

Sales Tax (Exemptions and Classifications)

No. 30 of 1965

An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935–1963*.

[Assented to 2 June, 1965]

BE it enacted by the Queen'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 1965*.

(2.) The *Sales Tax (Exemptions and Classifications) Act* 1935–1963* 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* 1935–1965.

2. This Act shall come into operation on the first day of July, One thousand nine hundred and sixty-five. Commencement.

3. Section 2 of the Principal Act is amended by omitting from the definition of “the Customs Tariff” the words “*Customs Tariff* 1933–1954” and inserting in their stead the words “*Customs Tariff* 1965”. Definitions.

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

(a) by omitting item 58 and inserting in its stead the following item:—

“ 58. Imported goods consisting of overseas travel literature or printed matter, being goods to which sub-item 49.11.3 in the First Schedule to the Customs Tariff applies } No. 5 ”;

(b) by omitting sub-item (2) of item 59 and inserting in its stead the following sub-item:—

“ (2) Imported goods consisting of—
 (a) calendars, being goods to which sub-item 49.10.1 in the First Schedule to the Customs Tariff applies; or
 (b) catalogues, price lists or other printed matter, being goods to which sub-item 49.11.4 in the First Schedule to the Customs Tariff applies } No. 5 ”;

(c) by omitting items 69 and 70 and inserting in their stead the following items:—

“ 69. Imported goods consisting of printed matter (including printed pictures and photographs) that—
 (a) are the property of any public institution and intended for deposit or exhibition therein; or
 (b) are pictorial illustrations for use for teaching purposes in universities, colleges, schools or public institutions, being goods to which sub-item 49.11.2 in the First Schedule to the Customs Tariff applies } No. 5 ”

“ 69A. Imported goods consisting of instruments, apparatus or models designed solely for demonstrational purposes and unsuitable for other uses, being goods to which item 90.21 in the First Schedule to the Customs Tariff applies } No. 5 ”

“ 69B. Imported goods consisting of collections, or collectors’ pieces, that are of zoological, botanical, mineralogical, anatomical, archaeological, palaeontological, ethnographic or numismatic interest, being goods to which item 99.05 in the First Schedule to the Customs Tariff applies } No. 5 ”

* 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; No. 5, 1956; No. 71, 1957; Nos. 17 and 92, 1959; Nos. 65 and 88, 1960; Nos. 1 and 76, 1961; No. 4, 1962; and No. 44, 1963.

- “ 69c. Imported goods consisting of paintings, drawings or pastels that—
- (a) were executed entirely by hand;
 - (b) are not intended for sale or trade; and
 - (c) at a time when the importer was resident in Australia, became the property of the importer under the will, or by reason of the intestacy, of a deceased person or by gift,
- being goods to which sub-item 99.01.1 in the First Schedule to the Customs Tariff applies
- “ 70. Imported goods consisting of—
- (a) trophies won outside Australia;
 - (b) decorations, medallions or certificates awarded, or to be awarded, outside Australia and sent from outside Australia to persons within Australia; or
 - (c) trophies or prizes sent by donors resident outside Australia for presentation or competition in Australia,
- being goods to which item 17 in the Second Schedule to the Customs Tariff applies

} No. 5

} No. 5 ”;

- (d) by omitting sub-item (3) of item 107 and inserting in its stead the following sub-item:—

“ (3) Imported goods consisting of films of a scenic, tourist or travel nature produced or issued by or on behalf of a governmental or travel authority, being goods to which paragraph 37.04.21, or sub-item 37.07.1, in the First Schedule to the Customs Tariff applies

} Nos. 5 to 9 ”;

- (e) by omitting sub-item (6) of item 107 and inserting in its stead the following sub-item:—

“ (6) Imported goods consisting of films not greater than 9.5 millimetres in width, being goods to which paragraph 37.04.21, sub-item 37.06.1 or sub-item 37.07.1 in the First Schedule to the Customs Tariff applies

} No. 5 ”;

- (f) by omitting from item 111A the words “ being goods covered by item 400 in the Schedule to the Customs Tariff ” and inserting in their stead the words “ being goods to which item 34 in the Second Schedule to the Customs Tariff applies ”;

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

“ 114.—(1) Imported goods consisting of passengers’ personal effects, furniture or household goods, being goods to which item 14 in the Second Schedule to the Customs Tariff applies and 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, or on behalf of, the passenger, within a period of two years from the date of importation, 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

- “ (2) Imported goods consisting of passengers’ personal baggage, being goods to which item 15 or item 16 in the Second Schedule to the Customs Tariff applies } No. 5
 “ (3) Imported goods consisting of passengers’ personal baggage, being goods to which section 41 of the *Customs Act* 1901–1965 applies but not being goods imported for sale or trade } No. 5 ”;

(h) by omitting item 116 and inserting in its stead the following item:—

- “ 116.—(1) Imported goods the produce or manufacture of Australia, being goods to which item 29 in the Second Schedule to the Customs Tariff applies } No. 5
 “ (2) Re-imported goods—
 (a) the character of which has not altered since exportation; and
 (b) in respect of which a refund or drawback of duties of Customs or duties of Excise was not paid on exportation,
 being goods to which item 33 in the Second Schedule to the Customs Tariff applies } No. 5 ”;

(i) by omitting item 121 and inserting in its stead the following item:—

- “ 121. Cathode ray tubes, being picture tubes of a kind used in television receivers } Nos. 1 to 9 ”;

and

(j) by omitting item 145 and inserting in its stead the following item:—

- “ 145. Imported goods, including samples, of negligible value, being goods to which item 35 in the Second Schedule to the Customs Tariff applies } No. 5 ”.