

## SALES TAX EXEMPTIONS.

### No. 32 of 1939.

An Act to amend the *Sales Tax Exemptions Act 1935-1938* to exempt certain Defence Supplies and Plant and Building Materials for use in connexion with the manufacture of Defence Supplies.

[Assented to 26th September, 1939.]

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

1.—(1.) This Act may be cited as the *Sales Tax Exemptions Act 1939*. Short title and citation

(2.) The *Sales Tax Exemptions Act 1935-1938*,\* as amended by this Act, may be cited as the *Sales Tax Exemptions Act 1935-1939*.

2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.

3. The Schedule to the *Sales Tax Exemptions Act 1935-1938* is amended by inserting after item 74A the following items :— Amendment of Schedule.

“ 74B.—(1) Materials for use in the construction, repair or alteration of buildings or other structures (being materials which are to be wrought into or attached to, so as to form part of, those buildings or other structures) which, under an agreement in writing between the Government of the Commonwealth and any person, are to be used by that person, for a period of not less than ten years, exclusively in or in connexion with the manufacture, processing, treatment or storage of munitions or other defence supplies to the order of the Government of the Commonwealth. ” } Nos. 1 to 9

(2) Plant, machinery and apparatus (and parts therefor) for use directly and exclusively in the manufacture, processing, treatment or storage of munitions or other defence supplies to the order of the Government of the Commonwealth under an agreement of the class specified in sub-item (1) of this item. } Nos. 1 to 9

“ 74c. Uniforms and equipment for members of the Naval, Military and Air Forces of the Commonwealth and Cadet Units raised in connexion with those Forces, viz.—

(i) clothing, badges, accoutrements and kit for sale by a Department of the Government of the Commonwealth or by an authority which is completely controlled by and the expenditure of which is exclusively borne by the Government of the Commonwealth to members of those Forces or Units ;

(ii) clothing, badges, accoutrements and kit (specified in the approved scale of issues or Orders for Dress or otherwise specially approved by Defence authorities), n.e.i., for use as uniforms or parts of uniforms by any section of those Forces or Units or by any member of those Forces or Units including military pattern tunic shirts but not including other shirts, under-clothing, collars, ties, studs, sleeve-links, braces, socks, gloves, scarves, bathing costumes or trunks, jerseys, sweaters, pullovers, pyjamas and goods similar to or used in substitution for the goods specified in the abovementioned exceptions. } Nos. 1 to 9 ”.

Operation of  
certain  
amendments.

4.—(1.) The amendments effected by section three of this Act, except in so far as they insert paragraph (i) of item 74c in the Schedule, shall apply to all transactions, acts or operations performed or entered into on or after the first day of October, One thousand nine hundred and thirty-eight.

(2.) The amendments effected by section three of this Act, in so far as they insert paragraph (i) of item 74c in the Schedule, shall apply to all transactions, acts or operations performed or entered into on or after the first day of October, One thousand nine hundred and thirty-two.

## STATES GRANTS.

### No. 33 of 1939.

An Act to grant and apply out of the Consolidated Revenue Fund sums for the purposes of Financial Assistance to the States of South Australia, Western Australia and Tasmania.

[Assented to 26th September, 1939.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

Preamble.

1. This Act may be cited as the *States Grants Act 1939*.

Short title.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Commencement.

3. There shall be payable, for the purposes of financial assistance to the States of South Australia, Western Australia and Tasmania, during the year commencing on the first day of July, One thousand nine hundred and thirty-nine, the sum of Two million and twenty thousand pounds.

Payment for financial assistance to States.

4. The amount payable to each State under this Act shall be the amount shown in the following table opposite the name of that State :—

Allocation of grant.

	£
South Australia .. ..	995,000
Western Australia .. ..	595,000
Tasmania .. ..	430,000
	2,020,000

5. The amount payable to any State under this Act shall be paid to that State in equal monthly instalments.

Method of payment.

6. Payments in accordance with this Act shall be made out of the Consolidated Revenue Fund, which is hereby appropriated accordingly.

Appropriation.