# SALES TAX (EXEMPTIONS AND CLASSIFICATIONS). 

## No. 76 of 1940.

## An Act to amend the Sales Tax Exemptions Act 1935-1939, as amended by the Sales Tax Exemptions Act 1940.

[Assented to 16th December, 1940.]

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 tite

 and eltation.1.-(1.) This Act may be cited as the Sales Tax (Exemptions and Classifications) Act 1940.
(2.) The Sales Tax Exemptions Act 1935-1940* 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 (Exemptions and Classifications) Act 1935-1940.
commencement. 2. This Act shall be deemed to have come into operation on the twenty-second day of November, One thousand nine hundred and forty.
3. The title of the Principal Act is amended by inserting, after the word " from", the words ", and classifications of goods for the purposes of,".

Defmitione 4. Section two of the Principal Act is amended by omitting the definition of "the Schedule".
5. Section three of the Principal Act is amended--
(a) by omitting sub-sections (1.) and (2.) and inserting in their stead the following sub-sections :-
" (1.) Any expression used in this Act shall, unless the contrary intention appears, have the same meaning as in the relevant Sales Tax Assessment Act.
" (2.) The headings to the respective Divisions in any Schedule to this Act shall not be read as affecting the interpretation of any item in that Schedule." ; and
(b) by omitting from sub-sections (3.), (4.) and (5.) the word " Schedule" and inserting in its stead the words "First Schedule to this Act".

[^0]6. Section five of the Principal Act is amended--
(a) by omitting from sub-sections (1.), (2.) and (3.) the word
"Schedule" (first occurring in each of those sub-sections) and inserting in its stead the words "First Schedule to this Act"; and
(b) by omitting from sub-sections (1.), (2.) and (3.) the words "the Schedule" (last occurring in each of those subsections) and inserting in their stead the words "that Schedule".
7. Section six of the Principal Act is amended by omitting the word "Schedule" and inserting in its stead the words "First Schedule to this Act".
8. For the purpose of any sales tax imposed on the sale value of certain goods, those goods shall be classified as set forth in the Second and Third Schedules to this Act.
9. The Schedule to the Principal Act is amended-

Wirelens valves incorporated incorpo
in sets.

## Classificationot goods.

(a) by omitting the heading "THE SCHEDULE." and inserting in its stead the following heading and sub-heading :-

## " THE SCHEDULES.

## THE FIRST SCHEDULE.";

(b) by adding at the end of the definition of "n.e.i." the words " or by any item or sub-item in any other Schedule to this Act";
(c) by omitting Divisions II., III. and IV. and sub-item (3.) of item 23 ;
(d) by omitting sub-item (1.) of item 24 and inserting in its stead the following sub-item :--
" (1) Meat and meat products, viz., raw meat, cooked meat, poultry, sausages, sausage meat, mince meat and butchers' small goods, not marketed in tins, jars, or similar containers; suet, dripping and lard";
(e) by inserting, after the words " mutton birds" in sub-item (3) of item 24, the words " not marketed in tins, jars or similar containers";
$(f)$ by omitting item 25 and inserting in its stead the following item :-
" 25 . Fish of Australian origin including crayfish, prawns, crabs and other marine animals, not marketed in tins, jars or similar containers ; oysters ";
$(g)$ by omitting sub-items (1), (2), (7), (8) and (9) of item 27, items 29 and 34 , sub-items (2), (3) and (4) of item 35a, sub-items (2) and (3) of item 36 and item 38 ;
( $h$ ) by omitting from item 39 the letters ", n.e.i.," (wherever occurring) ;
(i) by omitting items $40,41,42,43,44,45$ and $51_{\mathrm{B}}$;
(j) by omitting from sub-item (4) of item 52 the words " 53 , 54 or 56 or by sub-item (2) or (3) of item $63 "$ and inserting in their stead the figures " 54 ";
( $k$ ) by inserting in sub-item (7) of item 52, after the word " production", the words " of blocks or" ;
(l) by omitting sub-item (9) of item 52, items 53,56 and 63 ; $(m)$ by omitting from sub-item (2) of item 81 the word "Pedal";
( $n$ ) by omitting Division XII. ;
(o) by omitting from paragraph (b) of sub-item (1) of item 91 the words " cement, lime,";
( $p$ ) by omitting item 95 ;
$(q)$ by omitting from item 100 the letters ", n.e.i.," (wherever occurring) ;
$(r)$ by omitting from item 103 the word " Three" and inserting in its stead the word "Five";
(s) by omitting from the second column of item 103 the words "No. I" and inserting in their stead the words "Nos. 1 to 3 ";
( $t$ ) by omitting items 104 and 105, and sub-item (2) of item 108;
(u) by omitting from item 113 the words " by sub-item (1) or (2) of item 518" and inserting in their stead the words " by sub-items (1) to (8) of item 52 ";
(v) by inserting in sub-items (1) and (2) of item 113A, after the figures " 39 ,", the figures " 52 ,"';
$(w)$ by omitting items 115 and 117 ;
(x) by omitting sub-item (1) of item 120 and inserting in its stead the following sub-item:-
"(1) Footwear (not including slippers), viz., boots, shoes, sandals, moccasius, clogs, waders, goloshes, footholds and overboots for human wear, the sale value of which does not exceed Fifteen shillings per pair";
(y) by omitting from sub-item (3) of item 120 the words " covered by sub-item (1) of this item";
(z) by omitting from item 122 all the words after the word " netting" and inserting in their stead the words " and barbed wire";
(aa) by omitting items 123,124 and 125 ; and
$(a b)$ by adding at the end thereof the following Schedules :-
"THE SECOND SCHEDULE.

