphs (ap) and (aam) of section eight of this Act shall be deemed to have commenced on the eleventh day of November, One thousand nine hundred and thirty-two.

(7.) The amendments effected by paragraphs (j), (o), (q), (s), (y), (aj), (ak), (av) and (aan) of section four, by paragraphs (j), (o), (q), (s), (y), (ai), (aj), (au) and (aam) of section five, by paragraphs (k), (p), (r), (t), (z), (al), (am), (av) and (aap) of section six, by paragraphs (j), (o), (q), (s), (y), (aj), (ak), (at) and (aam) of section seven, and by paragraphs (j), (o), (q), (s), (y), (ai), (aj), (as) and (auk) of section eight of this Act shall be deemed to have commenced on the twenty-sixth day of October, One thousand nine hundred and thirty-three :

Provided that the amendments effected by paragraph (av) of section four, by paragraph (au) of section five, by paragraph (aw) of section six, by paragraph (at) of section seven and by paragraph (as) of section eight of this Act shall, insofar as those amendments relate to parts for egg-cleaning tables, egg graders and egg scales, be deemed to have commenced on the first day of August, One thousand nine hundred and thirty-four.

(8.) The amendments effected by paragraph (e) of sections four, five, six, seven and eight of this Act, shall, insofar as those amendments relate to ambulances for use by hospitals, be deemed to have commenced on the twenty-sixth day of October, One thousand nine hundred and thirty-three.

(9.) The amendments effected by paragraph (*az*) of section four, by paragraph (*ay*) of section five, by paragraph (*aaa*) of section six, by paragraph (*ax*) of section seven and by paragraph (*aw*) of section eight of this Act shall, insofar as those amendments relate to parts for rugs for horses and cattle, be deemed to have commenced on the twenty-sixth day of October, One thousand nine hundred and thirty-three.

(10.) The amendments effected by paragraph (*aq*) of section four, by paragraph (*ap*) of section five, by paragraph (*aq*) of section six, by paragraph (*ao*) of section seven and by paragraph (*an*) of section eight of this Act shall, insofar as those amendments relate to parts of plant and equipment for the regulation of atmospheric conditions for the purpose of storing fruit, be deemed to have commenced on the twenty-sixth day of October, One thousand nine hundred and thirty-three.

(11.) The amendments effected by paragraphs (*f*), (*l*), (*m*), (*n*), (*af*), (*ai*), (*ap*), (*at*), (*aaa*), (*aab*) and (*aaq*) of section four, by paragraphs (*f*), (*l*), (*m*), (*n*), (*ae*), (*ah*), (*ao*), (*as*), (*az*), (*aaa*) and (*aap*) of section five, by paragraphs (*g*), (*m*), (*n*), (*o*), (*ah*), (*ak*), (*ap*), (*at*), (*aab*), (*aac*) and (*aas*) of section six, by paragraphs (*f*), (*l*), (*m*), (*n*), (*af*), (*ai*), (*an*), (*ar*), (*ay*), (*az*) and (*aap*) of section seven and by paragraphs (*f*), (*l*), (*m*), (*n*), (*ae*), (*ah*), (*am*), (*aq*), (*ax*), (*ay*) and (*aan*) of section eight of this Act shall be deemed to have commenced on the first day of August, One thousand nine hundred and thirty-four.

(12.) The amendments effected by paragraph (*t*) of sections four, five, seven and eight and by paragraph (*u*) of section six of this Act shall, insofar as those amendments relate to parts for engines for use in the fishing industry, be deemed to have commenced on the first day of August, One thousand nine hundred and thirty-four.

(13.) The amendments effected by paragraph (*aañ*) of section four, by paragraph (*aah*) of section five, by paragraph (*aak*) of section six, by paragraph (*aah*) of section seven and by paragraph (*aaf*) of section eight of this Act shall, insofar as those amendments relate to ear pliers and to parts for tar brands, fire brands, tattoo brands and ear pliers, be deemed to have commenced on the first day of August, One thousand nine hundred and thirty-four.

(14.) The amendments effected by paragraph (*ar*) of section four, by paragraph (*aq*) of section five, by paragraph (*ar*) of section six, by paragraph (*ap*) of section seven and by paragraph (*ao*) of section eight of this Act shall be deemed to have commenced on the second day of November, One thousand nine hundred and thirty-four.

(15.) The amendments effected by paragraph (*ae*) of section six of this Act shall, insofar as those amendments relate to goods, which at the time of their entry for home consumption under the law relating to Customs have been donated or bequeathed to any society or institution established in Australia solely for public purposes, be deemed to have commenced on the sixteenth day of December, One thousand nine hundred and thirty-four.



(16.) The amendments effected by paragraph (aj) of section six and by paragraph (ah) of section seven of this Act shall, insofar as those amendments relate to live stock, poultry and bees imported solely for breeding purposes, be deemed to have commenced on the first day of January, One thousand nine hundred and thirty-five.

(17.) The amendments effected by paragraph (am) of section four and by paragraph (al) of section five of this Act shall be deemed to have commenced on the first day of July, One thousand nine hundred and thirty-five.

(18.) The amendments effected by paragraph (an) of section six, by paragraph (al) of section seven and by paragraph (ak) of section eight of this Act shall, insofar as those amendments relate to motor omnibuses and trolley omnibuses (and parts therefor) for use by Public Tramway or Transport Authorities, be deemed to have commenced on the first day of July, One thousand nine hundred and thirty-five.

(19.) The amendments effected by paragraph (ax) of section four, by paragraph (aw) of section five, by paragraph (ay) of section six, by paragraph (av) of section seven and by paragraph (au) of section eight of this Act shall be deemed to have commenced on the first day of August, One thousand nine hundred and thirty-five.

(20.) The amendments effected by paragraph (u) of sections four and five, by paragraph (v) of section six, and by paragraph (u) of sections seven and eight of this Act shall be deemed to have commenced on the twenty-sixth day of August, One thousand nine hundred and thirty-five.

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