

1994—No. 514

**COUNTRY INDUSTRIES (PAY-ROLL TAX REBATES) ACT  
1977—REGULATION**

(Country Industries (Pay-roll Tax Rebates) Regulation 1994)

NEW SOUTH WALES



*[Published in Gazette No. 126 of 23 September 1994]*

HIS Excellency the Governor, with the advice of the Executive Council, and in pursuance of the Country Industries (Pay-roll Tax Rebates) Act 1977, has been pleased to make the Regulation set forth hereunder.

RAY CHAPPELL  
Minister for Regional Development.

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**Citation**

1. This Regulation may be cited as the Country Industries (Pay-roll Tax Rebates) Regulation 1994.

**Commencement**

2. This Regulation commences on 23 September 1994.

**Definitions**

3. In this Regulation:

“A.S.I.C.” means the Australian Standard Industrial Classification (1969 edition), published by the Australian Bureau of Statistics, a copy of which is deposited in the offices of the Department of Business and Regional Development;

“the Act” means the Country Industries (Pay-roll Tax Rebates) Act 1977.

**Eligible industries (Sec. 4)**

4. (1) The objects of this clause are to prescribe classes of industries in connection with the definition of “eligible industry” in section 4 of the Act and so to indicate those industries in respect of which an employer may become entitled to a rebate of pay-roll tax under the Act.

(2) The classes of industry specified in Column 2 of Schedule 1 (being the A.S.I.C. classes referred to in Column 1 of that Schedule) are prescribed for the purposes of definition of “eligible industry” in section 4 of the Act.

(3) In Schedule 1, a reference to an industry that is described by reference to a product is a reference to an industry that involves the manufacturing or processing of that product.

**SCHEDULE 1**

(Cl. 3)

Column 1 A.S.I.C. No.	Column 2 Industry
2111	Canned meat, meat extract or essences and corned meat within the A.S.I.C. class “Fresh, preserved and canned meat (including tallow, meals and fertilisers of animal origin)”
2113	Bacon, ham and smallgoods
2114	Collagen sausage casings within the A.S.I.C. class “Casings of animal origin”
2123	Cheese
2124	Ice cream and other frozen confections
2125	Milk products within the A.S.I.C. Class No. 2125
2131	Canned and preserved fruit products, excluding: <ul style="list-style-type: none"> <li>(a) bulk fruit juice products; and</li> <li>(b) other fruit juice products, except canned fruit juice products</li> </ul>
2132	Canned and preserved vegetable products
2152	Starch, gluten and starch sugars
2153	Cereal foods, prepared flour and baking mixes, excluding milled rice, rice meal, polished or unpolished rice, soya bean flour, self-raising flour and oats hulled or shelled
2162	Cakes and pastries supplied to State-wide markets
2163	Biscuits
2172	Refined sugar
2181	Confectionery, chocolate and cocoa products
2182	Canned fish, fish paste and other canned seafoods within the A.S.I.C. class “Preserved and canned fish and other seafoods”

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2183	Dog biscuits, cat biscuits and canned animal and pet foods within the A.S.I.C. class “Prepared animal and bird foods”
2184	Food products within the A.S.I.C. Class No. 2184, excluding bean sprout germination, honey blending, ice, salt, pepper, ginger, apricot stone cracking and peanut roasting or salting
2193	Malt
2210	Tobacco products
2313	Wool and man-made fibre tops
2314	Man-made fibres and yarns
2315	Man-made fibre broadwoven fabrics
2316	Cotton, silk and flax yarns and broadwoven fabrics
2317	Worsted yarns and broadwoven fabrics
2318	Woollen yarns and broadwoven fabrics
2319	Narrow woven fabrics (including broadwoven elastic or elastomeric fabrics)
2321	Textile finishing
2322	Household textiles (except floor coverings)
2331	Textile floor coverings
2332	Felt and felt products
2333	Canvas products and associated textile products within the A.S.I.C. Class No. 2333
2334	Rope, cordage and twine
2335	Textile products
2411	Hosiery
2412	Cardigans and pullovers
2413	Knitted goods
2421	Women’s and girls’ blouses and frocks
2422	Women’s and girls’ outerwear
2423	Men’s and boys’ trousers, shorts and work clothing
2424	Men’s and boys’ suits, coats and waterproof clothing
2425	Underwear, nightwear, men’s and boys’
2426	Foundation garments
2427	Headwear
2428	Clothing within the A.S.I.C. Class No. 2428, excluding basque knitting, buttonholing, hemstitching, custom monogramming and embroidery services
2431	Rubber footwear
2432	Footwear
2513	Plywood, veneers and manufactured boards of wood, excluding veneer peeling and slicing
2514	Joinery and wooden structural fittings
2515	Wooden containers, excluding rough sawn containers and pallets
2516	Wood, cork, bamboo and cane products within the A.S.I.C. Class No. 2516, excluding sawn firewood, sawdust, wood chips, wood flour, wood wool, picture framing and tanning bark
2521	Furniture (except sheet metal), excluding french polishing of furniture
2522	Mattresses (except rubber or wire)
2611	Pulp, paper and paperboard
2612	Paper bags (including textile bags)
2613	Solid fibreboard containers

