

(2.) The *Sales Tax Act (No. 9) 1930-1935** 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 Act (No. 9) 1930-1936*.

Imposition
of tax.

2. Section three of the Principal Act is amended—

(a) by omitting from sub-section (1.) all the words after the word “the” (first occurring) and inserting in their stead the words “rates specified hereunder upon the sale value of goods in Australia leased by a taxpayer to a lessee including, in the case of goods leased by a taxpayer to a lessee on or after the tenth day of April, One thousand nine hundred and thirty-five, goods which have gone into use or consumption in Australia :—

Where the goods are so leased—

	Rate of tax.
prior to 11th July, 1931 ..	2½ per centum
during the period commencing on the 11th July, 1931, and ter- minating on the 25th October, 1933	6 per centum
during the period commencing on the 26th October, 1933, and terminating on the 10th September, 1936	5 per centum
on and from the 11th September, 1936	4 per centum”; and

(b) by omitting sub-section (2.)

* Act No. 42, 1930, as amended by No. 42, 1931 ; and No. 10, 1935.

SALES TAX EXEMPTIONS.

No. 41 of 1936.

An Act to amend the *Sales Tax Exemptions Act 1935*.

[Assented to 2nd October, 1936.]

BE 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 Exemptions Act 1936*.

(2.) The *Sales Tax Exemptions Act 1935** 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 Act 1935-1936*.

2. This Act shall be deemed to have commenced on the twenty-sixth day of September, One thousand nine hundred and thirty-six. Commencement.

3.—(1.) The Principal Act is amended by adding after section five the following section:—

“6. Notwithstanding anything contained in any Sales Tax Assessment Act, sales tax shall not be payable upon so much of the sale value under any Sales Tax Assessment Act of any wireless receiving set or chassis in which any valves as specified in item 121 in the Schedule are incorporated as is equal to the amount which would have been the sale value of those valves under that Act if the transaction, act or operation in relation to which the sale value of the set or chassis arose had been a transaction, act or operation in relation to those valves only.” Wireless valves incorporated in sets.

(2.) The exemptions effected by this section shall, in so far as they relate to sales tax imposed by—

- the *Sales Tax Act (No. 5) 1930* ;
- the *Sales Tax Act (No. 6) 1930* ;
- the *Sales Tax Act (No. 7) 1930* ;
- the *Sales Tax Act (No. 8) 1930* ; or by
- the *Sales Tax Act (No. 9) 1930*,

or by any of those Acts as amended from time to time, apply to all transactions, acts or operations performed or entered into on or after the first day of August, One thousand nine hundred and thirty.

4. The Schedule to the Principal Act is amended—

Schedule.

(a) by inserting after the definition of “agricultural” the following definitions:—

“ ‘aids to manufacture’ means goods for use by a manufacturer of goods—

- (a) in the actual processing or treatment of goods to be used in, wrought into or attached to goods to be manufactured by him ;
- (b) in any processing or treatment by which the goods to which that processing or treatment is applied are used in, wrought into or attached to goods to be manufactured by him ;
- (c) in any processing or treatment for the purpose of bringing goods manufactured by him into the form or condition in which he markets or uses those goods ;
- (d) in any processing or treatment for the purpose of disposing of waste substances resulting from any processing or treatment applied by him as specified in paragraphs (a), (b) or (c) of this definition ;
- (e) in operating, applying, cleansing or sterilizing machinery, implements or apparatus used in the processing or treatment specified in paragraphs (a), (b), (c) or (d) of this definition ; or

* Act No. 60, 1935.

(f) in the cleansing or sterilizing of bottles, vats or other containers for use in the storage or marketing of goods which he manufactures or in the storage of goods to be used in, wrought into or attached to goods to be manufactured by him,

and, without limiting the generality of the foregoing, includes the following goods for use, by a manufacturer, as specified in paragraph (a), (b), (c), (d), (e) or (f) of this definition, namely—

(g) abrasive cloths and abrasive papers; cotton waste, cotton wool and other cleansing or polishing cloths; marking chalks, branding inks and similar marking or branding materials; filter paper, filter pulp and other filtering preparations; masking papers, cover papers, and masking tape; and lasting tacks, lacing thread and toe bracing wire,

but does not include—

(h) goods for use as, or as parts of, machinery, implements, tools, patterns, dies, moulds, cores, photographic and cinematographic films and photographic plates, vehicles, containers (including goods of the classes and for the uses included in or specifically excluded from item 91 in this Schedule) and other plant;

