SALES TAX (EXEMPTIONS AND CLASSIFICATIONS).

**No. 37 of 1950.**

An Act to amend the *Sales Tax* (*Exemptions and Classifications*) *Act* 1935–1949.

[Assented to 14th December, 1950.]

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* 1950.

(2.) The *Sales Tax* (*Exemptions and Classifications*) *Act* 1935–1949 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* 1935–1950.

**Commencement.**

**2.** This Act shall be deemed to have come into operation on the thirteenth day of October, One thousand nine hundred and fifty.

**3.**—(1.) After section six aof the Principal Act the following section is inserted:—

**Classification of goods.**

“6b. For the purpose of any sales tax imposed on the sale value of goods specified in any of the Schedules to this Act other than the First Schedule, those goods shall be classified as set out in those Schedules.”.

(2.) Section eight of the *Sales Tax* (*Exemptions and Classifications*) *Act* 1940 is repealed.

**First Schedule.**

**4.** The First Schedule to the Principal Act is amended—

(*a*) by inserting after sub-item (6) of item 1 the following sub-item:—

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| “(6a) Cane lifts and other machinery, implements or apparatus for use exclusively or primarily and principally in the loading or unloading of sugar cane | Nos. 1 to 9”; |

(*b*) by omitting sub-item (15) of item 1 and inserting in its stead the following sub-items:—

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| “(15) Fencing wire strainers | Nos. 1 to 9 |
| “(15a) Fencing tools for use in agricultural industry | Nos. 1 to 9”; |

(*c*) by omitting sub-item (46) of item 1 and inserting in its stead the following sub-item:—

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| “(46) Stump and tree extractors and grubbers; lifting jacks for use in agricultural industry | Nos. 1 to 9”; |

(*d*)by omitting sub-item (49) of item 1 and inserting in its stead the following sub-item:—

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| “(49) Wagons, drays, spring drays and trailers for use in agricultural industry, but not including motor trucks or other self-propelled vehicles or semi-trailers | Nos. 1 to 9”; |

(*e*) by omitting item 4 and inserting in its stead the following item:—

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| “4.—(1) Plants, seeds and similar goods, namely, plants, trees, tree stocks, root stocks, budding and propagating wood, bulbs, seeds, pulse and mushroom spawn, but not including edible fruit, vegetables or nuts  (2) Fertilizers and raw materials for use in the manufacture of fertilizers | Nos. 1 to 9  Nos. 1 to 9”; |

(*f*) by omitting from sub-item (1) of item 18 all the words after the word “tar” and inserting in their stead the words” or synthetic resin or of combinations of any two or more of those materials (but not including rubber hose or rubber tubing or any hose or tubing of a kind used principally for any of the purposes for which rubber hose or rubber tubing is ordinarily used); channelling and guttering”;

(*g*)by omitting from sub-item (2) of item 18 all the words from and including the words”, but not including” to the end of that sub-item;

(*h*) by omitting from sub-item (4) of item 18 all the words from and including the words “, but not including” to the end of that sub-item;

(*i*)by adding at the end of item 24 the following sub-item:—

“(4) Beefine, Bonox, Bovril and similar meat extracts | Nos. 1 to 9”;

(*j*)by inserting in item 26a, after the word “fats”, the words “and vegetable oils”;

(*k*)by omitting item 27a and inserting in its stead the following item:—

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| “27a. Foods consisting principally of one or more of the goods covered by items 24, 25, 27, 29, 30 and 34 in this Schedule | Nos. 1 to 4 and 9”; |

(*l*) by omitting sub-item (1) of item 29 and inserting in its stead the following sub-item:—

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| “(1) Sauces and relishes (including mustard, mayonnaise and salad dressing, whether liquid, semiliquid or dry) | Nos. 1 to 9”; |

(*m*) by adding at the end of item 30 the following sub-items:—

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| “(6) Macaroni (including macaroni fancy pastes), spaghetti (including egg spaghetti) and vermicelli | Nos. 1 to 9 |
| “(7) Cere-creme, Cerevite, Rycena, Rycola, Vigorice, and similar products for use for culinary purposes | Nos. 1 to 9”; |

(*n*) by adding at the end of item 34 the following sub-item:—

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| “(2) Sandwich spreads, and goods for use for purposes similar to those of sandwich spreads, n.e.i. | Nos. 1 to 9”; |

(*o*)by inserting after item 34 the following item:—

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| “34a. Ice and solid carbon dioxide | Nos. 1 to 9”; |

(*p*)by inserting after sub-item (13) of item 35 the following sub-item:—

“(13a) Boost”;

