

TASMANIA GRANT.

No. 38 of 1932.

An Act to grant and apply out of the Consolidated Revenue Fund a sum for the purposes of Financial Assistance to the State of Tasmania.

[Assented to 5th October, 1932.]

Preamble.

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

Short title.

1. This Act may be cited as the *Tasmania Grant Act* 1932.

Payment for financial assistance to Tasmania.

2. Subject to this Act, there shall be payable, for the purposes of financial assistance to the State of Tasmania, during the year commencing on the first day of July One thousand nine hundred and thirty-two, in addition to the amount payable during that year under the *Tasmania Grant Act* 1929, the sum of Eighty thousand pounds.

Method of Payment.

3. The amount payable under this Act shall be paid in equal monthly instalments.

Appropriation.

4. Payments in accordance with this Act shall be made out of the Consolidated Revenue Fund, which is hereby appropriated accordingly.

SALES TAX ASSESSMENT (No. 1).

No. 39 of 1932.

An Act to amend the *Sales Tax Assessment Act* (No. 1) 1930-1931.

[Assented to 5th October, 1932.]

BE it enacted by the King'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 Assessment Act* (No. 1) 1932.

(2.) The *Sales Tax Assessment Act (No. 1) 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. 1) 1930-1932*.

2. Section three of the Principal Act is amended—

Definitions.

(a) by omitting the definitions of "Manufacture" and "Manufactured" and inserting in their stead the following definitions:—

"Manufacture" includes production, and also the combination of parts or ingredients whereby an article or substance is formed which is commercially distinct from those parts or ingredients, except such combination as, in the opinion of the Commissioner, is customary or reasonably practicable for users or consumers of those articles or substances to undertake;

"Manufactured" has a meaning corresponding to that of "Manufacture";

(b) by omitting from the definition of "Manufacturer" the word "; and" (second occurring) and inserting in its stead the words ", and a person (not being an employee) who makes up goods, whether or not the materials out of which the goods are made are owned by him, but";

(c) by inserting after the definition of "Registered Person" the following definition:—

"Sale of goods by wholesale' includes—

(i) a sale of goods to a person who buys the goods for the purpose of resale or for supply to some other person in the circumstances specified in sub-section (4.) of this section;

(ii) a sale of goods at a discount which is of the kind allowed by the vendor to persons engaged in trade or business; and

(iii) a sale of goods to a manufacturer (whether or not he is required to be registered in accordance with the provisions of this Act) to be used in wrought into or attached to goods to be manufactured by him;";

(d) by omitting the definition of "Wholesale Merchant" and inserting in its stead the following definition:—

"Wholesale Merchant' means a person who engages, whether exclusively or not, in the sale of goods by wholesale, and includes a trustee, as defined by this section, in whom the ownership of the business of any such person or of any

* Act No. 25, 1930, as amended by No. 62, 1930, and No. 25, 1931.

manufacturer becomes vested, or who becomes entitled to the possession, management or control of that business or of the goods of that business, and who sells those goods, whether in the course of carrying on or in the course of winding-up or realizing that business.”; and

(e) by inserting at the end thereof the following sub-section:—

“ (4.) For the purposes of this Act, a person shall be deemed to have sold goods if, in the performance of any contract under which he has received, or is entitled to receive, valuable consideration, he supplies goods the property in which (whether as goods or in some other form) passes, under the terms of the contract, to some other person.”.

Issue of
certificates.