‘goods to be used in, wrought into or attached to goods to be manufactured’ means goods to be so used or dealt with that those goods, or some essential element thereof, will form an integral part of the goods to be manufactured, and will remain in those goods as an element essential to the goods in their completely manufactured condition, but does not include goods to be so used that those goods, or some element thereof, will, or may, remain adventitiously in the goods to be manufactured, if the goods to be so used are intended to be used primarily as aids to manufacture;”;

(b) by inserting in item 1, after sub-item (41), the following sub-item:—

“(41A) Secateurs, pruning shears, pruning saws, pruning knives, pruning hoops, tree pruners, branch shears, cincturing knives, grape scissors and orange cutters	}	Nos. 1 to 9”;
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(c) by omitting sub-item (48) of item 1 and inserting in its stead the following sub-item:—

“(48) Tractors (and covers therefor) for use in agricultural industry or for use in the timber-getting industry in the hauling of log timber	}	Nos. 1 to 9”;
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(d) by omitting from sub-item (6) of item 2 the words “Explosives and”;

(e) by adding at the end of item 4 the following sub-item:—

“(4) Mushroom spawn	}	Nos. 1 to 9”;
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(f) by inserting in item 7, after sub-item (9), the following sub-item:—

“(9A) Butter printing, moulding and wrapping machines, and engines, starters and transmission gear for use therewith	}	Nos. 1 to 9”;
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(g) by inserting in sub-item (2) of item 8, after the word “baskets”, the word “, trays”;

(h) by omitting sub-item (5) of item 8;

(i) by omitting sub-item (3) of item 9 and inserting in its stead the following sub-items:—

“(2A) Dehydrator trays and dehydrator trolleys ..	}	Nos. 1 to 9
(3) Dip tins, dip tanks, dipping baskets, dipping crates, bleaching vats, sulphur boxes, sweat boxes, rack verandahs, drying trays and spreading trays	}	Nos. 1 to 9”;

(j) by omitting sub-item (7) of item 9 and inserting in its stead the following sub-items:—

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| "(7) Chemicals, preparations and other materials, n.e.i.,
for use in the drying, dipping, spraying, dusting,
fumigating, washing, bleaching and colouring of
fruit | } Nos. 1 to 9 |
| (8) Spray pumps, spray guns and atomizers | |
| (9) Stemmers and Graders and other machinery,
implements and apparatus for use in grading,
sorting, stemming, seeding or cleansing dried
fruits; Showell Plant, California Washers, and
other plant having similar uses | } Nos. 1 to 9"; |
| | |

(k) by omitting sub-item (3) of item 15;

(l) by adding at the end of item 16 the following sub-item:—

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| "(5) Lines, hooks, floats and sinkers for use in the
fishing industry | } Nos. 1 to 9"; |
| | |

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

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| "18.—(1) Piping made of metal, wood, stoneware, earthenware,
concrete, reinforced concrete, reinforced cement, or
fibro-cement (including piping for purposes other than
irrigation, water supply, drainage or sewerage),
channelling and guttering | } Nos. 1 to 9 |
| (2) Fittings (and parts therefor) for goods covered by
sub-item (1) of this item, including taps, cocks, valves,
faucets, inspection boxes and doors, clear outs, floor
wastes, grates, gullies, traps, syphonic connexions,
pipe heads, shoes, stop blocks, meters and meter
covers, hydrants and hydrant covers, hydrant pit
frames and covers, valve covers, valve pit frames
and covers, and air valve frames and covers, but not
including baths, indoor basins and sinks, troughs,
cisterns, pans, or other similar fittings for installation
in, or in connexion with, houses or other buildings | |
| (3) Materials for use as integral parts of piping, channelling
and guttering covered by sub-item (1) of this item
(including manholes and inspection shafts used in
connexion therewith) when constructed or repaired
in situ | } Nos. 1 to 9"; |
| | |

(n) by adding at the end of item 27 the following sub-item:—

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| "(10) Hops, dried | } Nos. 1 to 9"; |
| | |

(o) by inserting in sub-item (3) of item 30, after the word
"Rice", the words "including ground rice, flaked rice
and rice flour";

(p) by inserting in sub-item (5) of item 30, after the word
"Tapioca", the words "including ground tapioca or
tapioca flour";

(q) by inserting in sub-item (1) of item 31, after the word
"Sugar", the words "and icing mixtures consisting
principally of sugar";

