

SALES TAX (EXEMPTIONS AND CLASSIFICATIONS).

No. 53 of 1953.

An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935-1952*.

[Assented to 28th October, 1953.]

BE it enacted by the Queen'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 *Sales Tax (Exemptions and Classifications) Act 1953*.

Short title
and citation.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935-1952** 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 1935-1953*.

2. This Act shall be deemed to have come into operation on the tenth day of September, One thousand nine hundred and fifty-three.

Commencement.

3. Section six B of the Principal Act is amended—

(a) by omitting sub-section (1.) and inserting in its stead the following sub-section:—

Classification
of goods.

“(1.) The goods specified in the Second Schedule to this Act are so specified for the purposes of the Acts imposing sales tax upon goods so specified.”; and

* Act No. 60, 1935, as amended by No. 41, 1936; No. 78, 1938; No. 32, 1939; Nos. 29 and 76, 1940; No. 82, 1941; No. 6, 1942; Nos. 35 and 44, 1943; No. 31, 1944; No. 36, 1945; Nos. 12 and 67, 1946; No. 65, 1947; No. 42, 1948; No. 54, 1949; No. 37, 1950; No. 42, 1951; and No. 44, 1952.

- (b) by omitting from sub-section (2.) the words "any of the Schedules to this Act other than the First Schedule" and inserting in their stead the words "the Second Schedule to this Act".

First Schedule.

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

- (a) by inserting in item 1, after sub-item (14), the following sub-item :—

" (14A) Electricity generators and generator sets, and electric welding sets, for use in agricultural industry, and shafting, belting, pulleys, couplings and other transmission gear and electrodes for use with those goods } Nos. 1 to 9";

- (b) by omitting sub-item (1) of item 26 and inserting in its stead the following sub-item :—

" (1) Milk products, namely, casein, milk powder, condensed or concentrated milk, skim milk, skim milk powder, condensed or concentrated skim milk, butter milk, butter milk powder, or any food containing not less than 95 per centum of milk (including skim milk) or milk powder (including skim milk powder) } Nos. 1 to 4 and 9";

- (c) by omitting sub-items (2) and (3) of item 36 and inserting in their stead the following sub-items :—

" (2) Cider } Nos. 1 to 4 and 9

" (3) Fruit juice cordials or concentrates for the making of non-alcoholic beverages, being cordials or concentrates which consist of not less than 25 per centum by volume of juices of Australian fruits; cordials, for the making of non-alcoholic beverages, manufactured from fruit juice concentrates, being concentrates which, with the addition of sufficient water to bring them to natural strength, form not less than 25 per centum by volume of the cordial; non-alcoholic beverages consisting wholly of juices of Australian fruits or vegetables (including herbage) } Nos. 1 to 4 and 9";

- (d) by inserting in paragraph (a) of sub-item (1) of item 51, after the word "painting", the words "(not being children's books containing printed illustrations for copying or colouring or for copying and colouring)";

- (e) by omitting sub-item (2) of item 81 and inserting in its stead the following sub-item :—

" (2) Wireless transceivers and parts for wireless transceivers for use, in conjunction with the radio service conducted by the Flying Doctor Service of Australia or the Cairns Aerial Ambulance Service, by a person to whom a licence has been issued under the Wireless Telegraphy Regulations for that purpose } Nos. 1 to 9"

- (f) by omitting sub-item (2) of item 82 and inserting in its stead the following sub-item :—

" (2) Stone, including synthetic stone, decomposed rock, crushed metals, crushed bricks, furnace slag (crushed or uncrushed), screenings, toppings and dust; gravel, seashell, sand, clay and soil";

- (g) by inserting in sub-item (2) of item 85A, after the word "titanium", the word "dioxide";

(k) by inserting after item 119 the following item :—

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| <p>“ 119A.—(1) Aeroplanes (including flying boats, seaplanes and helicopters) not being for use exclusively or primarily and principally—
 (a) in the transport of persons or goods for hire or reward ; or
 (b) for other commercial purposes</p> | } | Nos. 1 to 9 |
| <p>“ (2) Gliders</p> | } | Nos. 1 to 9 |
| <p>“ (3) Equipment (being machines, implements or apparatus) for use in goods covered by sub-item (1) or (2) of this item</p> | } | Nos. 1 to 9 |
| <p>“ (4) Parts for goods covered by sub-item (1), (2) or (3) of this item</p> | } | Nos. 1 to 9 |
| <p>“ (5) Materials for use in the construction or repair of, so as to form part of, goods covered by this item</p> | } | Nos. 1 to 9 ”; |

