

1932.

THE PARLIAMENT OF THE COMMONWEALTH.

## HOUSE OF REPRESENTATIVES.

Read 1° 16th September, 1932.

*(Brought in by the Treasurer, the Right Honorable J. A. Lyons.)*

## A BILL

FOR

## AN ACT

To amend the *Sales Tax Assessment Act (No. 3)*  
1930-1931.

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

5 1.—(1.) This Act may be cited as the *Sales Tax Assessment Act* Short title and citation  
(No. 3) 1932.

(2.) The *Sales Tax Assessment Act (No. 3)* 1930-1931\* 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 Assessment Act (No. 3)* 1930-1932.

10 2. Section four of the Principal Act is amended by inserting in Sale value of goods.  
sub-section (1.) after the word "person" (first occurring) the words  
", or a person required to be registered".

3. Section five A of the Principal Act is amended by adding at Rebates.  
the end thereof the following sub-section:—

15 " (2.) Where, upon the death or bankruptcy of a registered person to whom this section applies, or otherwise by devolution of the estate of that person, the ownership of goods purchased as specified in this section becomes vested in some other person, that other person shall, if he becomes liable to pay tax in respect of any sale by retail  
20 of those goods, be entitled to a rebate of that tax to the extent specified in this section." 4. Section

\* Act No. 29, 1930, as amended by No. 65, 1930, and No. 29, 1931.

## Exemptions.

4. Section six of the Principal Act is amended by inserting at the end thereof the following sub-section :—

“(2.) For the purposes of paragraph (b) of the last preceding sub-section, the form, nature or condition of crustacean marine animals shall be deemed not to have been altered by boiling, and the form, nature or condition of fish shall be deemed not to have been altered by smoking or drying, if the Commissioner is satisfied that the boiling, smoking or drying was necessary to enable those products to be transported from the place where they were originally derived to another place for sale in a wholesome condition by the person who so derived them or by a person who purchased them from that person.”

## Refunds of tax

5. Section eleven of the Principal Act is amended by adding at the end thereof the following sub-section :—

“(3.) Where goods are sold by any person to the Government of the Commonwealth or the Government of a State or to a Commonwealth or State authority in such circumstances that no sale value is prescribed by section four of this Act in respect of that sale, and the Commissioner is satisfied—

(a) that, by virtue of the provisions of paragraph (aa) of section six of this Act, sales tax would not have been payable in respect of the sale if a sale value had been prescribed by section four of this Act,

(b) that tax has been paid or is payable under this Act in respect of some prior act, operation or transaction in relation to those goods, or goods used in, wrought into or attached to those goods,

(c) that the amount of that tax has been paid or is payable by the person who so sold the goods, or has been wholly or partly included in the price for which that person purchased those goods, or the goods used in, wrought into or attached to those goods, and

(d) that the amount of that tax has been excluded wholly or in part from the price for which the goods were sold by that person to the Government or Government Authority,

the Commissioner may refund or pay to that person the amount which, in the opinion of the Commissioner, was so excluded.

## Amendment of Schedule.

6. The Schedule to the Principal Act is amended—

(a) by inserting at the commencement of the list of goods contained therein the items—

“Agricultural and other machinery and implements, viz.—

Chaff cutters and horse gears;

Chaff cutter knives;

Cheese presses;

Churns;

