

10. Section twenty-two of the Principal Act is repealed and the following section inserted in its stead:—

Medical practitioners to be satisfied that prescriptions necessary.

“22. A medical practitioner shall not write a prescription in accordance with any prescribed form unless he is satisfied, by personal examination of the person in respect of whom the prescription is written, or in some other sufficient manner, that the pharmaceutical benefit specified in the prescription is necessary for the treatment of that person.

Penalty : Fifty pounds.”

Powers of authorized persons.

11. Section twenty-five of the Principal Act is amended—

- (a) by adding at the end of paragraph (a) the words “ or of any approved hospital authority ”; and
- (b) by inserting in paragraph (c), after the word “ as ”, the words “ , or may be ingredients of, ”.

SALES TAX (EXEMPTIONS AND CLASSIFICATIONS).

No. 36 of 1945.

An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935-1944*.

[Assented to 11th October, 1945.]

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 and Classifications) Act 1945*.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935-1944** 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 and Classifications) Act 1935-1945*.

Commencement.

2.—(1.) Subject to this section, this Act shall be deemed to have come into operation on the thirteenth day of September, One thousand nine hundred and forty-five.

(2.) The amendments made by paragraphs (g), (h), (j), (k) and (t) of section four of this Act shall be deemed to have come into operation on the first day of May, One thousand nine hundred and forty-four.

* 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; and No. 31, 1944.

3. After section six of the Principal Act the following section is inserted :—

“6A.—(1.) 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 pre-fabricated building or pre-fabricated building section which is made of timber, metal, fibro-cement or any other materials or combinations of materials as exceeds the amount which, in the opinion of the Commissioner, would have been the sale value of the taxable goods (if any) incorporated in the building or section if the transaction, act or operation in relation to the sale value of the building or section had been a transaction, act or operation in relation to those taxable goods only.

Pre-fabricated buildings.

“(2.) In this section ‘taxable goods’ means goods which, if sold separately, would not be covered by any item in the First Schedule to this Act.”.

4. The First Schedule to the Principal Act is amended—

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

Amendments of the First Schedule.

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

(a) machinery, implements and apparatus for use exclusively, or primarily and principally—

(i) in the actual processing or treatment of goods to be used in, wrought into or attached to goods to be manufactured by him ;

(ii) 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 ;

(iii) 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 ;

(iv) 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 subparagraph (i), (ii) or (iii) of this paragraph ;

- (v) in operating, applying, cleansing or sterilizing machinery, implements or apparatus used in the processing or treatment specified in sub-paragraph (i), (ii), (iii) or (iv) of this paragraph; or
- (vi) 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 sub-paragraph (i), (ii) or (iii) of this paragraph;
- (b) goods for use as integral parts of machinery, implements or apparatus to be constructed *in situ* and to be used exclusively, or primarily and principally, as specified in paragraph (a) of this definition;
- (c) parts for, or materials for use in the repair of, any of the machinery, implements or apparatus specified in paragraph (a) or (b) of this definition; or
- (d) goods (other than those specified in paragraph (a) or paragraph (b)) for use as specified in paragraph (a) of this definition,

but does not include—

- (e) road vehicles of the kinds ordinarily used for the transport of persons or the delivery of goods;
- (f) cooking appliances or other plant for use exclusively, or primarily and principally, in the preparation of foodstuffs for consumption on any premises of the person preparing the foodstuffs;
- (g) office equipment which is not for use directly in the manufacture of goods;
- (h) machinery, implements or apparatus for use in the production of electric current, gas, steam, compressed air or hydraulic power, for purposes other than for sale or for use by the producer thereof exclusively, or primarily and principally, as specified in paragraph (a) of this definition;

(i) containers (including goods of the classes and for the uses included in, or specifically excluded from, Item 91 in this Schedule) for use by a manufacturer in the storage or delivery of his products, or materials or parts for the construction *in situ* of any containers for use in such storage ;
or

