

SALES TAX (EXEMPTIONS AND CLASSIFICATIONS).

No. 42 of 1951.

An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935-1950*.

[Assented to 5th December, 1951.]

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 1951*.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935-1950** 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 1935-1951*.

Commencement.

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

* Act No. 63, 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; and No. 37, 1950.

(2.) The amendment effected by paragraph (e) of section four of this Act shall be deemed to have come into operation on the twenty-sixth day of November, One thousand nine hundred and forty-nine.

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

3. Section six B of the Principal Act is amended by adding at the end thereof the following sub-section :— Classification of goods.

“(2.) For the purposes of the Second, Third, Fourth, Fifth and Sixth Schedules to this Act, ‘container’, in relation to goods, means any container or inner or outer covering in which those goods are contained, packed or secured, or are to be contained, packed or secured, for sale by retail, but does not include paper bags, wrapping paper, string, lashing, adhesive strips and similar goods which are used to wrap up or secure goods for delivery.”

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

(a) by omitting sub-item (3) of item 2 and inserting in its stead the following sub-item :—

“(3) Covers for haystacks and other primary produce,
for use in agricultural industry and parts for } Nos. 1 to 9”;

those goods

(b) by adding at the end of item 27A the following sub-item :—

“(2) Mixtures of animal fats, vegetable fats or } Nos. 1 to 9”;

vegetable oils put up for use for culinary }
purposes

(c) by adding at the end of sub-item (3) of item 36 the words “ or vegetables (including herbage) ”;

(d) by adding at the end of item 74H the words “, by a specialized agency as defined by section one of the Convention on the Privileges and Immunities of the Specialized Agencies which was adopted by the General Assembly of the United Nations on the twenty-first day of November, One thousand nine hundred and forty-seven, or by the South Pacific Commission ”;

(e) by inserting after item 74N the following item :—

“ 74P. Goods for use (whether as goods or in some } Nos. 1 to 9”;

other form), and not for sale, by the United }
States Educational Foundation in Australia

(f) by adding at the end of item 75 the following sub-item :—

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| <p>“ (4) Goods for use (whether as goods or in some other form), and not for sale, by a society, institution or organization which is established and carried on exclusively or principally for the promotion of competitive sport among the students of universities, or of schools which are conducted by organizations not carried on for the profit of an individual</p> | } | Nos. 1 to 9 ”; |
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(g) by omitting sub-item (1) of item 81 and inserting in its stead the following sub-item :—

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| <p>“ (1) Goods for use (whether as goods or in some other form), and not for sale, by—
 (a) a public hospital ;
 (b) a hospital which is carried on by a society or association otherwise than for the purpose of profit or gain to the individual members of the society or association ;
 (c) a public benevolent institution ; or
 (d) a public organization which the Commissioner is satisfied is established and maintained for the relief of unemployed persons</p> | } | Nos. 1 to 9 ”; |
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(h) by omitting from sub-item (3) of item 81 all the words after the word “ maintenance ” and inserting in their stead the words “ of hospitals or public benevolent institutions referred to in sub-item (1) of this item ” ;

(i) by omitting items 107 and 107A and inserting in their stead the following item :—

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| <p>“ 107. (1) Exposed or developed films which are imported into Australia and represent dramatic or Australian subjects, but not including films suitable for use only with home cinematographs</p> | } | Nos. 5 to 9 |
| <p>(2) Educational films as prescribed</p> | } | Nos. 1 to 9 |
| <p>(3) Films of a scenic, tourist or travel nature produced or issued by or on behalf of government authorities, or railway, airway or steamship companies or authorities, as prescribed by Departmental By-laws under the law relating to Customs</p> | } | Nos. 5 to 9 |
| <p>(4) Copies made in Australia of films covered by—
 (a) sub-item (2) of this item if the copies are not to be screened for commercial purposes in picture theatres ; or
 (b) sub-item (3) of this item</p> | } | Nos. 1 to 4 and 9 |
| <p>(5) Records for talking machines for use in conjunction with films covered by sub-item (2) of this item and posters advertising those films</p> | } | Nos. 1 to 9 ”; |

