

1932-33.

THE PARLIAMENT OF THE COMMONWEALTH.

GOODS EXEMPT UNDER THE SALES TAX ASSESSMENT ACTS
(1-8), 1930-1932, AND SCHEDULES THERETO, AND
PROPOSED FURTHER EXEMPTIONS AS SET OUT IN THE
FINANCIAL RELIEF BILL.

The existing exemptions are set out hereunder in ordinary type.

The proposed further exemptions are shown in italics.

Agricultural and horticultural seeds not covered by any item in the Customs Tariff 1921-1930 (imported goods only);

Agricultural, horticultural and viticultural spraying and dusting materials, and preparations and materials to be used in the checking of noxious weeds, plant and seed insect pests and plant and seed diseases;

Agricultural and other machinery and implements (and parts thereof, not being parts of a kind that are ordinarily used for any other purpose), viz:—

Baling presses,
Blade shears.
Bore drain delvers;
 Chaff cutters and horse gears,
 Chaff cutter knives
 Cheese presses
 Chains.
 Combined corn shellers, huskers and baggers;
 Corn shellers and corn huskers, and combined corn shellers and huskers,
 Cotton gins;
 Cream separators;
 Cultivators;
 Dairy coolers,
 Discs for agricultural implements;
 Drills—seed, grain and fertilizer;
 Engines for use in farming or pastoral pursuits,
 Farm tractors;
Fencing wire strainers and fencing tools for use in farming or pastoral pursuits,
 Fertilizer spreaders;
 Field mowers;
 Fire rakes and fire ploughs,
 Fruit grading, sorting and cleansing machines,
 Garden and field spraying machines and spray pumps.
 Harrows;
 Hay presses;
 Hay rakes—horse-drawn and hand-worked rakes and ploughs combined,
 Hay tedders;
 Lucerne bunchers;
 Machines for planting seedlings;
 Maize harvesters and maize binders;
 Milking machines,
 Pasteurizers and jacketed vats or jacketed tanks, and also enamelled vats or tanks not jacketed, including those fitted with agitators or stirrers capable of use as pasteurizers or coolers or as storage receptacles;
 Ploughs, plough shares, plough mouldboards and mouldboard plates in the flat;
 Potato planters, raisers, diggers and sorters;
 Rcapers and binders;
 Reaper threshers and harvesters,
 Seats, poles, swingle-bars, yokes and trees for agricultural machines;
 Scarifiers;
 Scoops for use in pastoral or farming pursuits;
Sheep jetting plant;
 Sheep shearing machines,
 Straw stackers;
 Strippers and stripper harvesters,
 Stump extractors and lifting jacks for use in farming or pastoral pursuits;
 Sub-surface packers for agricultural purposes;
 Threshing machines;
 Wagons, drays and spring drays for use in farming or pastoral pursuits.
 Wheat grading and pickling machines;
 Winnowers and winnower forks (wood and steel);
 Wool presses;

