

# SALES TAX (EXEMPTIONS AND CLASSIFICATIONS).

No. 45 of 1954.

An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935-1953*, and for other purposes.

[Assented to 6th November, 1954.]

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 1954*.

Short title and citation.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935-1953*\* 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 1935-1954*.

2.—(1.) Subject to this section, this Act shall be deemed to have come into operation on the nineteenth day of August, One thousand nine hundred and fifty-four.

Commencement.

\* 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; No. 31, 1944; No. 36, 194; Nos. 12 and 67, 1946; No. 65, 1947; No. 42, 1948; No. 54, 1949; No. 37, 1950; No. 42, 1951; No. 44, 1952; and No. 53, 1953.

(2.) The amendment effected by paragraph (q) of section four of this Act shall be deemed to have come into operation on the seventh day of August, One thousand nine hundred and fifty-two.

(3.) The amendment effected by paragraph (r) of section four of this Act shall be deemed to have come into operation on the tenth day of September, One thousand nine hundred and fifty-three.

Classification  
of goods.

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

- (a) by inserting in sub-section (1.), after the word "Second", the words "or Third"; and
- (b) by omitting from sub-section (2.) the words "Second Schedule" and inserting in their stead the words "Second and Third Schedules".

First Schedule.

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

(a) by inserting in item 1, after sub-item (28), the following sub-item :—

"(28A) Livestock carriers, being carriers designed for attachment to vehicles, for use in agricultural industry" } Nos. 1 to 9";

(b) by inserting in item 1, after sub-item (31), the following sub-item :—

"(31A) Machines, implements and apparatus for use in seed cleaning, grading or separating, including clover hullers and polishers" } Nos. 1 to 9";

(c) by omitting item 3 and inserting in its stead the following item :—

"3.—(1) Equipment, preparations and materials for the checking or eradication of diseases or pests, namely :—

- (a) Agricultural spraying and dusting materials ;
- (b) Equipment, preparations and materials for use in the checking or destruction of—
  - (i) weeds ;
  - (ii) scrub or noxious plants ;
  - or
  - (iii) plant or seed diseases ;
- (c) Appliances for use in poisoning noxious animals or birds, including poison carts, poison bait layers, poison bait distributors, equipment for use in the preparation of poison baits, and fumigators ;
- (d) Poisons and other preparations for use in the checking or destruction of noxious animals or birds ;
- (e) Traps for noxious animals or birds

"(2) Parts for equipment covered by sub-item (1) of this item" } Nos. 1 to 9";

(d) by adding at the end of sub-item (2) of item 4 the words " ; other materials and preparations used exclusively or primarily and principally to stimulate or improve the setting of fruit or the growth or productivity of plants";

(e) by inserting after item 14 the following item :—

- “ 14A.—(1) Machinery, implements, apparatus and materials (other than road vehicles of the kinds ordinarily used for the transport of persons or the delivery of goods) for use by a person engaged in the mining industry exclusively or primarily and principally in the repair or maintenance of machinery, implements or apparatus covered by item 14 in this Schedule } Nos. 1 to 9
- “ (2) Parts for machinery, implements or apparatus covered by sub-item (1) of this item } Nos. 1 to 9 ” ;

(f) by adding at the end of item 18 the following sub-item :—

- “ (5) Pumping equipment for water supply purposes, and parts and fittings for such equipment } Nos. 1 to 9 ” ;

(g) by omitting item 20A and inserting in its stead the following item :—

- “ 20A.—(1) Equipment and materials for use in the fishing industry, namely :—
- (a) Boats (including life-boats), oars, sails, life-belts and similar accessories ;
- (b) Crayfish pots ;
- (c) Engines ;
- (d) Nets and netting for fishing, and cotton, hemp twine and other materials for the repair of such nets and netting ;
- (e) Lines, hooks, floats and sinkers ;
- (f) Refrigeration equipment and refrigerating agents—
- (i) for use exclusively or primarily and principally by a person engaged in the fishing industry in the preservation of fish or other marine animals produced by him ;
- (ii) for use exclusively or primarily and principally by an authority constituted under a State Act, being an Act relating to the marketing of fish, in the preservation of fish or other marine animals ; or
- (iii) for use exclusively or primarily and principally by a co-operative company or society in the preservation of fish or other marine animals produced and supplied to the company or society by members of the company or society engaged in the fishing industry } Nos. 1 to 9
- (2) Parts for equipment covered by sub-item (1) of this item } Nos. 1 to 9 ” ;

(h) by omitting sub-item (5) of item 28 and inserting in its stead the following sub-item :—

“ (5) Foods consisting principally of honey, but not including confectionery ” } Nos. 1 to 9 ”;

