

SALES TAX (EXEMPTIONS AND CLASSIFICATIONS).

No. 35 of 1943.

An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935-1942.*

[Assented to 3rd July, 1943.]

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

Short title and citation.

1.—(1.) This Act may be cited as the *Sales Tax (Exemptions and Classifications) Act 1943.*

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935-1942** 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 1935-1943.*

Commencement.

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

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

Regulations.

“7. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act, and, in particular, for prescribing penalties not less than One pound or more than Twenty pounds for any breach of the regulations.”

Amendments of First Schedule.

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

(a) by inserting after Item 19 the following Item:—

“19A. Piping, tubing, channelling and guttering (and fittings and parts therefor) for use in agricultural industry	}	Nos. 1 to 9”;
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(b) by omitting Item 55;

(c) by adding at the end of Item 107 the following sub-items:—

“ (4) Other educational films as prescribed	}	Nos. 5 to 9
“ (5) Copies made in Australia of any film covered by sub-item (3) of this Item		
“ (6) Copies made in Australia of any film covered by sub-item (4) of this Item	}	Nos. 1 to 4 and 9”;

* Act No. 60, 1935, as amended by No. 41, 1936; No. 78, 1938; No. 32, 1939; Nos. 29 and 76, 1940; No. 32, 1941; and No. 6, 1942.

(d) by inserting after Item 114 the following Item :—

“ 114A.—(1) Goods sent or brought to Australia by—

- (i) a member of the Defence Force serving outside Australia ;
- (ii) a person ordinarily resident in Australia who is serving with the Naval, Military or Air Forces of the United Kingdom ;
- (iii) a person serving with any nursing service, voluntary aid detachment, red cross society, ambulance association or any similar body or association attached to any part of the Defence Force ;
- (iv) a person who is a representative, attached to or accompanying any part of the Defence Force, of any organization which is providing philanthropic, welfare or medical services for members of any part of the Defence Force ; or
- (v) a member of any police force attached to or accompanying any part of the Defence Force

} No. 5

“ (2) Goods sent to a member of—

- (i) the Naval Forces ;
- (ii) the Australian Imperial Force ;
- (iii) the Air Force ; or
- (iv) the Australian Army Nursing Service,

serving in Australia

“ (3) Goods sent to any member of—

- (i) any naval, military or air forces of the United Kingdom or of any part of His Majesty's dominions (other than the Commonwealth); or
- (ii) any naval, military or air forces of any foreign power allied or associated with His Majesty in any war in which His Majesty is engaged,

serving in Australia

“(4) Goods sent to a person not ordinarily resident in Australia—

- (i) who is serving in Australia with any nursing service, voluntary aid detachment, red cross society, ambulance association or any similar body or association attached to any of the Forces specified in the last preceding sub-item;
- (ii) who is a representative, attached to or accompanying any of the Forces so specified, of any organization which is providing philanthropic, welfare or medical services for members of any of those Forces; or
- (iii) who is a member of any police force attached to or accompanying any of the Forces so specified

“(5) Goods imported by and being the property of the American Red Cross to be used in Australia for the welfare of the members of the naval or military forces of the United States of America or of war victims

“(6) Goods imported by and being the property of—

- (i) the Government of the United Kingdom or of any part of His Majesty’s dominions (other than the Commonwealth); or
- (ii) the Government of any foreign power allied or associated with His Majesty in any war in which His Majesty is engaged,

for sale in Australia in canteens of the naval, military or air forces of the United Kingdom, part of His Majesty’s dominions or foreign power, as the case may be

“(7) Goods sent to any child who is an overseas child within the meaning of the National Security (Overseas Children) Regulations by the parent or guardian of that child.

“The provisions of this Item shall, with respect to any person specified in sub-item (1), (2), (3) or (4) thereof, apply only to goods not for sale or exchange not exceeding in value Ten pounds sterling in any period of twelve months.”

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

(a) by inserting in Item 10, after sub-item (6), the following sub-item :—

Amendment
of Third
Schedule.

“ (6A) Leg Tan Cream, Leg Tan Lotion, Stockingless Cream, Liquid Hosiery and similar preparations.” ; and

(b) by inserting in Item 14, after the word “ unframed ”, the words “ (including representations of mottoes, proverbs or verses, and similar articles) ”.

6.—(1.) The amendments effected by paragraph (a), paragraph (c) (insofar as it adds sub-item (5) to Item 107 in the First Schedule to the Principal Act) and paragraph (d) of section four of this Act shall apply to all transactions, acts or operations performed or entered into on or after the twenty-second day of November, One thousand nine hundred and forty, the first day of February, One thousand nine hundred and forty-three and the seventh day of October, One thousand nine hundred and forty-two respectively.

Operation of
amendments.

(2.) The amendments effected by section five of this Act shall apply to all transactions, acts or operations performed or entered into on or after the first day of July, One thousand nine hundred and forty-three.

INVALID AND OLD-AGE PENSIONS (RECIPROCITY WITH NEW ZEALAND).

No. 36 of 1943.

An Act to provide for Reciprocity in relation to Invalid and Old-age Pensions between the Commonwealth of Australia and the Dominion of New Zealand.

[Assented to 3rd July, 1943.]

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 *Invalid and Old-age Pensions (Reciprocity with New Zealand) Act 1943.* Short title.

2. This Act shall commence on a date to be fixed by Commencement.
Proclamation.

3. In this Act, unless the contrary intention appears—

Definitions.

“ the Act ” means the *Invalid and Old-age Pensions Act 1908-1943* ;

“ the Dominion ” means the Dominion of New Zealand.

4. The execution, by or on behalf of the Commonwealth, of an agreement in the form set out in the Schedule to this Act is approved.

Approval of
reciprocity
agreement.