

LOAN (No. 2).

No. 31 of 1941.

An Act to authorize the Raising and Expending of a certain Sum of Money.

[Assented to 10th October, 1941.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

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| Short title. | 1. This Act may be cited as the <i>Loan Act (No. 2)</i> 1941. |
| Commencement. | 2. This Act shall come into operation on the day on which it receives the Royal Assent. |
| Authority to borrow
£50,000,000. | 3. The Treasurer may, from time to time, borrow, under the provisions of the <i>Commonwealth Inscribed Stock Act 1911-1940</i> , or under the provisions of any Act authorizing the issue of Treasury Bills, moneys not exceeding in the whole the amount of Fifty million pounds |
| Purposes for which money may be expended. | 4. The amount borrowed may be issued and applied for the expenses of borrowing and for the purposes of appropriations made, or to be made, by law. |
| Issue and application of
£50,000,000. | 5. There may be issued and applied out of the proceeds of any loan raised under the authority of this Act, or of any other Act, the sum of Fifty million pounds for war purposes. |

SALES TAX (EXEMPTIONS AND CLASSIFICATIONS).

No. 32 of 1941.

An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935-1940*.

[Assented to 25th November, 1941.]

BE it enacted by the King's Most Excellent Majesty, the Senate and the House of Representatives of the Commonwealth of Australia, as follows :—

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| Short title and citation. | 1. —(1.) This Act may be cited as the <i>Sales Tax (Exemptions and Classifications) Act 1941</i> . |
| | (2.) The <i>Sales Tax (Exemptions and Classifications) Act 1935-1940*</i> is in this Act referred to as the Principal Act. |

* Act No. 60, 1935; as amended by No. 41, 1936; No. 78, 1938; No. 32, 1939; and Nos. 5 and 76, 1940.

(3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax (Exemptions and Classifications) Act 1935-1941*.

2. This Act shall be deemed to have come into operation on the Thirtieth day of October, One thousand nine hundred and forty-one. Commencement.

3.—(1.) The First Schedule to the Principal Act is amended—

Amendment of
First
Schedule.

(a) by inserting after Item 13 the following items :—

“ 19. Pumping and other machinery, implements and apparatus (and parts and fittings therefor), for use in agricultural industry, viz. :—

- (1) Windmills and windmill towers
- (2) Pumps
- (3) Tanks and tank stands
- (4) Troughing
- (5) Water sprinklers
- (6) Machinery, implements and apparatus, for pumping, water supply or irrigation purposes.

} Nos. 1 to 9 ” ;

“ 20.—(1) Water bore casings, and parts and fittings therefor

(2) Water boring plant and equipment (and parts therefor), and tools for use therewith.

} Nos. 1 to 9 ” ;

(b) by inserting after Item 39 the following item :—

“ 42. Surgical appliances (and parts therefor), viz. :—

- (1) Abdominal belts
- (5) Artificial eyes
- (6) Artificial limbs
- (8) Crutches
- (10) Invalid chairs, invalid carrying chairs, invalid wheeled lounges and lounge chairs, invalid tricycles including motor propelled invalid wheel chairs and invalid tricycles ; spinal carriages and other invalid hand carriages ; wheeled beds of the kind used by invalids
- (12) Surgical boots, braces and irons
- (14) Trusses
- (15) Umbilical belts

} Nos. 1 to 9 ” ;