(i) by omitting item 32 and inserting in its stead the following item :—

“ 32.—(1) Flour, including self-raising flour, bran and pollard ” } Nos. 1 to 4 and 9

“ (2) Baking powder, cream of tartar and bicarbonate of soda; other aerating agents for culinary purposes ” } Nos. 1 to 4 and 9 ”;

(j) by omitting sub-item (3) of item 36 and inserting in its stead the following sub-item :—

“ (3) Fruit juice products, namely :—

(a) Concentrates for the making of non-alcoholic beverages, being concentrates which consist of not less than 25 per centum by volume of juices of Australian fruits ;

(b) Cordials for the making of non-alcoholic beverages, and preparations for use in the flavouring of foods, being cordials or preparations which consist of not less than 25 per centum by volume of—

(i) juices of Australian fruits ;

(ii) a mixture of concentrates of juices of Australian fruits and water, being a mixture of a strength not less than the natural strength of the juices ; or

(iii) juices of Australian fruits and a mixture of concentrates of juices of Australian fruits and water, being a mixture of a strength not less than the natural strength of the juices ;

(c) Non-alcoholic beverages consisting wholly of juices of Australian fruits or vegetables (including herbage)

} Nos. 1 to 4 and 9 ”;

(k) by omitting from paragraph (iii) of item 38 the words “ methylated spirits,” “ turpentine, linseed oil, bicarbonate of soda,” and “ cream of tartar,” ;

(l) by inserting in paragraph (ii) of item 41, after the word “ practitioners ” (first occurring), the words “ or persons registered as physiotherapists under a law of a State or Territory of the Commonwealth ” ;

(m) by inserting in item 42, after sub-item (7), the following sub-items :—

“ (7A) Bath seats of a kind used by invalids or aged persons ” } Nos. 1 to 9

“ (7B) Colostomy, ileostomy and supra-pubic appliances ; urinals made principally of rubber or other pliable material ” } Nos. 1 to 9 ”;

(n) by inserting at the end of item 42 the following sub-item :—

“ (16) Uterine supports, including surgical pessaries, not being goods covered by item 62 in the Second Schedule to this Act ” } Nos. 1 to 9 ”;

(o) by omitting item 45A and inserting in its stead the following item :—

- “ 45A.—(1) Tooth-brushes and brushes for cleaning dentures } Nos. 1 to 9
- “ (2) Goods, n.e.i., of a kind used exclusively or primarily and principally in the cleaning of teeth or massaging of gums, but not including— } Nos. 1 to 9 ” ;
- (a) tooth picks ;
- (b) tooth pastes, tooth powders, preparations for the cleaning of dentures or other toilet preparations ; or
- (c) tartar or stain removing pencils }

(p) by omitting sub-item (7) of item 48 and inserting in its stead the following sub-item :—

- “ (7) Methylated spirits . . . . . Nos. 1 to 9 ” ;

(q) by omitting item 72 and inserting in its stead the following item :—

- “ 72. Articles, other than articles covered by item 71 or 71A in this Schedule, for official use, and not for sale, by—
- (a) an Ambassador, High Commissioner, Minister Plenipotentiary, Chargé d’Affaires or other chief diplomatic representative appointed to represent another country in Australia ;
- (b) a Consul-General, Consul or Vice-Consul in Australia of another country ; or
- (c) a Trade Commissioner appointed to represent another country in Australia, being a person who is a citizen of the country which he represents and not, otherwise than in his official capacity, engaged in a business, occupation or profession }
- } Nos. 1 to 9 ” ;

(r) by omitting sub-item (2) of item 8I and inserting in its stead the following sub-items :—

- “ (2) Wireless transceivers for use, in conjunction with the radio service conducted by—
- (a) the Flying Doctor Service of Australia ;
- (b) the Cairns Aerial Ambulance Service ;
- (c) the Bush Church Aid Society Flying Medical Service ; or
- (d) any other organization which, in the opinion of the Commissioner, conducts an aerial medical or ambulance service similar to a service carried on by an organization referred to in a preceding paragraph of this sub-item, by the holder of a licence issued under the Wireless Telegraphy Regulations for that purpose }
- } Nos. 1 to 9
- “ (2A) Parts for goods covered by sub-item (2) of this item }
- } Nos. 1 to 9 ” ;

(s) by inserting after item 84 the following item :—

“ 84A. Solder consisting wholly or principally of lead and tin } Nos. 1 to 9 ” ;

(t) by omitting item 90DA and inserting in its stead the following item :—

“ 90DA.—(1) Movable toilet pans or chemical sanitary units, seats and covers for movable toilet pans or chemical sanitary units and articles for use in the sealing of movable toilet pans } Nos. 1 to 9