(j) parts for any of the goods specified in paragraph (e), (f), (g), (h) or (i) of this definition ” ;

(b) by inserting after item 66 the following item :—

“ 66A.—(1) Tablets, plaques, boards, columns or other monuments to be erected in a public place in commemoration of historical events

“ (2) Goods for use as integral parts in the construction or repair of such monuments

} Nos. 1 to 9”;

(c) by omitting item 71 and inserting in its stead the following items :—

“ 71.—(1) Articles imported or cleared from bond for the personal or official use of—

(i) the diplomatic representative in the Commonwealth of any foreign country ;

(ii) the High Commissioner in the Commonwealth for any part of His Majesty’s dominions ;

(iii) the Official Representative (not being a High Commissioner) in the Commonwealth of a part of His Majesty’s dominions, being a citizen of that part ;

(iv) a member of the family of any person mentioned in the preceding paragraphs of this sub-item ; or

(v) a member of the staff of any such person, provided that that member is a citizen of the country represented

} Nos. 5 to 7.

“(2) Articles imported or cleared from bond for the official use of a consular representative in Australia of any foreign country and declared as being for such official use, if the consular representative is a citizen of the country he represents and is not otherwise engaged in any business, occupation or profession ; and articles owned and imported by any such consular representative or by a member of his staff, if the person importing the articles is a citizen of the country represented and is not engaged in any other business, occupation or profession and if the articles are imported within six months after the arrival in Australia of the person importing them or within such further time as the Minister of State for Trade and Customs allows

“(3) Articles imported or cleared from bond for the official use of a trade commissioner of any British or foreign country and declared as being for such official use, if the trade commissioner is a citizen of the country he represents and is not engaged in any other business, occupation or profession ; and articles owned and imported by any such trade commissioner or by a member of his staff, if the person importing the articles is a citizen of the country represented and is not engaged in any other business, occupation or profession and if the articles are imported within six months after the arrival in Australia of the person importing them or within such further time as the Minister of State for Trade and Customs allows

} Nos. 5 to 7.

“(4) Subject to the approval of the Minister of State for Trade and Customs, articles not covered by any other sub-item of this item, imported or cleared from bond for the official use of a representative in Australia of a British possession or foreign country and declared as being for such official use

“ 71A. Articles cleared from bond for the personal or official use of—

- (i) the diplomatic representative in the Commonwealth of any foreign country ;
- (ii) the High Commissioner in the Commonwealth for any part of His Majesty's dominions ;
- (iii) the Official Representative (not being a High Commissioner) in the Commonwealth of a part of His Majesty's dominions, being a citizen of that part ;
- (iv) a member of the family of any person mentioned in the preceding paragraphs of this item ; or
- (v) a member of the staff of any such person, provided that that member is a citizen of the country represented,

if the articles are owned by the person for whose use they are so cleared, or by the Government concerned, before clearance for home consumption

} Nos. 1 to 3.

(d) by inserting in item 72, before the words “ a Trade Commissioner ”, the words “ a High Commissioner, or ” ;

(e) by omitting from that item the word “ trade ” and inserting in its stead the words “ business, occupation ” ;

(f) by omitting item 73 and inserting in its stead the following items :—

“ 73. Articles imported or cleared from bond for the personal or official use of—

- (i) the Governor-General ;
- (ii) the Governor of a State ; or
- (iii) a member of the staff of the Governor-General or of the Governor of a State (if the member is not an Australian citizen) or a member of the family of the Governor-General or of the Governor of a State

} Nos. 5 to 7.

“ 73A. Articles cleared from bond for the personal or official use of—

- (i) the Governor-General ;
- (ii) the Governor of a State ; or
- (iii) a member of the staff of the Governor-General or of the Governor of a State (if the member is not an Australian citizen) or a member of the family of the Governor-General or of the Governor of a State,

if the articles are owned by the person for whose use they are so cleared, or by the Government of the Commonwealth or of the State, as the case may be, before clearance for home consumption

} Nos. 1 to 3.

