

SALES TAX (EXEMPTIONS AND CLASSIFICATIONS).

No. 71 of 1957.

An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935-1956*.

[Assented to 12th December, 1957.]

BE it enacted by the Queen'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 1957*. Short title and citation.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935-1956** 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 1935-1957*.

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

(2.) The amendments effected by section five, and paragraph (ac) of section six, of this Act shall be deemed to have come into operation on the thirty-first day of August, One thousand nine hundred and fifty-six.

* 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; No. 65, 1947; No. 42, 1948; No. 54, 1949; No. 37, 1950; No. 42, 1951; No. 44, 1952; No. 53, 1953; No. 45, 1954; and No. 5, 1956.

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(3.) The amendments effected by paragraphs (m) and (x) of section six of this Act and paragraph (ae) of that section, in so far as that paragraph adds item 145 to the First Schedule to the Principal Act, shall be deemed to have come into operation on the first day of November; One thousand nine hundred and fifty-six.

(4.) The amendment effected by paragraph (v) of section six of this Act shall be deemed to have come into operation on the fourteenth day of October, One thousand nine hundred and fifty-five.

(5.) The amendment effected by paragraph (w) of section six of this Act shall be deemed to have come into operation on the twenty-third day of November, One thousand nine hundred and fifty-five.

(6.) The amendment effected by paragraph (ae) of section six of this Act, in so far as that paragraph adds item 144 to the First Schedule to the Principal Act, shall be deemed to have come into operation on the fourth day of September, One thousand nine hundred and fifty-four.

Definitions.

3. Section two of the Principal Act is amended by adding at the end thereof the following definitions:—

“ ‘the Customs Tariff’ means the *Customs Tariff* 1933–1954 as amended by any Act, and as proposed to be amended by Customs Tariff Proposals introduced into the House of Representatives;

“ ‘the Excise Tariff’ means the *Excise Tariff* 1921–1956 as amended by any Act, and as proposed to be amended by Excise Tariff Proposals introduced into the House of Representatives.”.

Delegation by the Commissioner.

4. Section four of the Principal Act is repealed.

5. Section six of the Principal Act is repealed and the following section inserted in its stead:—

Goods incorporating valves or cathode ray tubes.

“ 6. Notwithstanding anything contained in any Sales Tax Assessment Act, sales tax is not payable upon so much of the sale value under any Sales Tax Assessment Act of goods in which are incorporated any valves or cathode ray tubes as specified in item 121 in the First Schedule to this Act as is equal to the amount which would have been the sale value of those valves or cathode ray tubes under that Act if the transaction, act or operation in relation to which the first-mentioned sale value arose had been a transaction, act or operation in relation to those valves or cathode ray tubes only.”.

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

(a) by inserting in the definition of “ aids to manufacture ”, after the word “ manufacturer ” (first occurring), the words “ in the course of carrying on a business,”;

(b) by omitting from the definition of “ goods to be used in, wrought into or attached to goods to be manufactured ” all the words after the word “ condition ”;

(c) by omitting sub-items (14) and (14A) of item 1 and inserting in their stead the following sub-item:—

“ (14) Goods of the following kinds for use in agricultural industry, namely:—	}	Nos. 1 to 9 ”;
(a) Engines;		
(b) Electricity generators and generator sets and electric welding sets;		
(c) Acetylene-gas generators;		
(d) Shafting, belting, pulleys, couplings, other transmission gear, trolleys and electrodes for use with goods covered by any of the preceding paragraphs of this sub-item		

(d) by omitting sub-item (1) of item 8;

(e) by adding at the end of item 10 the following sub-item:—

“ (5) Ethylene gas | Nos. 1 to 9 ”;

(f) by inserting after item 19 the following item:—

“ 19A.—(1) Hexadecanol and other preparations or materials put up for sale for use in the reduction of evaporation of water in reservoirs, dams, channels or streams	}	Nos. 1 to 9
“ (2) Equipment, and parts for equipment, for use in the application of goods covered by the last preceding sub-item		

(g) by omitting sub-item (3) of item 26 and inserting in its stead the following sub-item:—

“ (3) Cheese | Nos. 1 to 9 ”;

(h) by omitting item 26A and inserting in its stead the following item:—

“ 26A. Vegetable fats, vegetable oils, animal fats, animal oils and mixtures of any of those goods, put up for use for culinary purposes	}	Nos. 1 to 9 ”;

(i) by omitting sub-item (2) of item 27A;

(j) by inserting after item 35A the following item:—

“ 35B. Foodstuffs put up for carriage as emergency rations on life-boats or rafts as required by any law of the Commonwealth or of a State or Territory of the Commonwealth	}	Nos. 1 to 9 ”;

(k) by adding at the end of sub-item (3) of item 36 the following paragraph:—

- “ (d) Non-alcoholic carbonated beverages containing not less than 5 per centum by volume of—
 (i) juices of Australian fruits;
 (ii) a mixture of concentrates of juices of Australian fruits and water, being a mixture of a strength not less than the natural strength of the juices; or
 (iii) juices of Australian fruits and a mixture of concentrates of juices of Australian fruits and water, being a mixture of a strength not less than the natural strength of the juices”;