## DIVISION I.-MINING MACHINERY AND EQUIPMENT.

1. Machinery, implements and apparatus (and parts therefor), for use in the mining industry in carrying out mining operations and in the treatment of the products of those operations.
2. Materials for use in the mining industry, viz. :-
(1) Brattice cloth.
(2) Carbide of calcium.
(3) Substances for use in the recovery of metals by the flotation, cyaniding, electrolytic or similar processes.

## Thir Second Sohedule-continued.

DIVISION II.-FISHING AND PEARLING MACHINERY AND EQUIPMENT.
3. Fishing equipment (and parts therefor), viz. :-
(1) Boats (including oars, sails, life-belts, life-boats and other similar accessories) for use in the fishing industry.
(2) Crayfish pots.
(3) Engines for use in the fishing industry.
(4) Nets and netting for fishing, and cotton, hemp twine and other materials for the repair thereof.
(5) Lines, hooks, floats and sinkers for use in the fishing industry.
4. Machinery and equipuent (mond parts therefor), and materials, for use in the pearling industry.

## DIVISION III.--IRRIGATION, WATER SUPPLY, DRAINA(GE ANI) SEWERACE EQUIPMENT.

5.-(1.) Piping or tubing made principally of metal, wood, stoneware, earthenware, concrete, reinforced concrete, reinforced cement, fibro-cement. asbestos-rement, blue metal or other stone, bitumen, pitch, tar or of combinations of any two or more of those materials; channelling and gattering.
(2.) Fittings (and parts therefor) for goods covered by sub-item (l) of this item, including taps, cocks, valves, faucets, inspection boxes and doors, clear outs, floor wastes, grates, gullies, traps, syphonic connexions, pipe heads, shoes, stop blocks, meters and meter covers, hydrants and hydrant covers, hydrant pit frames and covers, valve covers, valve pit frames and covers, and air valve frames and covers, but not including haths, indoor basins and sinks, troughs, cisterns, pans, or other similar fittings for installation in, or in connexion with, houses or other buildings.
(3.) Materials for use as integral parts of piping, channelling and guttering covered by sub-item (1) of this item (including manholes and inspertion shafts used in connexion therewith) when constructed or repaired in situ.
6. Punping and other machinery, implements and apparatus (and parts and fittings therefor), for use in agricultural industry or in mining activities, viz. :-
(1) Windmills aud windmill towers.
(2) Pumps.
(3) Tanks and tank stands.
(4) Troughing.
(5) Water sprinklers.
(6) Machinery, implements and apparatus, for pumping, water supply or irrigation purposes.
7.--(1.) Water bore casings, and parts and fittings therefor.
(2.) Water boring plant and equipment (and parts therefor), and tools for use therewith.

## DIVISION IV.-FOODSTUFFS AND BEVERAGES.

8. The following goods manufactured in Australia, viz., pastry, scones, buns, cakes and mistures, or articles made from mixtures, substantially similar to any one or more of those from which bread or any of the preceding articles are made, but not including biscuits.
9. Meat, poultry and mutton birds, of dustralian origin, narketed in tins, jars or similar containers.
10.-(1.) Fish of Ausiralian origin, including crayfish, prawns, erabs and other marine animals, marketed in tins, jars or similar containers.
(2.) Fish (imported), preserved bv cold process, smoked, dried, salted or otherwise cured, but not including fish imported in tins or air-tight containers and cooked or otherwise prepared for human consumption in the conclition in which it is imported.
11.-(1.) Vegetables, canned or bottled.
(2.) Mixtures of vegetables and meat, canned or bottled.
(3.) Soups, canned or bottled.
(4.) Soup powders and soup cubes.
(5.) Tomato puree and tomato paste.
12.-(1.) Sauces, including maymmaise and salad dressing, whether hiquid, semiliquid or dry.
(2.) Pickles, olives and capers.
(3.) Vinegar.
10. Ice and Solid $\mathrm{CO}_{2}$.