- Agricultural pipes and tiles for draining ;*
Articles for exhibition in a museum controlled by a public authority or by a committee or trustees appointed by a public authority ;
Articles for official use by Trade Commissioners representing a British country or by Consuls, provided such Trade Commissioners or Consuls are citizens of the countries they represent, and are not engaged in any other trade or profession (NOTE.—This exemption at present applies only when such articles are imported.) ;
 Articles imported or purchased in bond for the official use of the Governor-General or the Governor of a State and declared as being for such official use (imported goods only) ;
 Articles and personal effects owned and imported by members of the Consular or Diplomatic Services or Trade Commissioners and their staffs, who are nationals of the countries they represent, and are not, nor will be, engaged in any other business, occupation or profession during their residence in Australia, provided such goods are imported within six months of the arrival of the official concerned or within such further time as the Minister for Trade and Customs allows (imported goods only) ;
 Australian timber to be used in connexion with mining operations ;
 Australian wine ;
Axes and tomahawks, and handles therefor ;
 Bacon and hams (Australian goods only) ;
 Bags and sacks used for marketing primary products as described in paragraph (g) of section twenty of the Sales Tax Assessment Act (No. 1) 1930-1932 and items specified in the Schedule to that Act (Australian goods only) ;
 Bags and sacks used for fertilizers or chaff or for marketing primary products as described in paragraph (g) of section twenty of the Sales Tax Assessment Act (No. 1) 1930-1931 (imported goods only) ;
 Bee-keepers' equipment, but not including articles ordinarily used for any other purpose ;
 Beer (Australian goods only) ;
 Bibles and scripture portions ;
 Binder twine ;
 Blow-fly traps .
 Books of a literary or educational nature, magazines, periodicals and printed music ;
 Boxes, cases and crates and wood in shooks for the manufacture of boxes, cases and crates used in marketing any goods specified in the Schedule to Sales Tax Assessment Act (No. 1) 1930-1932, or in paragraph (g) of section twenty of that Act, when the Commissioner is satisfied that the boxes, cases and crates have been or will be so used within such time as the Commissioner considers reasonable in the circumstances (Australian goods only) .
Brattice cloth for use in the mining industry ,
 Bread (Australian goods only) ;
Bricks (Australian goods only) .
 Briquettes (Australian goods only) ,
 Butter, including margarine and similar substitutes for butter (Australian goods only) .
Carbonate of potash, caustic soda and olive oil for use in the dried fruit industry ;
 Cement ;
 Charcoal, coke, and firewood for all purposes (Australian goods only) ;
 Cheese (Australian goods only) ;
 Chemicals, &c. (see "Substances, &c.") ;
 Cigarettes ;
 Cigars ;
Coffins, and fittings and trimmings therefor ,
 Compressed air (Australian goods only) ;
Crayfish pots ;
 Cream (Australian goods only) ;
Cream cans, milk cans and dairy utensils but not including buckets of a kind ordinarily used for other than dairying purposes ;
 Crude oil and fuel oils for use in the production of power ;
 Crude tar sold to a registered manufacturer for use by him as a fuel or applied by the manufacturer thereof as a fuel for use in the manufacture of goods for sale (Australian goods only) .
Dip tins, sweat boxes and drying trays for use in the dried fruit industry ;
 Dips and washes for cattle or sheep ;
 Dried fruits (Australian goods only) .
Drugs and medicines (including patent and proprietary medicines) used in the prevention, cure or treatment of sickness or disease in human beings, and in the compounding or preparation of such drugs or medicines, but not including (except as otherwise provided in this Act)—
 (a) *Drugs and preparations put up and sold for the purposes of photography ;*
 (b) *Toilet preparations (including soaps, tooth pastes, cosmetics, pomades, perfumes and hair lotions) ; or*
 (c) *Dyes, methylated spirits, naphthaline, turpentine, olive oil, castor oil, linseed oil, bicarbonate of soda, carbonate of soda, cream of tartar caustic soda, sodium chloride, alum, borax, glycerine, petroleum jelly, lead salts, zinc salts, citric acid, chromic acid, formic acid, hydrochloric acid, hydrofluoric acid, nitric acid, pyrogallie acid, stearic acid, sulphuric acid and tartaric acid ;*
 Electric current for lighting or power (Australian goods only) ;
Engines for use in the dried fruit industry ;
Equipment as prescribed for use in churches and church services and articles as prescribed for use in religious devotion ;
 Essences (being substantially juices of Australian fruits) from which non-alcoholic beverages are made (Australian goods only) ;
Ethylene gas for use in the colouring of fruits and vegetables by persons engaged in the fruit-growing or vegetable-growing industry ;

