

Sales Tax (Exemptions and Classifications) (No. 3)

No. 80 of 1967

An Act relating to Sales Tax Exemptions and Classifications.

[Assented to 8 November 1967]

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 (No. 3) 1967*. Short title and citation.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935–1966*,* as amended by the *Sales Tax (Exemptions and Classifications) Act 1967*† and by the *Sales Tax (Exemptions and Classifications) Act (No. 2) 1967*,‡ is in this Act referred to as the Principal Act.

(3.) Section 1 of the *Sales Tax (Exemptions and Classifications) Act (No. 2) 1967* is amended by omitting sub-section (4.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax (Exemptions and Classifications) Act 1935–1967*.

2. This Act shall be deemed to have come into operation on the sixteenth day of August, One thousand nine hundred and sixty-seven. Commencement.

3. After section 5B of the Principal Act the following section is inserted:—

“ 5c.—(1.) If the Collector of Customs requires a passenger to enter into an agreement in respect of any goods referred to in sub-item (1) of item 114 in the First Schedule to this Act that, in the event of the goods being sold or otherwise disposed of in Australia within two years after the date of entry of the goods for home consumption under the *Customs Act 1901–1967*, the passenger will pay to the Commonwealth an amount equal to the sales tax that, but for that sub-item, would have been payable in respect of the goods, that sub-item does not apply in respect of those goods unless the passenger enters into the agreement. Limitation on exemption from sales tax on goods imported by passengers.

* 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, 1945; Nos. 12 and 67, 1946; No. 65, 1947; No. 42, 1948; No. 54, 1949; No. 37, 1950; No. 42, 1951; No. 44, 1952; No. 53, 1953; No. 45, 1954; No. 5, 1956; No. 71, 1957; Nos. 17 and 92, 1959; Nos. 65 and 88, 1960; Nos. 1 and 76, 1961; No. 4, 1962; No. 44, 1963; No. 30, 1965; and Nos. 26 and 62, 1966.

† Act No. 21, 1967.

‡ Act No. 29, 1967.

“(2.) In this section, ‘ the Collector of Customs ’, in relation to goods imported into Australia, means the Collector of Customs or other principal officer of Customs for the State or Territory of the Commonwealth into which the goods are imported.”.

First Schedule. **4.** The First Schedule to the Principal Act is amended as set out in the First Schedule to this Act.

Second Schedule. **5.** The Second Schedule to the Principal Act is amended as set out in the Second Schedule to this Act.

Third Schedule. **6.** The Third Schedule to the Principal Act is amended as set out in the Third Schedule to this Act.

THE SCHEDULES

FIRST SCHEDULE

Section 4.

AMENDMENTS OF THE FIRST SCHEDULE TO THE PRINCIPAL ACT

1. Item 1, omit sub-item (14), insert—

- “ (14) Goods of the following kinds for use in agricultural industry, namely:—
- (a) engines;
 - (b) electricity generators and generator sets and electric welding sets;
 - (c) acetylene-gas generators;
 - (d) hand pieces, welding tips, cutting nozzles, tubing and accessories for gas welding apparatus and for gas cutting apparatus;
 - (e) shafting, belting, pulleys, couplings, other transmission gear, trolleys and electrodes for use with goods to which any of the preceding paragraphs of this sub-item apply;
 - (f) hand trucks for use with welding-gas cylinders
- } Nos. 1 to 9 ”

2. Item 7, after sub-item (9A), insert—

- “ (9B) Machinery, implements and apparatus for use in the canning of butter
- } Nos. 1 to 9 ”

3. After item 10, insert—

- “ 10A.—(1) Vegetable grading, sorting and cleansing machines Nos. 1 to 9
 (2) Parts for goods to which sub-item (1) of this item applies Nos. 1 to 9 ”

