

## SALES TAX ASSESSMENT (NO. 5).

## No. 43 of 1932.

An Act to amend the *Sales Tax Assessment Act*  
(No. 5) 1930-1931.

[Assented to 5th October, 1932.]

**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* (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.

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 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 six of this Act if that Government had imported the goods, and

(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 :—

“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.” Drawback.

Amendment  
of Schedule.

4. The Schedule to the Principal Act is amended—

(a) by inserting after the item commencing with the words  
“Agricultural and horticultural” 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 ;
- 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 pastoral or farming 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 ;

Chemicals 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 ;” ;

(d) 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-  
 scripts, 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 ;

Explosives imported by a person engaged in the mining  
 industry for use in that industry ;” ;

- (e) 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;" ;
- (f) by omitting the item—  
 "Flotation reagents imported by a person engaged in the mining industry for use in that industry;" and inserting in its stead the item—  
 "Fumigators for extermination of rabbits;" ;
- (g) by omitting the item commencing with the words "Goods re-imported" ;
- (h) by inserting after the item "Kerosene" the items—  
 "Lime for use in farming pursuits;  
 Machinery and parts thereof to be used in the mining industry;  
 Nets and netting for fishing and cotton for repair thereof;" ;
- (i) 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;  
 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;  
 Re-imported goods which are covered by Item 401 of the Customs Tariff 1921-1930;  
 Rabbit poisons;  
 Rape seed for pasture purposes;  
 Sheet iron, galvanized—flat and corrugated;  
 Ships and power-driven vessels of over 1,000 tons gross register;  
 Stockinette and hessian for use in the manufacture of meat wraps;" ;
- (j) by inserting after the item "Tobacco" the item—  
 "Traps for rabbits and dingoes;" ; and
- (k) by omitting the item "Vessels;" and inserting in its stead the items—  
 "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 ;

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 ;”.

5. Where any bags or sacks used for chaff have been imported into Australia on or after the first day of August One thousand nine hundred and thirty and prior to the tenth day of July One thousand nine hundred and thirty-one—

Remission of  
tax on chaff  
bags.

- (a) if sales tax has not been paid in respect of those importations—sales tax shall not be payable in respect thereof ;
- (b) if sales tax has been paid in respect of those importations and the Commissioner is satisfied that the tax has not been passed on to or been paid by the user of the bags or, if so passed on and paid by the user of the bags, has been refunded to him by the person who paid the tax—the Commissioner may refund the tax to that person.

6.—(1.) The amendment effected by paragraph (e) 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.

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

(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 (i) shall be deemed to have commenced on the date of commencement of the *Sales Tax Assessment Act (No. 5) 1930*.

(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), (c), (f), (h), (j) and (k) of section four of this Act ; and
- (b) the amendment effected by paragraph (d) 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 (i) of section four of this Act, with the exception of the exemptions specified in the first and fourth items of that paragraph.