- (c) by inserting in sub-item (4) of Item 52, after the figures " 51 " the figures " 53 " ;
- (d) by inserting after Item 52 the following Item :—
 " 53. Maps for use in universities and schools } Nos. 1 to 9 " ;
- (e) by adding, at the end of Item 74c, the words " For the purposes of this item, ' members of the Naval, Military and Air Forces of the Commonwealth ' shall be deemed to include members of—
 (i) the Australian Army Nursing Service ;
 (ii) the Australian Women's Army Service ;
 (iii) the Women's Auxiliary Australian Air Force ;
 (iv) Voluntary Aid Detachments who have been called up for full-time service with those Forces ; and
 (v) such other organizations as are prescribed " ;
- (f) by inserting, after Item 74c, the following item :—
 " 74d. Goods for use (whether as goods or in some other form) exclusively in air raid precautions services by public authorities which undertake those services in protection of the general public or of property publicly owned } Nos. 1 to 9 " ;
- (g) by adding, at the end of Item 81A, the words " For the purposes of this item, ' members of the Defence Force of the Commonwealth ' shall be deemed to include members of—
 (i) the Australian Army Nursing Service ;
 (ii) the Australian Women's Army Service ;
 (iii) the Women's Auxiliary Australian Air Force ;
 (iv) Voluntary Aid Detachments who have been called up for full-time service with that Force ; and
 (v) such other organizations as are prescribed " ;
- (h) by omitting from sub-item (1) of Item 100 the words " One thousand pounds " and inserting in their stead the words " Seven hundred pounds " ; and
- (i) by inserting, after Item 132, the following Item :—
 " 133. Producer gas units (and parts and accessories therefor) for use in the production of fuel for land transport vehicles, including tractors } Nos. 1 to 9 " .

(2.) The amendment effected by paragraph (e) of sub-section (1.) of this section shall be deemed to have commenced on the first day of October, One thousand nine hundred and thirty-eight.

(3.) The amendment effected by paragraph (f) of sub-section (1) of this section shall be deemed to have commenced on the first day of February, One thousand nine hundred and thirty-nine.

(4.) The amendment effected by paragraph (h) of sub-section (1) of this section shall commence on the first day of December, One thousand nine hundred and forty-one.

(5.) The amendment effected by paragraph (i) of sub-section (1) of this section shall be deemed to have commenced on the second day of June, One thousand nine hundred and forty-one.

4. The Second Schedule to the Principal Act is amended by omitting Division I., Item 4, Divisions III. and IV., sub-items (1), (5), (6), (8), (10), (12), (14) and (15) of Item 19, Divisions VI. and VIII. and Items 38, 39, 41, 42, 45, 46, 47 and 48.

Amendment of
Second
Schedule.

5. The Third Schedule to the Principal Act is amended—

Amendment of
Thrd
Schedule.

(a) by inserting in sub-item (3) of Item 1, after the word “movements”, the words “, parts and keys”;

(b) by omitting from sub-item (7) of Item 1 the words “and stylographs” and inserting in their stead the words “stylographs, and parts therefor; leads for propelling pencils.”;

(c) by omitting sub-item (8) of Item 1 and inserting in its stead the following sub-item :—

“Serviette rings, book ends, book marks, ink-stands, ink-wells (but not including ink-wells of a kind used exclusively or primarily and principally in universities and schools), perpetual calendars and calendar stands, collar boxes, jewel boxes and cases, handkerchief boxes, stud boxes, brush boxes and cases, paper weights, paper knives, key chains and rings, fobs, sovereign and coin cases, picture frames, nut crackers, picnic hampers and outfits, vacuum flasks, jugs, cans and similar vacuum containers, hot-water bottles and bags, incense burners, art or decorative candles, candlesticks, tie boxes, bowls, torches and parts therefor, card cases, button hooks, glove stretchers, shoe horns and lifts, feather dusters, wool dusters; needlework sets in wallets, boxes, baskets and on cards; wallets, cards and folders of needles and threads; pin bowls and pin cushions, clothes hangers and presses, shoetrees, tie presses, trouser presses and holders, fancy-work baskets and cases, music cases and holders; trays, tea cosies, table mats (but not including cloth table mats), gas lighters, cocktail picks and tooth picks.”;

(d) by inserting in sub-item (9) of Item 1 after the word “bone” the word “wood”.