”;

(g) by inserting in item 74CA, after the word “ Australia ”, the words “ of the armed forces of any part of His Majesty’s dominions other than Australia, or members in Australia ” ;

(h) by inserting after item 74D the following item :—

“ 74E. Goods for use (whether as goods or in some other form), and not for sale, by the Navy Army and Air Force Institutes incorporated in the United Kingdom

} Nos. 1 to 9.

”;

(i) by omitting item 78 and inserting in its stead the following item :—

“ 78. Goods for use (whether as goods or in some other form) and not for sale by—

- (i) a municipal, shire or district council constituted for the general purposes of local government under any law of the Commonwealth or of a State or Territory of the Commonwealth ;

- (ii) a public authority constituted under any law of the Commonwealth or of a State or Territory of the Commonwealth for the purpose of carrying out any or all of the functions ordinarily carried out by a council of the kind specified in paragraph (i) of this item ;

} Nos. 1 to 9.

- (iii) a harbour board, harbour trust or marine board constituted under any law of the Commonwealth or of a State or Territory of the Commonwealth;
 - or
 - (iv) a fire brigade board or fire brigade established for public purposes
- } Nos. 1 to 9.
”;

(j) by omitting from paragraph (i) of item 81A all the words after the word “members” (first occurring) and inserting in their stead the words “in Australia of the armed forces of His Majesty or of any allied or other foreign force serving in association with those forces”;

(k) by omitting from item 81A the words “‘members of the Defence Force of the Commonwealth’ shall be deemed to include members of” and inserting in their stead the words “‘the armed forces of His Majesty’ shall be deemed to include”;

(l) by adding at the end of item 84 the following sub-items:—

- “ (2) Metal building material for use, for purposes for which timber is ordinarily used, in the construction or repair of, and to be wrought into or attached to, so as to form part of, buildings or other fixtures but not including rolled steel structural sections (or combinations of such sections) weighing more than ten pounds per running foot
 - “ (3) Metal window frames and sashes, metal fanlight frames and sashes, metal window screens, metal louvre frames and shutters, metal doors and door frames, of a kind used in the construction or repair of, and wrought into or attached to, so as to form part of, buildings or other fixtures
- } Nos. 1 to 9.
”;

(m) by adding at the end of item 86 the following sub-item:—

“ (4) Terne plate ”;

(n) by inserting after item 90 the following items in Division XII. :—

- “ 90A. Window fittings, viz. :—
 - Sash rollers, sash balances, sash cord, sash weights, sash drops, sash pulleys, sash lifts, sash fasteners, casement stays, casement fasteners, combination casement stays and fasteners and fanlight openers
- } Nos. 1 to 9.

“ 90B.—(1) Cooking stoves and ranges (and parts therefor) of a kind used exclusively, or primarily and principally, for domestic purposes, but not including portable stoves, portable roasters, portable cookers or portable ranges.

“(2) Indoor fire grates and canopy fire places (and parts therefor) of a kind exclusively, or primarily and principally, installed as fixtures in houses

“ 90c. Electrical fittings (and parts therefor) of a kind used exclusively, or primarily and principally, in, or in connexion with, electrical installations in houses, viz. :—

Ceiling roses, connectors and connector bodies, connectors of a kind used in junction boxes, flush plates, lampholders (including switch lampholders and batten lampholders), mains connexion boxes, plugs and plug sockets, plug receptacles, flush pilot receptacles, adaptors, switches, switch plugs, switch plug combinations, switchboards, fuse boards, distribution boards, switchboxes and flush switch wall boxes

Nos. 1 to 9.

