

ABSTRACT OF THE SCHEDULE TO WHICH THIS ACT REFERS.

ABSTRACT.

PART I.—DEPARTMENTS AND SERVICES—OTHER THAN BUSINESS UNDERTAKINGS AND TERRITORIES OF THE COMMONWEALTH	£ 3,941
II.—BUSINESS UNDERTAKINGS	516,933
III.—TERRITORIES OF THE COMMONWEALTH	14,745
TOTAL ADDITIONS, NEW WORKS, BUILDINGS, ETC.	535,619

SALES TAX EXEMPTIONS.

No. 78 of 1938.

An Act to amend the *Sales Tax Exemptions Act* 1935-1936.

[Assented to 13th December, 1938.]

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* 1938.

(2.) The *Sales Tax Exemptions Act* 1935-1936,* as amended by this Act, may be cited as the *Sales Tax Exemptions Act* 1935-1938.

Commencement.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

3. The Schedule to the *Sales Tax Exemptions Act 1935-1936* is amended— Amendment of
Schedule.

(a) by omitting the definition of “aids to manufacture” and inserting in its stead the following definition:—

“‘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, or maintaining those goods in, 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 paragraph (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 paragraph (a), (b), (c) or (d) of this definition ; or

(f) in the cleansing or sterilizing of bottles, vats or other containers which he uses in the storage or marketing of goods which he manufactures or which he processes or treats as specified in paragraph (a), (b) or (c) of this definition,

and, without limiting the generality of the foregoing, includes—

(g) the following goods for use as specified in paragraph (a), (b), (c), (d), (e) or (f) of this definition, viz. :—

(i) abrasives in the form of cloth, paper, cord, tape or powder ;

(ii) wire wool or steel wool ;

(iii) cotton waste, cotton wool, chamois leather, sponges and cleansing or polishing cloths ;

- (iv) marking chalks, branding inks, and similar marking or branding materials ;
- (v) filter paper, filter pulp and other filtering preparations ;
- (vi) moulders' studs, chaplets, nails and sprigs for use in the production of castings ; and
- (vii) masking papers, cover papers, masking tape, lasting tacks, lacing thread, toe bracing wire, and any other goods which, in the opinion of the Commissioner, are similarly unsuitable for or incapable of repeated use,

but does not include—

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

(b) by omitting sub-item (1) of item 18 and inserting in its stead the following sub-item :—

“ (1) Piping or tubing made principally of metal, wood, stoneware, earthenware, concrete, reinforced concrete, reinforced cement, fibrocement, asbestos-cement, blue metal or other stone, bitumen, pitch, tar or of combinations of any two or more of those materials ; channelling and guttering ” } Nos. 1 to 9” ;

(c) by inserting in sub-item (1) of item 29, after the word “sauces”, the words “, including mayonnaise and salad dressing, whether liquid, semi-liquid or dry” ;

(d) by omitting from sub-item (116) of item 35 the words “Vito B” and inserting in their stead the words “Vita B” ;

(e) by inserting in sub-item (10) of item 42, after the words “invalid chairs”, the words “, invalid carrying chairs, invalid wheeled lounges and lounge chairs, invalid tri-cycles including motor propelled invalid wheel chairs and

invalid tricycles : spinal carriages and other invalid hand carriages ; wheeled beds of the kind used by invalids” ;

(f) by omitting item 51 and inserting in its stead the following item :—

“ 51.—(1) Books, pamphlets, leaflets, periodicals, magazines and printed music, but not including (unless covered by any other item or sub-item in this Schedule)—

(a) books of account ; books of receipts, cheques, deposit slips, bank withdrawal forms, tickets, dockets, labels or order forms ; books of blotting paper, books of blank sheets, or of sheets ruled or printed, for writing notes, letters, exercises, accounts or for record purposes, or for sketching, drawing or painting ; albums, books of samples, menus or calendars ; booklets of printed matter conveying greetings or sympathy ; diaries ; other stationery in book form ;

(b) programmes, schedules, syllabuses, guides or souvenirs of entertainments, amusements, exhibitions, competitions or sporting events ;

(c) catalogues or price-lists ;

(d) memoranda of association, articles of association, balance-sheets, statements of accounts or prospectuses of trading or other concerns carried on for the profit of individuals or associated reports ;

(e) advertising matter ; or

(f) books, pamphlets, leaflets, periodicals, magazines or printed music published or to be published for the

} Nos. 1 to 9

purpose or as a means of advertising the business or the products of the publisher or of the person or persons for whom they are or are to be published

Nos. 1 to 9

(2) Books, pamphlets, leaflets, periodicals or magazines issued or to be issued by or on behalf of an organization which is not carried on for the profit of individuals, for the purpose of advertising tourist resorts or disseminating information concerning tourist traffic

Nos. 1 to 4

For the purposes of this item, 'periodicals' means any publications issued at regular intervals not exceeding three months";

(g) by inserting after item 51A the following item:—

" 51B.—(1) Goods being—

(a) price or descriptive tickets or cards;

(b) display or advertising cards, signs or posters; or

(c) store notices, store signs and window backgrounds,

produced on paper, cardboard, beaver board, wallboard, canvas, cloth, plywood or celluloid or on any combination of those materials—

(d) by means of handwriting, hand drawing, hand painting;

(e) by means of silk screen or stencil;

(f) by means of the attachment to any materials specified in this item, or any combination of any of those materials, of cut-out words, letters, numbers or designs; or