4. Item 11, after sub-item (4), add—

- “ (5) Refrigeration equipment and refrigerants for use exclusively, or primarily and principally, in the preservation of eggs by—
- (a) a poultry farmer;
 - (b) an authority constituted under a law of the Commonwealth, of a State or of a Territory of the Commonwealth for the purpose of marketing eggs; or
 - (c) a person who grades and stores those eggs on behalf of an authority referred to in paragraph (b) of this sub-item
- } Nos. 1 to 9 ”
- “ (6) Parts for goods to which sub-item (5) of this item applies Nos. 1 to 9 ”

5. Item 38, in paragraph (iii), after “ sodium chloride,” insert “ cloudy ammonia,”

6. Item 41, in paragraph (ii), after “ practitioners ”, insert “, optometrists ”

7. Omit item 50A

8. Omit item 52, insert—

- “ 52.—(1) Goods for use in, or in connexion with, the production of printed matter to which an item in this Schedule, other than item 39, 100 or 103, applies, namely:—
- (a) compositions produced by Linotype, Intertype, Monotype, Ludlow, Elrod and similar machines;
 - (b) stereotypes, matrices, electrotypes and electrotype moulds;
 - (c) printers type, printers borders, printers ornaments, printers spacing materials and printers rules;
 - (d) blocks;
 - (e) lithographic plates, lithographic stones, offset plates and letterset plates;
 - (f) etched plates, etched sleeves and etched printing cylinders for use in photogravure, rotogravure and other similar processes of printing;
 - (g) silk screens for use in printing by the silk screen process
- } Nos. 1 to 9 ”
- “ (2) Photographic negatives and diapositives for use in connexion with the production of goods of any of the kinds specified in paragraph (d), (e), (f) or (g) of sub-item (1) of this item
- } Nos. 1 to 9 ”
- “ (3) Drawings, sketches, cartoons, paintings, pictures, photographs, printed matter and combinations of any of those goods for use in connexion with the production of goods of any of the kinds specified in paragraph (e) or (g) of sub-item (1) of this item or of goods to which sub-item (2) of this item applies
- } Nos. 1 to 9 ”

FIRST SCHEDULE—continued

- 9. Item 54, omit " Nos. 1 to 4 and 9 ", insert " Nos. 1 to 9 "
- 10. Item 74P, omit " United States Educational Foundation in Australia ", insert " Australian-American Educational Foundation "
- 11. Item 82, in sub-item (1), after " materials " (last occurring), insert " , but not including asphalt tiles, cork tiles, linoleum tiles, rubber tiles, vinyl tiles or other similar floor tiles "
- 12. Item 83, omit sub-items (2) and (3), insert—
 - " (2) Goods being—
 - (a) plaster products;
 - (b) goods having structural uses similar to those of plaster or plaster products; or
 - (c) boards, sheets and linings made of metal, wood, wood pulp, asbestos or fibro-cement, or of bituminous or other compositions, that are of a kind used exclusively or principally in the construction and repair of, and wrought into or attached to so as to form part of, buildings or other fixtures, but not including—
 - (d) asphalt tiles, cork tiles, linoleum tiles, rubber tiles, vinyl tiles or other similar floor tiles; or
 - (e) cork, linoleum, rubber, vinyl or other similar floor coverings
 - " (3) Boards, sheets and linings, n.e.i., to be used in the construction or repair of, and wrought into or attached to so as to form part of, buildings or other fixtures, but not including—
 - (a) asphalt tiles, cork tiles, linoleum tiles, rubber tiles, vinyl tiles or other similar floor tiles; or
 - (b) cork, linoleum, rubber, vinyl or other similar floor coverings
- 13. Item 85A, omit from sub-item (2) " goods marketed primarily as paint thinners ", insert " goods marketed primarily as thinners for goods to which sub-item (1) of this item applies "
- 14. Item 86, omit from sub-item (1) " angles (including slotted angles) ", insert " angles (including perforated angles), channel (including perforated channel) "
- 15. Item 96, in paragraph (a) of sub-item (1), after " paper, ", insert " netting, "
- 16. Item 96, in paragraph (c) of sub-item (1), after " lashing ", insert " , rubber bands "
- 17. Omit item 107, insert—
 - " 107.—(1) Exhibition copies of motion picture films, including films to be exhibited by televising, but not including—
 - (a) exhibition copies of films for the private, domestic or personal use of the person by or for whom they are produced; or
 - (b) exhibition copies of films that are to be screened or televised exclusively, or primarily and principally, for advertising purposes
 - " (2) Goods for use, for business or industrial purposes, in the production of motion picture films (other than films for the private, domestic or personal use of the person by or for whom they are produced), namely:—
 - (a) unexposed cinematograph film;
 - (b) cinematograph film that has been exposed but has not been developed;
 - (c) negatives, positives and reversals produced on cinematograph film, but not including goods that, with or without further processing, are for use as exhibition copies of motion picture films that are to be screened or televised exclusively, or primarily and principally, for advertising purposes
 - (3) Imported goods consisting of films of a scenic, tourist or travel nature produced or issued by or on behalf of a governmental or travel authority, being goods to which paragraph 37.04.21, or sub-item 37.07.1, in Part II. of the First Schedule to the Customs Tariff applies
 - " (4) Copies made in Australia of films to which sub-item (3) of this item applies
 - " (5) Sound recordings, being recordings produced for use in conjunction with films to which sub-item (1) of this item applies