- Exchange publications (including manuscripts, typescripts, pictures, maps and plans which the Commissioner is satisfied are of such historical educational value or historical interest as to justify their inclusion in a national or State institution within the Commonwealth) consigned to international exchange centres in Australia and publications donated to a Commonwealth or State Government Department or to an institution or society, and not intended to be sold by the donee (imported goods only) ;
- Explosives for use in the mining industry ;
- Fauna for public zoological gardens ;
- Fertilizers and raw materials for use in the manufacture of fertilizers ;
- Films covered by clause (b) of paragraph (2) of sub-item (e) of Item 320 of the Customs Tariff 1921-1930 (imported goods only) ;
- Fish of Australian origin, including oysters, crayfish, prawns and crabs (whether cooked, canned or otherwise processed) ;
- Flour, including bran and pollard (Australian goods only) ;
- Flour—Self raising (Australian goods only) ;*
- Fly-traps and fly lure for fruit flies ;*
- Food for infants and invalids, and materials for the preparation thereof, as prescribed ;*
- Foods for poultry, birds and live-stock (Australian goods only) ;
- Fruit preserving jars and fruit bottling outfits ;*
- Fruit wrapping paper for use in the fruit-growing industry ;*
- Fumigators for extermination of rabbits ;
- Gas, commercially known as coal gas (Australian goods only) ;
- Glass for horticultural purposes ;*
- Gold bullion, gold coin, and gold recovered by crushing, washing, dollying, or sweeping, where the bullion, coin or gold is imported for treatment by the Royal Mint ;
- Goods, being plant machinery or equipment which have been used as such—
- (i) *by the taxpayer in the ordinary course of his business and which are sold by him or by any trustee in whom the ownership of his business becomes vested or who becomes entitled to the possession, management or control of that business or of the goods of that business ; or*
 - (ii) *by any person in the ordinary course of his business and which are sold by a taxpayer under a bill of sale of which the person who so used the goods was the grantor ;*
- Goods imported from Norfolk Island ;
- Goods re-imported or brought back to Australia which are exempt from the payment of Customs duty by virtue of the provisions of section one hundred and fifty-one of the *Customs Act 1901-1930* ;
- Goods re-imported which are covered by Item 401 of the Customs Tariff 1921-1930 ;
- Goods, secondhand, owned by a person resident in the Territory of Papua or the Territory of New Guinea and sent to the Commonwealth for repair and return to that person ;
- Goods sold to or imported by an unregistered person for sale by him to the Government of the Commonwealth or the Government of a State or for supply by him to that Government in the performance of a contract in the circumstances specified in sub-section (4.) of section three of the Sales Tax Assessment Act (No. 1) 1930-1932, if the Commissioner is satisfied that the goods are for the official use of a Government Department or of an authority specified in paragraph (aa) of sub-section (1.) of section twenty of that Act, and are not for re-sale, and, in the case of goods sold to the Government of a State, an arrangement of the kind specified in that paragraph has been made between the Governor-General and the Governor of the State ;*
- Grafting wax for use in the fruit-growing industry ;*
- Hessian and sisalkraft for use in the dried fruit industry ;*
- Hydraulic power (Australian goods only) ;
- Ice ;
- Jam, fruit pulp, and canned or bottled fruits and vegetables ;
- Kerosene ;
- Lime for use in farming pursuits ;
- Machinery and parts thereof to be used in the mining industry ;
- Machinery and parts thereof for use in the mining industry and apparatus and parts thereof for use in that industry in carrying out mining operations and in the treatment of the products of those operations ;*
- Machinery and equipment for use by life-saving clubs, mines rescue stations and ambulance societies in connexion with the preservation of human life or the transport of persons for the purpose of medical or surgical treatment ;*
- Machinery and plant for the bulk handling of wheat ;*
- Machinery, plant and equipment for use in the manufacture of butter and cheese, and materials and equipment for use in the dairying industry in the testing, pasteurization and cooling of milk ;*
- Meat, raw (Australian goods only) ;
- Meat and meat products (whether or not marketed in containers) viz., raw meat, cooked meat and poultry, sausages, sausage meat, mince meat, suet, dripping, lard and butchers' small goods (Australian goods only) ;*
- 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 or produced by any such authority and applied to its own use (Australian goods only) ;
- Metals as recovered from ores (Australian goods only) ;
- Milk products, viz., casein, milk powder, milk, condensed or concentrated, or any food containing not less than 95 per centum of milk or milk powder (Australian goods only) ;
- Mutton birds (Australian goods only) ;
- Nets and netting for fishing and cotton for repair thereof ;
- Newspapers and blocks used in the production of newspapers (Australian goods only) ;
- Newsprint (imported goods only) ;
- Nuts, shelled, roasted or otherwise processed, including nut meal and paste and peanut butter (Australian goods only) ;*
- Oregon for mining purposes (imported goods only) ;

