

SALES TAX EXEMPTIONS.

No. 60 of 1935.

An Act relating to exemptions from Sales Tax.

[Assented to 7th December, 1935.]

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. This Act may be cited as the *Sales Tax Exemptions Act 1935*. Short title.

2. In this Act, unless the contrary intention appears— Definitions.

“Sales Tax Assessment Act” means any Act, as in force for the time being, relating to the imposition, assessment and collection of a tax upon the sale value of goods ;

“the Schedule” means the Schedule to this Act.

3.—(1.) Expressions used in the *Sales Tax Assessment Act (No. 1) 1930–1935* shall, where used in this Act, have, unless the contrary intention appears, the same meanings as in that Act. Interpretation.

(2.) The headings to the respective Divisions in the Schedule shall not be read as affecting the interpretation of any item in the Schedule.

(3.) Any reference in the second column of the Schedule to the numbers 1, 2, 3, 4, 5, 6, 7, 8 or 9 shall be read respectively as a reference to the—

Sales Tax Assessment Act (No. 1) 1930–1935,
Sales Tax Assessment Act (No. 2) 1930–1935,
Sales Tax Assessment Act (No. 3) 1930–1935,
Sales Tax Assessment Act (No. 4) 1930–1935,
Sales Tax Assessment Act (No. 5) 1930–1935,
Sales Tax Assessment Act (No. 6) 1930–1935,
Sales Tax Assessment Act (No. 7) 1930–1935,
Sales Tax Assessment Act (No. 8) 1930–1935, or
Sales Tax Assessment Act (No. 9) 1930–1935.

(4.) Any reference in the second column of the Schedule to two numbers which are connected by the word “to” shall be read as including a reference to each of the numbers intervening between those two numbers.

(5.) Where any reference which, by sub-section (3.) of this section, is to be read as a reference to the *Sales Tax Assessment Act (No. 9) 1930–1935*, appears in the second column of the Schedule, goods covered by the item or sub-item opposite that reference shall, for the purposes of

the exemption of the sale value of those goods from sales tax under that Act, include goods which have gone into use or consumption in Australia.

Delegation by
the
Commissioner.

4.—(1.) The Commissioner may, in relation to any particular matters or class of matters, or to any particular State or part of the Commonwealth, by writing under his hand, delegate to a Deputy Commissioner or other person all or any of his powers or functions under this Act (except this power of delegation) so that the delegated powers or functions may be exercised by the Deputy Commissioner or person with respect to the matters or class of matters or the State or part of the Commonwealth specified in the instrument of delegation.

(2.) Every delegation under this section shall be revocable at will, but any delegation shall not prevent the exercise of any power or function by the Commissioner.

(3.) Any delegation under this section may be made subject to a power of review and alteration, within the period specified in the instrument of delegation, by the Commissioner of any act done in pursuance of the delegation and the decision given upon any such review or alteration shall be deemed to be that of the Commissioner.

Exemptions.

5.—(1.) Notwithstanding anything contained in any Sales Tax Assessment Act, sales tax shall not, subject to this section, be payable upon the sale value of any goods covered by any item or sub-item in the first column of the Schedule, under any Act specified in the second column of the Schedule opposite that item or sub-item.

(2.) Where, in the second column of the Schedule reference is made, opposite an item or sub-item in the first column of the Schedule, to the *Sales Tax Assessment Act (No. 9) 1930-1935* and to any one or more of the following Acts :—

Sales Tax Assessment Act (No. 1) 1930-1935,
Sales Tax Assessment Act (No. 2) 1930-1935,
Sales Tax Assessment Act (No. 3) 1930-1935,
Sales Tax Assessment Act (No. 4) 1930-1935,

but to no other Sales Tax Assessment Act, the goods covered by that item or sub-item shall not be deemed to include goods which are imported into Australia.

(3.) Where, in the second column of the Schedule reference is made, opposite an item or sub-item in the first column of the Schedule, to the *Sales Tax Assessment Act (No. 9) 1930-1935* and to any one or more of the following Acts :—

Sales Tax Assessment Act (No. 5) 1930-1935,
Sales Tax Assessment Act (No. 6) 1930-1935,
Sales Tax Assessment Act (No. 7) 1930-1935,
Sales Tax Assessment Act (No. 8) 1930-1935,

but to no other Sales Tax Assessment Act, the goods covered by that item or sub-item shall not be deemed to include goods which are manufactured or produced in Australia.

THE SCHEDULE.

In this Schedule, unless the contrary intention appears—

“agricultural” means of or pertaining to agriculture and, for the purposes of this definition, “agriculture” includes viticulture, horticulture, pasturage, apiculture, poultry farming, dairy farming, and other operations connected with the cultivation of the soil, the gathering in of crops and the rearing of live stock; and

“n.e.i.” means not covered by any other item or sub-item in this Schedule.

Sales Tax Exemption Items.	Acts to which Exemption Applies.
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DIVISION I.—AGRICULTURAL MACHINERY, IMPLEMENTS, EQUIPMENT AND MATERIALS.

1. Agricultural machinery, implements and apparatus (and parts therefor), viz. :—

- | | |
|---|---------------|
| (1) Bag loaders and bag rammers for use in agricultural industry | Nos. 1 to 9 |
| (2) Baling presses | Nos. 1 to 9 |
| (3) Blade shears | Nos. 1 to 9 |
| (4) Bore drain delvers | Nos. 1 to 9 |
| (5) Broadcast seed sowers | Nos. 1 to 9 |
| (6) Cane chippers and cane planters | Nos. 1 to 9 |
| (7) Chaff cutters | Nos. 1 to 9 |
| (8) Clover brooms for harvesting subterranean seed | Nos. 1 to 9 |
| (9) Corn, grain or feed grinders | Nos. 1 to 9 |
| (10) Corn shellers, corn huskers and corn baggers | Nos. 1 to 9 |
| (11) Cotton gins | Nos. 1 to 9 |
| (12) Cultivators | Nos. 1 to 9 |
| (13) Drills—seed, grain and fertilizer | Nos. 1 to 9 |
| (14) Engines for use in agricultural industry, and shafting, belting, pulleys and other transmission gear for use therewith | } Nos. 1 to 9 |
| (15) Fencing wire strainers and fencing tools for use in agricultural industry | Nos. 1 to 9 |
| (16) Fertilizer spreaders | Nos. 1 to 9 |
| (17) Field mowers | Nos. 1 to 9 |
| (18) Fire rakes and fire ploughs | Nos. 1 to 9 |
| (19) Flax machinery, viz. :— | |
| (a) Binders | |
| (b) Breakers | |
| (c) Scutchers | |
| (d) Threshers | |
| (e) Winnowers | } Nos. 1 to 9 |
| (20) Harrows | Nos. 1 to 9 |
| (21) Hay forks | Nos. 1 to 9 |
| (22) Hay knives | Nos. 1 to 9 |
| (23) Hay presses | Nos. 1 to 9 |
| (24) Hay rakes | Nos. 1 to 9 |
| (25) Hay, straw and lucerne stackers | Nos. 1 to 9 |
| (26) Hay tedders | Nos. 1 to 9 |
| (27) Hoes | Nos. 1 to 9 |
| (28) Hooks and slashers of a kind used in clearing land | Nos. 1 to 9 |
| (29) Lucerne bunchers | Nos. 1 to 9 |
| (30) Machines for planting seedlings | Nos. 1 to 9 |
| (31) Machines for use in agricultural industry in grinding or sharpening knives, tools and other implements | Nos. 1 to 9 |
| (32) Maize harvesters and maize binders | Nos. 1 to 9 |
| (33) Peanut picking machines, peanut shellers and peanut graders | Nos. 1 to 9 |
| (34) Ploughs, including road ploughs; plough mould-board plates in the flat | Nos. 1 to 9 |
| (35) Potato planters, raisers, diggers, sorters, forks and draggers | Nos. 1 to 9 |
| (36) Reapers and binders | Nos. 1 to 9 |