## The Second Schedule-continted. <br> IV.-Foodstufrs and Beverages-continued.

14.-(1.) Coffee, including raw or roasted coffee beans, coffee essence, chicory and preparations for potable use the ingredients of which consist principally of coffee or coffee essence or principally of-
(a) coffee or coffee essence; and
(b) any one or more of the following commodities, viz., chicory, milk, milk powder, sugar or figs.
(2.) Cocoa, including cocoa essence, chocolate for potable use and preparations for potable use the ingredients of which consist principally of cocoa, cocoa essence or chocolate or principally of-
(a) cocoa, cocoa essence or chocolate; and
(b) any one or more of the following commodities, viz., milk, milk powder, malt or sugar,
but not including confectionery.
(3.) Instant Postum, Kwic Bru Coffee and other similar preparations for potable use which are made principally from cereals or cereal products.
15.-(1.) Australian cider.
(2.) Essences (being substantially juices of Australian truits) from which nonalcoholic beverages are made.

## DIVISION V.--DRUGS, MEDICINES AND SURGICAL GOODS.

16. Drugs and medicines (including patent and proprietary medicines) used in the prevention, cure or treatment of sickness or disease in human beings, and in the oompounding or preparation of such drugs or medicines, but not including-
(i) Drugs and preparations put up and sold for the purposes of photography;
(ii) Toilet preparations (including soaps, tooth pastes, cosmetics, pomades, perfumes and hair lotions);
(iii) Dyes, methylated spirits, naphthaline, turpentine, linseed oil, bicarbonate of soda, carbonate of soda, cream of tartar, caustic soda, sodium chloride, alum, borax, glycerine, petroleum jelly, lead salts, zinc salts, citric acid, chromic acid, formic acid, hydrochloric acid, hydrof foric acid, nitric acid, pyrogallic acid, stearic acid, sulphuric acid and tartaric acid; or
(iv) medicated confectionery.
17. Rectified spirits for use in making medicines and essences.
18. Surgical instruments and appliances, not covered by any other item or sub-item in this Scherdule (and parts therefor) and surgical materials, not covered by any other item or sub-item in this Schedule, being instruments, appliances or materials which are of a kind--
(i) sold exclusively or principally by manufacturera or distributors of suoh instruments. appliances and materials; and
(ii) used exclusively or principally in hospitals or by medical practitioners, but not including the following articles :-

Air cushions; atomizers.
Bed rests; bed tables; brackets.
Chairs, bedside or commode.
Depilatory forceps; dispensing plant; drip feed lamps.

- Electric urns; enemas; eye-baths, eye droppers, eye shells and eye shades.

Kettles.
Linen cupboards.
Magnifying lenses ; measure glasses ; medicament bottles and glasses; microscopes which are not for use in hospitals or by medical practitioners or medical students.
Name plates; nasal douches; nipple aerators.
Pessaries.
Restraint apparatus, viz., anklets, wristlets, straps and sheets; rubber finger stalls; rubber surgical syringes.
Scales, baby weighing and personal; sprays, disinfectant; staining bottles; surgeons', nurses' and attendants' aprons, gowns and overalls; surgery and gate lamps.
Towel cupboards, hangers and stands.
Ward cupboards, lockers and chairs; wash basins and stands.
19. Surgical appliances (and parts therefor), and surgical materials, viz. :-
(1) Abdominal belts.
(2) Absorbent cotton wool, gauzes and lint.
(3) Adhesive plaster and strapping.

## The Second Scueddip-continued.

Division V.-Drugs, Medicines and Surgical Coods-montinued.
(4) Articles designed for the alleviation of deafness, but not including articles for public use in buildings or other places.
(5) Artificial eyes.
(6) Artificial limbs.
(7) Bandages and bandage winders.
(8) Crutches.
(9) Elastic bandages, knee caps and stockings.
(10) Invalid chairs, invalid carrying chairs, invalid wheeled lounges and lounge chairs, invalid tricycles including motor propelled invalid wheel chairs and invalid tricycles; spinal carriages and other invalid hand carriages; wheeled beds of the kind used by invalids.
(11) Spectacles, eye-glasses and lorgnettes (and cases and wipers therefor), but not including goggles, sun glasses, field glasses or similar optical goods.
(12) Surgical boots, braces and irons.
(13) Surgical, medical and first-aid outfits.
(14) Trusses.
(15) Umbilical belts.
20.-(1.) Surgical X-ray apparatus and accessories (and parts therefor), but not including accessories of a kind ordinarily used for other purposes.
(2.) Diathermy apparatus and appliances, and parts therefor.
21. Oxygen, carbogen, nitrous oxide, ethylene and other medical gases, and any mixture of such gases, for use in hospitals (not being public hospitals) or by medical practitioners or dentists.
22. Dental instruments and appliances (and parts therefor) and materials, which are of a kind exclusively or principally sold by manufacturers or distributors of such instruments, appliances and materials for use by dentists or dental mechanics, and dentures, gold, alloys, amalgams, porcelain, gold inlays, bridges, crowns and other articles for similar dental use, which are to be disposed of (whether in an altered form or condition or not) to patients in the course of dental treatment.