(*q*)by adding at the end of item 35a the following sub-items:—

|  |  |
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| “(2) Coffee, including raw or roasted coffee beans, coffee essence, chicory and preparations for potable use the ingredients of which consist principally of coffee or coffee essence or principally of—  (*a*) coffee or coffee essence; and  (*b*) chicory, milk, milk powder, sugar or figs, or a mixture of any two or more of those goods  “(3) Cocoa, cocoa essence and chocolate for potable use and preparations for potable use the ingredients of which consist principally of cocoa, cocoa essence or chocolate or principally of—  (*a*) cocoa, cocoa essence or chocolate; and  (*b*) milk, milk powder, malt or sugar, or a mixture of any two or more of those goods,  but not including confectionery | Nos. 1 to 9  Nos. 1 to 9 |
| “(4) Instant Postum. Kwic Bru Coffee and other similar preparations for potable use which are made principally from cereals or cereal products | Nos. 1 to 9”; |

(*r*) by inserting after sub-item (2) of item 47 the following sub-item:—

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| “(2a) Coal | Nos. 1 to 9”; |

(*s*)by adding at the end of item 50 the following sub-item:—

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| “(3) Butane-propane gas | Nos. 1 to 9”; |

(*t*)by adding at the end of item 83 the following sub-item:—

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| “(4) Adhesive preparations for use in the attachment of goods covered by this item to the walls of buildings or in sealing the joints of those goods | Nos. 1 to 9”; |

(*u*) by omitting item 84 and inserting in its stead the following item:—

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| “84.—(1) Metal building materials (including girders, rods, bars, wire, sheets, mesh, lathing and fabricated units composed of any of those goods, and attachments for such units) for use in the construction or repair of, and to be wrought into, or attached to, so as to form part of, buildings or other fixtures | Nos. 1 to 9 |
| “(2) Builders’ hardware (not including electrical fittings, accessories or equipment), being goods of a kind used in the construction or repair of, and wrought into or attached to so as to form part of, buildings or other fixtures, including—  Bolts, brackets, brads  Catches, ceiling ties, clips, clouts, corrugated fasteners  Decking spikes, door bells, door handles, door knockers, door sheaves and tracks, door stops and stoppers, door and cupboard catches, door and gate springs, drawer pulls, dryvins  Flush rings  Gate loops  Hasps, hinges, hooks, books and eyes, house numbers  Knobs  Latches, letter boxes, letter plates, locks, locksets and keys therefor, loxins  Metal frames for the support of wash basins  Nails, name plates, nuts  Padbolts, panel pins  Rivets  Staples, screws, scruins  Washers | Nos. 1 to 9 |
| “(3) Metal window frames and sashes, metal fanlight frames and sashes, metal window screens, metal louvre frames and shutters, metal doors and door frames, of a kind used in the construction or repair of, and wrought into or attached to, so as to form part of, buildings or other fixtures | Nos. 1 to 9”; |

(*v*)by omitting from sub-item (5) of item 85 all the words after the words “*in situ”;*

(*w*)by adding at the end of item 89 the following sub-item:—

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| “(4) Materials of a kind used exclusively or primarily and principally as ingredients of concrete or of cement, mortar or plaster mixtures | Nos. 1 to 9”; |

(*x*)by adding at the end of item 90c the following sub-item:—

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| “(2) Electrical fittings and accessories (and parts therefor) and electrical materials, n.e.i., being goods of a kind used exclusively or primarily and principally as part of electrical installations in houses or other consumers’ premises, but not including—  (*a*) bell equipment, burglar alarm equipment, fire alarm equipment, recording equipment, and electronic equipment;  (*b*) bracke s, canopies, chains, hooks and galleries;  (*c*) candelabra, chandeliers, electroliers, electric light globs, lamps and tubes, pendants, shades, bowls and reflectors;  (*d*) condensers, converters, starters and transformers;  (*e*) electrically operated appliances, apparatus or machines;  (*f*) engines, alternators, primary and secondary batteries and other generating equipment;  (*g*)flexible cables;  (*h*) light boxes; or  (*i*) neon signs and other luminous discharge lighting equipment, including fluorescent lighting equipment | Nos. 1 to 9”; |

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

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| “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, viz.:—  (1) Baths, bath and shower screens, pedestal lavatory basins, wall and bowl basins, earthenware bathroom fittings, towel rails and towel rail holders, sinks, sink tops, draining boards, combination sinks and drainers, wash troughs and stands and pedestals therefor  (2) Toilet pans and seats and covers therefor; appliances for sterilizing or disinfecting toilet pans and scats; 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  (4) Chemical sanitary units,, and tanks, pumps and barrels of a kind used in chemical sanitary systems | Nos. 1 to 9 |
| “90da. Movable toilet pans or chemical sanitary units, and seats and covers therefor | Nos. 1 to 9”; |

