

Sales Tax (Exemptions and Classifications)

No. 26 of 1966

An Act relating to Sales Tax Exemptions and Classifications.

[Assented to 24 May, 1966]

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 1966*.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935–1965** 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 1935–1966*.

Commence-
ment.

2.—(1.) Subject to this section, this Act shall come into operation on the day on which it receives the Royal Assent.

(2.) The amendments made by sub-sections (1.) and (5.) of section 4 of this Act shall be deemed to have taken effect on the first day of January, One thousand nine hundred and sixty-six.

(3.) The amendment made by sub-section (14.) of section 4 of this Act shall be deemed to have taken effect on the first day of April, One thousand nine hundred and sixty-five.

Definitions.

3. Section 2 of the Principal Act is amended by omitting from the definition of “the Customs Tariff” the words “*Customs Tariff 1965*” and inserting in their stead the words “*Customs Tariff 1966*”.

First Schedule.

4.—(1.) The First Schedule to the Principal Act is amended by inserting after item 36 the following item:—

“ 36A. Fruit juice products to which the New Zealand-Australia Free Trade Agreement signed on the thirty-first day of August, One thousand nine hundred and sixty-five, applies, being goods that would fall within a description of goods contained in sub-item (3) of item 36 in this Schedule if each reference in that sub-item to juices of Australian fruits were a reference to juices of New Zealand fruits

} Nos. 5 to 8 ”.

* 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; No. 4, 1962; No. 44, 1963; and No. 30, 1965.

(2.) The First Schedule to the Principal Act is amended by omitting sub-item (2) of item 50 and inserting in its stead the following sub-item:—

“(2) Gas that is commercially known as coal gas, and any other gas that is supplied to the public through a system of reticulation and is of a kind ordinarily used for a purpose similar to any purpose for which coal gas is used” } Nos. 1 to 4 and 9”.

(3.) The First Schedule to the Principal Act is amended by inserting in item 58, and in sub-item (2) of item 59 (wherever occurring), before the words “the First Schedule”, the words “Part II. of”.

(4.) The First Schedule to the Principal Act is amended by omitting sub-item (3) of item 66A and inserting in its stead the following sub-item:—

“(3) Honour boards or honour rolls on which are inscribed, or are to be inscribed, the names of persons who have served in the Defence Force or in any other armed forces of Her Majesty” } Nos. 1 to 9”.

(5.) The First Schedule to the Principal Act is amended by inserting after item 68 the following item:—

“68A. Works of art by New Zealand artists, being works of art to which the New Zealand-Australia Free Trade Agreement signed on the thirty-first day of August, One thousand nine hundred and sixty-five, applies” } Nos. 5 to 9”.

(6.) The First Schedule to the Principal Act is amended by inserting in items 69, 69A, 69B and 69C, before the words “the First Schedule”, the words “Part II. of”.

(7.) The First Schedule to the Principal Act is amended by inserting in item 70, before the words “the Second Schedule”, the words “Part I. of”.

(8.) The First Schedule to the Principal Act is amended by omitting from item 74G the words “Imperial War Graves Commission” and inserting in their stead the words “Commonwealth War Graves Commission”.

(9.) The First Schedule to the Principal Act is amended by inserting in sub-item (3) of item 107, before the words “the First Schedule”, the words “Part II. of”.

(10.) The First Schedule to the Principal Act is amended by omitting sub-item (6) of item 107 and inserting in its stead the following sub-item:—

“(6) Cinematographic films that are free from duties of Customs, being films that have been exposed outside Australia by amateur photographers, depict matters mainly of interest to the photographer and his relatives and friends in Australia and are not suitable to be screened for commercial purposes” } No. 5”.

(11.) The First Schedule to the Principal Act is amended by inserting in item 111A, before the words “the Second Schedule”, the words “Part I. of”.

(12.) The First Schedule to the Principal Act is amended by inserting in sub-items (1) and (2) of item 114, before the words "the Second Schedule", the words "Part I. of".

(13.) The First Schedule to the Principal Act is amended by omitting sub-item (2) of item 114B and inserting in its stead the following sub-item:—

"(2) Motor vehicles for use by members of the United States Forces, in such cases or circumstances as are prescribed" } Nos. 1 to 3 "

(14.) The First Schedule to the Principal Act is amended by inserting after item 114B the following item:—

"115. Motor vehicles for use by members of the armed forces of the Government of the United Kingdom serving in Australia, in such cases or circumstances as are prescribed" } Nos. 1 to 3 "

(15.) The First Schedule to the Principal Act is amended by omitting item 116 and inserting in its stead the following item:—

"116.—(1) Imported goods the produce or manufacture of Australia, being goods to which item 29 in Part I. of the Second Schedule to the Customs Tariff applies, but not being motor vehicles or parts for motor vehicles" } No. 5

"(2) Re-imported goods—

(a) the character of which has not altered since exportation; and

(b) in respect of which a refund or drawback of duties of Customs or duties of Excise was not paid on exportation,

being goods to which item 33 in Part I. of the Second Schedule to the Customs Tariff applies, but not being motor vehicles or parts for motor vehicles" } No. 5 "

(16.) The First Schedule to the Principal Act is amended by omitting item 135 and inserting in its stead the following item:—

"135. Motor vehicles (and parts for motor vehicles) for use in his personal transportation, and not for sale, by a person who has served in the Defence Force or in any other armed forces of Her Majesty and who, as a result of that service—

(a) has lost a leg or both arms or is, for the purpose of the application in relation to him of the Fifth Schedule to the *Repatriation Act 1920–1965* (including that Act as extended to him by the *Repatriation (Far East Strategic Reserve) Act 1956–1964* or the *Repatriation (Special Overseas Service) Act 1962–1965*), to be deemed to have had a leg or both arms amputated; or

(b) is in receipt of a special pension under the Second Schedule to the *Repatriation Act 1920–1965* (including that Act as so extended to him) in respect of blindness, total and permanent incapacity or tuberculosis

" } Nos. 1 to 9 "

(17.) The First Schedule to the Principal Act is amended by inserting in item 145, before the words “ the Second Schedule ”, the words “ Part I. of ”.

Amendments
in relation to
decimal
currency.

5. The Principal Act is amended as set out in the Schedule to this Act.

THE SCHEDULE

Section 5.

AMENDMENTS IN RELATION TO DECIMAL CURRENCY

Provisions amended	Omit—	Insert—
Section 7	One pound or more than Twenty pounds	Two dollars or more than Forty dollars
First Schedule—		
Item 100 (1) ..	Seven hundred pounds	Fourteen hundred dollars
Item 100 (2) ..	Five hundred pounds	One thousand dollars
Item 103	Fifty pounds	One hundred dollars