(l) by omitting from item 120 the words “ any other Schedule ” and inserting in their stead the words “ the Second Schedule ” ;

(m) by omitting from sub-item (1) of item 120 the words “ Knitted parts for garments, including bands, basques and necks ; ” ;

(n) by inserting after sub-item (1) of item 120 the following sub-item :—

- “ (1A) Goods of a kind used exclusively or primarily and principally as parts of goods covered by sub-item (1) of this item, including—
 (a) Garment shields ;
 (b) Hip pads ;
 (c) Iron-on mending patches and cuff savers ;
 (d) Lead weights ;
 (e) Shoulder pads ;
 (f) Woven names and initials ” ;

(o) by omitting paragraph (f) of sub-item (4) of item 120 and inserting in its stead the following paragraph :—

“ (f) Curtains and textile cords for fastening curtains ; ” ;

(p) by omitting sub-item (6) of item 120 and inserting in its stead the following sub-item :—

- “ (6) Braid, cloth belting, cloth ribbon, cloth tape, elastic, fringe, insertion lace, wadding, webbing, lacing cord and other textile cords of a kind used on clothing, drapery or soft furnishings ” ;

(q) by adding at the end of sub-item (8) of item 120 the following paragraph :—

“ (d) Hand weaving yarns of linen or cotton ” ;

(r) by adding at the end of item 120 the following sub-item :—

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| <p>“ (11) Buttons, buckles, button and buckle moulds, belt slides, belt clasps, hooks and eyes, press studs, snap fasteners, slide fasteners and other fasteners of a kind used exclusively or primarily and principally as part of clothing or footwear covered by sub-item (1) or (2) of this item</p> | } | Nos. 1 to 9 ” ; |
| and | | |

(s) by adding after item 138 the following items :—

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| " 139.—(1) Preparations and materials for use in the destruction of insect pests | } Nos. 1 to 9 |
| " (2) Appliances of a kind used exclusively or primarily and principally for the purpose of the use of goods covered by sub-item (1) of this item | |
| " (3) Fly papers, fly traps and other appliances of a kind used exclusively or primarily and principally in the destruction of insect pests | |
| " (4) Parts for goods covered by sub-item (2) or (3) of this item | |
| " 140. Matches, namely, safety matches, book matches and wax matches, but not including fusees, Bengal lights or Bengal matches | } Nos. 1 to 9 |
| " 141. Flags made of cloth, paper or plastic sheeting, being emblems of nations, states or territories, or of the United Nations | |
| " 142. Miniatures of orders, decorations and medals awarded by authority of the Sovereign, or the acceptance of which has been approved by the Sovereign | } Nos. 1 to 9" |
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5. The Second, Third and Fourth Schedules to the Principal Act are repealed and the following Schedule is inserted in their stead :—

Repeal of certain Schedules, and insertion of new Schedule.

SECOND SCHEDULE.

Section 6B.

Item No.	Specification of Goods.
1	Jewellery and imitation jewellery (but not including wedding rings covered by item 138 in the First Schedule to this Act), precious stones, semi-precious stones, pearls, cultured pearls, imitation, reconstructed or synthetic stones and pearls and personal adornments
2	Plate and plated ware, being articles made wholly or principally of, or plated with, platinum, gold, silver or other precious metal, and including articles of rolled gold and gold filled articles, but not including— <ul style="list-style-type: none"> (a) knives, forks, spoons or other cutlery ; (b) scissors ; (c) cutlery sharpeners ; (d) school or university badges or badges which denote membership of organizations or associations of persons ; or (e) goods covered by any item in the First Schedule to this Act
3	Pewter
4	Cut-glass ware
5	Studs, sleeve links, tie chains, tie clips, collar pins, tie pins, gold or silver safety pins and chains for those pins
6	Field glasses, marine glasses and opera glasses and cases for those goods
7	Serviette rings, book ends, book marks, collar boxes, jewel boxes, jewel cases, tie boxes, handkerchief boxes, stud boxes, paper weights, paper knives, fobs, nut crackers, incense burners, art candles, decorative candles, card cases, cocktail picks, tooth picks, cigar or cigarette cases and lighters for cigarettes, cigars or pipes
8	Fancy goods made wholly or principally of precious metals, ivory, amber, jet, coral, mother-of-pearl, natural shells, tortoise shell, jade, onyx, lapis lazuli, ebony, alabaster, marble, xylonite, bone, bakelite or other compositions
9	Ornaments
10	Jardinieres and vases

