

# SALES TAX (EXEMPTIONS AND CLASSIFICATIONS).

No. 44 of 1963.

An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935-1962*.

[Assented to 20th September, 1963.]

**B**E it enacted by the Queen'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 1963*. Short title and citation.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935-1962\** 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 1935-1963*.

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

\* 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; No. 42, 1951; No. 44, 1952; No. 53, 1953; No. 45, 1954; No. 5, 1956; No. 71, 1957; Nos. 17 and 92, 1959; Nos. 65 and 88, 1960; Nos. 1 and 76, 1961; and No. 4, 1962.

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(2.) The amendments effected by paragraphs (*q*) and (*aw*) of section three of this Act shall be deemed to have come into operation on the eighth day of November, One thousand nine hundred and sixty-two.

(3.) The amendment effected by paragraph (*an*) of section three of this Act shall be deemed to have come into operation on the ninth day of May, One thousand nine hundred and sixty-three.

(4.) The amendment effected by paragraph (*au*) of section three of this Act shall be deemed to have come into operation on the fourteenth day of December, One thousand nine hundred and fifty-six.

**First Schedule.**

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

(a) by omitting from paragraph (*i*) of the definition of “ aids to manufacture ” the words “ (including goods of the classes and for the uses included in, or specifically excluded from, Item 91 in this Schedule) ”;

(b) by inserting after the definition of “ aids to manufacture ” the following definition:—

“ ‘ container ’ means—

(a) the inner or outer coverings in which goods are packed or secured, or are to be packed or secured, in the ordinary course of business (including inside linings and inside packing materials); or

(b) goods ordinarily used to secure or seal, or to describe the contents of, coverings to which paragraph (*a*) of this definition applies, being goods forming part of the completed coverings,

and includes can keys, glass droppers and other goods that—

(c) are accessories of coverings or goods to which paragraph (*a*) or (*b*) of this definition applies or of goods marketed in such coverings;

(d) are attached to or form part of the inner coverings, or are contained in the outer coverings, of the goods so marketed; and

(e) are sold with those goods for one inclusive price; ”;

(c) by omitting sub-item (40) of item 1 and inserting in its stead the following sub-item:—

“ (40) Scoops—earth moving .. .. . | Nos. 1 to 9 ”;

(d) by omitting from sub-item (10) of item 7 the word “ vehicles ” and inserting in its stead the words “ vehicles, or parts for vehicles ”;

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- (e) by omitting sub-item (3) of item 8;
- (f) by inserting in sub-item (1) of item 14A, after the word “goods”, the words “, or parts for those vehicles”;
- (g) by omitting item 15 and inserting in its stead the following item:—
  - “ Brattice cloth and brattice tacks for use in the mining industry } Nos. 1 to 9 ”;
- (h) by omitting from items 23 and 24 the words and figures “Nos. 1 to 4 and 9” (wherever occurring) and inserting in their stead the words and figures “Nos. 1 to 9”;
- (i) by omitting item 25 and inserting in its stead the following item:—
  - “ 25.—(1) Fish, including oysters, crayfish, prawns, crabs and other marine animals (whether or not cooked or otherwise processed, or marketed in containers) } Nos. 1 to 9 ”;
  - “ (2) Fish paste and foods consisting principally of fish }
- (j) by omitting from items 26, 27A, 28, 31, 32 and 33 the words and figures “Nos. 1 to 4 and 9” (wherever occurring) and inserting in their stead the words and figures “Nos. 1 to 9”;
- (k) by inserting after item 35B the following item:—
  - “ 35c. Goods, n.e.i.—
  - (a) of a kind sold exclusively or principally as;
  - (b) put up for sale as; or
  - (c) for use as,
  - food for human consumption or as goods to be mixed with or added to food for human consumption, including condiments, spices and flavourings, but not including—
  - (d) confectionery, beverages or cordials; or
  - (e) goods of a kind sold exclusively or principally as ingredients of confectionery, beverages or cordials } Nos. 1 to 9 ”;
  - “ For the purposes of this item, confectionery includes—
  - (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 does not include candied peel
- (l) by omitting from paragraph (ii) of item 41 the words “or commode”;
- (m) by omitting from paragraph (ii) of item 41 the words “, eye shells and eye shades” and inserting in their stead the words “and eye shells”;

(n) by omitting from paragraph (ii) of item 41 the words “surgeons’, nurses’ and attendants’ aprons, gowns and overalls;”;

(o) by omitting sub-item (3) of item 50 and inserting in its stead the following sub-item:—

“ (3) Butane gas, propane gas and any mixture consisting wholly or principally of those gases } Nos. 1 to 9 ”;

(p) by omitting item 58 and inserting in its stead the following item:—

“ 58. Overseas travel literature and printed matter, being goods covered by sub-item (c) of item 338 in the Schedule to the Customs Tariff } No. 5 ”;

(q) by omitting sub-item (2) of item 59 and inserting in its stead the following sub-item:—

“ (2) Catalogues, price lists and other printed matter, being goods covered by sub-item (d) of item 338 in the Schedule to the Customs Tariff } No. 5 ”;