(*z*)by inserting in Division XII., after item 90e, the following item:—

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| “90f.—(1) Bath heaters, sink heaters and other water heating and hot water storage equipment, being goods of a kind installed as fixtures in houses  (2) Parts for goods covered by sub-item (1) of this item, and stands and drip trays for use in connexion with those goods | Nos. 1 to 9”; |

(*aa*)by omitting from item 120 the words “Third Schedule” and inserting in their stead the words “Fourth Schedule”;

(*ab*)by inserting in sub-item (1) of item 120, after the words “baby napkins”, the words”, and disposable pads or liners for use with baby napkins”;

(*ac*)by inserting in sub-item (1) of item 120, after the words “bust improvers “, the words”; bust shields”;

(*ad*)by inserting in sub-item (1) of item 120, after the word “Revers”, the words:—

“Sanitary napkins; sanitary pads; sanitary towels; and articles used exclusively for purposes similar to the purposes for which those goods are used;”;

(*ae*)by omitting item 134a and inserting in its stead the following item:—

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| “134a. Stores (being goods in respect of which, by reason of the operation of regulation 108b of the Customs Regulations, as in force from time to time, duty under the *Customs Tariff* 1933–1949 is not payable) imported or cleared from bond and consumed within Australian waters on a ship- engaged on overseas services | Nos. 5 to 7”; and |

(*af*)by inserting after item 136 the following items:—

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| “137.—(1) Wreaths and covers and mounts for wreaths  (2) Floral tributes (including bouquets, posies, floral baskets and sheaves) containing natural flowers | Nos. 1 to 9  Nos. 1 to 9 |
| “138. Wedding rings, but not including rings set with gems or with imitation, reconstructed or synthetic gems | Nos. 1 to 9”. |

**Second Schedule.**

**5.** After the First Schedule to the Principal Act the following Schedule is inserted:—

“SECOND SCHEDULE. Section 6b.

**1.** Motor cars designed primarily and principally for the transport of persons, including sedans, coupes, tourers, roadsters, racing cars, taxi-cabs, station waggons and estate cars, but not including panel vans, delivery vans, utilities, hearses, jeeps, trucks, lorries, or motor buses.”.

**Third Schedule.**

**6.** The Third Schedule to the Principal Act is amended by omitting all the words before Division XIII. and inserting in their stead the following Division:—

*“Division I.—Musical, Band and Orchestral Instruments*.

**1.** Musical, band and orchestral instruments (and accessories and parts therefor) including—

(1) Pianolas, player-pianos, orchestrals, electric and other organs, carillons and bells.

(2) Gramophones, phonographs, musical boxes and novelty musical boxes, juke boxes and musical machines.

(3) Wireless receiving sets and combined wireless receiving and gramophone sets (but not including batteries therefor); record players and pickups.

(4) Records for gramophones and phonographs; pianola and player-piano rolls; cabinets for records or rolls covered by this sub-item.

(5) Drums, cymbals, chimes, triangles, castanets, bones, tambourines, cow-bells, sleigh bells, wood blocks and ‘ other percussion instruments; mouth organs, harmonicas, concertinas, bagpipes, musettes, pitch pipes, tuning forks, tuning hammers.

(6) Flageolets, jaw’s or Jew’s harps, ocarinas and octarines, tonettes, canary warblers, kazoos, whistles, magic flutes, calls, blowhorns and musical novelties of all kinds.

(7) Bows, strings, chin rests, bridges, snares, mutes, reeds, metronomes, batons, drum-majors’ staffs, drum sticks, wire brushes, neck straps, music or instrument stands and holders, piano stools, musical instrument cases and covers, picks and plectra.”.

**Fourth Schedule.**

**7.** After the Third Schedule to the Principal Act the following Schedule is added:—

“FOURTH SCHEDULE. Section 6b.

**1.** Jewellery and fancy goods, viz.:—

(1) Jewellery and imitation jewellery (but not including wedding rings covered by item 138 in the First Schedule to this Act); precious stones; semi- precious stones; pearls; cultured pearls; imitation, reconstructed and synthetic stones and pearls; and personal adornments.

(2) Plate and plated ware (but not including knives, forks, spoons, scissors or other cutlery, or cutlery sharpeners) and pewter; crystal and cut glass ware.

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

(4) Toilet or dressing sets, including home hair waving sets; hair brushes and combs, hand mirrors, clothes brushes and hat brushes; manicure and pedicure sets and pieces; dressing table sets; powder compacts, puffs, sprays and bowls; hair tidies, lipstick containers; perfume sprays; containers for beauty aids in the form of boxes, cases, bowls or tubes.

