

SALES TAX (EXEMPTIONS AND CLASSIFICATIONS).

No. 44 of 1952.

An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935-1951*.

[Assented to 30th September, 1952.]

BE it enacted by the Queen'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 (Exemptions and Classifications) Act 1952*.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935-1951** 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 1935-1952*.

Commencement.

2. This Act shall be deemed to have come into operation on the seventh day of August, One thousand nine hundred and fifty-two.

Classification of goods.

3. Section six B of the Principal Act is amended by omitting from sub-section (2.) the words " For the purposes of the Second, Third, Fourth, Fifth and Sixth Schedules to this Act " and inserting in their stead the words " For the purposes of any of the Schedules to this Act other than the First Schedule ".

* 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; No. 42, 1948; No. 54, 1949; No. 37, 1950; and No. 42, 1951.

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

- (a) by inserting in sub-item (8) of item 2, after the word “Hessian”, the words “, and materials for the preservation of hessian,”;
- (b) by adding at the end of sub-item (5) of item 9 the words “and materials for the preservation of hessian”;
- (c) by omitting sub-item (6) of item 19 and inserting in its stead the following sub-item :—
- “ (6) Machinery, implements and apparatus for pumping, water supply, drainage or irrigation purposes or for the construction of drains or ditches for any of those purposes } Nos. 1 to 9 ”;
- (d) by omitting item 20A and inserting in its stead the following item :—
- “ 20A. Equipment for use in the fishing industry, namely :—
- (1) boats (including life-boats), oars, sails, life-belts and similar accessories ;
- (2) crayfish pots ;
- (3) engines ;
- (4) nets and netting for fishing, and cotton, hemp twine and other materials for the repair of such nets and netting ; and
- (5) lines, hooks, floats and sinkers, and parts for goods covered by this item } Nos. 1 to 9 ”;
- (e) by omitting item 34A and inserting in its stead the following item :—
- “ 34A.—(1) Ice and solid carbon dioxide
- (2) Flavoured ice blocks for human consumption } Nos. 1 to 9 ”;
- (f) by inserting after item 45 the following item :—
- “ 45A. Tooth-brushes and brushes for cleaning dentures } Nos. 1 to 9 ”;
- (g) by adding at the end of item 50 the following sub-item :—
- “ (4) Machinery, apparatus and equipment, to be installed as fixtures in houses or other residential premises, for use exclusively or primarily and principally in the generation and storage, or generation or storage, of electricity or gas } Nos. 1 to 9 ”;
- (h) by inserting in Division VIII., after item 50, the following item :—
- “ 50A. Candles and tapers, but not including art candles or decorative candles } Nos. 1 to 9 ”;
- (i) by inserting in paragraph (a) of sub-item (1) of item 51, after the word “drawing”, the word “, colouring”;
- (j) by omitting item 60A and inserting in its stead the following item :—
- “ 60A. Printed matter, including printed award ribbons and printed badges made of cloth or felt, for use, and not for sale, by a society, institution or organization established and maintained for the advancement of agriculture and not carried on for the profit of an individual } Nos. 1 to 9 ”;

(k) by omitting item 63A and inserting in its stead the following items :—

- “ 63A. Goods for use (whether as goods or in some other form), and not for sale, by a university or school conducted by an organization not carried on for the profit of an individual } Nos. 1 to 9
- “ 63B.—(1) Goods for use (whether as goods or in some other form), and not for sale, by a society, institution or organization established and carried on exclusively or principally for the promotion of the interests of a university or school conducted by an organization not carried on for the profit of an individual } Nos. 1 to 9” ;
- (2) Goods for use (whether as goods or in some other form), and not for sale, by a society, institution or organization established and carried on exclusively or principally for the promotion of competitive sport among the students of universities or schools conducted by organizations not carried on for the profit of an individual }

(l) by omitting items 71, 71A and 72 and inserting in their stead the following items :—