THE SCHEDULE—*continued.*

Sales Tax Exemption Items.	Acts to which Exemption Applies.
DIVISION I.—AGRICULTURAL MACHINERY, IMPLEMENTS, EQUIPMENT AND MATERIALS—<i>continued.</i>	
1. Agricultural machinery, implements and apparatus (and parts therefor), viz. :— <i>continued.</i>	
(37) Reaper threshers and harvesters	Nos. 1 to 9
(38) Sack-sewing machines for use in agricultural industry	Nos. 1 to 9
(39) Scarifiers, including road scarifiers	Nos. 1 to 9
(40) Scoops for use in agricultural industry	Nos. 1 to 9
(41) Scrub rollers	Nos. 1 to 9
(42) Sheep shearing plant	Nos. 1 to 9
(43) Sickles and scythes	Nos. 1 to 9
(44) Soil packers and soil pulverizers for use in agricultural industry	Nos. 1 to 9
(45) Strippers and stripper harvesters	Nos. 1 to 9
(46) Stump extractors and lifting jacks for use in agricultural industry	Nos. 1 to 9
(47) Threshing machines	Nos. 1 to 9
(48) Tractors for use in agricultural industry, and covers therefor	Nos. 1 to 9
(49) Wagons, drays and spring drays for use in agricultural industry	Nos. 1 to 9
(50) Wheat grading and pickling machines	Nos. 1 to 9
(51) Winnowers and winnow forks (wood and steel) ..	Nos. 1 to 9
(52) Wool presses	Nos. 1 to 9
2. Agricultural equipment and materials, viz. :—	
(1) Binder twine	Nos. 1 to 9
(2) Coir yarn for use in supporting hop vines	Nos. 1 to 9
(3) Covers (and parts therefor) for haystacks	Nos. 1 to 9
(4) Equipment (and parts therefor), and materials for use therewith, for use in agricultural industry in combating frosts	} Nos. 1 to 9
(5) Ethylene gas for use in the colouring of vegetables by persons engaged in the vegetable growing industry	
(6) Explosives and chemicals for clearing land for use in agricultural industry	Nos. 1 to 9
(7) Glass and substitutes therefor, for horticultural purposes; clips, galvanized nails and galvanized iron rafters for roofing glass houses for horticultural purposes	} Nos. 1 to 9
(8) Hessian for use in agricultural industry	
(9) Manufactured field wire fencing and gates (and attachments therefor), and fencing droppers and posts for wire fencing, which are of a kind ordinarily used in agricultural industry	} Nos. 1 to 9
(10) Paper hotkaps and other similar materials for protecting, and promoting the growth of, plants	
(11) Portable grain storage bins and silos (and parts therefor) for use in agricultural industry	Nos. 1 to 9
(12) Twine for use in supporting tomato plants	Nos. 1 to 9
3. Equipment (and parts therefor), and preparations and materials, for the checking or eradication of diseases and pests, viz. :—	
(1) Agricultural spraying and dusting materials	Nos. 1 to 9
(2) Blow-fly traps	Nos. 1 to 9
(3) Equipment, preparations and materials, for use in the checking or destruction of weeds, scrub and noxious plants, plant and seed insect pests, and plant and seed diseases	} Nos. 1 to 9
(4) Fly traps and fly lure for fruit flies	
(5) Fumigators for the extermination of rabbits	Nos. 1 to 9

THE SCHEDULE—continued.

Sales Tax Exemption Items.	Acts to which Exemption Applies.
DIVISION I.—AGRICULTURAL MACHINERY, IMPLEMENTS, EQUIPMENT AND MATERIALS—continued.	
3. Equipment (and parts therefor), etc.—continued.	
(6) Poison carts, poison bait layers and poison bait distributors	Nos. 1 to 9
(7) Poisons and other preparations for use in the checking or destruction of rats and mice	Nos. 1 to 9
(8) Rabbit poisons	Nos. 1 to 9
(9) Traps for rabbits and dingoes	Nos. 1 to 9
4. Seeds and fertilizers, viz. :—	
(1) Agricultural seeds not subject to duty under any law (not being a law relating to primage duties) relating to duties of Customs	} Nos. 5 to 9
(2) Fertilizers and raw materials for use in the manufacture of fertilizers	
(3) Rape seed for pasture purposes	Nos. 5 to 9
5. Livestock imported solely for breeding purposes	Nos. 5 to 9
6. Goods (and parts therefor) for use in the maintenance of livestock, viz. :—	
(1) Bullnose punches	Nos. 1 to 9
(2) Dips and washes for cattle or sheep	Nos. 1 to 9
(3) Drenching guns and syringes	Nos. 1 to 9
(4) Foods for livestock	Nos. 1 to 4 and 9
(5) Lamb-marking cradles	Nos. 1 to 9
(6) Marking and branding oils	Nos. 1 to 9
(7) Preparations for use in the prevention, cure or eradication of diseases or pests in livestock	Nos. 1 to 9
(8) Rock salt and licks for livestock	Nos. 1 to 9
(9) Rugs for horses, cattle, sheep and pigs	Nos. 1 to 9
(10) Sheep and stock feeders for use in agricultural industry	Nos. 1 to 9
(11) Sheep jetting plant	Nos. 1 to 9
(12) Tar brands, fire brands, tattoo brands, ear pliers, ear tags and ear markers, for marking or branding livestock	} Nos. 1 to 9
(13) Veterinary instruments, appliances and materials of a kind ordinarily used by veterinary surgeons	
7. Dairying machinery and equipment (and parts therefor) and dairying materials, viz. :—	
(1) Cheese presses	Nos. 1 to 9
(2) Churns	Nos. 1 to 9
(3) Cream and milk bottles, and wads, caps or stoppers therefor	Nos. 1 to 9
(4) Cream cans, milk cans and dairy utensils but not including buckets of a kind ordinarily used for other than dairying purposes	} Nos. 1 to 9
(5) Cream separators	
(6) Dairy coolers	Nos. 1 to 9
(7) Equipment and materials for use in the dairying industry in the testing, pasteurization and cooling of milk and cream	} Nos. 1 to 9
(8) Filter wads	
(9) Machinery, implements and apparatus for use in the manufacture of butter and cheese	Nos. 1 to 9
(10) Machinery, implements and apparatus, n.e.i., for use by dairy-farmers or dairymen if, in the opinion of the Commissioner, they are goods of a kind used exclusively, or primarily and principally, by such persons in the production, treatment, storage or distribution of milk or cream, but not including vehicles	} Nos. 1 to 9

THE SCHEDULE—continued.