- Passengers' personal effects (imported goods only) ;
 Passengers' furniture and household goods which have been in actual use by such passengers for at least one year, not exceeding £100 in value for each adult passenger (two members of a family, being children, being for the purposes of this item, reckoned as one adult) (imported goods only) ;
 Pastry, scones, buns, cakes, articles made from mixtures substantially similar to any one or more of those from which bread or any of the preceding articles are made, bread sandwiches, baby rusks, milk arrowroot biscuits, baby rice biscuits, but not including other biscuits (Australian goods only) ;
 Petrol ;
 Pickles, sauces and vinegar ;
 Poison carts ;
 Posters, display signs, pamphlets, books and other printed matter issued by Government tourist bureaux, railway authorities or steamship companies, advertising, or having reference to, places beyond the Commonwealth (imported goods only) ;
 Poultry farmers' equipment, viz., incubators, brooders, trap-nests, feeders, hoppers, fountains and waterers, and parts thereof not being parts of a kind that are ordinarily used for any other purpose ;
 Power alcohol produced in Australia and mixtures produced in Australia of petrol and power alcohol ;
 Preparations for use in the prevention, cure or eradication of diseases or pests in poultry, birds or live-stock ;
 Primary products which are derived directly from operations carried on in Australia in—
 (i) mining ;
 (ii) the cultivation of land ;
 (iii) the maintenance of animals, poultry and bees ;
 (iv) fisheries ; or
 (v) timber getting,
 and which have not been subject to any process or treatment resulting in an alteration of the form, nature or condition of the goods ;
Prepared breakfast foods consisting of processed grain ;
 Rabbit poison ;
 Rape seed for pasture purposes ;
Rectified spirits for use in making medicines and essences ;
Refrigerating plant and equipment and parts thereof (not being parts of a kind ordinarily used for any other purpose) for use in cool stores for fruit ;
 Re-imported goods which are covered by Item 401 of the Customs Tariff 1921–1930 ,
Rice, barley, sago and tapioca ;
Rock salt and salt licks for live-stock ;
Rugs for horses and cattle ;
Saddlery and harness, trace chains (complete), collar check, kersey and saddle serge ;
Scientific instruments and apparatus and materials for use therewith and examination papers, for use in universities and schools ;
Secateurs for use in the fruit-growing industry ;
Sewing twine ;
Sheep marking and branding oils ;
 Sheet iron, galvanized—flat and corrugated ;
 Ships and power-driven vessels over 1,000 tons gross register ;
 Stockinette and hessian for use in the manufacture of meat wraps ;
 Stud live-stock as to which the Commissioner is satisfied that it has been imported solely for stud purposes
Substances sold to or imported by a person engaged in the mining industry for use in the recovery of gold, silver or base metals by the flotation, cyaniding, electrolytic or similar processes (NOTE.—The existing exemption is as follows :—Chemicals sold to or imported by a person engaged in the mining industry for use in the recovery of gold, silver or base metals by the flotation, cyaniding, electrolytic or similar processes) ;
 Sugar (Australian goods only) ;
Surgical, dental and veterinary instruments, appliances and materials as prescribed ;
Tiles and slates for roofing ;
Timber ;
 Tobacco ;
Tool handles of wood ;
 Traps for rabbits and dingoes ;
 Treacle, molasses, golden syrup and other syrups produced by sugar refineries (Australian goods only) ;
 Trophies won abroad, as prescribed by Customs Departmental By-laws ;
Trophies won abroad and decorations, medallions and certificates awarded or to be awarded and sent from abroad to individuals and trophies or prizes sent by donors resident abroad for presentation or competition in Australia as prescribed by Customs Departmental By-laws ;
 Water supplied by public bodies or public authorities (Australian goods only) ;
 Water bore casings ;
Water boring plant and equipment, including tools for use therewith ;
 Water pipes (galvanized) not exceeding 3 inches in diameter, and galvanized pipe fittings therefor ; windmills and towers, pumps, pump jacks, power pumping heads, pump valves, pump rods, pump rod joints, tank stands, tanks and troughing, and water sprinklers, for use in farming, pastoral or mining activities, and parts thereof, not being parts of a kind that are ordinarily used for any purpose other than as parts of such goods ;
 Wire netting, barbed wire and iron or steel wire of gauges 8 to 14 ; manufactured field wire fencing and gates, and fencing droppers and posts for wire fencing, which are ordinarily used in farming or pastoral pursuits ;
 Wireless valves (imported goods only) ;
 Woolpacks ;

Works of art intended for continuous public exhibition free of charge ;
Works of art produced in Australia or abroad by Australian artists.

