

11. Where any bags or sacks used for chaff and imported into Australia have been sold in Australia by the importer 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 sales—sales tax shall not be payable in respect thereof;
- (b) if sales tax has been paid in respect of those sales 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.

12.—(1.) The amendment effected by section ten of this Act in respect of the goods specified in paragraph (e) of that section shall be deemed to have commenced on the tenth day of August, One thousand nine hundred and thirty-one.

Commencement.

(2.) The amendments effected by section ten of this Act in respect of the items specified in paragraphs (a), (c), (d), (f), (g), (h) and (i) of that section shall be deemed to have commenced on the second day of September, One thousand nine hundred and thirty-two.

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## SALES TAX ASSESSMENT (NO. 7).

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No. 45 of 1932.

An Act to amend the *Sales Tax Assessment Act*  
(No. 7) 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. 7) 1932.

Short title  
and citation.

(2.) The *Sales Tax Assessment Act* (No. 7) 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. 7) 1930-1932.

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\* Act No. 37, 1930, as amended by No. 70, 1930, and No. 37, 1931.

Sale value  
of goods.

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

Rebates.

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

"(2.) Where, upon the death or bankruptcy of the 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 of those goods, be entitled to a rebate of that tax to the extent specified in this section."

Refunds of tax.

4. 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 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 (a) of section six 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.

Amendment  
of Schedule.

5. 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 and 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 ;

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 ; ” ;

(d) by inserting after the item commencing with the words “ Crude oil ” the items—

“ Dips and washes for cattle or sheep ;

Explosives sold to 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 sold to 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 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 ; ” ;

(h) by inserting after the item "Petrol" the items—

"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 ;

Rabbit poisons ;

Rape seed for pasture purposes ;

Sheet iron, galvanized—flat and corrugated ;

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

(i) 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 ;

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 ;".

6. Where any bags or sacks used for chaff and imported into Australia have been sold in Australia by a person other than the importer 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 sales—sales tax shall not be payable in respect thereof ; or

(b) if sales tax has been paid in respect of those sales 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.

7.—(1.) The amendment effected by section five of this Act in respect of the goods specified in paragraph (e) of that section shall be deemed to have commenced on the tenth day of August, One thousand nine hundred and thirty-one.

Commencement.

(2.) The amendments effected by section five of this Act in respect of the items specified in paragraphs (a), (c), (d), (f), (g), (h) and (i) of that section shall be deemed to have commenced on the second day of September, One thousand nine hundred and thirty-two.