Sales Tax Exemption Items.	Acts to which Exemption Applies.
DIVISION I.—AGRICULTURAL MACHINERY, IMPLEMENTS, EQUIPMENT AND MATERIALS—continued.	
8. Equipment (and parts thereof) and materials for use in the fruit-growing industry, viz. :—	
(1) Ethylene gas for use in the colouring of fruits ..	Nos. 1 to 9
(2) Fruit picking bags, baskets and buckets, not being of a kind ordinarily used for any other purposes	Nos. 1 to 9
(3) Fruit wrapping paper	Nos. 1 to 9
(4) Grafting wax and greftex	Nos. 1 to 9
(5) Secateurs, pruning shears, pruning saws, pruning knives, pruning hoops, tree pruners and branch shears	Nos. 1 to 9
(6) Wire fruit cleansing baskets	Nos. 1 to 9
9. Equipment (and parts thereof) and materials for use in the dried fruit industry, viz. :—	
(1) Carbonate of potash, caustic soda and olive oil ..	Nos. 1 to 9
(2) Dehydrators and evaporators, and materials to be used in the construction or repair of, and wrought into or attached to, so as to form part of, built-in or fixed dehydrators or evaporators	Nos. 1 to 9
(3) Dip tins, sweat boxes and drying trays	Nos. 1 to 9
(4) Engines, and shafting, bolting, pulleys and other transmission gear for use therewith	Nos. 1 to 9
(5) Hessian	Nos. 1 to 9
(6) Sisalkraft and materials having similar uses ..	Nos. 1 to 9
(7) Spraying materials	Nos. 1 to 9
10. Equipment (and parts thereof) and materials, for the handling or treatment of fruit, viz. :—	
(1) Cranes for use in connexion with the dipping of fruit	Nos. 1 to 9
(2) Fruit grading rings	Nos. 1 to 9
(3) Fruit grading, sorting and cleansing machines ..	Nos. 1 to 9
(4) Machinery, implements, apparatus and refrigerating agents, for the regulation of atmospheric conditions for the purpose of preserving, ripening or storing fruit	Nos. 1 to 9
11.—(1) Poultry imported solely for breeding purposes ..	Nos. 5 to 9
(2) Foods for poultry	Nos. 1 to 4 and 9
(3) Poultry farmers' equipment (and parts thereof), viz. :—	
(a) Bone cutters	Nos. 1 to 9
(b) Brooders	
(c) Egg cleaning tables	
(d) Egg fillers and flats	
(e) Egg graders	
(f) Egg scales	
(g) Feeders	
(h) Feed mixers	
(i) Fountains	
(j) Green feed cutters	
(k) Hoppers	
(l) Incubators	
(m) Poultry coops	
(n) Root pulpers	
(o) Root slicers	
(p) Trap-nests	
(q) Waterers	
(4) Preparations for use in the prevention, cure or eradication of diseases or pests in poultry	Nos. 1 to 9
12.—(1) Bees imported solely for breeding purposes	Nos. 5 to 9
(2) Bee-keepers' equipment (and parts thereof), but not including articles ordinarily used for any other purpose	Nos. 1 to 9

THE SCHEDULE—continued.

Sales Tax Exemption Items.	Acts to which Exemption Applies.
<p>DIVISION I.—AGRICULTURAL MACHINERY, IMPLEMENTS, EQUIPMENT AND MATERIALS—continued.</p>	
<p>13.—(1) Machinery, implements and apparatus, n.e.i., (and parts thereof), for use in agricultural industry if, in the opinion of the Commissioner, they are goods of a kind used exclusively, or primarily and principally, in that industry</p> <p>(2) Accessories (being machines, implements or apparatus) of any goods (being machines, implements or apparatus) covered by any item or sub-item in Division I. in this Schedule, if those accessories are of a kind ordinarily sold with those goods</p> <p>(3) Attachments (being machines, implements or apparatus, n.e.i.) for any goods (being machines, implements or apparatus) covered by any other item or sub-item in Division I. in this Schedule, if the purpose of the attachments is to facilitate or supplement the primary function of those goods; and parts therefor</p>	<p>} Nos. 1 to 9</p> <p>} Nos. 1 to 9</p> <p>} Nos. 1 to 9</p>
<p>DIVISION II.—MINING MACHINERY AND EQUIPMENT.</p>	
<p>14. Machinery, implements and apparatus (and parts thereof), for use in the mining industry in carrying out mining operations and in the treatment of the products of those operations</p> <p>15. Materials for use in the mining industry, viz. :—</p> <p>(1) Brattice cloth</p> <p>(2) Carbide of calcium</p> <p>(3) Explosives</p> <p>(4) Substances for use in the recovery of metals by the flotation, cyaniding, electrolytic or similar processes</p>	<p>} Nos. 1 to 9</p> <p>Nos. 1 to 9</p> <p>Nos. 1 to 9</p> <p>} Nos. 1 to 9</p>
<p>DIVISION III.—FISHING AND PEARLING MACHINERY AND EQUIPMENT.</p>	
<p>16. Fishing equipment (and parts thereof), viz. :—</p> <p>(1) Boats (including oars, sails, life-belts, life-boats and other similar accessories) for use in the fishing industry</p> <p>(2) Crayfish pots.</p> <p>(3) Engines for use in the fishing industry</p> <p>(4) Nets and netting for fishing, and cotton, hemp twine and other materials for the repair thereof</p> <p>17. Machinery and equipment (and parts thereof), and materials, for use in the pearling industry</p>	<p>} Nos. 1 to 9</p> <p>Nos. 1 to 9</p> <p>Nos. 1 to 9</p> <p>Nos. 1 to 9</p> <p>Nos. 1 to 9</p>
<p>DIVISION IV.—IRRIGATION, WATER SUPPLY, DRAINAGE AND SEWERAGE EQUIPMENT.</p>	
<p>18.—(1) Piping, channelling and guttering (and materials for use as integral parts thereof when constructed in situ), for drainage, sewerage, water supply or irrigation purposes</p> <p>(2) Fittings for goods covered by sub-item (1) of this item, (but not including baths, basins, sinks, troughs, cisterns, pans or other fittings, or taps or water meters, for installation in or in connexion with houses or other buildings)</p> <p>(3) Water pipes (galvanized) not exceeding 3 inches in diameter, and galvanized pipe fittings therefor</p>	<p>} Nos. 1 to 9</p> <p>} Nos. 1 to 9</p> <p>Nos. 1 to 9</p>

THE SCHEDULE—continued.