The foregoing exemptions are not included in Sales Tax Assessment Act No. 9, which deals with the leasing of goods and which makes provision for the following exemptions :—

(a) Films covered by clause (b) of paragraph (2) of sub-item (c) of Item 320 of the Customs Tariff 1921-1930 ;

(b) Ships engaged in or suitable for ocean navigation ; and

(c) Such goods as are specified by Proclamation.

By Sales Tax Proclamation No. 1, Sales Tax is not payable on the sale value of the following goods :—

Bottles leased to manufacturers for use in marketing the goods manufactured by them, and bearing a moulded notification that the bottles remain the property of the lessor.

CLASSIFIED LIST OF EXEMPTIONS.

A.—EXEMPTIONS AFFECTING PRIMARY PRODUCERS.

FRUIT-GROWING INDUSTRY.

Ethylene gas for use in the colouring of fruits and vegetables by persons engaged in the fruit-growing or vegetable-growing industry.

Fly-traps and fly lure for fruit flies.

Fruit wrapping paper for use in the fruit-growing industry.

Grafting wax for use in the fruit-growing industry.

Refrigerating plant and equipment and parts thereof (not being parts of a kind ordinarily used for any other purpose) for use in cool stores for fruit.

Scateurs for use in the fruit-growing industry.

DRIED FRUIT INDUSTRY.

Carbonate of potash, caustic soda, and olive oil for use in the dried fruit industry.

Dry tins, sweat boxes and drying trays for use in the dried fruit industry.

Engines for use in the dried fruit industry.

Hessian and sisalkraft for use in the dried fruit industry.

BEE-KEEPING INDUSTRY.

Bee-keeper's equipment, but not including articles ordinarily used for any other purpose.

FISHING INDUSTRY.

Crayfish pots.

Nets and netting for fishing and cotton for repair thereof.

POULTRY-FARMING INDUSTRY.

Poultry-farmer's equipment, viz., incubators, brooders, trap-nests, feeders, hoppers, fountains and waterers and parts thereof not being parts of a kind that are ordinarily used for any other purpose.

MINING INDUSTRY.

Australian timber to be used in connexion with mining operations.

Brattice cloth for use in the mining industry.

Chemicals sold to or imported by a person engaged in the mining industry for use in the recovery of gold, silver or base metals by the flotation, cyaniding, electrolytic or similar processes.

Explosives for use in the mining industry.

Machinery and parts thereof to be used in the mining industry.

Machinery and parts thereof for use in the mining industry and apparatus and parts thereof for use in that industry in carrying out mining operations and in the treatment of the products of those operations.

Metals as recovered from ores.

Oregon for mining purposes.

Substances sold to a person engaged in the mining industry for use in the recovery of gold, silver or base metals by the flotation, cyaniding, electrolytic or similar processes.

PRIMARY PRODUCTION GENERALLY.

Agricultural and horticultural seeds not covered by any item in the Customs Tariff 1921-1930 (imported goods only).

Agricultural, horticultural and viticultural spraying and dusting materials, and preparations and materials to be used in the checking of noxious weeds, plant and seed insect pests and plant and seed diseases.

Agricultural and other machinery and implements (and parts thereof, not being parts of a kind that are ordinarily used for any other purpose), viz :—

Baling presses ;

Blade shears ;

Bore drain delvers ;

Chaff cutters and horse gears ;

Chaff cutter knives ;

Cheese presses ;

Churns ;

Combined corn shellers, huskers and baggers ;

Corn shellers and corn huskers, and combined corn shellers and huskers ;

Cotton gins ;

Cream separators ;

Cultivators ;

Dairy coolers ;