3. Section eleven of the Principal Act is amended—

(a) by inserting after sub-section (4A.) the following sub-section:—

“ (4B.) Any manufacturer or wholesale merchant who was, prior to the thirtieth day of June, One thousand nine hundred and thirty-one, the holder of a certificate of registration, and who failed to apply for a fresh certificate or to give or renew security as required by sub-section (4.) of section eleven of the *Sales Tax Assessment Acts (No. 1) 1930*, shall be deemed to have continued to be a registered person after that date, and the certificate held by him prior to that date shall be deemed to have remained in force up to the date of commencement of this sub-section, and, subject to section sixteen of this Act, shall be deemed to be in force after the commencement of this sub-section until the death or bankruptcy of the manufacturer or wholesale merchant, but that person shall, within twenty-eight days after the commencement of this sub-section, give security to the satisfaction of the Commissioner, in such amount, not exceeding One thousand pounds, as the Commissioner considers reasonable, for compliance with the conditions of the certificate, and failure to give such security within that period shall be an offence punishable as provided by section thirteen of this Act.”; and

(b) by inserting after sub-section (9.) the following sub-section:—

“ (9A.) Where a taxpayer has given a security in pursuance of this section, the assent of the Commissioner to a Deed of Arrangement made by, for or in respect of the affairs of the taxpayer under Part XII. of the *Bankruptcy Act 1924-1932*, shall not release any party to that security, other than the taxpayer, from any of his obligations under the security.”.

Sale value
of goods.

4. Section eighteen of the Principal Act is amended—

(a) by omitting from sub-section (1.) all the words after the word “ applies ” and inserting in their stead the words “ which are sold by the manufacturer to an unregistered person or to a registered person who has not quoted his certificate in respect of that sale shall be—

(a) where the goods are sold by wholesale—the amount for which those goods are sold; and

(b) where the goods are sold by retail—

- (i) if the goods are of a class which the manufacturer himself sells by wholesale—the amount for which the goods would be sold by the manufacturer if sold by wholesale ; and
- (ii) in any other case—the amount for which those goods would have been purchased by the taxpayer from another manufacturer if that other manufacturer had manufactured those goods in the ordinary course of his business for sale to the taxpayer : ” ;

(b) by adding at the end of sub-section (1.) the following proviso :—

“ Provided that where a manufacturer who makes up goods for another person is not the owner of the goods so made up, and charges some other person for making up those goods and for materials (if any) used by him in the making up of the goods, he shall, for the purposes of this sub-section, be deemed to have sold those goods, at the time of their delivery to that other person, for the amount so charged.” ;

(c) by omitting from sub-section (2.) all the words after the word “ goods ” (second occurring) and inserting in their stead the words “ as stock for sale by retail shall be—

- (a) where the goods are of a class which the manufacturer himself sells by wholesale—the amount for which the goods would be sold by the manufacturer if sold by wholesale ; and
- (b) where the goods are of a class which the manufacturer himself does not sell by wholesale—the amount for which the goods would have been purchased by the taxpayer from another manufacturer if that other manufacturer had manufactured those goods in the ordinary course of his business for sale to the taxpayer.” ;

(d) by omitting from sub-section (3.) all the words after the word “ and ” (first occurring) and inserting in their stead the words “ applied to his own use shall be—

- (a) where the goods are of a class which the manufacturer himself sells by wholesale—the amount for which the goods would be sold by the manufacturer if sold by wholesale ; and
- (b) where the goods are of a class which the manufacturer himself does not sell by wholesale—the amount for which the goods would have been

purchased by the taxpayer from another manufacturer if that other manufacturer had manufactured those goods in the ordinary course of his business for sale to the taxpayer.”; and

(e) by inserting after sub-section (3.) the following sub-section :—

“(3A.) Where, in the case of goods to which paragraph (b) of sub-section (1.) or to which sub-section (2.) or (3.) of this section applies, the amount set forth as the sale value of the goods in any return furnished under this Act is less than the amount for which, in the opinion of the Commissioner, the goods would have been sold or purchased, as the case may be, in the circumstances specified in that paragraph or sub-section, the Commissioner may alter the amount set forth in the return to the amount for which, in his opinion, the goods would have been so sold or purchased, and the amount as so altered shall be the sale value of the goods for the purposes of this Act.”.

Exemptions.

