

SALES TAX (EXEMPTIONS AND CLASSIFICATIONS).

No. 12 of 1946.

An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935-1945*.

[Assented to 18th April, 1946.]

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

short title
and citation.

1.—(1.) This Act may be cited as the *Sales Tax (Exemptions and Classifications) Act 1946*.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935-1945** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax (Exemptions and Classifications) Act 1935-1946*.

Commencement.

2.—(1.) Subject to this section, this Act shall be deemed to have come into operation on the tenth day of April, One thousand nine hundred and forty-six.

(2.) The amendment made by paragraph (o) of section three of this Act shall be deemed to have come into operation on the first day of November, One thousand nine hundred and forty-four.

* Act No. 60, 1935, as amended by No. 41, 1936; No. 78, 1938; No. 32, 1939; Nos. 29 and 76, 1940; No. 32, 1941; No. 6, 1942; Nos. 35 and 44, 1943; No. 31, 1944; and No. 36, 1945.

(3.) The amendments made by paragraphs (*v*) and (*w*) of section three of this Act shall be deemed to have come into operation on the thirteenth day of September, One thousand nine hundred and forty-five.

(4.) The amendment made by paragraph (*x*) of section three of this Act shall be deemed to have come into operation on the first day of December, One thousand nine hundred and forty-five.

(5.) The amendment made by paragraph (*z*) of section three of this Act, in so far as it adds item 123 to the First Schedule to the Principal Act, shall be deemed to have come into operation on the first day of July, One thousand nine hundred and forty-five.

3. The First Schedule to the Principal Act is amended—

Amendments of
the First
Schedule.

(*a*) by omitting from sub-paragraph (*v*) of paragraph (*a*) of the definition of "aids to manufacture" the word "or" (last occurring);

(*b*) by adding at the end of that paragraph the following word and sub-paragraph:—

" ; or (*vii*) in carrying out scientific research in relation to manufacturing operations conducted by him ; "

(*c*) by inserting in paragraph (*c*) of the definition of "aids to manufacture", after the word "of" (first occurring), the words "so as to form part of";

(*d*) by adding at the end of item 2 the following sub-item:—

" (13) Preparations and materials for use in the agricultural industry in testing soil } Nos. 1 to 9 "

(*e*) by omitting from sub-item (6) of item 6 the word "oils" and inserting in its stead the words "preparations and materials";

(*f*) by inserting in sub-item (1) of item 11, after the word "poultry", the words "and fertile poultry eggs";

(*g*) by inserting after item 20A the following item in Division III:—

" 20B.—Machinery and equipment (and parts therefor) and materials, for use in the pearling industry } Nos. 1 to 9 "

(*h*) by omitting sub-item (1) of item 24 and inserting in its stead the following sub-item:—

" (1) Meat and meat products (whether or not marketed in containers), namely, raw meat, cooked meat and poultry, sausages, sausage meat, mince meat, suet, dripping, lard and butchers' small goods } Nos. 1 to 4 and 9 "

(*i*) by omitting from sub-item (3) of item 24 the words "not marketed in tins, jars or similar containers";

(*j*) by omitting item 25 and inserting in its stead the following item:—

" 25.—(1) Fish of Australian origin, including oysters, crayfish, prawns, crabs and other marine animals (whether or not cooked or otherwise processed, or marketed in containers) } Nos. 1 to 4 and 9 "

" (2) Fish (imported) preserved by cold process or smoked, dried, salted or otherwise cured, but not including fish imported in tins or air-tight containers and cooked or otherwise fully prepared for human consumption } Nos. 5 to 9 "

(k) by inserting in item 27, before sub-item (3), the following sub-items :—

“ (1) Vegetables, processed or treated } Nos. 1 to 9 ”;
 “ (2) Mixtures of vegetables and meat, canned or bottled } Nos. 1 to 9 ”;

(l) by inserting in item 36, after sub-item (f), the following sub-items :—

“ (2) Cider } Nos. 1 to 4 and 9 ”;
 “ (3) Essences, concentrates and cordials, consisting wholly or principally of juices of Australian fruits, for the making of non-alcoholic beverages; non-alcoholic beverages consisting wholly of juices of Australian fruits } Nos. 1 to 4 and 9 ”;

(m) by omitting item 62 ;

(n) by inserting after item 63 the following item :—

“ 63A. Goods for use (whether as goods or in some other form), exclusively for the purposes of tuition, by a university or by a school conducted by an organization not established or carried on for the profit of an individual, but not including any goods for sale, or equipment, apparatus or accessories of a kind used exclusively, or primarily and principally, in indoor or outdoor sports or games, gymnastics, athletics or physical culture } Nos. 1 to 9 ”;

(o) by inserting after item 74E the following item :—

“ 74E. Goods for use (whether as goods or in some other form), and not for sale, by the United Nations Relief and Rehabilitation Administration } Nos. 1 to 9 ”;