- “ 71. Articles imported or cleared from bond for the use of a diplomatic or consular representative in Australia of another country, a member of the staff of such a representative or the spouse or a dependent child of, or of a member of the staff of, such a representative, being articles— } Nos. 5 to 7
- (a) which are of a kind otherwise subject to Customs duty, but are free from Customs duty by reason of their being for the use of that person ; or
- (b) which are of a kind not subject to Customs duty, but would, if they were of a kind so subject, be free from Customs duty by reason of their being for the use of that person, and in respect of which, if the Minister so requires, the person for whose use the articles are imported or cleared from bond, or a person approved by the Minister, agrees that, in the event of the articles being sold or otherwise disposed of in Australia within a period of two years after the date of entry of the articles for home consumption, he will, unless the Minister by reason of special circumstances discharges him from his liability under the agreement, pay to the Commonwealth an amount equal to the sales tax which, but for this item, would have been payable in respect of the articles
- “ 71A. Articles which are of a kind otherwise subject to Excise duty, but are free from Excise duty by reason of their being for the use of and, before clearance for home consumption, owned by a diplomatic or consular representative in Australia of another country, a member of the staff of such a representative or the spouse or a dependent child of, or of a member of the staff of, such a representative } Nos. 1 to 3

- " 72. Articles, other than articles covered by item 71 or 71A in this Schedule, for official use, and not for sale, by—
- (a) an Ambassador, High Commissioner, Minister Plenipotentiary, Chargé d'Affaires or other chief diplomatic representative appointed to represent in Australia another country;
 - or
 - (b) a Consul-General, Consul or Vice-Consul in Australia of another country, being a person who is a citizen of the country represented by him and not, otherwise than in his diplomatic or consular capacity, engaged in a business, occupation or profession
- } Nos. 1 to 9";

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

- " 74HA. Goods imported by, and for the personal or official use of, the executive head, or the spouse or a dependent child of the executive head, of a specialized agency referred to in item 74H in this Schedule or of the South Pacific Commission
- } No. 5

- " 74HB. Furniture and effects of an official, not being an Australian citizen, of the United Nations, of a specialized agency referred to in item 74H in this Schedule or of the South Pacific Commission, being goods imported at the time when the official first takes up duty in Australia
- } No. 5";

(n) by omitting item 75;

(o) by inserting after item 78A the following item:—

- " 78B.—(1) Machinery and equipment for use exclusively or primarily and principally in the excavation or movement of earth, rock or natural deposits in the soil in the course of carrying out contracts for a department, authority, council, board, trust or fire brigade of a kind referred to in item 74, item 77 or item 78 in this Schedule, being machinery or equipment other than hand tools or road vehicles of a kind ordinarily used for the transport of persons or goods
- (2) Parts, accessories and attachments for goods covered by this item
- } Nos. 1 to 9";

(p) by omitting item 124 and inserting in its stead the following item:—

- " 124.—(1) Baby carriages, including perambulators, strollers, pushers and go-carts
- (2) Bassinettes, sleeping baskets for babies, cradles and cots
- (3) Cuddle seats and other articles designed for use in the carrying of infants
- (4) Perambulator seats, mattresses, pillows, cushions, covers, stands and parts for goods covered by this item
- } Nos. 1 to 9";
and

(q) by omitting from item 131 the letters " n.e.i.,".

Repeal and
substitution
of certain
Schedules.

5. The Second, Third, Fourth, Fifth and Sixth Schedules to the Principal Act are repealed and the following Schedules inserted in their stead :—

"SECOND SCHEDULE.

Section 6B.