5. Section twenty of the Principal Act is amended—

(a) by inserting after paragraph (aa) of sub-section (1.) the following paragraphs :—

“(ab) goods produced by the Commonwealth Bank of Australia ;

(ac) any tramcar manufactured by or for any public tramway authority to be used solely by that authority for the purposes of passenger transport ;” and

(b) by inserting after sub-section (1.) the following sub-section :—

“(1A.) For the purposes of paragraph (g) of sub-section (1.) of this 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.”.

Refunds of tax.

6. Section twenty-six of the Principal Act is amended by adding at the end thereof the following sub-sections :—

“(4.) Where goods are sold by any person to the Government of the Commonwealth or the Government of a State, and the Commissioner is satisfied—

(a) 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 this 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,

(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.

“(5.) Where the Commissioner is satisfied that goods, which have been manufactured by a baker or pastrycook, and to which the sale value prescribed by sub-section (2.) of section eighteen of this Act applies, have been donated to any public organization or committee established for the purpose of assisting unemployed persons in necessitous circumstances, or to any charitable institution, the taxpayer shall be entitled to a rebate of tax on the sale value of those goods.”.

7. Section forty-six of the Principal Act is amended by inserting at the end of paragraph (b) of sub-section (1.) the words “or includes those particulars in a column of the return provided for particulars of goods in respect of which sales tax is not payable”.

Additional
tax in
certain cases

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

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

Amendment
of First
Schedule.

“Agricultural and other machinery and implements,
viz.—

- 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 ;
- 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-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 ;
 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 and materials to be used in the checking of noxious weeds, plant and seed insect pests and plant and seed diseases ;” ;

(b) by inserting after the item commencing with the word “Bags” the item—

“Bee-keepers’ equipment, but not including articles ordinarily used for any other purpose ;” ;

- (c) by inserting after the item "Bible and Scripture portions the items—
"Binder twine ;
Blow-fly traps ;";
- (d) 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, silver or base metals by the flotation, cyaniding, electrolytic or similar processes ;";
- (e) by inserting after the item commencing with the words "Crude tar" the item "Dips and washes for cattle or sheep ;";
- (f) by inserting after the item commencing with the word "Electric" the item—
"Explosives sold to a person engaged in the mining industry for use in that industry ;";
- (g) by omitting the item "Flotation reagents sold to a person engaged in the mining industry for use in that industry ;";
- (h) by inserting after the item commencing with the word "Foods" the item—
"Fumigators for extermination of rabbits ;";
- (i) by inserting after the item "Hydraulic power" the items—
"Lime for use in farming pursuits ;
Machinery and parts thereof to be used in the mining industry ;";
- (j) by inserting after the item commencing with the word "Milk" the items—
"Mutton birds ;
Nets and netting for fishing and cotton for repair thereof ;";
- (k) by inserting after the word "Newspapers" the words "and blocks used in the production of newspapers";
- (l) by omitting the item commencing with the word "Pastry" and inserting in its stead the following item:—
"Pastry, scones, bread sandwiches, articles made of a mixture substantially similar to that from which yeast buns are made ; articles made of the mixture known as sponge ; cake made in separate sizes weighing less than six ounces each ; Baby Rusks, Milk Arrowroot biscuits, Baby Rice biscuits, but not including other biscuits ;";
- (m) by inserting after the item "Petrol" the item—
"Poultry farmers' equipment, viz., incubators, brooders, trap-nests, feeders, hoppers, fountains and waterers ;";

(n) 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 ;

Rabbit poisons ;

Sheet iron, galvanized—flat and corrugated ;” ;

(o) by inserting after the item commencing with the word
“Ships” the item—

“Stockinette and hessian for use in the manufacture of meat wraps ;” ;

(p) 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 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

(q) by inserting after the item, commencing with the words
“Water supplied” the item—

“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 ;” .

Commencement.

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

(2.) Sub-section (5.) of section twenty-six of the Principal Act, which is inserted by section six of this Act, shall be deemed to have commenced on the first day of August, One thousand nine hundred and thirty-two.

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