(l) by inserting in item 50, after sub-item (3), the following sub-items:—

- “ (3A) Oxygen gas, acetylene gas, hydrogen gas, nitrogen gas, argon gas and any mixtures of those gases } Nos. 1 to 9
 “ (3B) Dissolved acetylene, liquid oxygen and liquid nitrogen } Nos. 1 to 9
 “ (3c) Calcium carbide } Nos. 1 to 9”;

(m) by adding at the end of item 59 the following sub-item:—

- “ (2) Catalogues, price lists and printed advertising matter, not designed to advertise the sale or hire of goods by, or the services of, any person in Australia, being goods covered by sub-item (D) of item 338 in the Schedule to the Customs Tariff } No. 5”;

(n) by inserting after item 72 the following item:—

- “ 72A. Goods for official use (whether as goods or in some other form), and not for sale, by the Government of a country other than Australia } Nos. 1 to 9”;

(o) by omitting from sub-item (2) of item 82 the words “furnace slag (crushed or uncrushed)” and inserting in their stead the words “crushed or uncrushed furnace slag, crushed or uncrushed clinker, crushed or uncrushed ashes”;

(p) by omitting sub-item (2) of item 90c and inserting in its stead the following sub-item:—

- “ (2) Goods of a kind used exclusively, or primarily and principally, in connexion with fixed electrical installations in consumers’ premises, namely:—
 (a) Adaptors;
 (b) Plugs;
 (c) Electrical safety devices for the protection of persons } Nos. 1 to 9”;

(q) by omitting sub-item (2) of item 90F and inserting in its stead the following sub-item:—

- “ (2) Appliances or equipment for softening, filtering or sterilizing water, being goods of a kind installed as fixtures } Nos. 1 to 9”;

(r) by omitting items 94, 95 and 96 and inserting in their stead the following items:—

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| <p>“94. Bottles or jars leased, or to be leased, to a manufacturer for use in marketing goods manufactured by him or to a wholesale merchant for use in marketing goods sold by him by wholesale, being bottles or jars bearing a moulded notification that they are or remain the property of the lessor</p> | } | Nos. 1 to 9 |
| <p>“94A. Bottles or jars applied, or to be applied, by a manufacturer or a wholesale merchant to his own use, being bottles or jars—
 (a) for the marketing of goods which he manufactures or sells by wholesale;
 (b) on which is moulded a notification that they are or remain his property or that they are not sold with the contents; and
 (c) which, upon the sale of the contents, are not to be the subject of a charge imposed by way of deposit to be refunded upon the return of the bottles or jars</p> | } | Nos. 1 to 9 |
| <p>“95. Bottles, jars, boxes, cases and crates for use in marketing non-alcoholic beverages, and parts and fittings for those goods</p> | } | Nos. 1 to 9 |
| <p>“96.—(1) Paper bags (including bags made from cellulose transparent film), wrapping paper (including cellulose transparent film), single-faced corrugated fibre board, twine, lashing and adhesive tape, being goods of a kind used to wrap up or secure goods for marketing or delivery</p> | } | Nos. 1 to 9 |
| <p>“ (2) Steel strapping of a kind used to secure goods for marketing or delivery, and seals for use with that strapping</p> | } | Nos. 1 to 9 |
| <p>“ (3) Corner brackets for use with wire strapping of a kind used to secure goods for marketing or delivery</p> | } | Nos. 1 to 9”; |

(s) by omitting item 98;

(t) by inserting in Division XIII., after item 99, the following item:—

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| <p>“99A.—(1) Cylinders of a kind used in the marketing of gases for industrial, medical or domestic use, being portable cylinders in which the gases are delivered to consumers</p> | } | Nos. 1 to 9 |
| <p>“ (2) Parts and accessories for cylinders covered by the last preceding sub-item and materials placed in those cylinders to facilitate their use as containers of acetylene gas</p> | } | Nos. 1 to 9”; |

(u) by omitting from item 103 the words “ Five pounds ” and inserting in their stead the words “ Fifty pounds ”;

(v) by adding at the end of item 107 the following sub-item:—

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| <p>“ (6) Exposed or developed films suitable for use only with home cinematographs, being films covered by item 320 (c) (2) (a) (1) or 449 (A) (2) in the Schedule to the Customs Tariff</p> | } | No. 5”; |
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(w) by omitting from sub-item (1) of item 111 the words “ or the Territory of New Guinea ” and inserting in their stead the words “ the Territory of New Guinea or the Territory of Cocos (Keeling) Islands ”;

(x) by omitting sub-item (3) of item 111 and inserting in its stead the following sub-item:—

“ (3) Goods imported for repair or alteration and intended to be returned to the country from which they are imported, being goods covered by sub-item (B) of item 400 in the Schedule to the Customs Tariff } No. 5 ”;