Sales Tax Exemption Items.	Acts to which Exemption Applies.
DIVISION IV.—IRRIGATION, WATER SUPPLY, DRAINAGE AND SEWERAGE EQUIPMENT—continued.	
19. Pumping and other machinery, implements and apparatus (and parts and fittings therefor), for use in agricultural industry or in mining activities, viz.:—	
(1) Windmills and windmill towers	Nos. 1 to 9
(2) Pumps	Nos. 1 to 9
(3) Tanks and tank stands	Nos. 1 to 9
(4) Troughing	Nos. 1 to 9
(5) Water sprinklers	Nos. 1 to 9
(6) Machinery, implements and apparatus, n.e.i., for pumping, water supply or irrigation purposes	Nos. 1 to 9
20.—(1) Water bore casings, and parts and fittings therefor ..	Nos. 1 to 9
(2) Water boring plant and equipment (and parts therefor), and tools for use therewith	Nos. 1 to 9
DIVISION V.—PRIMARY PRODUCTS.	
21. Goods, being primary products which are derived directly from operations carried on in Australia in—	
(i) mining ;	} Nos. 1 to 4 and 9
(ii) the cultivation of land ;	
(iii) the maintenance of animals, poultry and bees ;	
(iv) fisheries ; or	
(v) timber-getting,	
and which have not been subject to any process or treatment resulting in an alteration of the form, nature or condition of the goods	
22. Metals as recovered from ores	Nos. 1 to 4 and 9
DIVISION VI.—FOODSTUFFS, BEVERAGES AND TOBACCO.	
23.—(1) Bread	Nos. 1 to 4 and 9
(2) Bread sandwiches	Nos. 1 to 4 and 9
(3) Pastry, scones, buns, cakes and mixtures, or articles made from mixtures, substantially similar to any one or more of those from which bread or any of the preceding articles are made, but not including biscuits unless covered by any other item or sub-item in this Schedule	} Nos. 1 to 4 and 9
(4) Baby rusks, milk arrowroot biscuits, baby rice biscuits and shortbread biscuits	
24.—(1) Meat and meat products (whether or not marketed in containers), viz., raw meat, cooked meat and poultry, sausages, sausage meat, mince meat, suet, dripping, lard and butchers' small goods	} Nos. 1 to 4 and 9
(2) Bacon and hams	
(3) Mutton birds	
25.—(1) Fish of Australian origin, including oysters, crayfish, prawns, crabs and other marine animals (whether cooked, canned or otherwise processed)	} Nos. 1 to 4 and 9
(2) Fish preserved by cold process, smoked, dried, salted or otherwise cured, but not including fish imported in tins or air-tight containers and cooked or otherwise prepared for human consumption in the condition in which it is imported	
26.—(1) Milk products, viz., casein, milk powder, milk (condensed or concentrated), or any food containing not less than 95 per centum of milk or milk powder	} Nos. 1 to 4 and 9
(2) Butter, including margarine and similar substitutes for butter	
(3) Cheese	
(4) Cream	

THE SCHEDULE—continued.

Sales Tax Exemption Items.	Acts to which Exemption Applies.
DIVISION VI.—FOODSTUFFS, BEVERAGES AND TOBACCO—continued.	
27.—(1) Vegetables, canned or bottled	Nos. 1 to 9
(2) Mixtures of vegetables and meat, canned or bottled ..	Nos. 1 to 9
(3) Dried vegetables	Nos. 1 to 9
(4) Potatoes, cooked, dried or otherwise processed	Nos. 1 to 9
(5) Split peas and flaked peas	Nos. 1 to 9
(6) Pea sausage, pea meal and brose meal	Nos. 1 to 9
(7) Soups, canned or bottled	Nos. 1 to 9
(8) Soup powders and soup cubes	Nos. 1 to 9
(9) Tomato puree and tomato paste	Nos. 1 to 9
28.—(1) Fruits, canned or bottled	Nos. 1 to 9
(2) Fruits, dried	Nos. 1 to 4 and 9
(3) Fruit pulp	Nos. 1 to 9
(4) Jam	Nos. 1 to 9
(5) Honey jelly	Nos. 1 to 9
29.—(1) Sauces	Nos. 1 to 9
(2) Pickles, olives and capers	Nos. 1 to 9
(3) Vinegar	Nos. 1 to 9
30.—(1) Prepared breakfast foods consisting of processed grain	Nos. 1 to 9
(2) Barley	Nos. 1 to 9
(3) Rice	Nos. 1 to 9
(4) Sago	Nos. 1 to 9
(5) Tapioca	Nos. 1 to 9
31.—(1) Sugar	Nos. 1 to 4 and 9
(2) Treacle, molasses, golden syrup and other syrups produced by sugar refineries	Nos. 1 to 4 and 9
32. Flour, including self-raising flour, bran and pollard ..	Nos. 1 to 4 and 9
33. Nuts, shelled, roasted or otherwise processed, including nut meal, nut paste and peanut butter	Nos. 1 to 4 and 9
34. Ice	Nos. 1 to 9
35. Food for infants and invalids, and materials for the prepara- tion thereof, viz. :—	} Nos. 1 to 9
(1) All-am-bi Food	
(2) Allenbury's Diabetic Rusks for Diabetics	
(3) Allenbury's Diet for Invalids and Children	
(4) Allenbury's Food	
(5) Allenbury's Malted Food (No. 3)	
(6) Allenbury's Malted Rusks for Infants	
(7) Anchor Groats	
(8) Arab Groats	
(9) Baked Flour	
(10) Barley Malt Extract	
(11) Barnes' Sago Food	
(12) Bemax	
(13) Bengers' Food	
(14) Bourn-Vita	
(15) Bono-Lactin	
(16) Bread, Van Abbotts' Gluten	
(17) Bronamalt	
(18) Callard's Kalari Biscuits	
(19) Callard's Casoid Biscuits	
(20) Callard's Vitmar	
(21) Calvesfoot Jelly	
(22) Carnick's Soluble Food	
(23) Carnick's Liquid Peptonoids	
(24) Clinic Baby Food	
(25) Cocolac	
(26) Corn Cob Baby Syrup	
(27) "D.C.L." Cherry Flavoured Malt Extract with Cod Liver Oil and Parrish's Food	
(28) "D.C.L." Irradiated Malt	

THE SCHEDULE—*continued.*

Sales Tax Exemption Items.	Acts to which Exemption Applies
DIVISION VI.—FOODSTUFFS, BEVERAGES AND TOBACCO— <i>continued.</i>	
35. Food for infants and invalids, &c.— <i>continued.</i>	
(29) "D.C.L." Malt and Oil	
(30) "D.C.L." Malt and Oil with Parrish's Food	
(31) "D.C.L." Vitamine Malt	
(32) Diabetic Flour, Diabetic Biscuits and Diabetic Rolls, being goods which are marketed primarily as foods for diabetics	
(33) Digestin	
(34) Eledon	
(35) Elliott's Special Clinic Emulsion	
(36) Energen Bran Biscuits	
(37) Energen Digestive Biscuits	
(38) Energen Endobran Biscuits	
(39) Extract of Malt	
(40) Extract of Malt and Cod Liver Oil	
(41) Fairchild's and Foster's Paropecton	
(42) Faliere's Phosphatine	
(43) Farowell Flour	
(44) Faulding's Farinaceous Food	
(45) Foster's Farinaceous Food	
(46) Foster's Malted Food	
(47) Frame Food	
(48) Glac-Ovo	
(49) Glaxo	
(50) Gluten Flour, Gluten Meal and Gluten Biscuits	
(51) Herogen	
(52) Hewlett's Malted Food	
(53) Intarvin	
(54) Jellerta	
(55) Karil	
(56) Karilac	
(57) Kariol	
(58) Kellogg's Malted Nuts	
(59) Kemp's Emulsion	
(60) Lactogen	
(61) Lactogol	
(62) Lactone Syrup	
(63) Lactose	
(64) Malted Milk	
(65) Maltogen	
(66) Maltovine Milk Food Biscuits	
(67) Mellin's Food	
(68) Mellin's Food Biscuits	
(69) Milk Powder, Peptogenic	
(70) Milo	
(71) Moseley's Foods	
(72) Murdoch's Liquid Food	
(73) McKenzie's Patent Barley	
(74) McKenzie's Patent Groats	
(75) Neave's Food	
(76) Neave's Health Diet	
(77) Neave's Milfo	
(78) Neave's Milk Food	
(79) Nestle's Milk Food	
(80) Neurogen	
(81) Nutritive Liquid Peptone	
(82) Ovalact	
(83) Ovaltine	
(84) Ovaltine Rusks	
(85) Paramount Vitamin Malt	

Nos. 1 to 9

THE SCHEDULE—continued.