(r) by inserting in item 34, after the word "Ice", the words
"and Solid CO₂";

(s) by inserting in sub-item (3) of item 35, after the word
"Children", the words "and Allenbury's Milk Cocoa";

(t) by inserting in sub-item (14) of item 35, after the word
"Bourn-Vita", the words "Kraftine and Vitogen";

(u) by inserting in sub-item (116) of item 35, after the letter "B",
the words "Vita-Co, Vitacup and Choc Yeast";

(v) by inserting after item 35 the following item :—

- “ 35A.—(1) Tea
- (2) Coffee, including raw or roasted coffee beans, coffee essence, chicory and preparations for potable use the ingredients of which consist principally of coffee or coffee essence or principally of—
- (a) coffee or coffee essence ; and
- (b) any one or more of the following commodities, viz., chicory, milk, milk powder, sugar or figs
- (3) Cocoa, including cocoa essence, chocolate for potable use and preparations for potable use the ingredients of which consist principally of cocoa, cocoa essence or chocolate or principally of—
- (a) cocoa, cocoa essence or chocolate ; and
- (b) any one or more of the following commodities, viz., milk, milk powder, malt or sugar but not including confectionery
- (4) Instant Postum, Kwic Bru Coffee and other similar preparations for potable use which are made principally from cereals or cereal products
- } Nos. 1 to 9
- } Nos. 1 to 9
- } Nos. 1 to 9 ” ;

(w) by omitting from item 38 the words “ olive oil, castor oil,” ;

(x) by omitting sub-item (1) of item 48 and inserting in its stead the following sub-item :—

- “ (1) Crude oil, fuel oil and fuel tar | Nos. 1 to 9 ” ;

(y) by inserting after item 51 the following item :—

- “ 51A. Manuscripts | Nos. 5 to 9 ” ;

(z) by omitting item 52 and inserting in its stead the following item :—

- “ 52.—(1) Compositions produced by Linotype, Intertype, Monotype, Ludlow, Elrod and similar machines
- (2) Stereotypes, matrices, electrotypes and electrotypes moulds
- (3) Printers’ type, borders, ornaments and rules, n.e.i. .. . | Nos. 1 to 9
- (4) Photographs and blocks for use in the production of books and printed matter covered by item 51, 53, 54 or 56 or by sub-item (2) or (3) of item 63 or by sub-item (2) of item 65
- } Nos. 1 to 9
- } Nos. 1 to 9 ” ;

(aa) by inserting in item 60, after the word “ paper ” (first occurring), the words “ , waxed paper ” ;

(ab) by omitting item 77 and inserting in its stead the following item :—

- “ 77. Goods for use (whether as goods or in some other form) by public transport authorities exclusively in, or exclusively in connexion with, the establishment, conduct or maintenance of transport services
- } Nos. 1 to 9 ” ;

(ac) by inserting in item 80, after the word “ purposes ”, the words “ or to any society, institution or organization established and maintained for religious, philosophical, educational, scientific or literary purposes, or for the encouragement or advancement of the fine arts ” ;

(ad) by adding at the end of item 81 the following sub-item :—

- “ (2) Wireless Pedal Transceivers and parts therefor acquired by or for the Australian Aerial Medical Services
- } Nos. 1 to 9 ” ;

(ae) by omitting item 83 and inserting in its stead the following item :—

" 83.—(1) Plaster	Nos. 1 to 9
(2) Goods being—	
(a) Plaster products	} Nos. 1 to 9
(b) Goods having structural uses similar to those of plaster and plaster products	
(c) Boards, sheets and linings made of metal, wood, wood pulp, asbestos or fibro-cement, or of bituminous or other compositions	
which are of a kind used exclusively or principally in the construction and repair of, and wrought into or attached to so as to form part of, buildings or other fixtures	} Nos. 1 to 9 "
(3) Boards, sheets and linings, n.e.i., to be used in the construction or repair of, and wrought into or attached to so as to form part of, buildings or other fixtures	

(af) by adding at the end of item 85 the following sub-item :—

" (7) Skylights, glazed or unglazed	Nos. 1 to 9 "
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(ag) by adding at the end of item 86 the following sub-items :—

" (2) Sheets, strip and circles, of copper or muntz metal, gauge 10 or lighter (Birmingham gauge)	} Nos. 1 to 9
(3) Lead sheets	

(ah) by omitting sub-item (1) of item 87 and inserting in its stead the following sub-item :—