1932.	<i>Sales Tax Assessment (No. 3).</i>	No.	3
	Combined corn shellers, huskers and baggers ; Corn shellers and corn huskers, and combined corn shellers and huskers ;		
5	Cotton gins ; Cream separators ; Cultivators ; Dairy coolers ; Discs for agricultural implements ; Drills—seed, grain and fertilizer ;		
10	Engines for use in farming or pastoral pursuits ; Farm tractors ; Field mowers ; Fruit grading, sorting and cleansing machines ; Garden and field spraying machines and spray pumps ;		
15	Harrows ; Hay presses ; Hay rakes—horse-drawn, and hand-worked rakes and ploughs combined ;		
20	Hay tedders ; Lucerne bunchers ; Maize harvesters and maize binders ; Milking machines ;		
25	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 ;		
30	Ploughs, plough shares, plough mouldboards, and mouldboard plates in the flat ; Potato planters, raisers, diggers and sorters ; Reapers and binders ; Reaper threshers and harvesters ;		
35	Seats, poles, swingle-bars, yokes and trees for agricultural machines ; Scarifiers ; Scoops for use in farming or pastoral pursuits ; Sheep shearing machines ;		
40	Straw stackers ; Strippers and stripper harvesters ; Stump extractors and lifting jacks for use in farming or pastoral pursuits ;		
45	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 ;		
50	Winnowers and winnower forks (wood and steel) ;		Wool

- Wool presses ;  
and parts thereof, not being parts of a kind that  
are ordinarily used for any other purposes ;”
- “ Agricultural, horticultural and viticultural spraying  
and dusting materials, and preparations to be  
used in the checking of noxious weeds, plant and  
seed insect pests and plant and seed diseases ;” ; 5
- (b) by inserting after the item “ Bibles and Scripture portions ”  
the item—  
“ Binder twine ;” ; 10
- (c) by inserting after the item “ Cheese ” the item—  
“ Chemicals sold to a person engaged in the mining  
industry for use in the recovery of gold by the  
flotation, cyaniding or similar processes ;” ;
- (d) by inserting after the item commencing with the words 15  
“ Crude tar ” the item—  
“ Dips and washes for cattle or sheep ;” ;
- (e) by omitting the item—  
“ Flotation reagents sold to a person engaged in the  
mining industry for use in that industry ;” ; 20
- (f) by inserting after the item “ Hydraulic power ” the item—  
“ Machinery and parts thereof to be used in the mining  
industry ;” ;
- (g) by inserting after the word “ Newspapers ” the words “ and  
blocks used in the production of newspapers ” ; 25
- (h) by omitting the item commencing with the word “ Pastry ”  
and inserting in its stead the following item—  
“ Pastry, cakes, scones, bread sandwiches, buns, milk  
arrowroot biscuits, baby rice biscuits and baby  
rusks, but not including other biscuits and not  
including block cake ;” ; 30
- (i) by inserting after the item “ Petrol ” the item—  
“ Poultry farmers’ equipment, viz., incubators, brooders,  
trap-nests, feeders, hoppers, fountains and  
waterers ;” ; 35
- (j) by inserting after the item commencing with the words  
“ Power alcohol ” the items—  
“ Preparations for use in the prevention, cure or  
eradication of diseases or pests in poultry, birds  
or live-stock ; 40  
Rabbit poisons ;  
Sheet iron, galvanized—flat and corrugated ;” ;
- (k) by inserting after the item commencing with the word  
“ Ships ” the item—  
“ Stockinette and hessian for use in the manufacture of 45  
meat wraps ;” ;

(l) by

- (l) by inserting after the item "Tobacco" the items—
- "Traps for rabbits and dingoes ;
  - Water bore casings ;
  - Water pipes (galvanized) not exceeding 3 inches in diameter, and galvanized pipe fittings ; windmills and towers, pumps, pump jacks, power pumping heads, pump valves, tanks and troughing for use in farming, pastoral or mining activities ;" ;
- (m) by inserting after the item commencing with the words "Water supplied" the item—
- "Wire netting, barbed wire and wire of gauges. 8 to 14 ; manufactured field wire fencing and gates ; wire fencing droppers, and fencing droppers and posts made of iron or steel, ordinarily used in farming or pastoral pursuits ;".

7.—(1.) The amendment effected by section four of this Act shall be deemed to have commenced on the twenty-sixth day of October, One thousand nine hundred and thirty-one. Commencement.

(2.) The amendments effected by section six of this Act, except the amendment effected by paragraph (h) of that section, shall be deemed to have commenced on the second day of September, One thousand nine hundred and thirty-two.