Sales Tax Exemption Items.	Acts to which Exemption Applies.
DIVISION VI.—FOODSTUFFS, BEVERAGES AND TOBACCO—continued.	
35. Food for infants and invalids, &c.—continued.	
(86) Parson's Caledonian Groats	Nos. 1 to 9
(87) Parson's Prepared Barley	
(88) Plasmon Food	
(89) Prescription Glaxo	
(90) Radio Malt	
(91) Rhines Manhu Special Flour	
(92) Robinson's Patent Barley	
(93) Robinson's Patent Groats	
(94) Roboleine	
(95) Rumford's Groats	
(96) Russell Prepared Green Bone (lime food)	
(97) Sanatogen	
(98) Saunder's Haemovita	
(99) Saunder's Maltocret	
(100) Saunder's Starch-free Bran	
(101) Savory and Moore's Food	
(102) "Scotia Brand" Malt and Oil	
(103) Smedley's, Dr., Malted Food	
(104) Somatose in liquid or powder form	
(105) Soul's Clinic Emulsion	
(106) Storer's Ivaline Ivatone No. 7	
(107) Sugar of Milk	
(108) Suppositories, meat (pre-digested)	
(109) Suppositories, milk (pre-digested)	
(110) Swallow and Ariell's Glutamon Biscuits	
(111) Vi-Lactogen	
(112) Vimos Tonic Food	
(113) Virol	
(114) Vitamin	
(115) Vitamina	
(116) Vito B	
(117) Foods, n.e.i., which, in the opinion of the Commissioner, are marketed primarily as foods for infants and invalids	
36.—(1) Beer	Nos. 1 to 4 and 9
(2) Cider	Nos. 1 to 4 and 9
(3) Essences (being substantially juices of Australian fruits) from which non-alcoholic beverages are made	Nos. 1 to 4 and 9
(4) Australian wine	Nos. 1 to 4 and 9
37.—(1) Tobacco	Nos. 1 to 9
(2) Cigarettes	Nos. 1 to 9
(3) Cigars	Nos. 1 to 9
DIVISION VII.—DRUGS, MEDICINES AND SURGICAL GOODS.	
38. Drugs and medicines (including patent and proprietary medicines) used in the prevention, cure or treatment of sickness or disease in human beings, and in the compounding or preparation of such drugs or medicines, but not including—	
(i) Drugs and preparations put up and sold for the purposes of photography;	Nos. 1 to 9
(ii) Toilet preparations (including soaps, tooth pastes, cosmetics, pomades, perfumes and hair lotions); or	
(iii) Dyes, methylated spirits, naphthaline, turpentine, olive oil, castor oil, linseed oil, bicarbonate of soda, carbonate of soda, cream of tartar, caustic soda, sodium chloride, alum, borax, glycerine, petroleum jelly, lead salts, zinc salts, citric acid, chromic acid, formic acid, hydrochloric acid, hydrofluoric acid, nitric acid, pyrogallic acid, stearic acid, sulphuric acid and tartaric acid	

THE SCHEDULE—*continued.*

Sales Tax Exemption Items.	Acts to which Exemption Applies.	
DIVISION VII.—DRUGS, MEDICINES AND SURGICAL GOODS— <i>continued.</i>		
39.—(1) Goods, n.e.i., manufactured and sold by a dispensing chemist who sells goods exclusively by retail	No. 1	
(2) Goods, being medicines, n.e.i., manufactured and sold by a society duly registered under any Friendly Societies' Act of the Commonwealth or a State	No. 1	
40. Rectified spirits for use in making medicines and essences ..	Nos. 1 to 9	
41. Surgical instruments and appliances, n.e.i., (and parts thereof) and surgical materials, n.e.i., being instruments, appliances or materials which are of a kind—	Nos. 1 to 9	
(i) sold exclusively or principally by manufacturers or distributors of such instruments, appliances and materials; and		
(ii) used exclusively or principally in hospitals or by medical practitioners,		
but not including the following articles :—		
Air cushions; atomizers		
Bed rests; bed tables; brackets		
Chairs, bedside or commode		
Depilatory forceps; dispensing plant; drip feed lamps		
Electric urns; enemas; eye-baths, eye droppers, eye shells and eye shades		
Kettles		
Linen cupboards		
Magnifying lenses; measure glasses; medicament bottles and glasses; microscopes which are not for use in hospitals or by medical practitioners or medical students		
Name plates; nasal douches; nipple aerators		
Pessaries		
Restraint apparatus, viz., anklets, wristlets, straps and sheets; rubber finger stalls; rubber surgical syringes		
Scales, baby weighing and personal; sprays, disinfectant; staining bottles; surgeons', nurses' and attendants' aprons, gowns and overalls; surgery and gate lamps		
Towel cupboards, hangers and stands		
Ward cupboards, lockers and chairs; wash basins and stands		
42. Surgical appliances (and parts thereof), and surgical materials, viz. :—		
(1) Abdominal belts		Nos. 1 to 9
(2) Absorbent cotton wool, gauzes and lint		Nos. 1 to 9
(3) Adhesive plaster and strapping		Nos. 1 to 9
(4) Articles designed for the alleviation of deafness, but not including articles for public use in buildings or other places		No. 1 to 9
(5) Artificial eyes		Nos. 1 to 9
(6) Artificial limbs		Nos. 1 to 9
(7) Bandages and bandage winders	Nos. 1 to 9	
(8) Crutches	Nos. 1 to 9	
(9) Elastic bandages, knee caps and stockings	Nos. 1 to 9	
(10) Invalid chairs	Nos. 1 to 9	
(11) Spectacles, eye-glasses and lorgnettes, (and cases and wipers therefor), but not including goggles, sun glasses, field glasses or similar optical goods	No. 1 to 9	
(12) Surgical boots, braces and irons	Nos. 1 to 9	
(13) Surgical, medical and first-aid outfits	Nos. 1 to 9	
(14) Trusses	Nos. 1 to 9	
(15) Umbilical belts	Nos. 1 to 9	
43. (1) Surgical X-ray apparatus and accessories (and parts thereof), but not including accessories of a kind ordinarily used for other purposes	No. 1 to 9	
(2) Diathermy apparatus and appliances, and parts therefor	Nos. 1 to 9	

THE SCHEDULE—continued.