SECOND SCHEDULE—*continued*.

Item No.	Specification of Goods.
11	Artificial flowers, artificial fruits, artificial vegetables, artificial trees, artificial plants, artificial leaves, artificial berries and artificial grains, but not including wreaths or floral tributes covered by item 137 in the First Schedule to this Act
12	Fountain pens and propelling pencils (including ball-pointed pens and pencils) and stylographs, and parts and re-fills for those goods ; leads for propelling pencils
13	Watches, but not including braille watches
14	Movements and parts for watches (other than braille watches)
15	Watch chains and bands, straps and clasps for wristlet watches
16	Clocks, but not including alarm clocks, braille clocks or business time-recording apparatus or machines
17	Movements, parts and keys for clocks, being clocks covered by item 16 in this Schedule
18	Articles made wholly or principally of furskin (including any skin with fur or hair attached), namely :— (a) coats, coatees, boleros, capes, chokers, collars, hats, oaps, necklets, wraps, stoles, crossovers, hand muffs, foot muffs, rugs and mats ; (b) fur trimmings ; and (c) fur skins, tanned, dressed or otherwise processed
19	Hair oils, hair lotions, hair lacquers, hair settings, hair dressings, hair trainers, hair tonics, hair restorers, hair tints, shampoos, hair rinses, hair bleaching preparations, hair dyes, hair dye removers, pomades and hair waving solutions, hair emulsions, sachets and hair medications
20	Face powders, rouge, face creams, face lotions, face oils, face astringents, face colourings, face packs, face masks, lip-sticks, lip salves, eye-brow pencils, eye beautifiers, mascara, eye shadows and similar preparations
21	Nail polishes, nail lacquers, lacquer or polish removers, hand creams, hand lotions and similar preparations
22	Foot powders, foot creams, foot tablets and similar preparations
23	Body powders, body deodorants, depilatories, body creams and similar preparations
24	Suntan oils, suntan lotions and suntan creams
25	Leg tan creams, leg tan lotions, stockingless creams, liquid hosiery and similar preparations
26	Cleansing pads
27	Perfumery, eau-de-cologne and toilet waters
28	Bath salts (solid or liquid) and foam preparations
29	Beauty spots, artificial eye-lashes, artificial eye-brows and artificial finger nails
30	Powder compacts, powder puffs, powder sprays, powder bowls, lipstick containers and perfume sprays
31	Safety razors and safety razor blades
32	Shaving brushes
33	Shaving sticks, shaving creams, shaving soaps, shaving powders, shaving tablets, styptic pencils and liquids and other preparations for use before or after shaving
34	Shaving sets containing any goods covered by item 31, 32 or 33 in this Schedule
35	Toilet or dressing cases and toilet or dressing sets, including home hair waving sets, hair brushes, hair combs, eye-brow brushes, hand mirrors, clothes brushes, hat brushes, manicure and pedicure sets and pieces, dressing table sets and hair tidies
36	Cameras (including cinematograph and stereo cameras), photomaton and machines for taking photographs, but not including photographic equipment of a kind used exclusively or primarily and principally in the reproduction of documents, drawings and plans
37	Photographic enlarging and reducing apparatus, but not including photographic equipment of a kind used exclusively or primarily and principally in the reproduction of documents, drawings and plans

SECOND SCHEDULE—continued.

