

## SALES TAX (EXEMPTIONS AND CLASSIFICATIONS).

### No. 54 of 1949.

### An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935-1948*.

[Assented to 28th October, 1949.]

**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 (Exemptions and Classifications) Act 1949*. Short title and citation.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935-1948\** 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 1935-1949*.

2.—(1.) Subject to this section, this Act shall be deemed to have come into operation on the eighth day of September, One thousand nine hundred and forty-nine. Commencement.

(2.) The amendment made by paragraph (a) of section four of this Act shall be deemed to have come into operation on the twentieth day of September, One thousand nine hundred and forty-seven.

(3.) The exemption conferred by item seventy-four m, inserted in the First Schedule to the Principal Act by paragraph (i) of section four of this Act, shall be deemed to have had effect from and including the twenty-fourth day of June, One thousand nine hundred and forty-six.

(4.) The exemption conferred by item seventy-four n, inserted in the First Schedule to the Principal Act by paragraph (i) of section four of this Act, shall be deemed to have had effect from and including the first day of July, One thousand nine hundred and forty-seven.

3. Section six of the Principal Act is amended—

(a) by inserting after the word "chassis" (first occurring) the words " , or any sound system or goods to be used as part of a sound system," ; and Wireless valves incorporated in receiving sets and sound systems.

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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; Nos. 35 and 44, 1943; No. 31, 1944; No. 36, 1945; Nos. 12 and 67, 1946; No. 65, 1947; and No. 42, 1948.

(b) by omitting the words "sale value of the set or chassis" and inserting in their stead the words "first-mentioned sale value".

**First Schedule.**

**4. The First Schedule to the Principal Act is amended—**

(a) by omitting paragraph (j) of the definition of "aids to manufacture" and inserting in its stead the following paragraph :—

"(j) goods for use in connexion with the manufacture for sale of goods, if the first-mentioned goods are to be sold to the purchaser of the goods to be so manufactured, unless the goods to be so manufactured—

(i) are covered by any item in this Schedule; or

(ii) are to be sold by the manufacturer to a person who quotes his certificate of registration in respect of the purchase of those goods and who furnishes to the manufacturer a certificate in writing that the first-mentioned goods are not for re-sale to a person to whom the goods to be so manufactured are also to be sold; or";

(b) by adding at the end of item 21 the following sub-item :—

"(2) Fauna, n.e.i.	}	Nos. 1 to 4 and 9";
"(3) Flora (including seeds) n.e.i., which have not been subject to any process or treatment resulting in an alteration of their form, nature or condition.		

(c) by inserting after sub-item (2) of item 23 the following sub-item :—

"(3) Yeast, bread improvers, yeast compounds, gluten and malt products, where the goods are of a kind used exclusively or primarily and principally in the manufacture of bread	}	Nos. 1 to 4 and 9";

(d) by inserting after item 26 the following item :—

"26A. Vegetable fats put up for use for culinary purposes . . . | Nos. 1 to 9"

(e) by inserting after item 33 the following item :—

"34. Marmite, Vegemite and similar spreads being extracts of yeast, extracts of vegetables or extracts of yeast and vegetables	}	Nos. 1 to 9";

(f) by inserting after sub-item (23) of item 35 the following sub-item :—

"(23A) Chocolate Horlicks";

(g) by omitting item 53 and inserting in its stead the following item :—

"53.—(1) Maps, including road and tourist maps and navigators' charts, but not including—	}	Nos. 1 to 9";
(a) advertising matter; or		
(b) maps or charts published or to be published for the purpose of, 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		
"(2) Geographical, topographical and astronomical globes . . .		

(h) by omitting sub-item (4) of item 69 and inserting in its stead the following sub-item :—

"(4.) Oil or water colour paintings, not intended for sale, which have become the property of the owner under the will or intestacy of a deceased person or by gift, if the owner was, at the time when the paintings became his or its property, a person, body or institution resident or established in Australia	}	No. 5";

(i) by inserting after item 74H the following items :—

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|---|---|-----------------|
| <p>“ 74J. Goods for use (whether as goods or in some other form), and not for sale, by the trustees of the Services Canteens Trust Fund</p>   | } | Nos. 1 to 9     |
| <p>“ 74K. Goods for use (whether as goods or in some other form), and not for sale, by a society, institution or organization which is established and maintained exclusively or principally for the purpose of engaging in research into the causes, prevention or cure of diseases in human beings, and which is not established or carried on for the profit of individuals</p>                            | } | Nos. 1 to 9     |
| <p>“ 74L. Goods for use (whether as goods or in some other form), and not for sale, by—<br/>         (a) the National Safety Council of Australia ;<br/>         (b) the National Safety Council (South Australia) Incorporated ;<br/>         (c) the National Safety Council of Western Australia Incorporated ; or<br/>         (d) the Road Safety Council of New South Wales, Queensland or Tasmania</p> | } | Nos. 1 to 9     |
| <p>“ 74M. Goods for use (whether as goods or in some other form), and not for sale, by British Commonwealth Pacific Airlines Limited</p>  | } | Nos. 1 to 9     |
| <p>“ 74N. Goods for use (whether as goods or in some other form), and not for sale, by Qantas Empire Airways Limited</p>  | } | Nos. 1 to 9 ” ; |