| Item No. | Specification of goods. |
|----------|--|
| 1. | Motor cars designed primarily and principally for the transport of persons, including sedans, coupés, tourers, roadsters, taxi-cabs, station waggons and estate cars, but not including panel vans, delivery vans, utilities, hearses, jeeps, trucks, lorries or motor buses |
| 2. | Confectionery, including— (a) popcorn ; (b) confectionery novelties ; (c) crystallized fruit ; (d) crystallized or preserved ginger ; and (e) edible, non-edible and partly edible cake decorations and frills, but not including candied peel or goods covered by any item in the Fourth Schedule to this Act |
| 3. | Ice cream and similar frozen or semi-frozen comestibles (but not including flavoured ice blocks) and mixtures from which ice cream and comestibles of those kinds are made ; ice cream cones, ice cream cups and ice cream wafers |
| 4. | Party decorations and party novelties, but not including goods covered by any item in the Fourth Schedule to this Act |
| 5. | Yachts, skiffs, dinghies, launches, speed boats, canoes and other water craft for pleasure, sport or recreation |
| 6. | Accessories and parts, including outboard motors, for any goods covered by the last preceding item |
| 7. | Equipment, apparatus and accessories of a kind used exclusively or primarily and principally in indoor or outdoor sports or games, gymnastics, athletics or physical culture, including— (a) guns, rifles and ammunition ; (b) fishing equipment, apparatus and accessories ; (c) surfplanes, surf-skis and surf boards ; and (d) devices for practising games, sports or exercises, but not including— (e) printed matter and stationery ; (f) goods for installation as fixtures in public playgrounds for children ; or (g) goods covered by any item in any other Schedule to this Act For the purpose of this item, 'indoor or outdoor sports or games' includes horse racing, greyhound racing, boxing, wrestling, coursing, yachting, sailing, motor car racing, motor cycle racing, road racing, track cycling, speed boat racing and motor boat racing |
| 8. | Toys and parts for toys, Christmas stockings and Christmas crackers |
| 9. | Games and puzzles, including printed matter forming part of those goods or containing directions for the use of those goods |
| 10. | Fireworks, including rockets, coloured fires, 'electric' sparklers and Catherine wheels |
| 11. | Carnival equipment and amusement equipment (including merry-go-rounds, dodgems, scoota-boats, miniature trains, miniature motor cars, swinging boats, slippery dips, Ferris wheels, ocean waves, captive aeroplanes and goods of a similar nature) and parts for those goods |
| 12. | Gramophones, phonographs, musical boxes, musical machines and musical novelties, but not including goods covered by item 10 in the Third Schedule to this Act |
| 13. | Wireless receiving sets, combined wireless receiving and gramophone sets, record players and pick-ups, but not including goods covered by item 10 in the Third Schedule to this Act |

" SECOND SCHEDULE—continued.

| Item No. | Specification of goods. |
|----------|--|
| 14. | Records for gramophones and phonographs ; protective envelopes, stands, cabinets and other equipment designed for the storage of those records |
| 15. | Musical instruments, and instruments for bands and orchestras, including— (a) pianolas, player-pianos, orchestrals, electric and other organs, carillons and bells ; (b) pianola rolls, player-piano rolls and cabinets for those goods ; (c) drums, cymbals, chimes, triangles, castanets, bones, tambourines, cow-bells, sleigh-bells, wood blocks and other percussive instruments ; (d) concertinas, bagpipes, musettes, pitch pipes, tuning forks and tuning hammers ; and (e) mouth-organs, harmonicas, flageolets, jaw's or jew's harps, ocarinas and ocarines, tonettes, canary warblers, kazoos, whistles, magic flutes, calls and blowhorns |
| 16. | Equipment for use with goods covered by the last preceding item, namely, bows, strings, chin rests, bridges, snares, mutes, reeds, metronomes, batons, drum-majors' staffs, drum sticks, wire brushes, neck straps, music stands, music holders, instrument stands, instrument holders, piano stools, musical instrument cases and covers, picks and plectra |
| 17. | Accessories and parts (but not including batteries) for goods covered by item 12, 13, 14, 15 or 16 in this Schedule |
| 18. | Containers for goods covered by an item in this Schedule |

" THIRD SCHEDULE.

Section 6B.

| Item No. | Specification of goods. |
|----------|---|
| 1. | Watches, but not including braille watches or watches covered by paragraph (e) of item 1 in the Fourth Schedule to this Act |
| 2. | Clocks, but not including alarm clocks, braille clocks, clocks with cut-glass cases or business time-recording apparatus or machines |
| 3. | Movements and parts for watches (other than braille watches), but not including goods covered by paragraph (e) of item 1 in the Fourth Schedule to this Act |
| 4. | Movements, parts and keys for clocks, being clocks covered by item 2 in this Schedule or paragraph (d) of item 1 in the Fourth Schedule to this Act, but not including cut-glass cases for clocks |
| 5. | Watch chains and bands, straps and clasps for wristlet watches, but not including goods covered by paragraph (e) of item 1 in the Fourth Schedule to this Act |
| 6. | Fountain pens and propelling pencils (including ball-pointed pens and pencils) and stylographs, and parts and re-fills for those goods ; leads for propelling pencils |
| 7. | Travelling bags, brief bags, kit bags exceeding eighteen inches in length, gladstone bags, book-makers' bags, hat boxes, trunks, suitcases, attaché cases exceeding eighteen inches in length, writing or letter cases, music cases, sporting cases or bags, regalia cases, lunch cases exceeding twelve inches in length, hat cases, satchels, grips, sewing bags or cases, sleeping valises or bags, but not including school bags or cases |
| 8. | Handbags, evening bags, purses, shopping bags (but not including shopping bags made of paper, string or plastic cord), knitting bags, money belts, wallets, pouches, beach bags, cosmetic bags, cosmetic holdalls and similar goods |