- Discs for agricultural implements ;
 Drills—seed, grain and fertilizer ;
 Engines for use in farming or pastoral pursuits ,
 Farm tractors ;
Fencing wire strainers and fencing tools for use in farming or pastoral pursuits ;
 Fertilizer spreaders ;
 Field mowers ;
 Fire rakes and fire ploughs ;
 Fruit grading, sorting and cleansing machines ;
 Garden and field spraying machines and spray pumps ;
 Harrows ;
 Hay presses ;
 Hay rakes—horse-drawn and hand-worked rakes and ploughs combined ;
 Hay tedders ;
 Lucerne bunchers ;
 Machines for planting seedlings ;
 Maize harvesters and maize binders ;
 Milking machines ;
 Pasteurizers and jacketed vats or jacketed tanks, and also enamelled vats or tanks not jacketed,
 including those fitted with agitators or stirrers capable of use as pasteurizers or coolers or as
 storage receptacles ;
 Ploughs, plough shares, plough mouldboards and mouldboard plates in the flat ;
 Potato planters, raisers, diggers and sorters ;
 Reapers and binders ;
 Reaper threshers and harvesters ;
 Seats, poles, swingle-bars, yokes and trees for agricultural machines ;
 Scarifiers ;
 Scoops for use in farming or pastoral pursuits ;
Sheep jetting plant ;
 Sheep shearing machines ;
 Straw stackers ;
 Strippers and stripper harvesters ;
 Stump extractors and lifting jacks for use in farming or pastoral pursuits ;
 Sub-surface packers for agricultural purposes ;
 Threshing machines ;
 Wagons, drays and spring drays for use in farming or pastoral pursuits ;
 Wheat grading and picking machines ;
 Winnowers and winnower forks (wood and steel) ;
 Wool presses.
- Agricultural pipes and tiles for draining.*
 Binder twine.
 Blow-fly traps.
*Cream cans, milk cans and dairy utensils but not including buckets of a kind ordinarily used for other than
 dairying purposes.*
 Dips and washes for cattle or sheep.
 Fertilizers and raw materials for use in the manufacture of fertilizers.
 Foods for poultry, birds and live-stock.
 Fumigators for extermination of rabbits.
Glass for horticultural purposes.
 Lime for use in farming pursuits.
Machinery and plant for the bulk handling of wheat.
*Machinery, plant and equipment for use in the manufacture of butter and cheese, and materials and equipment
 for use in the dairying industry in the testing, pasteurization and cooling of milk.*
 Poison carts.
 Preparations for use in the prevention, cure or eradication of diseases or pests in poultry, birds or live-stock.
 Rabbit poisons.
 Rape seed for pasture purposes.
*Refrigerating plant and equipment and parts thereof (not being parts of a kind ordinarily used for any other
 purpose) for use in cool stores for fruit.*
Rock salt and salt licks for live-stock.
Rugs for horses and cattle.
 Sewing twine.
Sheep marking and branding oils.
 Stud live-stock as to which the Commissioner is satisfied that it has been imported solely for stud purposes
 (imported goods only).
 Traps for rabbits and dingoes.
 Water bore casings.
Water boring plant and equipment, including tools for use therewith.
 Water pipes (galvanized) not exceeding 3 inches in diameter and galvanized pipe fittings therefor ; windmills
 and towers, pumps, pump jacks, power pumping heads, pump valves, pump rods, pump rod joints,
 tank stands, tanks and troughing, and water sprinklers, for use in farming, pastoral or mining activities,
 and parts thereof, not being parts of a kind that are ordinarily used for any purpose other than as parts
 of such goods.
 Wire netting, barbed wire and iron or steel wire of gauges 8 to 14 ; manufactured field wire fencing and
 gates, and fencing droppers and posts for wire fencing, which are ordinarily used in farming or pastoral
 pursuits.
 Woolpacks.

B.—FOODSTUFFS.

- Bacon and hams (Australian goods only).
 Bread (Australian goods only).
 Butter, including margarine and similar substitutes for butter (Australian goods only).
 Cheese (Australian goods only).
 Cream (Australian goods only).
 Dried fruits (Australian goods only).
 Fish of Australian origin, including oysters, crayfish, prawns and crabs (whether cooked, canned or otherwise processed) (Australian goods only).
 Flour, including bran and pollard (Australian goods only).
Flour—Self-raising (Australian goods only).
Food for infants and invalids, and materials for the preparation thereof, as prescribed.
 Jam, fruit pulp, and canned or bottled fruits and vegetables.
 Meat, raw (Australian goods only).
Meat and meat products (whether or not marketed in containers) viz.: raw meat, cooked meat and poultry, sausages, sausage meat, mince meat, suet, dripping, lard and butchers' small goods (Australian goods only).
 Milk products, viz., casein, milk powder, milk, condensed or concentrated, or any food containing not less than 95 per centum of milk or milk powder.
 Mutton birds.
Nuts shelled, roasted or otherwise processed, including nut meal and paste and peanut butter (Australian goods only).
 Pastry, scones, buns, cakes, articles made from mixtures substantially similar to any one or more of those from which bread or any of the preceding articles are made, bread sandwiches, baby rusks, milk arrowroot biscuits, baby rice biscuits, but not including other biscuits (Australian goods only).
 Pickles, sauces and vinegar.
Prepared breakfast foods consisting of processed grain.
Rice, barley, sago and tapioca.
 Sugar (Australian goods only).
 Treacle, molasses, golden syrup and other syrups produced by sugar refineries (Australian goods only).