## DIVISION VI.-PRINTED MATTER AND PAPER.

23.-(1.) Goods being-
(a) price or descriptive tickets or cards;
(b) display or advertising cards, signs or posters; or
(c) store notices, store signs and window backgrounds,
produced on paper, cardboard, beaver board, wallboard, canvas, eloth, plywood or celluloid or on any combination of those materials-
(d) by means of handwriting, hand drawing, hand painting;
(e) by means of silk screen or stencil;
(f) by means of the attachment to any materials specified in this item, or any combination of any of those materials, of cut-out words, letters, numbers or designs ; or
(g) by any combination of those means.
(2.) Cut-out words, letters, numbers or designs, for use as parts of goods covered by sub-item (1.) of this item.
24. Maps, including road and tourist maps and navigators' charts.
25. Paper patterns and paper transfers, and direction sheets and envelopes for sale or distribution therewith, for dress-making, tailoring, knitting, crocheting and other needlework.

## DIVISION VII.-SCIENTIFIC AND EDUCATIONAL GOODS.

26. Goods for use in universities and schools, viz. :-
(1) Scientific instruments and scientific apparatus (and parts therefor), and materials for use therewith.
(2) Charts, wall sheets and diagrams.
(3) Examination papers, and direction sheets and envelopes for use therewith.

## DIVISION VIII.-BUILDING MATERIALS.

27.--(l.) Bricks, blocks, shapes, tiles, sections, slabs, and other structural or arohitectural building units, whether made of burnt clay, marble, granite, stone, cement, concrete, magnesite, cinder-cement, asbestos-cement, fibro-cement, cokebreeze, terra cotta, gypsum, terrazzo, or of any other materials or mixtures of materials.

## The Second Schedule-continued. <br> Division VIII.-Boilding Materials-continued.

(2.) Stone, including synthetic stone, crushed metals, crushed bricks, furnace slag (crushed or uncrushed), screenings, toppings and dust.
(3.) Fireclay, refractory cement, plastic refractory cement, mortar, and other agents for bonding or setting any of the goods specified in sub-item (1.) of this item.
28.-(1.) Plaster.
(2.) Goods being-
(a) Plaster products;
(b) Goods having structural uses similar to those of plaster and plaster products;
(c) Boards, sheets and linings made of metal, wood, wood pulp, asbestos or fibro-cement, or of bituminous or other compositions,
which are of a kind used exclusively or principally in the construction and repair of, and wrought into or attached to so as to form part of, buildings or other fixtures, but not including linoleum, rubber, cork or other similar floor coverings.
(3.) Boards, sheets and linings, not covered by any other item or sub-item in this Schedule, to be used in the construction or repair of and wrought into or attached to so as to form part of buildings or other fixtures, but not including linoleum, rubber, cork or other similar floor coverings.
29. Metal rods, bars, wire, sheets, mesh and lathing, and fabricated units composed of any such articles (and attachments therefor), for use in reinforcing or keying concrete, brickwork, plaster, stucco or other similar work in buildings or other fixtures, but not including girders or fabricated metal units for constructional work of the kind for which girders are ordinarily used.
30. Roofing materials, viz. :-
(1) Tiles, slates and shingles.
(2) Fibro-cement, asbestos-cement, metal and other sheets for roofings.
(3) Asphalt mineral or bituminous roll roofings and asbestos roofing felt.
(4) Mastic asphalt and other asphalt mineral or bituminous mixtures or com. positions of a kind used for roofings.
(5) Materials for use as integral parts of roofings made or mixed in situ (but not including nails, screws, washers, bolts, nuts, clips or other similar materials, or paints or similar waterproofing materials or caulking conpounds).
(6) Ridging, flashing, finials, vanes, gable rolls, barge boards and similar roofing accessories.
(7) Skylights, glazed or unglazed.
31.-(1.) Sheet iron and sheet steel, flat or corrugated, galvanized or black, of gauge 10 or lighter (Birminghar gauge).
(2.) Sheets, strip and circles, of copper or muntz metal, gauge 10 or lighter (Birmingham gauge).
(3.) Lead sheets.
32.-(1.) Compositions for application in a plastic condition so as to form the flooring of buildings, and materials for use in the construction in situ of flooring so formed and wrought into, so as to form part of, that flooring.
(2.) Dampcourse, and materials for use as, or in the construction of, dampcourse in buildings.
33.--(1.) Wall, roof or ceiling ventilators, but not including forced draught ventilating or air-conditioning systems.
(2.) Wall ties.
34.-(1.) Concrete.
(2.) Cement.
(3.) Lime.
35. Bitumen, bituminous emulsione and tar
36.-(1.) Glass, being sheet glass (plain or corrugated), plate glass, figured rolled glass, cast glass, bent glass, structural glass, anti-actinir glass, vita glass, safety glass, fire-resisting glass, and other similar glass.
(2.) Leadlights, brasslights, copperlights and zinclights, and other lights, panels or squares having similar uses and made principally of glass and metal : wired glass.
(3.) Pavement lights and stallboard lights including frames and glass lenses or prisms for the construction in situ of pa vement lights or stallboard lights.
37. Timber, including-
(a) timber (not being joinery or turnery) which has been mortised, tenoned, bevelled, chamfered, checked, bored, trimmed or shaped at an end or ends, or cut into lengths;