- (j) by omitting from sub-item (1) of item 114 the figures "125" and inserting in their stead the figures "400";
- (k) by omitting from item 120 the words "the Fourth Schedule" and inserting in their stead the words "any other Schedule";
- (l) by omitting from sub-item (9) of item 120 the words "duck or canvas" and inserting in their stead the word "cloth"; and
- (m) by omitting items 123 and 124 and inserting in their stead the following items:—

- "123. Goods for the use of blind persons, namely:—
- (a) braille watches and braille clocks, and movements, parts and keys for those goods;
 - (b) braille writing frames, and styles for use with those goods;
 - (c) braille machines;
 - (d) braille playing cards;
 - (e) talking book machines of a kind specially designed for the playing of records of speech for blind persons, and parts and accessories for those machines; and
 - (f) records of speech of a kind specially designed for use with talking book machines covered by paragraph (e) of this item
- "124.—(1) Baby carriages including perambulators, strollers, pushers and go-carts
- (2) Mattresses, cushions and parts for goods covered by the last preceding sub-item
 - (3) Cuddle seats
- } Nos. 1 to 9";
- } Nos. 1 to 9".

5. The Second, Third and Fourth Schedules to the Principal Act are repealed and the following Schedules inserted in their stead:—

Repeal and substitution of certain Schedules.
Section 6B.

"SECOND SCHEDULE.

Item No.	Specification of goods.
1.	Motor cars designed primarily and principally for the transport of persons, including sedans, coupés, tourers, roadsters, taxi-cabs, station waggons and estate cars, but not including panel vans, delivery vans, utilities, hearses, jeeps, trucks, lorries or motor buses
2.	Confectionery, including— <ul style="list-style-type: none"> (a) popcorn; (b) confectionery novelties; (c) crystallized fruit; (d) crystallized or preserved ginger; and (e) edible, non-edible or partly edible cake decorations and frills, but not including candied peel, or goods covered by item 2 in the Sixth Schedule to this Act
3.	Ice cream, ice blocks and similar frozen or semi-frozen comestibles and mixtures from which those goods are made; ice cream cones, ice cream cups and ice cream wafers
4.	Containers for goods covered by an item in this Schedule

Section 6B.

" THIRD SCHEDULE.

Item No.	Specification of goods.
1.	Musical instruments and instruments for bands and orchestras, including— (a) pianolas, player-pianos, orchestrals, electric and other organs, carillons and bells ; (b) pianola rolls, player-piano rolls and cabinets for those goods ; (c) drums, cymbals, chimes, triangles, castanets, bones, tambourines, cow-bells, sleigh-bells, wood blocks and other percussion instruments ; and (d) concertinas, bagpipes, musettes, pitch pipes, tuning forks and tuning hammers, but not including goods specified in item 19, 22 or 23 in the Fourth Schedule to this Act
2.	Equipment for use with goods covered by the last preceding item, namely, bows, strings, chin rests, bridges, snares, mutes, reeds, metronomes, batons, drum-majors' staffs, drum sticks, wire brushes, neck straps, music stands, music holders, instrument stands, instrument holders, piano stools, musical instrument cases and covers, picks and plectra
3.	Accessories and parts for any of the goods covered by the last two preceding items
4.	Patentex Cream, Ortho-Gynol Cream, Resurin Tablets, Q.T. Cream, Kareen Cream, Agressit Tablets, Semori Tablets, Controids, condoms, goldpin pessaries, cervical caps and goods used for purposes similar to the purposes for which those goods are used
5.	Containers for goods covered by an item in this Schedule

Section 6B.

" FOURTH SCHEDULE.