C.—FUELS.

- Briquettes (Australian goods only).
 Charcoal, coke, and firewood for all purposes (Australian goods only).
 Crude oil and fuel oils for use in the production of power.
 Crude tar sold to a registered manufacturer for use by him as a fuel or applied by the manufacturer thereof as a fuel for use in the manufacture of goods for sale.
 Electric current for lighting or power (Australian goods only).
 Gas, commercially known as coal gas (Australian goods only).
 Kerosene.
 Petrol.
 Power alcohol produced in Australia and mixtures produced in Australia of petrol and power alcohol.

D.—MEDICAL AND SURGICAL GOODS, ETC.

Drugs and medicines (including patent and proprietary medicines) used in the prevention, cure or treatment of sickness or disease in human beings, and in the compounding or preparation of such drugs or medicines, but not including (except as otherwise provided in this Act)—

- (i) *Drugs and preparations put up and sold for the purposes of photography ;*
 (ii) *Toilet preparations (including soaps, tooth pastes, cosmetics, pomades, perfumes and hair lotions) ;*
 or
 (iii) *Dyes, methylated spirits, naphthaline, turpentine, olive oil, castor oil, linseed oil, bicarbonate of soda, carbonate of soda, cream of tartar, caustic soda, sodium chloride, alum, borax, glycerine, petroleum jelly, lead salts, zinc salts, citric acid, chromic acid, formic acid, hydrochloric acid, hydrofluoric acid, nitric acid, pyrogalllic acid, stearic acid, sulphuric acid and tartaric acid.*

Rectified spirits for use in making medicines and essences.

Surgical, dental and veterinary instruments, appliances and materials as prescribed.

E.—BEVERAGES, TOBACCO, ETC.

- Australian wine.
 Beer (Australian goods only).
 Cigarettes.
 Cigars.
 Essences (being substantially juices of Australian fruits), from which non-alcoholic beverages are made (Australian goods only).
 Tobacco.

F.—IMPORTED GOODS SPECIAL EXEMPTIONS FROM TAX UPON IMPORTATION.

Articles imported or purchased in bond for the official use of the Governor-General or the Governor of a State and declared as being for such official use.

Articles imported for official use by trade commissioners representing a British country or by consuls, provided such trade commissioners or consuls are citizens of the countries they represent and are not engaged in any other trade or profession.

- Articles and personal effects owned and imported by members of the consular or diplomatic services or trade commissioners and their staffs, who are nationals of the countries they represent, and are not, nor will be, engaged in any other business, occupation or profession during their residence in Australia, provided such goods are imported within six months of the arrival of the official concerned or within such further time as the Minister for Trade and Customs allows.
- Exchange publications (including manuscripts, typescripts, pictures, maps and plans which the Commissioner is satisfied are of such historical educational value or historical interest as to justify their inclusion in a National or State institution within the Commonwealth) consigned to international exchange centres in Australia and publications donated to a Commonwealth or State Government Department or to an institution or society, and not intended to be sold by the donee.
- Gold bullion, gold coin and gold recovered by crushing, washing, dollying, or sweeping, where the bullion, coin or gold is imported for treatment by the Royal Mint.
- Goods re-imported or brought back to Australia which are exempt from the payment of Customs duty by virtue of the provisions of section 151 of the Customs Act 1901-1930.
- Goods re-imported which are covered by Item 401 of the Customs Tariff 1921-1930.
- Goods, second-hand, owned by a person resident in the Territory of Papua or the Territory of New Guinea and sent to the Commonwealth for repair and return to that person.
- Passengers' personal effects.
- Passengers' furniture and household goods which have been in actual use by such passengers for at least one year, not exceeding £100 in value for each adult passenger (two members of a family, being children, being for the purposes of this Item, reckoned as one adult).
- Posters, display signs, pamphlets, books and other printed matter issued by Government Tourist Bureaux, Railway Authorities or Steamship Companies, advertising, or having reference to, places beyond the Commonwealth.
- Trophies won abroad, as prescribed by Customs Departmental By-laws.
- Trophies won abroad and decorations, medallions and certificates awarded or to be awarded and sent from abroad to individuals, and trophies or prizes sent by donors resident abroad for presentation or competition in Australia, as prescribed by Customs Departmental By-laws.*

G.—BUILDING MATERIALS.

