

## SALES TAX (EXEMPTIONS AND CLASSIFICATIONS).

### No. 65 of 1947.

### An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935-1946*.

[Assented to 4th December, 1947.]

**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 :—

1.—(1.) This Act may be cited as the *Sales Tax (Exemptions and Classifications) Act 1947*.

Short title and citation.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935-1946\** 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 1935-1947*.

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

Commencement.

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

(3.) The amendments made by paragraphs (*l*) and (*m*) of section three of this Act shall be deemed to have come into operation on the thirtieth day of December, One thousand nine hundred and forty-six.

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

The First Schedule.

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

(b) by omitting paragraph (*j*) of that definition and inserting in its stead the following paragraphs :—

" (*j*) goods for use in connexion with the manufacture for sale of goods (not being goods covered by any item or sub-item in this Schedule) if the first-mentioned goods are to be sold to the purchaser of the goods so manufactured; or

" (*k*) parts for any of the goods specified in paragraphs (*e*), (*f*), (*g*), (*h*), (*i*) or (*j*) of this definition; "

(c) by adding at the end of item 18 the following sub-item :—

" (4) Water tanks and water tank stands, and parts and fittings therefor, but not including water storage tanks, stands, parts or fittings of a kind used in connexion with hot water systems } Nos. 1 to 9 "

\* Act No. 60, 1935, as amended by No. 41, 1936; No. 73, 1938; No. 32, 1939; Nos. 29 and 76, 1940; No. 32, 1941; No. 8, 1942; Nos. 35 and 44, 1943; No. 31, 1944; No. 36, 1945; and Nos. 12 and 67, 1946.

(d) by adding at the end of item 25 the following sub-item :—

“ (3) Fish paste, and foods consisting principally of fish } Nos. 1 to 4  
and 9 ” ;

(e) by omitting sub-item (2) of item 27 ;

(f) by inserting after item 27 the following item :—

“ 27A. Mixtures of any of the goods covered by items 24, 25, 27 and 29 in this Schedule, marketed in cans, bottles or other containers } Nos. 1 to 4  
and 9 ” ;

(g) by omitting sub-item (4) of item 85 ;

(h) by omitting item 85A and inserting in its stead the following item :—

“ 85A.—(1) Paints and other coatings in liquid, paste or powder form (including stains, creosote and other wood preservatives, waterproofing liquids and compounds and petrifying liquid, but not including polishes or mop oils) of a kind applied to buildings or other fixtures  
“ (2) White lead, red lead, zinc white, lithopone, titanium, antimony oxide, barytes and whiting ; terebine and other paint driers ; linseed oil, tung oil, turpentine, mineral turpentine and goods marketed primarily as paint thinners  
“ (3) Putties, woodfillers and wall size  
“ (4) Goods, n.e.i., for use as ingredients for goods covered by sub-item (1), (2) or (3) of this item } Nos. 1 to 9 ” ;

(i) by omitting item 89A and inserting in its stead the following item :—

“ 89A.—(1) Bitumen, bituminous emulsions and tar  
“ (2) Asphalt, mastic asphalt and other asphalt mineral, tarred or bituminous mixtures or compositions of a kind used in a plastic or fluid condition in the construction or repair of roads, paths, buildings or other fixtures } Nos. 1 to 9 ” ;

(j) by inserting in item 90A, after the word “ rollers ”, the words “, sash tracks, sash sheaves ” ;

(k) by inserting after item 113c the following item :—

“ 113D.—(1) Goods (which are not of any of the kinds specifically excluded from the definition of ‘ aids to manufacture ’ in this Schedule) sold or leased to, or imported or manufactured by, any person for use by him exclusively, or primarily and principally, in—  
(a) the cleansing or sterilizing of bottles, vats or other containers which are to be used by manufacturers in the storage or marketing of goods which they manufacture or which they process or treat as specified in sub-paragraph (i), (ii) or (iii) of paragraph (a) of the definition of ‘ aids to manufacture ’ in this Schedule ; or  
(b) carrying out scientific research on behalf of manufacturers in relation to manufacturing operations conducted by them  
“ (2) Goods for use as integral parts of machinery, implements or apparatus to be constructed *in situ* and to be used exclusively, or primarily and principally, as specified in sub-item (1) of this item  
“ (3) Parts for, or materials for use in the repair of, so as to form part of, any machinery, implements or apparatus covered by sub-item (1) of this item } Nos. 1 to 9 ” ;

(l) by omitting sub-item (7) of item 114A and the paragraph immediately preceding sub-item (8) of that item, and inserting in their stead the following sub-item :—

“ (7) Goods sent to any child who is an immigrant child as defined in the *Immigration (Guardianship of Children) Act 1946*, by any relation, guardian or former guardian of that child } No. 5 ” ;

(m) by adding at the end of item 114A the following proviso :—

“ Provided that the provisions of sub-item (1), (2), (3), (4) or (7) of this item shall apply only to goods not for sale or exchange and not exceeding in value, in the particular case, Ten pounds sterling in any period of twelve months ” ;

(n) by inserting in item 120, after sub-item (1B.), the following sub-item :—

“ (1c) Robes, viz., academic robes, legal robes, ecclesiastical robes, mayoral robes and municipal robes } Nos. 1 to 9 ” ;

and

(o) by inserting after item 134 the following item :—

“ 135. Motor vehicles (and parts therefor) for use in his personal transportation and not for sale by a person who has served as a member of the armed forces of His Majesty within the meaning of that expression in item 81A in this Schedule, and who, as a result of that service, has lost a leg, or, for the purposes in the Fifth Schedule to the *Australian Soldiers' Repatriation Act 1920-1947*, is treated as having lost a leg } Nos. 1 to 9 ” .

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

The Third  
Schedule.

- (a) by omitting from sub-item (8) of item 1 the words “ perpetual calendars and calendar stands,” ;
- (b) by inserting in that sub-item, after the word “ cloth ”, the words “ or paper ” ;
- (c) by omitting from sub-item (1) of item 4 the words “ including mirrors ” ;
- (d) by omitting item 5 ;
- (e) by omitting sub-item (3) of item 7 ;
- (f) by omitting item 8 ;
- (g) by omitting sub-item (7) of item 10, and inserting in its stead the following sub-item :—
- “ (7) Cleansing pads.” ;
- (h) by omitting items 12 and 13 ;
- (i) by inserting in item 14, after the word “ pictures ”, the words “ (not being photographs) ” ;
- (j) by omitting from item 15 the words “ plaques, medallions, medals, inlays,” ;
- (k) by omitting sub-item (3) of item 18 ;
- (l) by omitting sub-item (8) of item 18 ;
- (m) by omitting item 19 ;
- (n) by omitting items 25 and 26 ;
- (o) by omitting item 29 ; and
- (p) by omitting item 31.