Sales Tax Exemption Items.	Acts to which Exemption Applies.
DIVISION VII.—DRUGS, MEDICINES AND SURGICAL GOODS—continued.	
44. Oxygen, carbogen, nitrous oxide, ethylene and other medical gases, and any mixture of such gases, for use in hospitals or by medical practitioners	} Nos. 1 to 9
45. Dental instruments and appliances (and parts therefor) and materials, which are of a kind exclusively or principally sold by manufacturers or distributors of such instruments, appliances and materials for use by dentists or dental mechanics, and dentures, gold, alloys, amalgams, porcelain, gold inlays, bridges, crowns and other articles for similar dental use, which are to be disposed of (whether in an altered form or condition or not) to patients in the course of dental treatment	
46.—(1) Machinery and equipment (and parts therefor), for use by life saving clubs, mines' rescue stations and ambulance societies, in connexion with the preservation of human life or the transport of persons for the purpose of medical or surgical treatment	} Nos. 1 to 9
(2) Ambulances (and parts therefor) for use by hospitals ..	
DIVISION VIII.—FUEL, POWER AND LIGHT.	
47.—(1) Briquettes	} Nos. 1 to 4 and 9
(2) Charcoal	
(3) Coke	
(4) Firewood	
48.—(1) Crude oil and fuel oils for use in the production of power	} Nos. 1 to 4 and 9
(2) Crude tar sold to a manufacturer for use by him as a fuel or applied by the manufacturer thereof as a fuel for use in the manufacture of goods	
(3) Ethyl-fluid, dyes and other substances for use in the blending of petrol	
(4) Kerosene	
(5) Petrol	
(6) Power alcohol produced in Australia and mixtures produced in Australia of petrol and power alcohol	
49.—(1) Compressed air	} Nos. 1 to 4 and 9
(2) Hydraulic power	
(3) Steam	
50.—(1) Electric current for lighting or power	} Nos. 1 to 4 and 9
(2) Gas, commercially known as coal gas	
DIVISION IX.—BOOKS, PRINTED MATTER AND PAPER.	
51. Books and printed matter, viz. :—	} Nos. 1 to 9
(a) Books and pamphlets of a literary or educational nature ;	
(b) Other books, but not including (unless covered by any other item or sub-item in this Schedule)—	
(i) books of account; books of receipts, cheques, deposit slips, bank withdrawal forms, tickets, dockets, labels or order forms; books of blotting paper, books of blank sheets, or of sheets ruled or printed, for writing notes, letters, exercises, accounts or for record purposes, or for sketching, drawing or painting; albums, books of samples, menus and calendars; booklets of printed matter conveying greetings or sympathy; other stationery in book form;	

THE SCHEDULE—*continued.*

Sales Tax Exemption Items.	Acts to which Exemption Applies.	
DIVISION IX.—BOOKS, PRINTED MATTER AND PAPER—<i>continued.</i>		
51. Books and printed matter— <i>continued.</i> (b) Other books, &c.— <i>continued.</i> (ii) race books, betting books and programmes of entertainments and events; (iii) catalogues, price lists and other advertising matter; and (iv) memoranda and articles of association; balance sheets, statements of account and associated reports and prospectuses of trading concerns; and (c) Periodicals, magazines and printed music	} Nos. 1 to 9	
52.—(1) Linotypes, stereotypes, electrotypes, electrotype moulds, matrices, blocks and photographs for use in the production of newspapers (2) Linotypes, stereotypes, electrotypes, electrotype moulds and matrices, n.e.i., (but not including raw materials therefor)		} Nos. 1 to 4 and 9 } Nos. 1 to 9
53. Maps, including road and tourist maps and navigators' charts	Nos. 1 to 9	
54. Newspapers	Nos. 1 to 4 and 9	
55. Newsprint	Nos. 5 to 9	
56. Paper patterns and paper transfers, and direction sheets and envelopes for sale or distribution therewith, for dress-making, tailoring, knitting, crocheting and other needle-work	} Nos. 1 to 9	
57. Postage stamps		Nos. 1 to 9
58. Posters, display signs, pamphlets, books and other printed matter issued by Government Tourist Bureaux, Railways Authorities, Airways Authorities, or Steamship Companies, advertising or having reference to places beyond the Commonwealth	} No. 5	
59. Trade catalogues not imported for sale or distribution ..		No. 5
60. Vegetable parchment paper and grease proof paper ..	Nos. 1 to 9	
DIVISION X.—SCIENTIFIC, EDUCATIONAL AND RELIGIOUS GOODS, AND WORKS OF ART.		
61. Anthropological specimens imported into Australia for use by research workers	No. 5	
62. Fauna for public zoological gardens	Nos. 1 to 9	
63. Goods for use in universities and schools, viz. :— (1) Scientific instruments and scientific apparatus (and parts therefor), and materials for use therewith (2) Charts, wall sheets and diagrams (3) Examination papers, and direction sheets and envelopes for use therewith	} Nos. 1 to 9 } Nos. 1 to 9 } Nos. 1 to 9	
64. Exchange publications (including manuscripts, typescripts, pictures, maps and plans which the Commissioner is satisfied are of such historical educational value or historical interest as to justify their inclusion in a national or State institution within the Commonwealth) consigned to international exchange centres in Australia, and publications donated to a Commonwealth or State Government Department or to an institution or society and not intended to be sold by the donee		} No. 5

THE SCHEDULE—continued.

Sales Tax Exemption Items.	Acts to which Exemption Applies.
DIVISION X.—SCIENTIFIC, EDUCATIONAL AND RELIGIOUS GOODS, AND WORKS OF ART—continued.	
65. Equipment for use in churches and church services and articles for use in religious devotion, viz. :—	
(1) Furniture, furnishings, ornaments, vestments and other articles for use for the purposes of church services	} Nos. 1 to 9
(2) All articles for use in religious devotion except any article of a kind which is ordinarily and primarily used for purposes of a non-religious character	
66.—(1) Memorial boards, memorial tablets, statues and stained glass windows, in memory of deceased persons	Nos. 1 to 9
(2) Tombstones and other articles for erection on graves and tombs	Nos. 1 to 9
67. Articles for exhibition in a museum or an art gallery controlled by a public authority or by a committee or trustees appointed by a public authority, if those articles are purchased or imported by or for, or are donated or bequeathed to, the authority, committee or trustees for such exhibition	} Nos. 1 to 9
68.—(1) Works of art intended for continuous public exhibition free of charge	Nos. 1 to 9
(2) Works of art produced in Australia or abroad by Australian artists	Nos. 1 to 9
69. Goods covered by sub-item B of item 338, by item 405 or 406, by paragraph (2) of sub-item B of item 410, or by item 412, in the Schedule to the <i>Customs Tariffs</i> 1933, viz. :—	
(1) Printed matter and photographs the property of any public institution and intended for deposit or exhibition therein	} No. 5
(2) Models of inventions and other improvements in the arts and manufactures and models of ships	
(3) Natural history, specimens of; models and wall diagrams for illustrations of natural history	No. 5
(4) Oil or water colour paintings presented or bequeathed to the owner and not imported for sale	No. 5
(5) Pictorial illustrations and casts and models for teaching purposes, when imported by or for the use of universities, colleges, schools or public institutions	} No. 5
70. Trophies won abroad, and decorations, medallions and certificates awarded or to be awarded and sent from abroad to individuals, and trophies or prizes sent by donors resident abroad for presentation or competition in Australia, as prescribed by Departmental By-laws under the law relating to Customs	} No. 5
DIVISION XI.—GOODS FOR USE BY GOVERNMENTS, REPRESENTATIVES OF GOVERNMENTS, AND PUBLIC BODIES.	
71. Articles and personal effects owned and imported by members of the Consular or Diplomatic Services or by Trade Commissioners and their staffs, who are nationals of the countries they represent, and are not, nor will be, engaged in any other business, occupation or profession during their residence in Australia, provided such goods are imported within six months of the arrival of the official concerned or within such further time as the Minister for Trade and Customs allows	} No. 5

THE SCHEDULE—continued.