"THIRD SCHEDULE—continued.

| Item No. | Specification of goods. |
|----------|---|
| 9. | Baskets and hampers of a kind used for private, personal, domestic or office purposes, made of cane, wicker, seagrass, metal, wood, fibre or any other material, including picnic hampers and picnic outfits, but not including bassinets and other sleeping baskets for babies |
| 10. | Slot machines, coin machines and token machines, but not including weighing machines or machines for the sale of goods |
| 11. | Totalizers, totalizer equipment and parts for those goods, but not including printed matter and stationery |
| 12. | Cameras (including cinematograph and stereo cameras), photomaton and machines for taking photographs, but not including photographic equipment of a kind used exclusively or primarily and principally in the reproduction of documents, drawings and plans |
| 13. | Photographic enlarging and reducing apparatus, but not including photographic equipment of a kind used exclusively or primarily and principally in the reproduction of documents, drawings and plans |
| 14. | Accessories and parts for goods covered by item 12 or 13 in this Schedule |
| 15. | Photographs not covered by item 52 in the First Schedule to this Act, including stereoscopic views produced by means of photography and photographs wholly or partly coloured by hand |
| 16. | Lantern, screen and camera slides |
| 17. | The following goods (not being goods covered by item 52 in the First Schedule to this Act or negatives or positives produced by processing cinematograph film), namely :— (a) photographic negatives produced for sale ; (b) positives produced by processing photographic film ; and (c) transparencies and reversals |
| 18. | Photographic materials and products not covered by item 43 in the First Schedule to this Act, namely :— (a) unexposed photographic plates and film, including sensitized film for cinematograph cameras ; (b) photographic sensitized paper, cards, board, linen and other sensitized materials ; and (c) mounts, plaques and medallions, but not including sensitized materials of a kind produced and marketed specifically for use in the reproduction of documents, drawings and plans |
| 19. | Toilet and beauty preparations and materials, namely :— (a) hair oils, hair lotions, hair lacquers, hair settings, hair dressings, hair trainers, hair tonics, hair restorers, hair tints, shampoos, hair rinses, hair bleaching preparations, hair dyes, hair dye removers, pomades and hair waving solutions, hair emulsions, sachets and hair medications ; (b) face powders, rouge, face creams, face lotions, face oils, face astringents, face colourings, face packs, face masks, lip-sticks, lip salves, eye-brow pencils, eye beautifiers, mascara, eye shadows and similar preparations ; (c) nail polishes, nail lacquers, lacquer or polish removers, hand creams, hand lotions and similar preparations ; (d) foot powders, foot creams, foot tablets and similar preparations ; (e) body powders, body deodorants, depilatories, body creams and similar preparations ; (f) suntan oils, suntan lotions and suntan creams ; (g) leg tan cream, leg tan lotion, stockingless cream, liquid hosiery and similar preparations ; (h) cleansing pads ; (i) perfumery, eau-de-cologne and toilet waters ; (j) bath salts (solid or liquid) and foam preparations ; and (k) beauty spots, artificial eye-lashes, artificial eye-brows and artificial finger nails |
| 20. | Powder compacts, powder puffs, powder sprays, powder bowls, lipstick containers and perfume sprays, but not including goods covered by paragraph (d) of item 1 in the Fourth Schedule to this Act |

" THIRD SCHEDULE—continued.

