

SALES TAX (EXEMPTIONS AND CLASSIFICATIONS).

No. 42 of 1948.

**An Act to amend the *Sales Tax (Exemptions
and Classifications) Act 1935-1947.***

[Assented to 4th November, 1948.]

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 1948.*

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935-1947** 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 1935-1948*.

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

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

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

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

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

The First
Schedule.

(a) by omitting sub-item (3) of item 25 and inserting in its stead the following sub-items:—

" (3) Fish paste	Nos. 1 to 9
" (4) Foods consisting principally of fish	Nos. 1 to 4 and 9";

(b) by omitting sub-item (7) of item 48 and inserting in its stead the following sub-item:—

" (7) Methylated spirits for use as fuel in internal combustion engines or for admixture with fuel for use in internal combustion engines	} Nos. 1 to 4 and 9";
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(c) by omitting from sub-items (2) and (3) of item 71 the words
"and if the articles are imported within six months after
the arrival in Australia of the person importing them or
within such further time as the Minister of State for Trade
and Customs allows";

(d) by inserting after item 74G the following item:—

" 74H. Goods for use (whether as goods or in some other form), and not for sale, by the United Nations	} No. 5";
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(e) by omitting from sub-item (1) of item 114 the symbol and
figures "£100" and inserting in their stead the symbol
and figures "£125";

(f) by adding at the end of item 114 the following sub-item:—

" (3) Articles imported <i>bona fide</i> as passengers' bag- gage and accompanying the passenger, not being— (a) articles for sale or trade; (b) merchandise in commercial quantities; or (c) articles which the passenger is required to enter at the Customs House	} No. 5";
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* 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; No. 36, 1945; Nos. 12 and 67, 1946; and No. 65, 1947.

(g) by omitting item 120 and inserting in its stead the following item :—

" 120. Clothing, footwear, drapery, piece goods, soft furnishings and yarns (other than goods covered by any item in the Third Schedule to this Act) viz. :—

(1) Clothes for human wear made of any material whatsoever (including cloth, glass fibre, leather, rubber or plastic material) including—

Aprons ; armbands ; armlets ;
Baby bags ; baby napkins ; belts ;
bibs ; binders for infants ; bows ;
brassieres ; bust bodices ; bust
improvers ; braces ;

Capelines ; caps ; cap covers ;
capes ; collars ; corsets ;
corselettes ; cuffs ;

Elastic pants ; eye shades ;
Gaiters ; garters ; girdles for
dressing gowns or pyjamas ;
gloves ;

Hair nets ; hats ; hat bands ;
head bands for waitresses and
maids ; hoods ;

Jabots ;

Knitted parts for garments, in-
cluding bands, basques and
necks ;

Laces for footwear or corsets ; leg
bands ; leggings ; leg pro-
tectors ;

Mittens ; muffs ;

Pockets ; puggarees ; puttees ;

Revers ;

Scarves ; shawls ; sleeve pro-
tectors ; snoods ; spats ; stocks ;
suspenders ; suspender belts ;

Ties ; turbans ;

Veils ; and

Waders,

but not including protective head
wear, protective pads, guards or
gloves where these goods are of a
kind used exclusively or primarily
and principally for the purposes of
sport or recreation

(2) Footwear for human wear

(3) Sole leather and boot and shoe uppers ;
rubber soles, rubber heels, Kromhyd,
Rubberhide, Rubbercord, Tufhide,
Narmhide, Tufflex, Rubax, Re-Nu
Synthetic Leather Rubber, Leather-
tex, Truda-Mend and other materials
which are of a kind used exclusively
or principally for the soling or heeling
of footwear

(4) Household drapery and soft furnishings,
viz. :—

(a) Bed sheets ;

(b) Bed spreads, cot covers and
pram covers ;

(c) Bolster cases, bolster shams
and bolster slips ;

(d) Chair back covers ;

(e) Counterpanes ;

Nos. 1 to 9

(f) Curtains

"120—continued

(4)—continued

- (f) Curtains ;
 - (g) Cushion covers ;
 - (h) Laundry bags ;
 - (i) Loose furniture covers ;
 - (j) Mattress cases, mattress covers and mattress protectors ;
 - (k) Meat bags ;
 - (l) Mosquito nets ;
 - (m) Pillow cases, pillow shams and pillow slips ;
 - (n) Pudding cloths ;
 - (o) Quilts ;
 - (p) Table cloths, table covers, table mats, table napkins, table runners and d'oyleys ;
 - (q) Tea-towels ;
 - (r) Towels, face cloths and face washers
- (5) Piece goods, being cloth (whether woven, felted, knitted, netted or crocheted), including plastic and rubber sheeting, table baize, and cloth made wholly or partly of glass fibre, rubber, synthetic or plastic material, but not including tracing cloth or floor coverings
- (6) Braid, cloth belting, cloth ribbon, cloth tape, elastic, insertion, lace, wadding and webbing
- (7) Blankets, bunny rugs and travelling rugs
- (8) Yarns, viz. :—
- (a) Hand knitting, mending, crochet, tapestry, embroidery and rug wools ;
 - (b) Sewing, knitting, crocheting and embroidery silks and artificial silks ; sewing, knitting, crocheting and embroidery silk twists and artificial silk twists ;
 - (c) The following yarns when put up for household purposes, viz. :—
 - (i) sewing, mending, crocheting, embroidery, knitting and mercerised cottons ;
 - (ii) sewing threads of linen flax, hemp or ramie ; and
 - (iii) yarns consisting of mixtures of wool, cotton, rayon, nylon, silk or artificial silk
- (9) Car covers made from duck or canvas weighing less than 10 ounces per square yard
- (10) Handkerchiefs made of cloth

Nos. 1 to 9";
and

- (h) by omitting from item 135 all the words after the word "service" and inserting in their stead the following paragraphs :—

"—(a) has lost a leg ; or

(b) has suffered a disability which is treated for the purposes of the Fifth Schedule to the *Australian Soldiers' Repatriation Act* 1920-1947 as the loss of a leg or which, if considered for the purposes of that Schedule, would be so treated".

**The Third
Schedule.**

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

- (a) by omitting sub-item (2) of item 1. and inserting in its stead the following sub-item :—
" (2) Crystal and cut glass ware." ;
- (b) by omitting from sub-item (5) of item 1. the word " arm-bands," ; and
- (c) by omitting from sub-item (10) of item 1. all the words after the word " jardinières " and inserting in their stead the words " and vases ".
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