Sales Tax Exemption Items.	Acts to which Exemption Applies.
DIVISION XI.—GOODS FOR USE BY GOVERNMENTS, REPRESENTATIVES OF GOVERNMENTS, AND PUBLIC BODIES—continued.	
72. Articles for official use by Trade Commissioners representing a British country or by Consuls, provided such Trade Commissioners or Consuls are citizens of the countries they represent and are not engaged in any other trade or profession	} Nos. 1 to 9
73. Articles imported or purchased in bond for the official use of the Governor-General or the Governor of a State and declared as being for such official use	
74. Goods for official use (whether as goods or in some other form), and not for sale, by a department of the Government of the Commonwealth or of a State, or an authority which is completely controlled by, and the expenditure of which is exclusively borne by, that Government, provided that, in the case of goods for the use of a department or an authority of the Government of a State, an arrangement has been made between the Governor-General and the Governor-in-Council of the State for the collection and payment by the State of sales tax upon the sale value of goods sold by the Government of the State, and by every such authority established under the law of the State, in the conduct of an enterprise which, in the opinion of the Commissioner, is a trading enterprise	} Nos. 1 to 9
75. Goods which are for official use (whether as goods or in some other form), and not for sale, by a technical school the expenditure of which is wholly or partly borne by the Government of the Commonwealth or the Government of a State	
76. Goods produced by the Commonwealth Bank of Australia . .	Nos. 1 and 9
77. Trams, trolley omnibuses and motor omnibuses (and parts thereof), for use by public transport authorities	Nos. 1 to 9
78. Materials for use in the formation or maintenance of roads, or of bridges, culverts, crossings or embankments in connexion therewith, (being materials which are to be wrought into or attached to, so as to form part of, any of those works) by or for any public authority responsible for the formation or maintenance of public roads	} Nos. 1 to 9
79. Water supplied by public bodies or public authorities . .	
80. Goods which, at the time of their entry for home consumption under the law relating to Customs, have been donated or bequeathed to any society or institution established in Australia solely for public purposes	} Nos. 1 to 4 and 9
81. Goods for use (whether as goods or in some other form), and not for sale, by a public hospital, or a public benevolent institution, or any public organization which the Commissioner is satisfied is established and maintained for the relief of unemployed persons	} No. 5
DIVISION XII.—BUILDING MATERIALS.	
82.—(1) Bricks, blocks, shapes, tiles, sections, slabs, and other structural or architectural building units, whether made of burnt clay, marble, granite, stone, cement, concrete, magnesite, cinder-cement, asbestos-cement, fibro-cement, coke-breeze, terra cotta, gypsum, terrazzo, or of any other materials or mixtures of materials	} Nos. 1 to 9
(2) Stone, including synthetic stone, crushed metals, crushed bricks, furnace slag (crushed or uncrushed), screenings, toppings and dust	
(3) Fireclay, refractory cement, plastic refractory cement, mortar, and other agents for bonding or setting any of the goods specified in sub-item (1) of this item	} Nos. 1 to 9

THE SCHEDULE—continued.

Sales Tax Exemption Items.	Acts to which Exemption Applies.
DIVISION XII.—BUILDING MATERIALS—continued.	
83. Plaster and plaster products, and goods having similar structural uses, and boards, sheets and linings made of metal, wood, wood-pulp, asbestos or fibro-cement, or of bituminous or other compositions, being products or sheets 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
84. Metal rods, bars, wire, sheets, mesh and lathing, and fabricated units composed of any such articles, (and attachments therefor), for use in reinforcing or keying concrete, brick-work, plaster, stucco or other similar work in buildings or other fixtures, but not including girders or fabricated metal units for constructional work of the kind for which girders are ordinarily used	Nos. 1 to 9
85. Roofing materials, viz. :—	
(1) Tiles, slates and shingles	Nos. 1 to 9
(2) Fibro-cement, asbestos-cement, metal and other sheets for roofings	Nos. 1 to 9
(3) Asphalt mineral or bituminous roll roofings and asbestos roofing felt	Nos. 1 to 9
(4) Mastic asphalt and other asphalt mineral or bituminous mixtures or compositions of a kind used for roofings	Nos. 1 to 9
(5) Materials for use as integral parts of roofings made or mixed in situ (but not including nails, screws, washers, bolts, nuts, clips or other similar materials, or paints or similar waterproofing materials or caulking compounds)	Nos. 1 to 9
(6) Ridging, flashing, finials, vanes, gable rolls, barge boards and similar roofing accessories	Nos. 1 to 9
86. Sheet iron and sheet steel, flat or corrugated, galvanized or black, of gauge 10 or lighter (Birmingham gauge)	Nos. 1 to 9
87.—(1) Compositions (and materials for use as integral parts thereof) for application in a plastic condition so as to form the flooring of buildings	Nos. 1 to 9
(2) Dampcourse, and materials for use as, or in the construction of, dampcourse in buildings	Nos. 1 to 9
88.—(1) Wall, roof or ceiling ventilators, but not including forced draught ventilating or air-conditioning systems	Nos. 1 to 9
(2) Wall ties	Nos. 1 to 9
89.—(1) Concrete	Nos. 1 to 9
(2) Cement	Nos. 1 to 9
(3) Lime	Nos. 1 to 9
90. Timber, including—	
(a) timber (not being joinery or turnery) which has been mortised, tenoned, bevelled, chamfered, checked, bored, trimmed or shaped at an end or ends, or cut into lengths ;	
(b) floorings, linings, mouldings, weatherboards, parquet blocks, plywood, veneers and sawdust ; and	
(c) joinery and turnery 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, and glass for use in the glazing of any such joinery or turnery which is of a kind produced as goods in the form of glazed joinery or turnery	Nos. 1 to 9

THE SCHEDULE—continued.