## The Seoond Sohedule-continued.

Division VIIL.-Building Materials-comtinued.
(b) floorings, linings, mouldings, weatherboards, parquet blocks, plywood, veneers ánd sawdust ; and
(c) joinery and turnery of a kind used in the construction or repair of, and wrought into or attached to, so as to form part of, buildings or other fixtures.

## DIVISION IX.-MISCELLANEOUS.

38.-(1.) Fruit bottling outfits and parts therefor.
(2.) Fruit preserving jars and parts therefor.
39.-(1.) Aeroplanes (and parts therefor), and parachutes, life-belts, collapsible boats, Verey lights and similar accessories for use therewith.
(2.) Accessories (being machines, implements or apparatus) for aeroplanes or aeroplane engines if those accessories are sold or imported with aeroplanes or aeroplane engines.
40.-(1.) Axes and tomahawks.
(2.) Tool handles of wood.
41. Preparations for use in the prevention, cure or eradication of diseases or pests in birds.
42.-(1.) Pasteurizers and parts therefor.
(2.) Jacketed vats or jacketed tanks and enamelled vats or tanks not jacketed (including those fitted with agitators or stirrers), and parts therefor, for use as storage receptacles or capable of use as pasteurizers or coolers.
43. Saddlery and harness (and parts therefor), trace chains (complete), collar check, kersey and saddle serge.
44. Iron or steel wire of gauges 6 to 14.
45.-(1.) Wreaths, and covers and mounts therefor.
(2.) Floral tributes (including bouquets, posies, floral baskets and sheaves) containing natural flowers.
46.-(1.) Anhydrous ammonia and calcium chloride.
(2.) Sodium chloride for use as a refrigerating agent.
47. Explosives (but not including fireworks, rockets, coloured fires, sporting powder, safety cartridges, percussion caps and ammunition) and raw materials for use in producing explosives.
48. Photographs and blocks for use in the production of books and printed matter covered by item 24, 25 or 26 of this Schedule.

## " THE THIRD SCHEDULE.

DIVISION I.-JEWELLERY, PRECIOUS STONES, CRYSTAL, POTTERY, CUTLERY, TRAVELLING AND FANCY GOODS.

1. Jewellery and fancy goods, viz.:-
(1) Jewellery; imitation jewellery; precious stones; semi-precious stones; pearls, cultured pearls; imitation, reconstructed and synthetic stones and pearls; and personal adornments.
(2) Plate and plated ware and pewter ; crystal and cut glass ware.
(3) Watches and clocks and movements therefor; other time recording apparatus; watch chains; bands, straps and clasps for wristlet watches.
(4) Brushes; combs; manicure and pedicure sets and pieces; dressing table sets, shaving outfits, shaving mugs; shavers; razors : razor blades, razor strops and razor sharpening appliances; powder compacts, puffs and bowls; hair tidies; lipstick containers; perfume sprays; other toilet requisites whether marketed singly or in sets; containers for beauty aids in the forms of boxes, cases, bowls or tubes.
(5) Studs, sleeve links, tie chains, tie clips, armbands, collar and tie pins, gold and silver safety pins.
(6) Field, marine and opera glasses; sun glasses and goggles.
(7) Fountain pens, propelling pencils, and stylographs.
(8) Serviette rings, book ends, book marks, ink stands, perpetual calendars and calendar stands, collar boxes, jewel boxes and cases, handkerchief boxes, stud boxes, brush boxes and cases, paper weights, paper knives, key chains and rings, fobs, sovereign and coin cases, picture frames, nut crackers, picnic hampers and outfits, vacuum flasks, jugs, cans and similar vacuum containers, incense burners, taper-light candles and