(y) by omitting paragraph (a) of sub-item (1) of item 113F and inserting in its stead the following paragraph:—

“ (a) servicing, repairing or reconditioning—
(i) motor vehicles;
(ii) aeroplanes (including flying boats, seaplanes and helicopters) ;
(iii) ships, boats and other vessels;
(iv) railway rolling stock; or
(v) parts of any goods specified in the preceding provisions of this paragraph; ”;

(z) by omitting item 114 and inserting in its stead the following item:—

“ 114.—(1) Passengers’ furniture and household goods, being goods covered by sub-item (A) of item 409 in the Schedule to the Customs Tariff } No. 5
“ (2) Passengers’ personal effects, being goods covered by sub-item (A) of item 409 in the Schedule to the Customs Tariff, in respect of which, if a Collector of Customs so requires, the passenger enters into an agreement that, in the event of the goods being sold or otherwise disposed of in Australia by the passenger, or on his behalf, within the period prescribed by Departmental By-laws for the purposes of the law relating to Customs in respect of the particular class of goods, he will pay to the Commonwealth an amount equal to the sales tax which, but for this sub-item, would have been payable in respect of the goods } No. 5
“ (3) Passengers’ personal baggage, being goods covered by sub-item (B) of item 409 in the Schedule to the Customs Tariff } No. 5
“ (4) Passengers’ personal baggage, being goods imported without Customs entry under section 41 of the *Customs Act* 1901–1957, but not including goods imported for sale or trade } No. 5 ”;

(aa) by omitting sub-items (2), (3) and (4) of item 119 and inserting in their stead the following sub-items:—

- “ (2) Equipment (being machines, implements or apparatus) for use on ships or other vessels covered by the last preceding sub-item, but not including—
 - (a) goods covered by an item in the Third Schedule to this Act;
 - (b) goods for use in, or in connexion with, the preparation or consumption of foodstuffs or beverages;
 - (c) goods for use for the comfort, entertainment or recreation of the crew or passengers; or
 - (d) equipment for use for cleaning or polishing or of a kind ordinarily used for domestic purposes
- “ (3) Parts for goods covered by sub-item (1) or (2) of this item
- “ (4) Materials for use in the construction or repair of, so as to form part of, goods covered by this item

(ab) by inserting after item 120 the following item:—

- “ 120A. Goods of the following kinds for sale for cleaning purposes, namely:—
 - (a) Sponges, including synthetic sponges;
 - (b) Goods consisting wholly of synthetic absorbent material;
 - (c) Engine-cleaning cotton waste

(ac) by adding at the end of item 121 the following sub-item:—

- “ (2) Cathode ray tubes covered by item 181 (A) (3) in the Schedule to the Customs Tariff or by item 21 in the Schedule to the Excise Tariff

(ad) by omitting item 122 and inserting in its stead the following item:—

- “ 122. Wire netting, barbed wire, and iron or steel wire of gauge 6 or lighter

and

(ae) by adding at the end thereof the following items:—

- “ 144.—(1) Goods for use in replacing free of charge any defective part of other goods, if—
 - (a) the cost of the goods so used in replacement is recouped in the prices for which—
 - (i) those other goods and goods of the same kind as those other goods; or
 - (ii) goods of the same kind as those so used in replacement, are sold by wholesale; or
 - (b) the defective part replaced will, after repair—
 - (i) be used in replacing free of charge another defective part; or
 - (ii) be used in, wrought into or attached to goods to be manufactured

- “ (2) Goods for use in the repair of, so as to form part of, the defective part first-mentioned in the last preceding sub-item if that part will, after repair—
 - (a) be used in replacing free of charge another defective part; or
 - (b) be used in, wrought into or attached to goods to be manufactured
- “ 145. Samples covered by item 404 in the Schedule to the Customs Tariff
- “ 146.—(1) Equipment and apparatus, being goods of a kind used exclusively, or primarily and principally, in preventing or combating fire
 - (2) Parts and accessories for, and materials for use in the repair or maintenance of, goods covered by the last preceding sub-item
 - (3) Chemicals and other preparations for use in fire fighting appliances

Second Schedule.

7. The Second Schedule to the Principal Act is amended—
- (a) by adding at the end of item 1 the words “, but not including goods of a kind used exclusively, or primarily and principally, as parts of clothes for human wear”;
 - (b) by adding at the end of item 11 the words “ or goods of a kind used exclusively, or primarily and principally, as parts of clothes for human wear”; and
 - (c) by omitting items 44, 45 and 46.

Third Schedule.

8. The Third Schedule to the Principal Act is amended by omitting paragraph (o) of item 1 and inserting in its stead the following paragraph:—

“ (o) sewing machines and knitting machines; ”.

Fourth Schedule.

9. The Fourth Schedule to the Principal Act is amended by omitting from item 3 the words “ (other than tyres and tubes) ” and inserting in their stead the words “ (other than tyres or tubes or goods covered by item 105 in the First Schedule to this Act) ”.