(r) by omitting items 74C and 74CA and inserting in their stead the following items:—

“ 74c. Badges, accoutrements and kit for members of the Defence Force, being goods—  
 (a) for sale to members of that Force by the Commonwealth or by an authority of the Commonwealth;  
 (b) for use as parts of uniforms by any section of that Force or by any member of that Force; and  
 (c) officially approved for such use, but not including goods covered by item 5 in the Second Schedule to this Act } Nos. 1 to 9 ”;

“ 74ca. Badges, accoutrements and kit for use as parts of uniforms by members in Australia of the armed forces of any part of Her Majesty’s dominions other than Australia, or members in Australia of any allied or other foreign force serving in association with the Defence Force, but not including goods covered by item 5 in the Second Schedule to this Act } Nos. 1 to 9 ”;

(s) by omitting item 74L and inserting in its stead the following item:—

“ 74L. Goods for use (whether as goods or in some other form), and not for sale, by a society, institution or organization established and maintained exclusively or principally for the promotion of measures designed to prevent, or to minimize the consequences of, accidents on roads, in industry or elsewhere, but not established or maintained for the profit of individuals } Nos. 1 to 9 ”;

(t) by omitting from sub-item (1) of item 78B all the words after the words “other than” and inserting in their stead the words “road vehicles of a kind ordinarily used for the transport of persons or goods, or parts for those vehicles”;

(u) by omitting item 79;

(v) by omitting item 81A and inserting in its stead the following item:—

“ 81A. Goods purchased, imported or manufactured by an organization not carried on for the profit of individuals—

- (a) for donation to, or for the use, comfort or recreation (whether as goods or in some other form) of, members in Australia of—
  - (i) the Defence Force;
  - (ii) any other armed forces of Her Majesty; or
  - (iii) any allied or other foreign force serving in association with those forces;
- (b) for donation to another organization not carried on for the profit of individuals, for the purposes specified in the last preceding paragraph; or
- (c) for use as raw materials in the production of goods to which either of the preceding paragraphs applies

} Nos. 1 to 9 ”;

(w) by omitting sub-item (4) of item 83 and inserting in its stead the following sub-item:—

“ (4) Adhesive preparations for use in the attachment to buildings or other fixtures of goods covered by this item or by item 90 in this Schedule, or for use in sealing the joints of those goods

} Nos. 1 to 9 ”;

(x) by omitting item 86 and inserting in its stead the following item:—

“ 86.—(1) Metal materials, namely, ingots, blooms, billets, slabs, bars, rods, plate, sheet (corrugated, flat or perforated), strip, circles, angles (including slotted angles), wire, mesh and rolled or extruded sections, made wholly of metal other than precious metal, whether or not covered with paint or a similar protective coating, but not including materials insulated for electrical purposes

“ (2) Welding and brazing electrodes, rods and wires

} Nos. 1 to 9 ”;

(y) by omitting item 91 and inserting in its stead the following item:—

“ 91.—(1) Containers used, or for use, in marketing goods covered by any item or sub-item in this Schedule, other than item 39, 100 or 103, where the property in the container passes, or is to pass, to the purchaser or lessee of the contents

“ (2) Containers imported containing goods covered by any item or sub-item in this Schedule, being containers the property of the importer of the contents

} Nos. 1 to 9

} No. 5 ”;

(z) by omitting from item 92 the figures “ 76,”;

(aa) by omitting item 93 and inserting in its stead the following item:—

- “ 93.—(1) Boxes, cases and crates manufactured in Australia for use in marketing goods manufactured in Australia, being goods covered by any item or sub-item in this Schedule, other than item 39, 100 or 103  
 “ (2) Inside linings and inside packing materials for use in boxes, cases or crates covered by the last preceding sub-item
- } Nos. 1 to 4 and 9”;

(ab) by adding at the end of item 95 the following sub-item:—

- “ (2) Bottles, jars, boxes, cases and crates used, or for use, in marketing cordials where the property in the bottle, jar, box, case or crate does not pass, or is not to pass, to the purchaser of the cordials, and parts and fittings for those bottles, jars, boxes, cases and crates
- } Nos. 1 to 9”;

(ac) by omitting sub-item (1) of item 96 and inserting in its stead the following sub-item:—

- “ (1) Goods of a kind used to wrap up or secure goods for marketing or delivery, namely:—  
 (a) wrapping material or bags consisting of paper, flexible film or metallic foil, or of any combination of those materials;  
 (b) single-faced corrugated fibre board; and  
 (c) twine, lashing and adhesive tape
- } Nos. 1 to 9”;

(ad) by omitting from sub-item (2) of item 96 the words “Steel strapping” and inserting in their stead the word “Strapping”;

(ae) by inserting in Division XV., before item 105, the following item:—

- “ 104. Water, including distilled water and filtered water, but not including goods marketed as mineral waters, as a manufactured beverage or as toilet waters
- } Nos. 1 to 9”;