## The Third Sobrdole-continued.

Division I.-Jewhllery, Precious Stones, Crystal, Pottrry, Cutlrey, Travellina and Fanoy Goods-continued.
candlesticks, tie boxes, bowls, torches, card cases, button hooks, glove stretchers, shoe horns and lifts, feather dusters; needlework sets in wallets, boxes, baskets and on cards; pin bowle and pin cushions, clothes hangers and presses, shoetrees, tie presses, trouser presses and holdora, fancy-work baskets, music cases and holders.
( $\theta$ ) Fancy goods made wholly or principally of precious metals, ivory, amber, jet, coral, mother-of-pearl, natural shells or tortoiseshell, jade, onyx, lapis-lazuli, ebony, alabaster, marble, xylonite, bone, bakelite, and other compositions.
(10) Ornaments and souvenirs including jardinieres, vases, fruit stands and other similar articles.
2. Artificial flowers, fruits, vegetables, trees, plants, leaves, berries and grains, but not including wreaths and floral tributes covered by item 45 in the Second Schedule to this Act.
3. Cutlery of a kind used for domestic purposes, including cabinets, cases and sets of cutlery, carvers and sets of carvers, forks, spoons, servers, tongs, spreaders, sifters, steels, cutlery sharpeners, pocket knives and scissors.
4.-(I.) Mirrors, framed or unframed, including mirrors for use for advertising purposes.
(2.) Articles made of sheet or plate glass, framed or unframed, bearing pictures designs or other advertising matter.
5.-(I.) Metal-work goods whether hand-wrought, stamped or moulded, viz.:-
(a) Fire screens; spark screens; fireside boxes and kerbs; fuel boxes and scuttles; and briquette carriers.
(b) Fireside companion sets and other fireside furniture (singly or in sets), including pokers, tongs, brushes, shovels and toasting forks.
(c) Plaques, medallions, medals, badges, inlays and other decorative metal-ware.
(2.) Wrought metal gates, doors, grilles, and name plates.
6.-(1.) Travelling bags, brief bags, kit bags, gladstone bags, bookmakers' bags, hat boxes, trunks, suitcases, dressing or toilet cases, attaché cases, writing or letter cases, music cases, sporting cases and bags, regalia cases, lunch cases, hat cases, satchels, grips, baskets and picnic hampers, made of leather, metal, wood, fibre, wicker, canvas, seagrass or other similar materials, but not including school baga or cases.
(2.) Handbags, evening bags, purses, wallets and pouches.
7.-(1.) Umbrellas, sunshades, walking sticks and canes, sports sticks, shooting sticks, race seats, swagger canes, hunting crops and riding whips.
(2.) Beach umbrellas, beach umbrella tents, beach shades, beach wigwams and beach wind breaks.
8. Smokers' requisites, viz., pipes and pipe covers, pipe racks and stands, pipe pouches, pipe cases, smokers' stands, ash trays, match-box covers and holders, cigar and cigarette holders, cigar, cigarette and tobacco boxes, jars, cases and pouches, oigar cutters and perforators, tobacco cutters, cigarette making or rolling devices, snuff boxes, cigarette, cigar and pipe lighters, pipe cleaners.

## DIVISION IL.-BEAUTY AND TOILET PREPARATIONS AND HAIR WAVING APPARATUS.

9.-(I.) Machines (and accessories therefor), appliances and apparatus for setting, ourling, waving, drying and reconditioning human hair.
(2.) Machines (and accessories therefor), appliances and apparatus for extracting human hair.
10. Toilet and beauty preparations and materials, viz.:-
(I) Hair oils, lotions, lacquers, settings, dressings, trainers, tonics, restorers, tints, shampoos, rinsers, bleaching preparations, dyes, dye removers, pomades, and waving solutions, emulsions, sachets and medications.
(2) Face powders, rouge, creams, lotions, oils, astringents, colourings, packs, masks, lipsticks, lip salves, eye-brow pencils, eye beautifiers, mascara, eye shadows and similar preparations.
(3) Nail polishes and lacquers, lacquer and polish removers, hand creams and lotions and similar preparations.
(4) Foot powders, creams, tablets and similar preparations.
(5) Body powders, deodorants, depilatories, creams and similar preparations.
(6) Suntan oils, lotions and creams.

## The Third Schedule-continued. <br> Division II.-Beauty and Toilet Preparations and Hatr Waving Apparatus-continued.

(7) Facial tissues and cleansing pads.
(8) Perfumery, eau-de-cologne and toilet waters.
(9) Toilet and bath soap, bath salts (solid or liquid) and foam preparations.
(10) Shaving sticks, creams, soaps, powder and tablets, styptic pencils and liquids, and other preparations for use before or after shaving.
(11) Beauty spots, artificial eye-lashes, artificial finger nails.