Item No.	Specification of Goods.
38	Accessories and parts for goods covered by item 36 or 37 in this Schedule
39	Photographs not covered by item 52 in the First Schedule to this Act, including stereoscopic views produced by means of photography and photographs wholly or partly coloured by hand
40	Lantern, screen and camera slides
41	The following goods (not being goods covered by item 52 in the First Schedule to this Act or negatives or positives produced by processing cinematograph film), namely :— (a) photographic negatives produced for sale ; (b) positives produced by processing photographic film ; and (c) transparencies and reversals
42	Photographic materials and products not covered by item 43 in the First Schedule to this Act, namely :— (a) unexposed photographic plates and film, including sensitized film for cinematograph cameras ; (b) photographic sensitized paper, cards, board, linen and other sensitized materials ; and (c) mounts, plaques and medallions, but not including sensitized materials of a kind produced and marketed specifically for use in the reproduction of documents, drawings and plans
43	Motor cars designed primarily and principally for the transport of persons, including sedans, coupés, tourers, roadsters, racing cars, taxi-cabs, station waggons and estate cars, but not including panel vans, delivery vans, utilities, hearses, jeeps, trucks, lorries or motor buses
44	Travelling bags, brief bags, kit bags exceeding eighteen inches in length, gladstone bags, book-makers' bags, hat boxes, trunks, suitcases, attaché cases exceeding eighteen inches in length, writing or letter cases, music cases, sporting cases or bags, regalia cases, lunch cases exceeding twelve inches in length, hat cases, satchels, grips, sewing bags or cases, sleeping valises or bags, but not including school bags or cases
45	Handbags, evening bags, purses, shopping bags (but not including shopping bags made of paper, string or plastic cord), knitting bags, money belts, wallets, pouches, beach bags, cosmetic bags and cosmetic holdalls
46	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) ; picnic hampers, picnic baskets, picnic cases and picnic bags, but not including the contents thereof
47	Gramophones, phonographs, musical boxes, musical machines and musical novelties
48	Wireless receiving sets, combined wireless receiving and gramophone sets, record players and pick-ups
49	Records for gramophones and phonographs ; protective envelopes, stands, cabinets and other equipment designed for the storage of those records
50	Musical instruments, and instruments for bands and orchestras, including— (a) pianolas, player-pianos, orchestrals, electric and other organs, carillons and bells ; (b) pianola rolls, player-piano rolls and cabinets for those goods ; (c) drums, cymbals, chimes, triangles, castanets, bones, tambourines, cow-bells, sleigh-bells, wood blocks and other percussion instruments ; (d) concertinas, bagpipes, musettes, pitch pipes, tuning forks and tuning hammers ; and (e) mouth-organs, harmonicas, flageolets, jaw's or jew's harps, ocarinas and ocarines, tonettes, canary warblers, kazoos, whistles, magic flutes, calls and blowhorns

SECOND SCHEDULE—continued.

Item No.	Specification of Goods.
51	Equipment for use with goods covered by item 50 in this Schedule, namely, bows, strings, chin rests, bridges, snaros, mutes, reeds, metronomes, batons, drum-majors' staffs, drum sticks, wire brushes, neck straps, music stands, music holders, instrument stands, instrument holders, piano stools, musical instrument cases and covers, picks and plectra
52	Accessories and parts (but not including batteries) for goods covered by item 47, 48, 49, 50 or 51 in this Schedule
53	Confectionery, including— (a) popcorn ; (b) confectionery novelties ; (c) crystallized fruit ; (d) crystallized or preserved ginger ; and (e) edible, non-edible and partly edible cake decorations and frills, but not including candied peel
54	Ice cream and similar frozen or semi-frozen comestibles (but not including flavoured ice blocks) and mixtures from which ice cream and comestibles of those kinds are made ; ice cream cones, ice cream cups and ice cream wafers
55	Toys and parts for toys, Christmas stockings and Christmas crackers
56	Games and puzzles, including printed matter forming part of those goods or containing directions for the use of those goods
57	Fireworks, including rockets, coloured fires, "electric" sparklers and Catherine wheels
58	Party decorations and party novelties
59	Carnival equipment 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) and parts for those goods
60	Slot machines, coin machines and token machines, but not including weighing machines or machines for the sale of goods
61	Totalizators, totalizator equipment and parts for those goods, but not including printed matter and stationery
62	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 those goods are used
63	Containers for goods covered by an item in this Schedule