

SALES TAX (EXEMPTIONS AND CLASSIFICATIONS).

No. 31 of 1944.

An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935-1943.*

[Assented to 6th October, 1944.]

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 (Exemptions and Classifications) Act 1944.* Short title and citation.

(2) The *Sales Tax (Exemptions and Classifications) Act 1935-1943**, as amended by this Act, may be cited as the *Sales Tax (Exemptions and Classifications) Act 1935-1944.*

2. This Act shall be deemed to have come into operation on the eighth day of September, One thousand nine hundred and forty-four. Commencement.

3. The First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1943* is amended— Amendments of First Schedule.

(a) by inserting after item 13 the following heading and item :—

“ DIVISION II.—IRRIGATION, WATER SUPPLY, DRAINAGE AND SEWERAGE EQUIPMENT.

18.—(1) Piping or tubing made principally of metal, wood, stoneware, earthenware, concrete, reinforced concrete, reinforced cement, fibro-cement, asbestos-cement, blue metal or other stone, bitumen, pitch, tar or of combinations of any two or more of those materials; channelling and guttering } Nos. 1 to 9

(2) Fittings (and parts therefor) for goods covered by sub-item (1) of this item, including taps, cocks, valves, faucets, inspection boxes and doors, clear outs, floor wastes, gratings, 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 baths, indoor basins and sinks, troughs, cisterns, pans, or other similar fittings for installation in, or in connexion with, houses or other buildings } Nos. 1 to 9”;

(3) Materials for use as integral parts in the construction or repair *in situ* of—

(a) piping or tubing of the kinds described in sub-item (1) of this item; or

(b) channelling or guttering, including manholes and inspection shafts used in connexion therewith

* Act No. 60, 1935, as amended by No. 41, 1936; No. 78, 1938; No. 32, 1939; Nos 29 and 76, 1940; No. 32, 1941; No. 6, 1942; and Nos. 35 and 44, 1943

- (b) by omitting item 19A ;
- (c) by re-numbering Division II. as Division III. ;
- (d) by adding at the end of item 75 the following sub-item :—

“ (2) Tools, implements, apparatus and parts therefor and materials for use exclusively for the purposes of technical instruction in woodwork, metal work or any other manual trade course by a school not carried on for the profit of an individual ” Nos. 1 to 9” ;

and

- (e) by inserting after Division XI. the following Division :—

“ DIVISION XII.—BUILDING MATERIALS.

82.—(1) Bricks, blocks, shapes, tiles, sections, slabs, and other structural or architectural building units, whether made of burnt clay, marble, granite, stone, cement, concrete, magnesite, cinder-cement, asbestos-cement, fibro-cement, coke-breeze, terra cotta, gypsum, terrazzo, or of any other materials or mixtures of materials Nos. 1 to 9

(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

83.—(1) Plaster

(2) Goods being—

(a) plaster products ;

(b) goods having structural uses similar to those of plaster and plaster products ; or

(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 Nos. 1 to 9

(3) Boards, sheets and linings, n.e.i., 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

84. 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 Nos. 1 to 9

85. 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 Nos. 1 to 9

(4) Mastic asphalt and other asphalt mineral or bituminous mixtures or compositions 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 compounds) Nos. 1 to 9

(6) Ridging, flashing, finials, vanes, gable rolls, barge boards and similar roofing accessories

(7) Skylights, glazed or unglazed

86.—(1) Sheet iron and sheet steel, flat or corrugated, galvanized or black, of gauge 10 or lighter (Birmingham gauge)
 (2) Sheets, strip and circles, of copper or muntz metal, gauge 10 or lighter (Birmingham gauge)
 (3) Lead sheets

} Nos. 1 to 9

87.—(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

} Nos. 1 to 9

88.—(1) Wall, roof or ceiling ventilators, but not including forced draught ventilating or air-conditioning systems
 (2) Wall ties

} Nos. 1 to 9

89.—(1) Concrete
 (2) Cement
 (3) Lime

} Nos. 1 to 9

89A. Bitumen, bituminous emulsions and tar

} Nos. 1 to 9

89B.—(1) Glass, being sheet glass (plain or corrugated), plate glass, figured rolled glass, cast glass, bent glass, structural glass, anti-actinic glass, vita glass, safety glass, fire-resisting glass, and other similar glass

(2) Leadlights, brasslights, copperlights and zinlights, 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 pavement lights or stallboard lights

} Nos. 1 to 9

90. 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;
- (b) floorings, linings, mouldings, weatherboards, parquet blocks, plywood, veneers and 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

} Nos. 1 to 9 "

INCOME TAX (WAR-TIME ARRANGEMENTS).

No. 32 of 1944.

An Act to amend the *Income Tax (War-time Arrangements) Act 1942-1943.*

[Assented to 6th October, 1944.]

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 *Income Tax (War-time Arrangements) Act 1944.*

Short title and citation.