" (1) Compositions for application in a plastic condition so as to form the flooring of buildings, and materials for use in the construction in situ of flooring so formed and wrought into, so as to form part of, that flooring	} Nos. 1 to 9 "
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(ai) by inserting after item 89 the following items :—

" 89A. Bitumen, bituminous emulsions and tar	Nos. 1 to 9
" 89B.—(1) Glass, being sheet glass (plain or corrugated), plate glass, figured rolled glass, cast glass, bent glass, structural glass, anti-actinic glass, vita glass, safety glass, fire-resisting glass, and other similar glass	} Nos. 1 to 9
(2) Leadlights and wired glass	
(3) Pavement lights and stallboard lights including frames and glass lenses or prisms for the construction in situ of pavement lights or stallboard lights	} Nos. 1 to 9 "

(aj) by omitting from paragraph (c) of item 90 the words "and glass for use in the glazing of any such joinery or turnery which is of a kind produced as goods in the form of glazed joinery or turnery";

(ak) by adding at the end of item 91 the following sub-item :—

" (2) Can keys, glass droppers and other goods which are accessories of containers covered by sub-item (1) of this item, or of exempt goods marketed in those containers as specified in that sub-item, and which are attached to or form part of the inner covering, or are contained in the outer covering, of the goods so marketed, and are sold with those goods for one inclusive price	} Nos. 1 to 9 "
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(b) if that opinion is formed after the expiration of that period—is the value of that person's sales of all goods during that period or would have been the value of those sales if he had continued in business during the whole of that period; or

(ii) where that date is after the expiration of a period of twelve months from the date on which he so commenced to engage in business, the amount which, in the opinion of the Commissioner, is the value of that person's sales of all goods during that period of twelve months";

(an) by omitting from item 103 the word "average";

(ao) by adding at the end of item 104 the following sub-item:—

"(2) Accessories (being machines, implements or apparatus) for aeroplanes or aeroplane engines if those accessories are sold or imported with aeroplanes or aeroplane engines" } Nos. 1 to 9";

(ap) by adding at the end of item 107 the following sub-item:—

"(3) Any film produced by a person established in the United Kingdom in respect of which the Collector of Customs is satisfied that the Board of Education of the United Kingdom has issued a certificate, pursuant to sub-section (4) of section seven of the Finance Act, 1935 of the United Kingdom, certifying that that film is of an educational character" } Nos. 5 to 9";

(aq) by inserting after item 107 the following item:—

"107A. Records for talking machines for use in conjunction with films covered by sub-item (2) or (3) of item 107 and posters advertising those films" } Nos. 5 to 9";

(ar) by inserting after item 113 the following items:—

"113A.—(1) Goods, being aids to manufacture (as defined in this Schedule), sold to or imported by an unregistered manufacturer for use by him in, or in connexion with, the manufacture of goods covered by any item or sub-item in this Schedule other than item 39, 76, 100 or 103" } Nos. 1 to 9

(2) Goods (including goods specified in paragraph (g) of the definition of aids to manufacture but not otherwise including goods specified in paragraph (h) of that definition) sold to or imported by an unregistered manufacturer for use by him—
 (a) in the processing or treatment of goods to be used by him as aids to manufacture (as defined in this Schedule); or
 (b) in the cleansing or sterilizing of bottles, vats or other containers for use in the storage of goods to be used by him as aids to manufacture (as defined in this Schedule),

where those aids to manufacture are for use in or in connexion with the manufacture of goods covered by any item or sub-item in this Schedule other than item 39, 76, 100 or 103

} Nos. 1 to 9

"113B.—(1) Goods manufactured by any person and applied by him to his own use as aids to manufacture (as defined in this Schedule)" } No. 1

- (2) Goods (including goods specified in paragraph (g) of the definition of aids to manufacture but not otherwise including goods specified in paragraph (h) of that definition) manufactured by any person and applied by him to his own use in the processing or treatment of goods to be used by him as aids to manufacture (as defined in this Schedule) or in the cleansing or sterilizing of bottles, vats or other containers for use in the storage of goods to be used by him as aids to manufacture (as defined in this Schedule) } No. 1

"113c. Goods applied by a registered person to his own use as—

- (a) aids to manufacture; or
(b) in the processing or treatment of goods to be used by him as aids to manufacture or in the cleansing or sterilizing of bottles, vats or other containers for use in the storage of goods to be used by him as aids to manufacture } Nos. 4, 6 and 8

For the purposes of this item, 'aids to manufacture' means aids to manufacture as defined by Regulations made under the Sales Tax Assessment Acts";