“ (2) Movable toilet seats for use by children in connexion with toilet pans covered by sub-item (2) of item 90D in this Schedule } Nos. 1 to 9 ” ;

(u) by omitting item 96 and inserting in its stead the following items :—

“ 95. Bottles, boxes, cases and crates for use in marketing non-alcoholic beverages } Nos. 1 to 9

“ 96. Paper bags (including bags made from cellulose transparent film), wrapping paper (including cellulose transparent film), twine and lashing, being goods of a kind used to wrap up and secure goods for marketing or delivery } Nos. 1 to 9 ” ;

(v) by omitting item 105 and inserting in its stead the following item :—

“ 105.—(1) Hand tools of the kinds used for industrial purposes, including power-driven tools, but not including—  
 (a) tools of the kinds ordinarily attached to benches, stands or fixtures ;  
 (b) office equipment, equipment of the kinds used for or in connexion with writing or drawing or brushes of the kinds used by artists or draughtsmen ;  
 or  
 (c) goods covered by an item in any other Schedule to this Act } Nos. 1 to 9

“ (2) Hand tools of the kinds used for gardening, but not including power-driven tools } Nos. 1 to 9

“ (3) Abrasive implements and apparatus of the kinds used for industrial purposes, including revolving grind stones, grinding wheels and other grinders ; abrasive cloths and papers } Nos. 1 to 9

“ (4) Parts and accessories for goods covered by sub-item (1), (2) or (3) of this item } Nos. 1 to 9 ” ;

(w) by omitting from item 112 the word “ wheat ” and inserting in its stead the word “ grain ” ;

(x) by inserting after item 113D the following items :—

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|---|---|-------------|
| <p>“ 113E.—(1) Machinery, implements, apparatus and materials (other than road vehicles of the kinds ordinarily used for the transport of persons or the delivery of goods) for use by a person exclusively or primarily and principally in the repair or maintenance of machinery, implements or apparatus used by him and covered by item 113A, 113B, 113C or 113D in this Scheme</p>   | } | Nos. 1 to 9 |
| <p>“ (2) Parts for machinery, implements or apparatus covered by sub-item (1) of this item</p>  | } | Nos. 1 to 9 |
| <p>“ 113F.—(1) Machinery, implements, apparatus and materials (other than road vehicles of the kinds ordinarily used for the transport of persons or the delivery of goods, towing trucks or salvage vehicles) for use exclusively or primarily and principally, for business or industrial purposes, in—</p> <p style="margin-left: 2em;">(a) servicing, repairing or reconditioning motor vehicles or aeroplanes (including flying boats, seaplanes and helicopters) or parts of motor vehicles or aeroplanes ;</p> <p style="margin-left: 2em;">(b) repairing tyres, including re-treading and re-capping ;</p> <p style="margin-left: 2em;">(c) constructing, maintaining or repairing (or excavating or levelling in connexion with constructing, maintaining or repairing) buildings or other structures, or roads, dams, pipe lines, drains, trenches, tunnels or other works ; or</p> <p style="margin-left: 2em;">(d) repairing footwear for human wear,</p> <p style="margin-left: 2em;">but not including goods which become part of the goods, structures or works serviced, repaired, reconditioned or constructed, as the case may be</p> | } | Nos. 1 to 9 |
| <p>“ (2) Machinery, implements, apparatus and materials (other than road vehicles of the kinds ordinarily used for the transport of persons or the delivery of goods) for use by a person exclusively or primarily and principally in the repair or maintenance of machinery, implements or apparatus used by him and covered by sub-item (1) of this item</p>  | } | Nos. 1 to 9 |
| <p>“ (3) Parts for machinery, implements or apparatus covered by sub-item (1) or (2) of this item</p>   | } | Nos. 1 to 9 |
| <p>“ 113G.—(1) Equipment of a kind used in the course of industrial operations to protect persons engaged in those operations, including masks, respirators, shields, goggles, vizors, helmets, belts and machine guards</p>  | } | Nos. 1 to 9 |
| <p>“ (2) Parts for goods covered by sub-item (1) of this item</p>   | } | Nos. 1 to 9 |

