

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. 5)*  
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:—

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

(2.) The *Sales Tax Assessment Act (No. 5) 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. 5) 1930-1932*.

10 2. Section eleven of the principal Act is amended by adding at  
the end thereof the following sub-section:— Refunds of tax.

“(3.) Where tax has been paid under this Act on the importation  
of goods by a person who has subsequently sold the goods to the  
Government of the Commonwealth or the Government of a State  
15 or to a Commonwealth or State authority and the Commissioner is  
satisfied that—

(a) The Government of the Commonwealth or the Government  
of a State would have been entitled to exemption from  
tax by virtue of the provisions of paragraph (a) of section  
20 six of this Act if that Government had imported the  
goods, and (b) the

\* Act No. 33, 1930, as amended by No. 67, 1930, and No. 33, 1931.

(b) the amount of that tax has been excluded wholly or in part from the price for which the goods were so sold,

the Commissioner may refund to the person who so sold the goods the amount which, in the opinion of the Commissioner, was so excluded.

3. After section eleven of the Principal Act the following section is inserted :— 5

Drawback.

“ 11A. Where, on or after the twenty-seventh day of May, One thousand nine hundred and thirty-two, drawback of import duty paid in respect of any goods is allowed pursuant to section one hundred and sixty-eight of the *Customs Act* 1901-1930 and the regulations thereunder, drawback of the sales tax paid under this Act in respect of those goods shall be allowed.” 10

4. The Schedule to the Principal Act is amended—

Amendment of Schedule.

(a) by inserting after the item commencing with the words “ Agricultural and horticultural ” the items— 15

Agricultural and other machinery and implements, viz.—

Chaff cutters and horse gears ;	
Chaff cutter knives ;	
Cheese presses ;	20
Churns ;	
Combined corn shellers, huskers and baggers ;	
Corn shellers and corn huskers, and combined corn shellers and huskers ;	
Cotton gins ;	25
Cream separators ;	
Cultivators ;	
Dairy coolers ;	
Discs for agricultural implements ;	
Drills—seed, grain and fertilizer ;	30
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 ;	35
Harrows ;	
Hay presses ;	
Hay rakes—horse-drawn, and hand-worked rakes and ploughs combined ;	40
Hay tedders ;	
Lucerne bunchers ;	
Maize harvesters and maize binders ;	
Milking machines ;	

Pasteurizers

1932.

*Sales Tax Assessment (No. 5).*

No.

3

- 5                    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 ;
- 10                   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 ;
- 15                   Scarifiers ;  
Scoops for use in pastoral or farming pursuits ;  
Sheep-shearing machines ;  
Straw stackers ;  
Strippers and stripper harvesters ;
- 20                   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 ;
- 25                   Wheat grading and pickling machines ;  
Winnowers and winnower forks (wood and steel) ;  
Wool presses :  
and parts thereof, not being parts of a kind that are ordinarily used for any other purposes ; ”
- 30                   “ 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 ; ” ;
- 35                   (b) by inserting after the item “ Bibles and Scripture portions ” the items—  
“ Binder twine ;  
Chemicals sold to a person engaged in the mining industry for use in the recovery of gold by the flotation, cyaniding or similar processes ; ” ;
- 40                   (c) by inserting after the item commencing with the words “ Crude oil ” the items—  
“ Dips and washes for cattle and sheep ;  
Exchange publications (including manuscripts, type-  
45                   scripts, pictures, maps and plans which the Commissioner is satisfied are of such historical educational value or historical interest as to justify

- 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 ;” ; 5
- (d) by omitting the item commencing with the word “ Films ” and inserting in its stead the item—  
 “ Films covered by clause (b) of paragraph (2) of sub-item (c) of item 320 of the Customs Tariff 1921-1930 ;” ; 10
- (e) by omitting the item—  
 “ Flotation reagents sold to a person engaged in the mining industry for use in that industry ;” ; 15
- (f) by omitting the item commencing with the words “ Goods re-imported ” ;
- (g) by inserting after the item “ Kerosene ” the item—  
 “ Machinery and parts thereof to be used in the mining industry ;” ; 20
- (h) by inserting after the item “ Petrol ” the items—  
 “ 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 ; 25  
 Poultry farmers’ equipment, viz., incubators, brooders, trap-nests, feeders, hoppers, fountains and waterers ;  
 Preparations for use in the prevention, cure or eradication of diseases or pests in poultry, birds or live-stock ; 30  
 Re-imported goods which are covered by Item 401 of the Customs Tariff 1921-1930 ;  
 Rabbit poisons ; 35  
 Rape seed for pasture purposes ;  
 Sheet iron, galvanized—flat and corrugated ;  
 Stockinette and hessian for use in the manufacture of meat wraps ;” ;
- (i) by inserting after the item “ Tobacco ” the item—  
 “ Traps for rabbits and dingoes ;” ; and 40
- (j) by inserting after the item “ Vessels ” the items—  
 “ 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 ; 45

5 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 ; ”.

5.—(1.) The amendment effected by paragraph (*d*) of section four of this Act shall be deemed to have commenced on the tenth day of August, One thousand nine hundred and thirty-one. Commencement.

10 (2.) The amendment effected by section four of this Act in respect of the exemption specified in the first item inserted by paragraph (*h*), shall be deemed to have commenced on the eighteenth day of April, One thousand nine hundred and thirty-two.

15 (3.) The amendment to the Principal Act effected by section four of this Act in respect of the exemption specified in the fourth item inserted by paragraph (*h*), shall be deemed to have commenced on the date of commencement of the *Sales Tax Assessment Act (No. 5) 1930*.

20 (4.) The following amendments to the Principal Act shall be deemed to have commenced on the second day of September, One thousand nine hundred and thirty-two:—

(*a*) the amendments effected by paragraphs (*a*), (*b*), (*e*), (*g*), (*i*) and (*j*) of section four of this Act ; and

25 (*b*) the amendment effected by paragraph (*c*) of section four of this Act in respect of the exemption specified in the first item of that paragraph ; and

(*c*) the amendments effected by paragraph (*h*) of section four of this Act, with the exception of the exemptions specified in the first and fourth items of that paragraph.

30 (5.) The amendment of the *Sales Tax Assessment Act (No. 5) 1930* effected by paragraph (*a*) of section 4 of the *Sales Tax Assessment Act (No. 5) 1931* in respect of the fifth item specified in that paragraph shall be deemed to have commenced on the date of commencement of the *Sales Tax Assessment Act (No. 5) 1930*.