Sales Tax Exemption Items.	Acts to which Exemption Applies.
DIVISION XIII.—CONTAINERS.	
91. Containers, viz., the inner or outer coverings in which goods are packed or secured, or to be packed or secured, in the ordinary course of business, including— (a) inside linings and inside packing materials, and goods which are ordinarily used to secure or seal those coverings or to describe the contents thereof and which form an actual part of the completed coverings; and (b) paper bags for the marketing of cement, lime, fertilizers and other goods which are customarily placed on the market for sale by wholesale or by the manufacturer thereof in paper bags, but not including— (c) other paper bags or wrapping paper, string, lashing, adhesive strips and similar goods which are used to wrap up and secure goods for delivery, for use in marketing, or imported containing, goods covered by any item or sub-item in this Schedule, except goods covered by sub-item (1) or (2) of item 39 or by item 76, 100, 101, 102 or 103, provided that the property in the container passes to the purchaser, importer or lessee of the contents	} Nos. 1 to 9
92. Bags and sacks used for fertilizers or chaff or for marketing goods covered by any item or sub-item in this Schedule, except goods covered by sub-item (1) or (2) of item 39 or by item 76, 100, 101, 102 or 103	} Nos. 1 to 9
93. Boxes, cases and crates manufactured in Australia, and wood in shooks for the manufacture thereof, for use in marketing goods manufactured in Australia and covered by any item or sub-item in this Schedule, except goods covered by sub-item (1) or (2) of item 39 or by item 76, 100, 101, 102 or 103	} Nos. 1 to 4 and 9
94. Bottles, bearing a moulded notification that they remain the property of the lessor, leased to manufacturers for use in marketing the goods manufactured by them, or to wholesale merchants for use in marketing the goods sold by them	} No. 9
95.—(1) Fruit bottling outfits and parts thereof	} Nos. 1 to 9
(2) Fruit preserving jars and parts thereof	} Nos. 1 to 9
96. Sulphite wrapping paper for use by proprietors or publishers of newspapers in wrapping newspapers	} Nos. 1 to 9
97. Sewing twine	} Nos. 1 to 9
98. Stockinette and hessian for use in the manufacture of meat wraps	} Nos. 1 to 9
99. Wool packs	} Nos. 1 to 9
DIVISION XIV.—MANUFACTURES OF SMALL BUSINESSES.	
100. Goods, n.e.i., sold by retail by the manufacturer thereof (not being a person who manufactures articles for human wear) whose principal business consists of the manufacture of goods to the order of individual customers and the total value of whose average yearly sales of goods so manufactured is not, or would not be, in the opinion of the Commissioner, in excess of Five hundred pounds	} No. 1
101. Goods, n.e.i., manufactured and sold by retail by a person (not being a manufacturer of the class specified in item 100 or item 102 in this Schedule) the total value of whose average yearly sales of all goods is not, or would not be, in the opinion of the Commissioner, in excess of One thousand pounds	} No. 1

THE SCHEDULE—continued.

Sales Tax Exemption Items.	Acts to which Exemption Applies.
DIVISION XIV.—MANUFACTURES OF SMALL BUSINESSES—continued.	
102. Goods, n.e.i., manufactured by a person exclusively in his own home the total value of whose average yearly sales of all goods is not, or would not be, in the opinion of the Commissioner, in excess of Five hundred pounds.	} Nos. 1 and 2
103. Goods manufactured by a person who satisfies the Commissioner that the average amount of sales tax which, but for this item, would be payable by him is not, or would not be, in excess of Three pounds per annum : Provided that—	
(a) where that person has on hand goods in respect of the purchase or importation of which he has quoted his certificate, he has paid to the Commissioner an amount equivalent to the sales tax which would have been payable in respect of the sale to or importation by him of those goods if he had not so quoted his certificate ; and	} No. 1
(b) the Commissioner has issued to that person a statement in writing to the effect that he has been satisfied as specified in this item, and that statement has not been revoked by notice in writing	
DIVISION XV.—MISCELLANEOUS.	
104. Aeroplanes (and parts therefor), and parachutes, life-belts, collapsible boats, Very lights and similar accessories for use therewith	} Nos. 1 to 9
105.—(1) Axes and tomahawks	
(2) Tool handles of wood	Nos. 1 to 9
106. Coffins, cremation caskets and urns, and fittings and trimmings therefor	Nos. 1 to 9
107. Films, viz. :—	
(1) Exposed or developed films which are imported into Australia and which represent dramatic or Australian subjects, but not including films suitable for use only with home kinematographs	} Nos. 5 to 9
(2) Films in respect of which certificates have been issued by the International Educational Cinematographic Institute in pursuance of the convention for facilitating the international circulation of films of an educational character, as prescribed by Departmental By-laws under the law relating to Customs	
(1) Foods for birds	Nos. 1 to 4 and 9
(2) Preparations for use in the prevention, cure or eradication of diseases or pests in birds	Nos. 1 to 9
109. Gold bullion, gold coin, and gold recovered by crushing, washing, dollying or sweeping, where the bullion, coin or gold is imported for treatment by the Royal Mint	} No. 5
110. Goods exported or to be exported or goods sold by any person for export by the purchaser from him	
111.—(1) Goods the produce or manufacture of New Zealand, Fiji, the Territory of Papua, or the Territory of New Guinea, being goods of the same class or kind as goods upon the sale value of which, if produced or manufactured in Australia, sales tax is not payable	} Nos. 5 to 9
(2) Goods imported from Norfolk Island	
(3) Goods, secondhand, owned by a person resident in the Territory of Papua or the Territory of New Guinea and sent to the Commonwealth for repair and return to that person	} No. 5

THE SCHEDULE—continued.

Sales Tax Exemption Items.	Acts to which Exemption Applies.
DIVISION XV.—MISCELLANEOUS—continued.	
112. Machinery and plant (and parts therefor), for the bulk handling of wheat	Nos. 1 to 9
113. Materials sold to or imported by an unregistered manufacturer to be used in, wrought into, or attached to, so as to form part of, goods to be manufactured by him, being goods covered by any item or sub-item in this Schedule except goods covered by sub-item (1) or (2) of item 39, by sub-item (2) of item 52, or by item 76, 100, 101, 102 or 103	Nos. 1 to 8
114.—(1) Passengers' furniture and household goods which have been in actual use by such passengers for at least one year, not exceeding £100 in value for each adult passenger (two members of a family, being children, being for the purposes of this item reckoned as one adult)	No. 5
(2) Passengers' personal effects	No. 5
115.—(1) Pasteurisers	Nos. 1 to 9
(2) Jacketed vats or jacketed tanks and enamelled vats or tanks not jacketed (including those fitted with agitators or stirrers) for use as storage receptacles or capable of use as pasteurisers or coolers	Nos. 1 to 9
116. Re-imported goods which are covered by item 401 of the <i>Customs Tariffs 1933, viz. :—</i>	
(1) Goods the produce of Australia and samples of duty-paid goods on which drawback has not been paid, subject to such conditions as may be prescribed under the law relating to Customs	No. 5
(2) Goods, other, which after having been properly entered for home consumption in Australia were exported without drawback having been paid thereon and which have been brought back to Australia by the exporter and which remained the property of such exporter from the time of exportation until the time of re-importation, as prescribed by Departmental By-laws under the law relating to Customs	No. 5
117. Saddlery and harness (and parts therefor), trace chains (complete), collar check, kersey and saddle serge	Nos. 1 to 9
118. Secondhand goods, viz. :—	
(1) Plant, machinery or equipment which has been used as such by a person in the ordinary course of his business and is leased by him, or by the grantee of a Bill of Sale of which that person was the grantor, or by any trustee in whom the ownership of that business becomes vested or who becomes entitled to the possession, management or control of that business or of the goods of that business	No. 9
(2) Goods which are leased under a hire purchase agreement by the taxpayer to a lessee and which, prior to that leasing, had gone into use or consumption in Australia	No. 9
119.—(1) Ships and power driven vessels of over 1,000 tons gross register	Nos. 1 to 9
(2) Ships engaged in or suitable for ocean navigation	No. 9
120. Sole leather	Nos. 1 to 9
121. Wireless valves, including rectifying valves for wireless telegraphy or telephony	Nos. 1 to 9
122. Wire netting, barbed wire and iron or steel wire of gauges 6 to 14	Nos. 1 to 9
123.—(1) Wreaths, and covers and mounts therefor	Nos. 1 to 9
(2) Floral tributes (including bouquets, posies, floral baskets and sheaves) containing natural flowers	Nos. 1 to 9