FIRST SCHEDULE—continued

- “ (6) Motion picture films that are free from duties of Customs, being films that have been exposed outside Australia by amateur photographers, depict matters mainly of interest to the photographer and his relatives and friends in Australia and are not suitable to be screened for commercial purposes } No. 5
- “ 107A.—(1) Goods (other than road vehicles of the kinds ordinarily used for the transport of persons or the delivery of goods, or parts for those road vehicles) for use exclusively, or primarily and principally, for business or industrial purposes, in the production of motion picture films, namely:—
 - (a) cinematograph cameras;
 - (b) apparatus and materials for use—
 - (i) in reproducing or recording sound; or
 - (ii) in editing recordings of sound;
 - (c) apparatus and materials for use in developing, editing or otherwise processing goods to which sub-item (2) of item 107 in this Schedule applies
 } Nos. 1 to 9
 - “ (2) Parts and accessories for goods to which sub-item (1) of this item applies } Nos. 1 to 9 ”
- 18. Omit item 114, insert—
 - “ 114.—(1) Goods imported by passengers, being goods to which item 14, item 15 or item 16 in Part I. of the Second Schedule to the Customs Tariff applies } No. 5
 - “ (2) Imported goods (not being goods imported for sale or trade) consisting of the personal baggage of a passenger, being—
 - (a) goods that accompany the passenger and to which section 41 of the *Customs Act 1901-1967* applies; or
 - (b) goods that do not accompany the passenger but to which, if they accompanied the passenger, that section would apply
 } No. 5 ”
- 19. Item 119, omit sub-item (2A), insert—
 - “ (2A) Fork lift trucks for use exclusively, or primarily and principally—
 - (a) on wharves;
 - (b) on ships; or
 - (c) partly on wharves and partly on ships,
 in the handling of cargo for the purpose of loading or unloading ships } Nos. 1 to 9 ”
- 20. Item 120, omit from sub-item (1) “ or gloves ”, insert “, gloves or mittens ”
- 21. Item 120, omit sub-item (3), insert—
 - “ (3) Goods of a kind used in repairing footwear for human wear, namely:—
 - (a) boot and shoe uppers; straps;
 - (b) heels, heel blocks, heel lifts and top pieces, shanks and soles;
 - (c) heel supports, boot and shoe protectors, plates and tips;
 - (d) nails, tacks, boot rivets, wire and similar goods;
 - (e) sole leather and materials of a kind used exclusively or principally for the soling or heeling of footwear;
 - (f) materials marketed for use in repairing footwear, namely:—
 - (i) adhesives, but not including adhesives put up for sale for use for purposes that include purposes other than the repair of footwear;
 - (ii) sewing thread;
 - (iii) sole paint and waxes (but not including polishes, lacquers or other colouring compounds);
 - (g) boot and shoe repair outfits consisting principally of goods to which this sub-item applies
 } Nos. 1 to 9
 - “ (3A) Heel grips, inner soles and cushions, pads, liners, protectors and other fittings for footwear, but not including fittings of a kind used exclusively or principally for the purposes of sport or recreation } Nos. 1 to 9 ”
- 22. Item 120, omit sub-item (9)
- 23. Item 124, omit sub-item (4), insert—
 - “ (4) Infants restraining harness } Nos. 1 to 9
 - “ (5) Seats, mattresses, pillows, cushions, covers, stands, and parts, for goods to which this item applies } Nos. 1 to 9 ”