(af) by inserting in sub-item (1) of item 111, after the word “Fiji”, the words “, Norfolk Island”;

(ag) by omitting sub-items (2) and (3) of item 111;

(ah) by inserting after item 111 the following item:—

- “ 111A. Goods imported for repair, alteration or industrial processing and intended to be exported, being goods covered by item 400 in the Schedule to the Customs Tariff
- } No. 5”;

(ai) by omitting from item 113 the figures “76,”;

(aj) by omitting from sub-items (1) and (2) of item 113A the figures “76,”;

(ak) by inserting in sub-item (1) of item 113E, after the word “goods”, the words “, or parts for those vehicles”;

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(al) by inserting in sub-item (1) of item 113F, after the word “ vehicles ” (second occurring), the words “, or parts for those road vehicles, towing trucks or salvage vehicles ”;

(am) by inserting in sub-item (2) of item 113F, after the word “ goods ”, the words “, or parts for those vehicles ”;

(an) by inserting after item 114A the following item:—

- “ 114B.—(1) Goods, as prescribed, for use or for sale, in accordance with such conditions, if any, as are prescribed, by military sales exchanges, commissaries, officers’ clubs, enlisted men’s clubs or similar facilities established in Australia by the United States Forces } Nos. 1 to 9
- “ (2) Motor vehicles for use, in such cases or circumstances as are prescribed, by members of the United States Forces } Nos. 1 to 3
- “ (3) Goods, as prescribed, imported, in accordance with such conditions, if any, as are prescribed, by parcel post from the United States of America for the personal use of members of the United States Forces, or of members of the civilian component, or for the personal use of dependants of such members } No. 5
- “ For the purposes of this item, the expressions ‘ the United States Forces ’, ‘ members of the United States Forces ’, ‘ members of the civilian component ’ and ‘ dependant ’ have the same respective meanings as they have in the Agreement concerning the status of United States Forces in Australia made between the Government of the Commonwealth of Australia and the Government of the United States of America on the ninth day of May, One thousand nine hundred and sixty-three ”;

(ao) by omitting item 116 and inserting in its stead the following item:—

- “ 116. Re-imported goods, being goods covered by sub-item (A) or (B) of item 401 in the Schedule to the Customs Tariff, but not being motor vehicles or parts for motor vehicles } No. 5 ”;

(ap) by adding at the end of item 117 the following sub-item:—

- “ (2) Horseshoes and horseshoe nails .. .. . | Nos. 1 to 9 ”;

(aq) by omitting sub-item (3) of item 119 and inserting in its stead the following sub-items:—

- “ (2A) Fork lift trucks for use by shipowners partly on their ships and partly on wharves in the handling of cargo for the purposes of loading or unloading their ships } Nos. 1 to 9 ”;
- “ (3) Parts for goods covered by sub-item (1), (2) or (2A) of this item }

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(ar) by inserting after item 119D the following item:—

“ 119E. Tractors, n.e.i. . . . . | Nos. 1 to 9 ”;

(as) by omitting from sub-item (2) of item 121 the figures and letter “ 181 (j) (1) ” and inserting in their stead the figures and letters “ 181 (j) (1) (a) ”;

(at) by omitting item 130 and inserting in its stead the following item:—

“ 130.—(1) Scoured wool, slipe wool, fellmongered wool and carbonized wool  
“ (2) Wool tops, wool noils and wool waste } Nos. 1 to 9 ”;

(au) by omitting items 134 and 134A and inserting in their stead the following item:—

“ 134. Ships’ stores and aircraft’s stores, being goods that, by virtue of section 129 of the *Customs Act* 1901–1960, are not liable to duties of Customs } Nos. 5 to 7 ”;

(av) by inserting in item 134B, after the word “ services ”, the words “, being stores not liable to duties of Customs ”; and

(aw) by omitting item 145 and inserting in its stead the following item:—

“ 145. Samples and other consumable goods, being goods covered by item 404 in the Schedule to the Customs Tariff } No. 5 ”.

**Second  
Schedule.**

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

(a) by omitting item 18 and inserting in its stead the following item:—

“ 18.—(1) Articles made wholly or principally of fur skins, namely:—  
(a) coats, coatees, boleros, capes, cape stoles, chokers, collars, hats, jackets, caps, necklets, wraps, stoles, crossovers, hand muffs, foot muffs, and rugs (other than floor rugs or mats); and  
(b) fur trimmings

“ (2) Fur skins, or parts of fur skins, tanned, dressed or otherwise processed, not being fur skins or parts made up for use as floor rugs or mats

“ For the purposes of this item, ‘ fur skins ’ includes any skin with fur or hair attached ”; and

(b) by inserting in item 48, after the words “ Wireless receiving sets ” (first occurring), the words “ (not being goods for use in the conduct of public commercial telecommunications services by an authority constituted under any law of the Commonwealth or of a State) ”.

**Third  
Schedule.**

5. The Third Schedule to the Principal Act is amended by omitting from item 1 the words “ or silverplated ware (other than cutlery, cutlery sharpeners or scissors) ”.