(g) by any combination of those means

Nos. 1 to 9

(2) Cut-out words, letters, numbers or designs, for use as parts of goods covered by sub-item (1) of this item. } Nos. 1 to 9";

(h) by inserting in sub-item (3) of item 52, after the word "ornaments", the words "spacing materials";

(i) by adding after sub-item (4) of item 52, the following sub-items:—

"(5) Lithographic and offset plates and stones } Nos. 1 to 9

(6) Etched plates, etched sleeves and etched printing cylinders for use in photogravure, rotogravure and other similar processes of printing } Nos. 1 to 9

(7) Photographic negatives for use in the production of any goods specified in sub-item (5) or (6) of this item } Nos. 1 to 9

(8) Drawings, sketches, cartoons, paintings and pictures for use in the production of goods specified in sub-item (4) or (7) of this item } Nos. 1 to 9

(9) Raw materials for goods specified in this item } Nos. 1 to 9";

(j) by inserting after item 74 the following item:—

"74A. Goods for use (whether as goods or in some other form) by a State public library, museum or art gallery, established in the capital city of a State, being an institution which is controlled by a public authority constituted under a State Act and the expenditure of which is wholly or partly borne by the Government of a State } Nos. 1 to 9";

(k) by inserting after item 78 the following item:—

"78A.—(1) Materials for use in the construction or repair of silos, bins, elevators, buildings or other structures (being materials which are to be wrought into or attached to, so as to form part of, any of those silos, bins, elevators, } Nos. 1 to 9

buildings or other structures) to be used exclusively in, or in connexion with, the handling or storage of grain in bulk by any person or body charged with responsibility or vested with authority, under the law of a State, for the establishment, conduct or maintenance of facilities for the handling or storage of grain in bulk

Nos. 1 to 9

(2) Machinery, implements and apparatus (and parts therefor) for use by any person or body specified in sub-item (1) of this item directly in the handling or storage of grain in bulk, or in the installation or maintenance (whether as goods or as fixtures) of machinery, implements and apparatus to be so used

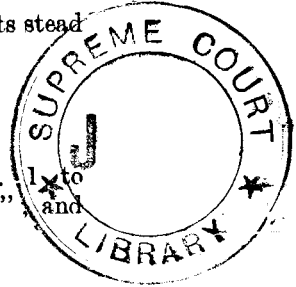
Nos. 1 to 9";

- (l) by omitting from sub-item (2) of item 89B the words "and wired glass" and inserting in their stead the words "brasslights, copperlights and zinlights, and other lights panels or squares having similar uses and made principally of glass and metal; wired glass";
- (m) by omitting from the second column the word and figure "No. 1" opposite sub-item (2) of item 100 and inserting in their stead the words and figures "Nos. 1 to 3";
- (n) by omitting from item 113 the words "by sub-item (2) of item 52,";
- (o) by inserting in item 113, before the words and figures "or by item 76" the words and figures "by sub-item (1) or (2) of item 51B,";
- (p) by omitting from item 113 the figures "101, 102";
- (q) by omitting from the second column the words and figures "Nos. 4, 6 and 8" opposite item 113c and inserting in their stead the words and figures "Nos. 1, 4, 6 and 8";
- (r) by omitting from sub-item (1) of item 115 the word "Pasteurisers" and inserting in its stead the words "Pasteurizers and parts therefor";
- (s) by inserting in sub-item (2) of item 115, before the words "for use", the words "and parts therefor,";
- (t) by omitting from sub-item (3) of item 119 the words "covered by" and inserting in their stead the words "specified in";

(u) by omitting sub-item (4) of item 119 and inserting in its stead the following sub-item :—

“(4) Other gear for use on or as part of any ship or vessel specified in sub-item (1) or (2) of this item if that gear is of a kind required or recommended as spare gear for that ship or vessel as specified in sub-item (3) of this item

Nos. 1 to 9”



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

“ 131. Goods bequeathed to the importer thereof and not imported for sale

No. 5

“ 132. Goods for use in connexion with the manufacture of goods for sale (not being goods covered by any item or sub-item in this Schedule) if the Commissioner is satisfied that the property in the first mentioned goods will pass to the purchaser of the goods so manufactured and that the full cost of the first mentioned goods will be included in the price charged by the manufacturer to that purchaser for a specific quantity of the goods so manufactured

Nos. 1 to 9”.

4. The amendment effected by each paragraph of section three of this Act set forth in the first column of the following table shall apply to all transactions, acts or operations performed or entered into on or after the date set forth against that paragraph in the second column of the table :—

Operation of certain amendments.

Paragraph of Section Three.	Date of Operation.
Paragraphs (b), (h), (l), (n), (p) and (q)	26th September, 1936
Paragraph (c)	11th November, 1932
Paragraphs (d) and (e)	26th October, 1933
Paragraph (g)	1st June, 1935
Paragraph (i) in so far as it inserts sub-items (5), (6), (7) and (8) of item 52	1st June, 1935
Paragraph (j)	28th June, 1938
Paragraph (k)	1st January, 1936
Paragraph (m)	4th August, 1934
Paragraph (o)	7th December, 1935
Paragraphs (r) and (s)	2nd September, 1932
Paragraph (v) in so far as it inserts item 131 in the Schedule to the Sales Tax Exemptions Act 1935-1936	1st May, 1938
Paragraph (v) in so far as it inserts item 132 in the Schedule to the Sales Tax Exemptions Act 1935-1936	29th May, 1935