FIRST SCHEDULE—*continued*

24. After item 147, add—

- “ 148.—(1) Cranes and winches for use in the timber-getting industry in the hauling of log timber, being cranes and winches for attachment to motor vehicles } Nos. 1 to 9
 “ (2) Parts for, and attachments for use in the operation of, goods to which sub-item (1) of this item applies } Nos. 1 to 9 ”

SECOND SCHEDULE

Section 5.

AMENDMENTS OF THE SECOND SCHEDULE TO THE PRINCIPAL ACT

1. Item 7, omit “ art candles, decorative candles,”
2. Omit item 12, insert—

“ 12	(1) Fountain pens, ball-pointed pens, ball-pointed pencils, propelling pencils, clutch pencils and stylographs
	(2) Parts and refills for goods to which sub-item (1) of this item applies
	(3) Leads for propelling pencils and clutch pencils ”
3. Item 18, omit sub-item (1), insert—

“ (1) Articles made wholly or principally of fur skins, namely:—	
(a) clothing, including boas, boleros, cape stoles, capes, caps, chokers, coatees, coats, collars, cravats, crossovers, ear muffs, foot muffs, hand muffs, hats, jackets, jenkins, necklets, stoles, ties and wraps;	
(b) rugs (other than floor rugs or mats); and	
(c) fur trimmings ”	
4. Omit items 39, 40 and 41, insert—

“ 39	Photographs, including—
	(a) negatives;
	(b) photographs wholly or partly coloured by hand;
	(c) stereoscopic views produced by means of photography; and
	(d) transparencies and film strips,
	but not including,
	(e) copies of documents, drawings or plans;
	(f) goods to which item 52 in the First Schedule to this Act applies; or
	(g) negatives, positives or reversals of motion pictures
“ 40	Lantern slides, screen slides and television slides ”
5. Omit item 47, insert—

“ 46	Tape recorders, wire recorders, tape players, tape decks and similar appliances, but not including video tape recorders, office dictation machines or other tape recorders or wire recorders being tape recorders or wire recorders designed primarily and principally for the recording, or for the recording and reproduction, of speech
“ 47	Gramophones, phonographs, musical machines, musical boxes and other goods incorporating musical movements ”
6. Item 49, at the end of the item, add “; sound tape recordings, and sound wire recordings, of music or other material, being recordings produced for sale or lease for use for purposes of entertainment or the provision of background music ”
7. Omit item 52, insert—

“ 52	Accessories and parts (but not including batteries, cathode ray tubes, recording tapes or recording wire) for goods to which item 46, 47, 48 or 49 in this Schedule applies ”
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THIRD SCHEDULE

Section 6.

AMENDMENTS OF THE THIRD SCHEDULE TO THE PRINCIPAL ACT

1. Item 1, omit “ or pewter ”
2. Item 1, omit from paragraph (j) “, basins and garbage cans”, insert “ and basins ”
3. Item 1, after paragraph (j), insert—

“ (ja) incinerators, garbage cans and stands and holders for garbage sacks;”

4. Item 1, omit paragraph (p), insert—

“ (p) appliances and fittings used for or in connexion with electric, gas or other lighting; candles and tapers ”