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2614	Corrugated fibreboard containers
2615	Paper products
2622	Commercial and job printing (including stationery and bookbinding), excluding local newspaper and local magazine printing
2711	Chemical fertilisers
2712	Industrial gases
2713	Plastics materials, synthetic resins and synthetic rubber
2714	Organic industrial chemicals
2715	Inorganic industrial chemicals
2721	Ammunition, explosives and fireworks
2722	Paints, varnishes and lacquers
2723	Pharmaceutical and veterinary products
2724	Pest control and agricultural chemical products
2725	Soap and other detergents
2726	Cosmetics and toilet preparations
2727	Inks
2728	Chemical products
2730	Petroleum refining
2740	Petroleum and coal products
2811	Plate and sheet glass
2812	Glass bottles and jars
2813	Glass products
2821	Clay, face and texture bricks within the A.S.I.C. Class “Clay bricks and clay refractories”
2822	Dry pressed glazed ceramic wall and floor tiles within the A.S.I.C. Class “Ceramic construction goods (except vitreous china or porcelain)”
2823	China and other ceramic goods
2835	Asbestos cement products
2841	Plaster products
2843	Non-metallic mineral products, excluding ground minerals and mineral earths
2912	Iron and steel basic products, excluding metallurgical coke and basic iron and steel
2913	Iron and steel castings and forgings
2914	Steel pipes and tubes
2927	Rolling, drawing and extruding of aluminium
2928	Rolling, drawing and extruding of non-ferrous metals
2929	Non-ferrous metal castings
2931	Secondary recovery and alloying of non-ferrous metals, excluding recovery of non-ferrous metals from scrap, resmelting of non-ferrous metal scrap, and detinning of tin plate scrap
3111	Fabricated structural steel
3112	Architectural aluminium products
3113	Architectural metal products
3114	Boiler and plate work, excluding boilermaking and drum reconditioning
3121	Metal cans, canisters and containers
3122	Sheet metal furniture and storage equipment
3123	Sheet metal products, excluding copper-smithing

3131	Cutlery, industrial knives and hand tools (except power operated)
3132	Springs and wire products
3133	Nuts, bolts, screws and rivets
3134	Metal coating and finishing
3135	Steam, gas and water fittings (non-ferrous metal)
3136	Blinds and awnings (except textile, bamboo or cane)
3137	Fabricated metal products, excluding welding
3211	Motor vehicles
3212	Truck and bus bodies, trailers and caravans, excluding caravan repairs
3213	Motor vehicle instruments, heaters and electrical equipment (except batteries)
3214	Motor vehicle parts and accessories, excluding rebuilding of automatic transmissions and motor vehicle engine reconditioning
3221	Ship building, excluding repair work
3222	Boat building, excluding repair work
3223	Railway locomotives and rolling stock manufacture, excluding overhaul of railway locomotives or railway or tramway rolling stock
3224	Aircraft building, excluding repair or overhaul
3225	Transport equipment
3311	Photographic equipment and supplies and optical instruments, excluding photographic and motion picture film processing
3312	Measuring apparatus and professional and scientific equipment and supplies
3321	Television sets, radios, communication and other electronic equipment, excluding repair of two-way and communication radios
3322	Refrigerators and household appliances
3323	Water heating systems
3324	Electric and telephone cable, wire and strip
3325	Batteries
3326	Electrical machinery, equipment and supplies, excluding repair or maintenance of industrial electric motors or turbo alternator installation
3331	Agricultural machinery and equipment
3332	Construction and earthmoving machinery and equipment
3333	Materials handling equipment
3334	Woodworking and metal-working machinery and equipment
3335	Pumps, pumping equipment and air and gas compressors, excluding petrol bowsers installation and maintenance
3336	Commercial and industrial space heating and air conditioning equipment
3337	Dies, saw blades and machine tool accessories
3338	Food processing machinery
3339	Industrial machinery and equipment, excluding repair work and elevator or escalator installation
3411	Leather tanning and finishing, fur dressing and dyeing
3412	Leather and leather substitute products
3421	Rubber tyres, tubes, belting, hose and sheeting, excluding repair and retreading of tyres
3422	Rubber products, excluding rubber reclaiming

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3431	Flexible packaging and packaging materials (except paper), adhesive tapes and abrasive coated papers
3432	Rigid plastic sheeting
3433	Hard surface floor coverings
3434	Plastic products
3441	Ophthalmic articles
3442	Jewellery and silverware
3443	Brooms and brushes
3444	Signs and advertising displays, excluding advertising sign painting, signwriting and ticket writing
3445	Sporting equipment
3446	Writing and marking equipment
3447	Architectural model making, beach umbrellas, umbrella or parasol frames, guitars, umbrella or parasol handles, hobby equipment, manures or fertilisers, mouth organs, musical instrument strings (from animal gut), musical instruments, novelties (except rubber, plastic or paper), organs, ornaments, painting of manufactured products, parasols, piano accordions, pianos, straw plaits, surgical gut or sutures (except textile), toys or games, umbrellas, violins, walking sticks, wigs, and vacuum flasks

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### EXPLANATORY NOTE

The object of this Regulation is to make, without any changes in substance, the provisions of the Country Industries (Pay-roll Tax Rebates) Industry Eligibility Regulation 1977. The new Regulation prescribed the kinds of industry that are eligible for rebates of pay-roll tax under the Country Industries (Pay-roll Tax Rebates) Act 1977.

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