- Bricks (Australian goods only).*
- Cement.*
- Sheet iron, galvanized—flat and corrugated.
- Tiles and slates for roofing.*
- Timber.*

H.—MISCELLANEOUS.

- Articles for exhibition in a museum controlled by a public authority or by a committee or trustees appointed by a public authority.*
- Articles for official use by trade commissioners representing a British country or by consuls, provided such trade commissioners or consuls are citizens of the countries they represent, and are not engaged in any other trade or profession.*
- Axes and tomahawks, and handles therefor.*
- Bags and sacks used for marketing primary products as described in paragraph (g) of Section 20 of *Sales Tax Assessment Act (No. 1) 1930-1932*, and items specified in the Schedule to that Act (Australian goods only).
- Bags and sacks used for fertilizers or chaff or for marketing primary products as described in paragraph (g) of Section 20 of *Sales Tax Assessment Act (No. 1) 1930-1932* (imported goods only).
- Bibles and Scripture portions.
- Books of a literary or educational nature, magazines, periodicals and printed music.
- Boxes, cases and crates and wood in shooks for the manufacture of boxes, cases and crates used in marketing any goods specified in the Schedule to *Sales Tax Assessment Act (No. 1) 1930-1932*, or in paragraph (g) of Section 20 of that Act, when the Commissioner is satisfied that the boxes, cases and crates have been or will be so used within such time as the Commissioner considers reasonable in the circumstances (Australian goods only).
- Coffins, and fittings and trimmings therefor.*
- Compressed air.
- Equipment as prescribed, for use in churches and church services and articles as prescribed, for use in religious devotion.*
- Fauna for public zoological gardens.
- Films covered by clause (b) of paragraph (2.) of sub-item (c) of item 320 of the Customs Tariff 1921-1930 (imported goods only).
- Fruit preserving jars and fruit bottling outfits.*
- Goods, being plant machinery or equipment which have been used as such—
- (i) *by the taxpayer in the ordinary course of his business and which are sold by him or by any trustee in whom the ownership of his business becomes vested or who becomes entitled to the possession, management or control of that business or of the goods of that business ; or*
 - (ii) *by any person in the ordinary course of his business and which are sold by a taxpayer under a bill of sale of which the person who so used the goods was the grantor ;*

Goods sold to or imported by an unregistered person for sale by him to the Government of the Commonwealth or the Government of a State, or for supply by him to that Government in the performance of a contract in the circumstances specified in sub-section (4.) of section three of the Sales Tax Assessment Act (No. 1) 1930-1932, if the Commissioner is satisfied that the goods are for the official use of a Government Department or of an authority specified in paragraph (aa) of sub-section (1.) of section twenty of that Act, and are not for re-sale, and, in the case of goods sold to the Government of a State, an arrangement of the kind specified in that paragraph has been made between the Governor-General and the Governor of the State.

Goods imported from Norfolk Island.

Hydraulic power (Australian goods only).

Ice.

Machinery and equipment for use by life-saving clubs, mines, rescue stations and ambulance societies in connexion with the preservation of human life or the transport of persons for the purpose of medical or surgical treatment.

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 or produced by any such authority and applied to its own use (Australian goods only).

Newspapers and blocks used in the production of newspapers (Australian goods only).

Newsprint (imported goods only).

Saddlery and harness, trace chains (complete), collar check, kersey and saddle serge.

Scientific instruments and apparatus and materials for use therewith and examination papers, for use in universities and schools.

Ships and power-driven vessels of over 1,000 tons gross register.

Stockinette and hessian for use in the manufacture of meat wraps.

Tool handles of wood.

Water supplied by public bodies or public authorities (Australian goods only).

Wireless valves (imported goods only).

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

Works of art produced in Australia or abroad by Australian artists.