| Item No. | Specification of goods. |
|----------|---|
| 21. | Safety razors and safety razor blades |
| 22. | Shaving brushes |
| 23. | Shaving sticks, shaving creams, shaving soaps, shaving powder, shaving tablets, styptic pencils and liquids and other preparations for use before or after shaving |
| 24. | Shaving sets containing any goods covered by item 21, 22 or 23 in this Schedule |
| 25. | Toilet or dressing cases and toilet or dressing sets, including home hair waving sets, hair brushes, hair combs, eye-brow brushes, hand mirrors, clothes brushes, hat brushes, manicure and pedicure sets and pieces, dressing table sets and hair ties |
| 26. | Patentex Cream, Ortho-Gynol Cream, Resurin Tablets, Q.T. Cream, Kareen Cream, Agressit Tablets, Semori Tablets, Controids, condoms, goldpin pessaries, cervical caps and goods used for purposes similar to the purposes for which those goods are used |
| 27. | Containers for goods covered by an item in this Schedule |

" FOURTH SCHEDULE.

Section 6B.

| Item No. | Specification of goods. |
|----------|--|
| 1. | <p>Jewellery and fancy goods, namely :—</p> <p>(a) jewellery and imitation jewellery (but not including wedding rings covered by item 138 in the First Schedule to this Act), precious stones, semi-precious stones, pearls, cultured pearls, imitation, reconstructed or synthetic stones and pearls and personal adornments ;</p> <p>(b) plate and plated ware, being articles made wholly or principally of, or plated with, platinum, gold, silver or other precious metal, and including articles of rolled gold and gold filled articles, but not including—</p> <p style="padding-left: 2em;">(i) knives, forks, spoons or other cutlery ;</p> <p style="padding-left: 2em;">(ii) scissors ;</p> <p style="padding-left: 2em;">(iii) outlery sharpeners ;</p> <p style="padding-left: 2em;">(iv) school or university badges or badges which denote membership of organizations or associations of persons ; or</p> <p style="padding-left: 2em;">(v) goods covered by any item in any other Schedule to this Act ;</p> <p>(c) pewter ;</p> <p>(d) out-glass ware, including clocks with out-glass cases and cut-glass cases for clocks ;</p> <p>(e) watches, watch cases, watch bands and watch clasps, being goods ornamented with precious stones, semi-precious stones, pearls, cultured pearls or imitation, reconstructed or synthetic stones or pearls ;</p> <p>(f) studs, sleeve links, tie chains, tie clips, collar pins, tie pins, gold or silver safety pins and chains for those pins ;</p> <p>(g) field glasses, marine glasses and opera glasses and cases for those goods ;</p> |

"FOURTH SCHEDULE—continued.

| Item No. | Specification of goods. |
|----------------------|---|
| 1.— <i>contd.</i> | <p>(h) serviette rings, book ends, book marks, collar boxes, jewel boxes, jewel cases, tie boxes, handkerchief boxes, stud boxes, paper weights, paper knives, fobs, nut crackers, incense burners, art candles, decorative candles, card cases, table mats (but not including cloth or paper table mats), cocktail picks, tooth picks, cigar or cigarette cases and lighters for cigarettes, cigars or pipes ;</p> <p>(i) fancy goods made wholly or principally of precious metals, ivory, amber, jet, coral, mother-of-pearl, natural shells, tortoise shell, jade, onyx, lapis lazuli, ebony, alabaster, marble, xylonite, bone, bakelite or other compositions ;</p> <p>(j) ornaments ; and</p> <p>(k) jardinières and vases</p> |
| 2. | Artificial flowers, artificial fruits, artificial vegetables, artificial trees, artificial plants, artificial leaves, artificial berries and artificial grains, but not including wreaths or floral tributes covered by item 137 in the First Schedule to this Act |
| 3. | <p>Articles made wholly or principally of furskin (including any skin with fur or hair attached), namely :—</p> <p>(a) coats, coatees, boleros, capes, chokers, collars, hats, caps, necklets, wraps, stoles, crossovers, hand muffs, foot muffs, rugs and mats ;</p> <p>(b) fur trimmings ; and</p> <p>(c) fur skins, tanned, dressed or otherwise processed</p> |
| 4. | Containers for goods covered by an item in this Schedule " |