(5) Studs, sleeve links, tie chains, tie clips, collar and tie pins, gold and silver safety pins and chains therefor.

(6) Field, marine and opera glasses.

(7) Fountain pens and propelling pencils (including ball-pointed pens and pencils) and stylographs, and parts and re-fills therefor; leads for propelling pencils.

(8) Serviette rings, book ends, book marks, collar boxes, jewel boxes and cases, tie boxes, handkerchief boxes, stud boxes, paper weights, paper knives, fobs, nut crackers, picnic hampers and outfits, incense burners, art or decorative candles, card cases, table mats (but not including cloth or paper table mats), cocktail picks, tooth picks, trays (including ash trays), cigar and cigarette cases, and lighters for cigarettes, cigars or pipes.

(9) Fancy goods made wholly or principally of precious metals, ivory, amber, jet, coral, mother-of-pearl, natural shells or tortoise shell, jade, onyx, lapis lazuli, ebony, alabaster, marble, xylonite, bone, bakelite and other compositions.

(10) Ornaments, including jardinieres and vases.

**2.** Artificial flowers, fruits, vegetables, trees, plants, leaves, berries and grains, but not including wreaths or floral tributes covered by item 137 in the First Schedule to this Act.

**3.**—(1) Travelling bags, brief bags, kit bags exceeding eighteen inches in length, gladstone bags, bookmakers’ bags, hat boxes, trunks, suitcases, dressing or toilet oases, attache cases exceeding eighteen inches in length, writing or letter oases, music cases, sporting cases and bags, regalia cases, lunch cases exceeding twelve inches in length, hat cases, satchels, grips, sewing bags and cases, sleeping valises and bags, but not including school bags or cases.

(2) Handbags, evening bags, purses, shopping bags, knitting bags, money belts, wallets and pouches, beach bags, cosmetic bags, cosmetic holdalls, and similar goods.

(3) Baskets and hampers of a kind used for private, personal, domestic or office purposes, made of cane, wicker, sea grass, metal, wood, fiber or any other material, but not including bassinettes and other sleeping baskets for babies.

**4.** Toilet and beauty preparations and materials, viz.:—

(1) Hair oils, lotions, lacquers, settings, dressings, trainers, tonics, restorers, tints, shampoos, rinsers, bleaching preparations, dyes, dye removers, pomades and waving solutions, emulsions, sachets and medications.

(2) Face powders, rouge, creams, lotions, oils, astringents, colourings, packs, masks and similar preparations; lipsticks, lip salves, eye-brow penoils, eye beautifiers, mascara, eye shadows and similar preparations.

(3) Nail polishes and lacquers, lacquer and polish removers, hand oreams and lotions and similar preparations.

(4) Foot powders, creams, tablets and similar preparations.

(5) Body powders, deodorants, depilatories, creams and similar preparations.

(6) Suntan oils, lotions and creams.

(7) Leg tan cream, leg tan lotion, stocking less cream, liquid hosiery and similar preparations.

(8) Cleansing pads.

(9) Perfumery, eau-de-cologne and toilet waters.

(10) Bath salts (solid or liquid) and foam preparations.

(11) Beauty spots, artificial eye-lashes, artificial eye-brows, artificial finger nails.

(12) Containers for any goods covered by any sub-item in this item.

**5.**—(1) Cameras, including cinematograph and stereo cameras.

(2) Photomatons and machines for taking photographs.

(3) Photographic enlarging and reducing apparatus.

(4) Accessories and parts for goods covered by sub-item (1), (2) or (3) of this item.

**6.**—(1) Photographs not covered by item 52 in the First Schedule to this Act, including stereoscopic views produced by means of photography and photographs wholly or partly coloured by hand.

(2) Lantern, screen and camera slides.

(3) The following goods, not being goods covered by item 52 in the First Schedule to this Act, namely:—

(*a*) Photographic negatives produced for sale;

(*b*)Positives produced by processing photographic film; (*e*) Transparencies and reversals.

(4) Photographic materials not covered by item 43 in the First Schedule to this Act, namely:—

(*a*) Unexposed photographic plates and film, including sensitized film for cinematograph cameras;

(*b*) Photographic sensitized paper, cards, board, linen and other sensitized materials;

(*c*) Mounts, plaques and medallions.

**7.** Articles made wholly or principally of fur skin (including any skin with fur or hair attached), namely:—

(1) Coats, coatees, boleros, capes, chokers, collars, hats, caps, necklets, wraps, stoles, crossovers, hand muffs and foot muffs, rugs and mats.

(2) Fur trimmings.

(3) Fur skins, tanned, dressed or otherwise processed.”.