

No. 76. *Sales Tax (Exemptions and Classifications) (No. 2)*. 1961.

SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) (No. 2).

No. 76 of 1961.

An Act to provide for Exemption from Sales Tax of certain Goods for use in connexion with Transport.

[Assented to 27th October, 1961.]

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 (No. 2)* 1961.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935–1960*,* as amended by the *Sales Tax (Exemptions and Classifications) Act 1961*,† is in this Act referred to as the Principal Act.

(3.) Section one of the *Sales Tax (Exemptions and Classifications) Act 1961* is amended by omitting sub-section (3.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax (Exemptions and Classifications) Act 1935–1961*.

Commencement.

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

First Schedule.

3. The First Schedule to the Principal Act is amended by inserting after item 119A the following items:—

“ 119B. Goods for use (whether as goods or in some other form, but not as goods for sale) by a person exclusively in, or exclusively in connexion with, the establishment, operation or maintenance by that person of a railway providing, for use by the public, a service for the transport of persons or goods ” } Nos. 1 to 9

* 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; and Nos. 65 and 88, 1960.

† Act No. 1, 1961.

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- “ 119c.—(1) Omnibuses providing seating accommodation for not less than twelve adult passengers for use exclusively or principally in the transport of passengers for reward } Nos. 1 to 9
- “ (2) Chassis for the construction of omnibuses specified in sub-item (1) of this item } Nos. 1 to 9
- “ 119d.—(1) Goods for use exclusively in the prescribed area, being goods for use primarily and principally for the transport of livestock and being—
- (a) motor vehicles, other than articulated motor vehicles or prime movers for articulated motor vehicles, in respect of which—
 - (i) the net brake horsepower rating specified by the manufacturer of the chassis is not less than 100 horsepower; and
 - (ii) the gross vehicle weight rating specified by the manufacturer of the chassis is not less than 20,000 pounds;
 - (b) prime movers for articulated motor vehicles, being prime movers in respect of which—
 - (i) the net brake horsepower rating specified by the manufacturer is not less than 100 horsepower; and
 - (ii) the gross combination weight rating specified by the manufacturer is not less than 30,000 pounds;
 - (c) trailers; or
 - (d) stock crates or livestock carriers designed to be carried on vehicles
- } Nos. 1 to 9
- “ (2) Chassis for the construction of motor vehicles specified in paragraph (a) of sub-item (1) of this item } Nos. 1 to 9
- “ For the purposes of this item—
- ‘ articulated motor vehicle ’ means a motor vehicle consisting of a prime mover and a trailer, being a trailer part of which is superimposed upon the prime mover;
 - ‘ the prescribed area ’ has the same meaning as in section 79A of the *Income Tax and Social Services Contribution Assessment Act 1936–1961*;
 - ‘ trailer ’ means a vehicle without motive power designed for drawing by a motor vehicle ”.