## DIVISION III.-MUSICAL INSTRUMENTS, TALKING MACHINES AND WIRELESS RECEIVING SETS.

11. Musical, band and orchestral instruments (and accessories and parts therefor) including:-
(1) Pianolas, player-pianos, orchestrals, electric and other organs, carillons and bells.
(2) Gramophones, phonographs and other talking machines, musical boxes and novelty musical boxes, musical machines.
(3) Wireless receiving sets and combined wireless receiving and gramophone sets; record players and pickups.
(4) Records for gramophones, phonographs and other talking machines ; pianola, piano-player and similar records or rolls for rendering music by mechanical means.
(5) Drums, cymbals, chimes, triangles, castanets, bones, tambourines, cow-bells and sleigh bells, wood blocks, and other percussion instruments, mouth organs, harmonicas, concertinas, bagpipes, musettes, pitch pipes, tuning forks, tuning hammers.
(6) Flageolete, jaw's or jew's harps, ocarinas and octarines, tonettes, canary warblers, kazoos, whistles, magic flutes, calls, blowhorns and musical novelties of all kinds.
(7) Bows, strings, chin rests, bridges, snares, mutes, reeds, metronomes, batons, drum-majors' staffs, drum sticks, wire brushes, neck straps, music or instrument stands and holders, musical instrument cases, picks and plectra.
DIVISION IV.-MOTION PICTURE PROJECTION AND SOUND EQUIPMENT, STATUARY, PHOTOGRAPHS AND PHOTOGRAPHIC EQUIPMENT.
12.-(1.) Cameras, including cinematograph and stereo cameras.
(2.) Photomatons and machines for taking photographs.
(3.) Photographic enlarging and reducing apparatus.
(4.) Motion picture projection apparatus and cinematographs, and sound reproducing equipment therefor ; magic lanterns.
(5.) Accessories for goods covered by sub-item (1.), (2.), (3.) or (4.) of this item.
13.-(1.) Photographs not covered by sub-item (4.) of item 52 of the First Schedule or by item 48 of the Second Schedule to this Act, including stereosoopic views produced by means of photography and photographs wholly or partly coloured by hand.
(2.) Lantern, screen and camers, slides.
(3.) Exposed and developed cinematograph film not covered by item 107 of the First Schedule to this Act.
(4.) The following goods, not being goods covered by item 52 of the First Schedule or by item 48 of the Second Schedule to this Act, viz. :--
(a) Photographic negatives produced for sale.
(b) Positives produced by processing photographic film.
(c) Transparencies and reversals.
(5.) Photographic materials not covered by item 20 of the Second Schedule to this Act, viz. :-
(a) Unexposed photographic plates and film including sensitized film for cinematograph cameras.
(b) Photographic sensitized paper, cards, board, linen and other sensitized materials.
(c) Mounts, plaques and medallions.
12. Pictures, framed or unframed, not covered by any other item or sub-item in this or any other Schedule to this Act.
13. Statuary and sculptures not covered by item 68 in the First Schedule to this Act; plaques, medallions, medals, inlays, mosaics, tapestries and cameos.

## The Third Schedule-continued. <br> DIVISION V.-FURS.

16. Articles made wholly or princıpally of furskin (including any skin with fur, hair or wool attached), viz.
(1) Coata, coatees, boleros, capes, chokers, collars, hats, caps, necklets, wraps, stoles, crossovers, hand muffs and foot muffs, rugs and mats.
(2) Fur trimmings.

DIVISION VI.-PLEASURE YACHTS AND BOATS, SPORTING EQUIPMENT, CONFECTIONERY, TOYS AND GAMES.
17.-(1.) Yachts, skiffs, dinghies, launches, speed boats and canoes for pleasure, sport or recreation.
(2.) Accessories, including ontboard motors, for any goods covered by sub-item (l.) of this item.
18.-(l.) Equipment, apparatus and accessories of a kind used exclusively or primarily and principally in indoor or outdoor sports and games, gymanatics, athletics and physical culture, including-
(a) guns, rittes and ammunition;
(b) fishing equipmont, apparatus and accessories ;
(c) surfoplanes, surf-skis and surf boards;
(d) devices for practising games, sports or exercises, but not including clothing and footwear.

For the purpose of this item (but without limiting the generality of the expression) "indoor or outdoor sports and games" includes horse racing, greyhound raoing, boxing, wrestling, coursing, yachting, sailing, road racing and track cycling, speedboat and motor-boat racing.
(2.) Slot, coin or token machines, but not including weighing machines or machinea for the sale of goods.

## (3.)-

(a) Toys, Christmas stockings and Christmas crackers.
(b) Games, puzzles and party novelties not covered by any other item or subitem in this Schedule.
(4.) Fireworks, including rockets, coloured fires, "electric" sparklers and catherine wheels.
19. Confectionery, including popcorn, confectionery novelties, crystallized fruits, preserved and crystallized ginger (but not including candied peel), edible and nonedible cake decorations and frills.