Item No.	Specification of goods.
1.	Watches (but not including braille watches or watches covered by paragraph (e) of item 1 in the Sixth Schedule to this Act)
2.	Clocks (but not including alarm clocks, braille clocks or business time recording apparatus or machines)
3.	Movements and parts for watches (other than braille watches), but not including goods covered by paragraph (e) of item 1 in the Sixth Schedule to this Act
4.	Movements, parts and keys for clocks covered by item 2 in this Schedule
5.	Watch chains and bands, straps and clasps for wristlet watches, not being goods covered by paragraph (e) of item 1 in the Sixth Schedule to this Act
6.	Fountain pens and propelling pencils (including ball-pointed pens and pencils) and stylographs, and parts and re-fills for those goods ; leads for propelling pencils
7.	Travelling bags, brief bags, kit bags exceeding eighteen inches in length, gladstone bags, book-makers' bags, hat boxes, trunks, suitcases, attaché cases exceeding eighteen inches in length, writing or letter cases, music cases, sporting cases or bags, regalia cases, lunch cases exceeding twelve inches in length, hat cases, satchels, grips, sewing bags or cases, sleeping valises or bags, but not including school bags or cases
8.	Handbags, evening bags, purses, shopping bags, knitting bags, money belts, wallets, pouches, beach bags, cosmetic bags, cosmetic holdalls and similar goods
9.	Baskets and hampers of a kind used for private, personal, domestic or office purposes, made of cane, wicker, seagrass, metal, wood, fibre or any other material, including picnic hampers and picnic outfits, but not including bassinets and other sleeping baskets for babies
10.	Yachts, skiffs, dinghies, launches, speed boats, canoes and other water craft for pleasure, sport or recreation
11.	Accessories and parts, including outboard motors, for any goods covered by the last preceding item

"FOURTH SCHEDULE—continued.

Item No.	Specification of goods.
12.	<p>Equipment, apparatus and accessories of a kind used exclusively or primarily and principally in indoor or outdoor sports and games, gymnastics, athletics and physical culture, including—</p> <p>(a) guns, rifles and ammunition ;</p> <p>(b) fishing equipment, apparatus and accessories ;</p> <p>(c) surfoplanes, surf-skis and surf boards ; and</p> <p>(d) devices for practising games, sports or exercises, but not including—</p> <p>(e) clothing and footwear covered by item 120 in the First Schedule to this Act ;</p> <p>(f) printed matter and stationery ; or</p> <p>(g) goods for installation as fixtures in public playgrounds for children</p> <p>For the purpose of this item (but without limiting the generality of the expression), 'indoor or outdoor sports and games' includes horse racing, greyhound racing, boxing, wrestling, coursing, yachting, sailing, motor car racing, motor cycle racing, road racing, track cycling, speed-boat racing and motor-boat racing</p>
13.	Slot, coin or token machines, but not including weighing machines or machines for the sale of goods
14.	Toys and parts for toys, Christmas stockings and Christmas crackers
15.	Games and puzzles, including printed matter forming part of those goods or containing directions for the use of those goods
16.	Fireworks, including rockets, coloured fires, 'electric' sparklers and Catherine wheels
17.	Carnival equipment and amusement equipment (including merry-go-rounds, dodgems, scoota-boats, miniature trains, miniature motor cars, swinging boats, slippery dips, Ferris wheels, ocean waves, captive aeroplanes and goods of a similar nature) and parts for those goods
18.	Totalizators, totalizator equipment and parts for those goods, but not including printed matter and stationery
19.	Gramophones, phonographs, musical boxes, juke boxes, musical machines and musical novelties (other than goods covered by any item in any other Schedule to this Act)
20.	Wireless receiving sets, combined wireless receiving and gramophone sets, record players and pick-ups
21.	Records for gramophones and phonographs ; protective envelopes, stands, cabinets and other equipment designed for the storage of those records
22.	Mouth-organs, harmonicas, flageolets, jaw's or jew's harps, ocarinas and octarines, tonettes, canary warblers, kazoos, whistles, magic flutes, calls and blowhorns
23.	Accessories and parts (but not including batteries) for goods covered by items 19, 20, 21 and 22 in this Schedule
24.	Cameras, including cinematograph and stereo cameras
25.	Photomaton and machines for taking photographs
26.	Photographic enlarging and reducing apparatus
27.	Accessories and parts for goods covered by items 24, 25 and 26 in this Schedule
28.	Photographs not covered by item 52 in the First Schedule to this Act, including stereoscopic views produced by means of photography and photographs wholly or partly coloured by hand
29.	Lantern, screen and camera slides
30.	<p>The following goods, not being goods covered by item 52 in the First Schedule to this Act, namely :—</p> <p>(a) photographic negatives produced for sale ;</p> <p>(b) positives produced by processing photographic film ; and</p> <p>(c) transparencies and reversals</p>
31.	<p>Photographic materials not covered by item 43 in the First Schedule to this Act, namely :—</p> <p>(a) unexposed photographic plates and film, including sensitized film for cinematograph cameras ;</p> <p>(b) photographic sensitized paper, cards, board, linen and other sensitized materials ; and</p> <p>(c) mounts, plaques and medallions</p>
32.	Containers for goods covered by an item in this Schedule