- “ 113ii.—(1) Time-recording apparatus, and clock systems, of the kinds used for business or industrial purposes, but not including alarm clocks or goods covered by item 13, 14, 16 or 17 in the Second Schedule to this Act } Nos. 1 to 9
- “ (2) Parts for goods covered by sub-item (1) of this item } Nos. 1 to 9” ;
- (y) by omitting sub-item (1) of item 119A and inserting in its stead the following sub-item :—
- “ (1) Aeroplanes, including flying boats, seaplanes and helicopters } Nos. 1 to 9” ;
- (z) by adding at the end of paragraph (f) of sub-item (4) of item 120 the words “ ; plastic eyelet tape for use as part of plastic shower curtains ” ;
- (aa) by inserting after sub-item (5) of item 120 the following sub-item :—
- “ (5A) Cleaning and polishing cloths (including dusting cloths, dish-cloths and sweat-cloths) made of piece goods covered by sub-item (5) of this item, but not including goods consisting, in whole or in part, of metal or a plastic abrasive substance } Nos. 1 to 9” ;
- (ab) by omitting paragraph (a) of sub-item (8) of item 120 and inserting in its stead the following paragraph :—
- “ (a) Knitting, mending, crochet, tapestry, embroidery and rug wools ; ” ;
- (ac) by omitting paragraph (d) of sub-item (8) of item 120 and inserting in its stead the following paragraph :—
- “ (d) Weaving yarns ” ;
- (ad) by omitting item 122 and inserting in its stead the following item :—
- “ 122. Wire netting, barbed wire, and iron or steel wire of gauges 6 to 18 } Nos. 1 to 9” ;
- and
- (ae) by adding at the end thereof the following item :—
- “ 143. Leather, but not including tanned skins (or skins processed in a manner similar to tanning) with fur, hair or wool attached } Nos. 1 to 9” .

Second  
Schedule.

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

- (a) by omitting item 16 and inserting in its stead the following item :—
- “ 16 | Clocks, but not including—  
       | (a) alarm clocks ;  
       | (b) braille clocks ; or  
       | (c) time-recording apparatus, or clock systems, of the kinds  
       | used for business or industrial purposes ” ;
- (b) by omitting from item 43 the words “ and estate cars ” and inserting in their stead the words “ , estate cars and vehicles similar in design to station waggons or estate cars ” ;



- (c) by omitting from item 47 the words “, musical machines and musical novelties ” and inserting in their stead the words “ and musical machines ” ;
- (d) by omitting items 50 and 51 ;
- (e) by omitting from item 52 the word and figures “, 49, 50 or 51 ” and inserting in their stead the word and figures “ or 49 ” ; and
- (f) by omitting items 53 to 59, inclusive.

6. After the Second Schedule to the Principal Act the following Schedule is added :— Third Schedule.

## THIRD SCHEDULE.

Section 6B.

Item No.	Specification of Goods.
1.	<p>Goods (not being goods covered by an item in the Second Schedule to this Act) of a kind ordinarily used for household purposes, namely :—</p> <p>(a) furniture, but not including pictures, picture frames, statuary, sculptures, plaques, medallions, medals, inlays, mosaics, tapestries, cameos or representations of mottoes, proverbs or verses ;</p> <p>(b) crockery and articles of a material other than earthenware used for purposes similar to the purposes for which crockery is used ;</p> <p>(c) glassware ;</p> <p>(d) cutlery and cutlery sharpeners ;</p> <p>(e) refrigerators, ice chests and other appliances used for the cooling or freezing of food ;</p> <p>(f) washing machines, wringers and other appliances used for or in connexion with laundering ;</p> <p>(g) vacuum cleaners, carpet sweepers, floor polishers and other appliances for use for cleaning purposes ;</p> <p>(h) radiators and other room heaters, portable grillers, portable stoves, portable cookers, toasters, mixing machines, immersion heaters, hot water jugs and kettles, percolators and other appliances, whether operated by electricity or by gas, kerosene or other fuel, for use for room heating or for culinary purposes ;</p> <p>(i) kitchen utensils and hardware ;</p> <p>(j) brooms, mops, dusters, brushes, buckets, dippers, basins and garbage cans ;</p> <p>(k) fruit bottling outfits and fruit preserving bottles and jars ;</p> <p>(l) floor coverings and bath and door mats ;</p> <p>(m) blinds ;</p> <p>(n) mattresses, pillows, other bedding and cushions ;</p> <p>(o) sewing machines ; and</p> <p>(p) appliances and fittings used for or in connexion with electric, gas or other lighting</p>
2.	Parts, fittings and accessories for goods covered by item 1 in this Schedule
3.	Containers for goods covered by this Schedule

7. Notwithstanding anything contained in any Sales Tax Assessment Act, sales tax is not payable, and shall be deemed not to have been payable, upon the sale value under any Sales Tax Assessment Act of an aeroplane, including a flying boat, seaplane or helicopter, Aeroplanes.

No. 45.      *Sales Tax (Exemptions and Classifications).*      1954.

if the transaction, act or operation in relation to which the sale value arose was effected or done on or after the first day of January, One thousand nine hundred and forty-six, and before the commencement of this Act.

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