## DIVISION VII.-REFRIGERATORS, WASHING MACHINES, VACUUM CLEANERS, ART LIGHTING AND SIMILAR APPARATUS.

20.-(1.) Refrigerators of a kind used for household purposes, but not including ice chests or ice boxes.
(2.) Washing machines and ironing machines, of a kind used for household purposes.
(3.) Vacuum cleaners and mechanically operated floor polishers and scrubbers.
(4.) Attachments and accessories for goods covered by sub-item (1.), (2.) or (3.) of this item.
21. Electric, gas, and other lighting appliances and fittings of a kind used for domestic or office lighting, viz., brackets, pendants, candelabra, electroliers, gaseliers, chandeliers, urns, lanterns, shades, bowls, reflectors, standard lamps, table lamps, bed lamps, reading lamps, wall lamps and mantel lamps, but not including kerosene lamps and hurricane lampa.

## DIVISION VIII.-ACCOUNTING MACHINES, DUPLICATING MACHINES, OFFICE APPLIANCES AND TYPEWRITERS.

22. Office and business equipment and apparatus, viz.:-
(1) Typewriters, including machines which are a combination of typewriter and adding machine or computing machine; writing machines; accounting or bookkeeping machines; copy-holding apparatus for use with the goods described in this sub-item.
(2) Duplicating machines; machines of a kind used in offices in the production of printed matter; letter copying machines.
(3) Listing, adding, computing, calculating or tabulating machines.
(4) Cash registers and similar machines.
(5) Ticket issuing machines and change giving machinem.

The Third Schedvle-coninued.
Division VIII.-Acoounting Maceines, Duplicating Machines, Office Appliances and Typewriters-continued.
(6) Stapling machines; numbering machines; gummed tape sealing machines; dating machines; letter addressing, sealing or stamping machines; tab cutting machines; sorting machines.
(7) Teleprinters; dictating and similar machines for recording or reproducing speech, including transcribing machines; record shaving machines.
(8) Protectographs and machines for drawing cheques.

## DIVISION IX.-GARDEN EQUIPMENT.

23. Lawnmowers and attachments and accessories therefor, mechanical lawn sweepers, edge clipping machines, garden rollers (spiked or plain), garden seats, garden hose.
DIVISION X.—ADVERTISING SIGNS AND PRINTED MATTER AND PAPER PRODUCTS.
24. Neon signs, light boxes and other advertising signs illuminated by artificial or natural light.
25.-(1) Programmes, schedules, syllabuses, guides or souvenirs of entertainments, amusements, exhibitions, competitions or sporting events.
(2) Catalogues or price lists.
(3) Advertising matter.
(4) Books, pamphlets, leaflets, periodicals, magazines or printed music published or to be published for the purpose or as a means of advertising the business or the products of the publisher or of the person or persons for whom they are or are to be published.
(5) Albums; autograph books; birthday books; calendars, including desk calendars ; diaries; score books, score pads, score cards and score sheets.
(6) Picture postcards; folders of views; books of views ; printed matter conveying greetings, congratulations or good wishes; visiting cards, business cards and similar goods; invitations and replies to invitations; gift cards; place cards ; 'at home' cards.
25. Paper products, viz.:-Serviettes; handkerchiefs; towels, cleansing tissues; facial tissues; d'oyleys; table mats; table covers; confetti; streamers; lanterns; fans; party novelties and decorations; plates, saucers and drinking vessels (including those made of cardboard or similar materials) ; parasols; carnival hats, including jazz caps; cardboard spoons and forks; mailing tubes for calendars.".
26. Notwithstanding anything contained in this or any other Act, sales tax shall not be payable upon the sale value of any goods sold by retail on or after the date of the commencement of this Act, if those goods-
(a) were covered by any item or sub-item in the Schedule to the Principal Act: and
(b) prior to the date of the commencement of this Act were treated as stock for sale by retail, or as a common stock for sale by retail or wholesale as occasion arises, by a person whose sales of goods were made exclusively or principally by retail.
27. Notwithstanding anything contained in this or any other Act, where any registered person is required to pay sales tax in respect of the sale by retail of goods covered by any item or sub-item in the Schedule to the Principal Act, which were purchased or imported by him, prior to the commencement of this Act, without the quotation of his certificate, sales tax shall not be payable on so much of the sale value of those goods as exceeds the amount which, in the opinion of the Commissioner, would be the fair market value of those goods if sold by that person by wholesale.

Amendments


[^0]:    * Act No. 60, 1935, as amended by No. 41, 1936 ; No. 78, 1938 ; No. 32, 1938 ; and No. 29, 1940.