(j) by inserting in sub-item (2) of item 85A, after the word “ oxide ”, the word “, litharge ” ;

(k) by omitting sub-items (5) and (6) of item 107 and inserting in their stead the following sub-items :—

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|---|---|-----------------------|
| <p>“ (5) Films of a scenic, tourist or travel nature produced or issued by or on behalf of government authorities or railway, airway or steamship companies or authorities, as prescribed by Departmental By-laws under the law relating to Customs</p> | } | Nos. 5 to 9           |
| <p>“ (6) Copies made in Australia of any film covered by sub-item (3), (4) or (5) of this item</p>  | } | Nos. 1 to 4 and 9 ” ; |

(l) by omitting item 131 and inserting in its stead the following items :—

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|---|---|-----------------|
| <p>“ 131. Goods, n.e.i., not intended for sale, which have become the property of the owner under the will or intestacy of a deceased person, if the owner was, at the time when the goods became his or its property, a person, body or institution resident or established in Australia</p> | } | No. 5           |
| <p>“ 132. Aqua (liquid) ammonia and anhydrous ammonia</p>   | } | Nos. 1 to 9 ” ; |

(m) by omitting item 134 and inserting in its stead the following items :—

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| <p>“ 134. Stores for aircraft, n.e.i., in respect of which, by reason of the operation of regulation 108A of the Customs Regulations, duty under the <i>Customs Tariff</i> 1933-1948 is not payable</p>  | } | Nos. 5 to 7     |
| <p>“ 134A. Stores (not being goods covered by item 1, 3, 8, 12, 13 or 25 in the Schedule to the <i>Customs Tariff</i> 1933-1948 or spirituous toilet preparations covered by item 290 (c) (2) in that Schedule) imported or cleared from bond and consumed within Australian waters on a ship engaged on overseas services</p> | } | Nos. 5 to 7     |
| <p>“ 134B. Stores purchased in Australia for consumption in Australia or within Australian waters on a ship or aircraft engaged on overseas services</p>   | } | Nos. 1 to 9 ” ; |

(n) by omitting item 135 and inserting in its stead the following items :—

“ 135. Motor vehicles (and parts therefor) for use in his personal transportation and not for sale by a person who has served as a member of the Armed Forces of His Majesty within the meaning of that expression in item 81A in this Schedule, and who, as a result of that service—

- (a) has lost a leg or both arms or, for the purposes of the Fifth Schedule to the *Australian Soldiers' Repatriation Act* 1920-1949, is deemed to have lost a leg or both arms; or  
 (b) is in receipt of a special pension under the Second Schedule to the *Australian Soldiers' Repatriation Act* 1920-1949 in respect of blindness, total and permanent incapacity or tuberculosis

} Nos. 1 to 9

“ 136. Toluol . . . . . Nos. 1 to 9 ”;

Third Schedule.

5. The Third Schedule to the Principal Act is amended—

(a) by omitting Division I. and inserting in its stead the following Division :—

“ DIVISION I.—JEWELLERY AND PRECIOUS STONES.

1. Jewellery; imitation jewellery; precious stones; semi-precious stones pearls; cultured pearls; imitation, reconstructed and synthetic stones and pearls.”;

(b) by omitting Division IV., Division VI. and Division X.; and

(c) by omitting item 37.

## SALES TAX (NO. 1).

No. 55 of 1949.

### An Act to amend the *Sales Tax Act* (No. 1) 1930-1946.

[Assented to 28th October, 1949.]

**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 :—

Short title  
and citation.

1.—(1.) This Act may be cited as the *Sales Tax Act* (No. 1) 1949.

(2.) The *Sales Tax Act* (No. 1) 1930-1946\*, as amended by this Act, may be cited as the *Sales Tax Act* (No. 1) 1930-1949.

Commencement.

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

\* Act No. 26, 1930, as amended by No. 63, 1930; No. 26, 1931; No. 32, 1936; No. 30, 1938; No. 16, 1939; Nos. 3 and 77, 1940; No. 33, 1941; No. 7, 1942; No. 45, 1943; and No. 58, 1946.