(p) by adding at the end of item 75 the following sub-item :—

“ (3) Goods for use (whether as goods or in some other form), and not for sale, by a society, institution or organization which is established and carried on exclusively or principally for the promotion of the interests of a university, or of a school which is conducted by an organization not carried on for the profit of an individual } Nos. 1 to 9 ”;

(q) by adding at the end of item 81 the following sub-item :—

“ (3) Goods for use (whether as goods or in some other form), and not for sale, by a society, institution or organization established and maintained for the purpose of obtaining money exclusively or principally for donation towards the establishment or maintenance of public hospitals or public benevolent institutions } Nos. 1 to 9 ”;

(r) by inserting after item 81A the following items in Division XI. :—

“ 81B. Goods for use (whether as goods or in some other form), and not for sale, by a society, institution or organization, not carried on for the profit of an individual, established for the conduct and maintenance of public zoological gardens } Nos. 1 to 9 ”;

“ 81C. Goods for use (whether as goods or in some other form), and not for sale by—
 (a) an infant welfare centre or clinic which is conducted by a society, institution or organization not established or carried on for the profit of an individual; or
 (b) a society, institution or organization which is established exclusively for the purpose of conducting, or promoting the interests of, infant welfare centres or clinics specified in paragraph (a) of this item } Nos. 1 to 9 ”;

(s) by adding at the end of sub-item (1) of item 82 the words “ ; concrete fencing posts ” ;

(t) by omitting from sub-item (2) of item 90b the words "Indoor" and "canopy";

(u) by omitting item 90d and inserting in its stead the following items:—

"90d. Household fittings and sanitary ware (and parts therefor, including chains, plugs and washers) of a kind installed in houses or other buildings so as to become fixtures therein, namely:—

(1) Baths, bath and shower screens, pedestal lavatory basins, wall and bowl basins, sinks, sink tops, draining boards, combination sinks and drainers, wash troughs and stands or pedestals therefor;

(2) Toilet pans and seats and covers therefor; appliances for sterilizing or disinfecting toilet seats; sanitary cisterns and water storage tanks for use in sewerage systems;

(3) Septic tanks and filter tanks and distributing chambers of a kind used in septic tank installations; and

(4) Chemical sanitary units and tanks, pumps and barrels of a kind used in chemical sanitary systems

} Nos. 1 to 9

"90e. Household washing coppers not exceeding 16 gallons capacity, and parts and accessories therefor, including copper frames, copper stands, furnace doors, furnace frames, furnace grates, dampers and damper frames

} Nos. 1 to 9";

(v) by inserting in sub-items (1) and (2) of item 113A, after the word "sold", the words "or leased";

(w) by inserting in sub-item (2) of items 113A, 113B and 113c, after paragraph (b), the following word and paragraph:—

"; or (c) as integral parts in the construction *in situ* or repair of machinery, implements or apparatus to be used in the processing, treatment, cleansing or sterilizing specified in paragraph (a) or (b) of this sub-item.";

(x) by omitting sub-items (1) and (2) of item 119 and inserting in their stead the following sub-items:—

"(1) Ships and other vessels, but not including those to be used exclusively or principally for purposes of pleasure, sport or recreation either by the owner thereof or by any other person or persons

} Nos. 1 to 9";

"(2) Parts for, or materials for use in the repair of, so as to form part of, goods covered by sub-item (1) of this item

(y) by omitting from sub-items (3) and (4) of that item the words "specified in sub-item (1) or (2)" and inserting in their stead the words "covered by sub-item (1)"; and

(z) by inserting after item 122 the following items:—

"123. Braille watches and braille clocks

} Nos. 1 to 9

"124. Brattice cloth for use in the mining industry

} Nos. 1 to 9

"125. Explosives (but not including fire-works, rockets, coloured fires, sporting powder, safety cartridges, percussion caps and ammunition) and raw materials for use in producing explosives

} Nos. 1 to 9".

4. The Third Schedule to the Principal Act is amended—

(a) by omitting sub-item (3) of item 1 and inserting in its stead the following sub-item:—

"(3) Watches and clocks, and movements, parts and keys therefor, but not including alarm clocks or business time recording apparatus or machines; watch chains; bands, straps and clasps for wristlet watches.";

Amendments
of the Third
Schedule

- (b) by omitting item 6 ;
 - (c) by omitting from sub-item (1) of item 7 the words " Umbrellas, umbrella sticks, sunshades " ;
 - (d) by omitting from item 16 the words ", hair or wool " and inserting in their stead the words " or hair " ;
 - (e) by omitting sub-item (1) of item 18 ;
 - (f) by omitting paragraph (a) of sub-item (3) of item 18 ;
 - (g) by omitting from paragraph (b) of sub-item (3) of item 18 the words " Games, puzzles " ;
 - (h) by omitting sub-item (5) of item 18 ; and
 - (i) by omitting Division XII.
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