

SALES TAX ASSESSMENT (NO. 4).

No. 42 of 1932.

An Act to amend the *Sales Tax Assessment Act (No. 4) 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:—

1.—(1.) This Act may be cited as the *Sales Tax Assessment Act (No. 4) 1932.* Short title and citation.

(2.) The *Sales Tax Assessment Act (No. 4) 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. 4) 1930-1932.*

2. Section four of the Principal Act is amended by omitting all the words after the words "and has" and inserting in their stead the words "applied those goods to his own use shall be the amount for which the goods were so purchased". Sale value of goods.

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

"(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."

4. 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 ;
Combined corn shellers, huskers and baggers ;
Corn shellers and corn huskers, and combined
corn shellers and huskers ;
Cotton gins ;
Cream separators ;

Amendment of Schedule.

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 “Bibles 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 omitting the item—
 “Flotation reagents sold to a person engaged in the mining industry for use in that industry;”;
- (g) by inserting after the item commencing with the word “Foods” the item—
 “Fumigators for extermination of rabbits;”;
- (h) 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;”;
- (i) by inserting after the item commencing with the word “Milk” the items—
 “Mutton birds;
 Nets and netting for fishing and cotton for repair thereof;”;
- (j) by inserting after the word “Newspapers” the words “and blocks used in the production of newspapers”;
- (k) 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 ;” ;

(l) by inserting after the item “ Petrol ” the item—

“ Poultry farmers’ equipment, viz., incubators, brooders, trap-nests, feeders, hoppers, fountains and waterers ;” ;

(m) 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 ;” ;

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

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

(o) 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 ;” ;

(p) 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.

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

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