“ 90D. Household fittings and sanitary ware (and parts therefor, including chains, plugs and washers) of a kind installed in houses or other buildings so as to become fixtures therein, viz. :—

Baths, bath and shower screens, pedestal lavatory basins, wall and bowl basins, sinks, sink tops, draining boards, combination sinks and drainers, wash troughs, toilet pans and seats and covers therefor, sanitary cisterns and water storage tanks for use in sewerage systems

” ;

(o) by omitting from item 113 the words, symbols and figures “, by sub-items (1) to (8) of item 52,” ;

(p) by omitting from sub-item (1) of item 113A the figures “ 52,” ;

(q) by omitting sub-item (2) of that item and inserting in its stead the following sub-item :—

“(2) Goods 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, but excluding machinery, implements or apparatus (or parts therefor) which are not for use exclusively, or primarily and principally, in a manner specified in this sub-item or which are of any of the kinds specifically excluded from the definition of aids to manufacture in this Schedule”;

(r) by omitting sub-item (2) of item 113B and inserting in its stead the following sub-item :—

“(2) Goods manufactured by any person and applied by him to his own use—

(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),

but excluding machinery, implements or apparatus (or parts therefor) which are not applied exclusively, or primarily and principally, in a manner specified in this sub-item or which are of any of the kinds specifically excluded from the definition of aids to manufacture in this Schedule”;

(s) by omitting item 113c and inserting in its stead the following item :—

“ 113c.—(1) Goods applied by a registered person to his own use as aids to manufacture

“ (2) Goods applied by a registered person to his own use—

(a) in the processing or treatment of goods to be used by him as aids to manufacture ; 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,

Nos. 1, 4, 6
and 8.

but excluding machinery, implements or apparatus (or parts therefor), which are not applied exclusively, or primarily and principally, in a manner specified in paragraph (a) or (b) of this sub-item or which are of any of the kinds specifically excluded from the definition of aids to manufacture

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

” ;

(t) by adding after sub-item (7) of item 114A the following sub-items :—

“ (8) Goods imported by the Navy Army and Air Force Institutes incorporated in the United Kingdom for sale by that organization in canteens, messes, clubs, recreation rooms, hostels and other similar institutions established for the welfare of members of the naval, military or air forces of His Majesty

No. 5.

“ (9) Goods imported by the Navy Army and Air Force Institutes incorporated in the United Kingdom and sold by that organization in canteens, messes, clubs, recreation rooms, hostels and other similar institutions established for the welfare of members of the naval, military or air forces of His Majesty

No. 6.

” ; and

(u) by omitting item 132.

5. The Second Schedule to the Principal Act is amended by omitting all the words from and including the words “made under the National Security (Rationing) Regulations” to the end of the Schedule and inserting in their stead the words “(as amended to the thirteenth day of September, 1945) made under the National Security (Rationing) Regulations.” Second
Schedule.

6. The Third Schedule to the Principal Act is amended— Third
Schedule.
- (a) by inserting in sub-item (2) of item 1, after the word “ware” (first occurring), the words “(but not including knives, forks, spoons, scissors or other cutlery or cutlery sharpeners)”;
 - (b) by omitting item 3;
 - (c) by omitting from sub-item (3) of item 11 the words “Wireless receiving sets and combined” and inserting in their stead the word “Combined”;
 - (d) by omitting sub-items (6) and (7) of item 12;
 - (e) by inserting in sub-item (1) of item 18, after the word “footwear”, the words “or goods for installation as fixtures in public playgrounds for children.”;
 - (f) by omitting Division VII.;
 - (g) by omitting Division VIII.;
 - (h) by omitting from item 23 the words “Lawnmowers, mechanical” and inserting in their stead the word “Mechanical”;
 - (i) by omitting from that item the words “garden hose.”; and
 - (j) by omitting Division XI.

INCOME TAX ASSESSMENT (NO. 2).

No. 37 of 1945.

An Act to amend the *Income Tax Assessment Act 1936-1944*, as amended by the *Income Tax Assessment Act 1945*.

[Assented to 11th October, 1945.]

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

1.—(1.) This Act may be cited as the *Income Tax Assessment Act (No. 2) 1945*. Short title
and citation.

(2.) Section one of the *Income Tax Assessment Act 1945** is amended by omitting sub-section (3.).