- (e) by omitting from Item 2 the words “and floral tributes covered by Item 45 in the Second Schedule to this Act”;
- (f) by adding at the end of Item 3 the words “; cabinets and cases for goods covered by this Item”;
- (g) by omitting from sub-item (1) of Item 5 the words “whether hand-wrought, stamped or moulded”, and paragraph (a);
- (h) by omitting sub-item (2) of Item 5 and inserting in its stead the following sub-item:—
 “(2) Wrought metal panels, rails, balustrades, gates, doors and grilles.”;
- (i) by adding after sub-item (2) of Item 5 the following sub-items:—
 “(3) Name plates, names, letters, numberplates and numbers, whether made of metal, glass, wood or any other material or combination of materials.
 “(4) Firescreens, spark screens, fireside boxes, kerbs, fuel boxes, scuttles and briquette carriers, whether made of metal, or any other material or combination of materials; fire bellows of a kind used for household purposes.”;
- (j) by omitting from sub-item (1) of Item 6 the words “baskets and picnic hampers”, and by inserting in their stead the words “sewing bags and cases, sleeping valises and bags”;
- (k) by omitting sub-item (2) of Item 6 and inserting in its stead the following sub-items:—
 “(2) Handbags, evening bags, purses, shopping bags, knitting bags, money belts, wallets and pouches, beach bags, cosmetic bags, cosmetic holdalls, cosmetic capes, and similar goods made from cellulose sheeting or any other material whatsoever.
 “(3) Baskets and hampers of a kind used for private, personal, domestic or office purposes, made of cane, wicker, seagrass, metal, wood, fibre or any other material, but not including bassinets and other sleeping baskets for babies.”;
- (l) by inserting in sub-item (1) of Item 7, after the words “umbrellas” the words “umbrella sticks”;
- (m) by adding after sub-item (2) of Item 7 the following sub-item:—
 “(3) Hammocks, including awning hammocks,”;
- (n) by inserting in sub-item (11) of Item 10, after the words “artificial eye-lashes,” the words “artificial eye-brows,”;

- (o) by adding after sub-item (11) of Item 10 the following sub-items :—
- “ (12) Tooth paste, dental paste, dental powder and other preparations of a kind used for the cleansing, sterilizing, fixing or holding of teeth or dentures.
- “ (13) Wigs, switches, artificial curls and pads.” ;
- (p) by inserting in sub-item (5) of Item 12 after the word “ accessories ” the words “ and parts ” ;
- (q) by adding after sub-item (5) of Item 12 the following sub-items :—
- “ (6) Telephones, telephonic equipment and similar goods (and parts and accessories therefor).
- “ (7) Public address equipment and paging equipment (and parts and accessories therefor).” ;
- (r) by omitting from sub-items (1) and (4) of Item 13 the words “ or by Item 48 of the Second Schedule ” ;
- (s) by adding after sub-item (2) of Item 16 the following sub-item :—
- “ (3) Fur skins, tanned, dressed or otherwise processed.” ;
- (t) by inserting in paragraph (b) of sub-item (3) of Item 18, after the word “ puzzles,” the words “ party decorations ” ;
- (u) by adding after sub-item (4) of Item 18 the following sub-items :—
- “ (5) Card tables.
- “ (6) Sporting pennants.
- “ (7) Carnival and amusement equipment including merry-go-rounds, dodgems, scoota-boats, miniature trains, miniature motor cars, swinging boats, slippery dips, ferris wheels, ocean waves, captive aeroplanes and goods of a similar nature.
- “ (8) Totalizators, totalizator equipment and parts therefor.” ;
- (v) by adding after Item 19 the following sub-item :—
- “ (2) Ice cream, ice blocks and similar frozen or semi-frozen comestibles, and mixtures from which these goods are made.” ;
- (w) by omitting from sub-item (2) of Item 20 the words “ and ironing machines ”, and inserting in their stead the words “ ironing machines, clothes wringers and clothes mangles,” ;
- (x) by inserting in sub-item (3) of Item 20 after the words “ scrubbers ” the words “ ; carpet sweepers ” ;
- (y) by adding at the end of Item 21 the words “ of the wick burning, open flame type.” ;