(as) by adding at the end of item 119 the following sub-items:—

- "(3) Spare gear for any ship or vessel covered by sub-item (1) or (2) of this item, being spare gear required or recommended for that ship or vessel by—
(a) the Board of Trade of the United Kingdom;
(b) the Marine Branch, Department of Commerce, in accordance with the provisions of the *Navigation Act* 1912-1935 or any regulations made thereunder;
(c) Lloyd's Register of Shipping;
(d) the British Corporation Registry of Shipping and Aircraft; or
(e) the Bureau Veritas (British Committee) } Nos. 1 to 9
- (4) Other spare gear for any ship or vessel covered by sub-item (1) or (2) of this item, being spare gear for any machinery or equipment in respect of which spare gear is required or recommended for that ship or vessel as specified in sub-item (3) of this item } Nos. 1 to 9";

(at) by omitting item 120 and inserting in its stead the following item:—

- "120.—(1) Footwear, viz., boots, shoes, sandals, slippers, mocassins, clogs, waders, goloshes, footholds and overboots for human wear } Nos. 1 to 9
- (2) Sole leather } Nos. 1 to 9
- (3) Rubber soles, rubber heels, Kromhyd, Rubberhide, Rubbercord, Tuffhide, Narmhide, Tufflex, Rubax, Re-Nu Synthetic Leather Rubber, Leathertex, Truda-Mend and other materials which are of a kind used exclusively or principally for the soling or healing of footwear covered by sub-item (1) of this item } Nos. 1 to 9"; and

(au) by adding at the end thereof the following items:—

- "124.—(1) Anhydrous ammonia and calcium chloride . . . | Nos. 1 to 9
(2) Sodium chloride for use as a refrigerating agent . . | Nos. 1 to 9
- "125. Explosives (but not including fireworks, rockets, coloured fires, sporting powder, safety cartridges, percussion caps and ammunition) and raw materials for use in producing explosives } Nos. 1 to 9

- " 126. Goods sold by retail or applied to his own use by any person if the Commissioner is satisfied that those goods have been treated by any other person as stock for sale exclusively by retail and that—
- (a) the goods were so treated by that other person prior to the first day of August, One thousand nine hundred and thirty; or
 - (b) tax has been paid or is payable by that other person in respect of the importation by him of those goods or of the treatment by him of those goods as stock for sale by retail; or
 - (c) tax paid or payable in respect of the sale of those goods to that other person has been included in the price for which he purchased those goods
- } Nos. 2 to 4 and 6 to 8
- " 127. Oils, greases and other preparations which are—
- (a) of a kind sold exclusively or principally as; or
 - (b) put up for sale as; or
 - (c) for use as
- } Nos. 1 to 9
- lubricants of machinery, implements or apparatus
- " 128. Raffia Nos. 1 to 9
- " 129. Tallow Nos. 1 to 9
- " 130. Wool tops Nos. 1 to 9".

5.—(1.) Paragraph (f) of section four of this Act shall be deemed to have commenced on the eleventh day of May, One thousand nine hundred and thirty-six. Commencement of certain exemptions.

(2.) The exemptions effected by paragraph (i) of section four of this Act shall, in so far as it relates to dip tanks, apply to all transactions, acts and operations performed or entered into on or after the twenty-sixth day of October, One thousand nine hundred and thirty-three.

(3.) The exemptions effected by paragraph (j) of section four of this Act shall, in so far as it inserts sub-item (9) of item 9 in the Schedule to the Principal Act, apply to all transactions, acts and operations performed or entered into on or after the second day of September, One thousand nine hundred and thirty-two.

(4.) Paragraph (y) of section four of this Act shall be deemed to have commenced on the seventh day of May, One thousand nine hundred and thirty-six.

(5.) Paragraph (ab) of section four of this Act shall be deemed to have commenced on the first day of April, One thousand nine hundred and thirty-six.

(6.) Paragraph (ac) of section four of this Act shall be deemed to have commenced on the eighteenth day of May, One thousand nine hundred and thirty-six.

(7.) The exemptions effected by paragraph (as) of section four of this Act shall apply to all transactions, acts and operations performed or entered into on or after the first day of March, One thousand nine hundred and thirty-five.

(8.) Paragraph (au) of section four of this Act shall, in so far as it inserts item 129 in the Schedule to the Principal Act, be deemed to have commenced on the first day of February, One thousand nine hundred and thirty-six.