

1929-30-31.

THE PARLIAMENT OF THE COMMONWEALTH.

HOUSE OF REPRESENTATIVES.

Read 1° 22nd July, 1931.

(Brought in by the Prime Minister, the Right Honorable J. H. Scullin.)

A BILL

FOR

AN ACT

To amend the *Sales Tax Assessment Act (No. 2) 1930*, as amended by the *Sales Tax Assessment Act (No. 2A) 1930*.

BE 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 Assessment Act* Short title and citation.
5 (No. 2) 1931.

(2.) The *Sales Tax Assessment Act (No. 2) 1930*, as amended by the *Sales Tax Assessment Act (No. 2A) 1930*, is in this Act referred to as the Principal Act*.

(3.) The Principal Act, as amended by this Act, may be cited as
10 the *Sales Tax Assessment Act (No. 2) 1930-1931*.

2. Section four of the Principal Act is amended by omitting sub-section (3.) and inserting in its stead the following sub-section :— Sale value of goods.

15 “(3.) For the purposes of this section, the sale value of goods shall not be taken to include any amount payable in respect of sales tax, but, when the goods are sold in bond, the sale value shall be taken to include the amount of any duty of Excise to which the goods would be subject if entered for home consumption at the time at which they are sold.”

3. Section

* Act No. 27 of 1930, as amended by Act No. 64 of 1930.

Exemptions.

3. Section six of the Principal Act is amended by inserting, after the words "sale value of—", the following paragraph:—

"(aa) goods sold to the Government of the Commonwealth or the Government of a State, where the Commissioner is satisfied that the goods are for the official use of a Government Department, or of an authority which is completely controlled by, and the expenditure of which is exclusively borne by, the Government, and are not for re-sale, and, in the case of goods sold to the Government of a State, an arrangement has been made between the Governor-General and the Governor-in-Council of the State for the collection and payment by the State of sales tax upon the sale value of all goods sold by the Government of the State, and by every such authority established under the law of the State, in the conduct of an enterprise which, in the opinion of the Commissioner, is a trading enterprise;"

Amendment of Schedule.

4. The Schedule to the Principal Act is amended—

- (a) by inserting at the commencement of the list of goods contained therein the items—
 "Australian timber to be used in connexion with mining operations ;
 "Australian wine ;";
- (b) by inserting, before the item commencing with the word "Boxes", the item "Bibles ;";
- (c) by inserting, before the item "Cheese", the item "Charcoal, coke, firewood and kerosene for all purposes ;";
- (d) by inserting, after the item "Cream", the items—
 "Crude oil and fuel oils for use in the production of power ;
 "Crude tar sold as a fuel to a registered manufacturer for use by him as a fuel ;";
- (e) by inserting, after the item "Electric current for lighting or power", the item—
 "Fauna for public zoological gardens ;";
- (f) by inserting, after the item "Fertilizers and raw materials for use in the manufacture of fertilizers", the item "Flotation reagents sold to a person engaged in the mining industry for use in that industry ;";
- (g) by omitting the words "pollard and semolina" and inserting in their stead the words "and pollard";
- (h) by inserting, after the item "Meat, raw", the item—
 "Metal, blast furnace slag, gravel and sand for road-making sold to any public authority charged with responsibility for the formation or maintenance of public roads ;";

(i) by

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(i) by omitting the item "Pastry but not including cakes or biscuits" and inserting in its stead the item—

"Pastry, Milk Arrowroot biscuits, Baby Rice biscuits and Baby Rusks, but not including other biscuits and not including cakes;" ;

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(j) by inserting, after the item "Petrol", the items—

"Power alcohol produced in Australia and mixtures produced in Australia of petrol and power alcohol ;
"Ships and power-driven vessels of over 1,000 tons gross register ;" ; and

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(k) by adding at the end thereof the item—

"Works of art intended for continuous public exhibition free of charge."

5. Sections three and four of this Act shall be deemed to have **Commencement**
15 commenced on the eleventh day of July One thousand nine hundred and thirty-one.

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