- (z) by adding at the end of Item 21 the following sub-item :—
 “ (2) Storm and hurricane lamps and lanterns designed to burn liquid fuel (or the gas therefrom) under pressure.” ;
- (aa) by adding at the end of sub-item (5) of Item 22 the words
 “ ; coin testing, coin wrapping, coin counting and coin sorting machines and appliances.” ;
- (ab) by adding at the end of sub-item (6) of Item 22 the words
 “ and appliances ; mechanical pencil sharpeners ; perforators and punches of a kind used in offices.” ;
- (ac) by adding after sub-item (8) of Item 22 the following sub-items :—
 “ (9) Rubber stamps and stamp pads.
 “ (10) Equipment and apparatus (and parts and accessories therefor) whether pneumatically operated or otherwise, of a kind used in shops or offices for the carriage or conveyance of cash or documents.
 “ (11) Filing cabinets.” ;
- (ad) by omitting Item 23 and inserting in its stead the following Item :—
 “ (23) Lawnmowers, mechanical lawn sweepers, edge clipping machines, garden rollers (spiked or plain), and parts, attachments and accessories therefor ; garden seats, garden hose, garden arches, garden ornaments and garden furniture.” ;
- (ae) by adding at the end of sub-item (2) of Item 25 the words
 “ ; menu cards or sheets and wine lists.” ;
- (af) by inserting in sub-item (5) of Item 25, after the words
 “ birthday books ”, the words “, address books, pocket note books ” ;
- (ag) by adding at the end of sub-item (6) of Item 25 the words
 “ and other stationery specially designed or prepared for use in connexion with social events ” ;
- (ah) by adding after Item 26 the following items and Divisions :—
 “ 27. Drinking straws made of paper or other materials.
 “ 28. Kites and streamers of a kind used for advertising purposes.
 “ 29. Crepe paper.
 “ 30. Tickets of admission to entertainments, amusements, exhibitions, competitions or sporting events, including pass out checks.

“ 31.—(1) Price or descriptive tickets or cards ; display or advertising cards, signs or posters ; store notices, store signs and window backgrounds ; advertising display units.

(2) Cut-out words, letters, numbers or designs, of a kind used with goods covered by sub-item (1) of this Item.

“ DIVISION XI.—COOKING, HEATING AND WARMING APPLIANCES, LAUNDRY IRONS, ELECTRIC FANS, AND SIMILAR GOODS.

“ 32. Appliances (and attachments and accessories therefor) operated by kerosene, petrol or other liquid fuel or by electricity or gas, viz. :—

(1) Jugs, percolators, dripolators, radiators, fires, room warmers, toasters, urns, bed warmers, foot warmers, dish washers, griddles, pie heaters, food warmers, fryers, hot tables, hot plates, boiling tables, plate warmers, waffle machines, waffle irons and waffle bakers, drink mixers, portable immersion heaters ; portable grillers, stoves, roasters, cookers and ranges ;

(2) Kettles, irons, wash boilers, coppers, mixing machines and similar appliances, of a kind used exclusively or primarily and principally for household purposes ;

(3) Fans, water boilers, water heaters and water heating equipment, of a kind used exclusively or primarily and principally for household or office purposes.

“ 33. Hot water radiators, steam radiators, and equipment and apparatus of a kind used exclusively or primarily and principally in connexion with hot water or steam heating systems.

“ 34. Slow combustion stoves for heating purposes.

“ DIVISION XII.—FLOOR COVERINGS.

“ 35. Floor coverings, viz., carpets, carpeting and felt, and rugs, mats, matting and runners made of carpet or felt.

“ DIVISION XIII.—MISCELLANEOUS.

“ 36. Patentex Cream, Ortho-Gynol Cream, Resurin Tablets, Q.T. Cream, Kareen Cream, Agressit Tablets, Semori Tablets, Controids, condoms, goldpin pessaries, cervical caps, and goods used for purposes similar to the purposes for which these goods are used.

“ 37. Bird cages.”