Section 6B.

" FIFTH SCHEDULE.

Item No.	Specification of goods.
1.	<p>Toilet and beauty preparations and materials, namely—</p> <p>(a) hair oils, hair lotions, hair lacquers, hair settings, hair dressings, hair trainers, hair tonics, hair restorers, hair tints, shampoos, hair rinses, hair bleaching preparations, hair dyes, hair dye removers, pomades and hair waving solutions, hair emulsions, sachets and hair medications ;</p> <p>(b) face powders, rouge, face creams, face lotions, face oils, face astringents, face colourings, face packs, face masks, lip-sticks, lip salves, eye-brow pencils, eye beautifiers, mascara, eye shadows and similar preparations ;</p> <p>(c) nail polishes, nail lacquers, lacquer or polish removers, hand creams, hand lotions and similar preparations ;</p> <p>(d) foot powders, foot creams, foot tablets and similar preparations ;</p> <p>(e) body powders, body deodorants, depilatories, body creams and similar preparations ;</p> <p>(f) suntan oils, suntan lotions and suntan creams ;</p> <p>(g) leg tan cream, leg tan lotion, stockingless cream, liquid hosiery and similar preparations ;</p> <p>(h) cleansing pads ;</p> <p>(i) perfumery, eau-de-cologne and toilet waters ;</p> <p>(j) bath salts (solid or liquid) and foam preparations ; and</p> <p>(k) beauty spots, artificial eye-lashes, artificial eye-brows and artificial finger nails</p>
2.	Powder compacts, powder puffs, powder sprays, powder bowls, lipstick containers and perfume sprays
3.	Safety razors and safety razor blades
4.	Shaving brushes
5.	Shaving sticks, shaving creams, shaving soaps, shaving powder, shaving tablets, styptic pencils and liquids and other preparations for use before or after shaving
6.	Shaving sets containing any goods covered by item 3, 4 or 5 in this Schedule
7.	Containers for goods covered by an item in this Schedule

Section 6B.

" SIXTH SCHEDULE.

Item No.	Specification of goods.
1.	<p>Jewellery and fancy goods, namely—</p> <p>(a) jewellery and imitation jewellery (but not including wedding rings covered by item 138 in the First Schedule to this Act), precious stones, semi-precious stones, pearls, cultured pearls, imitation, reconstructed or synthetic stones and pearls and personal adornments ;</p> <p>(b) plate and plated ware, being articles made wholly or principally of, or plated with, platinum, gold, silver or other precious metal, and including articles of rolled gold or gold filled articles, but not including—</p> <p>(i) knives, forks, spoons or other cutlery ;</p> <p>(ii) scissors ;</p> <p>(iii) cutlery sharpeners ; or</p> <p>(iv) goods covered by any item in any other Schedule to this Act ;</p> <p>(c) pewter ;</p> <p>(d) crystal and cut-glass ware ;</p> <p>(e) watches, watch cases, watch bands and watch clasps, being goods ornamented with precious stones, semi-precious stones, pearls, cultured pearls, or imitation, reconstructed or synthetic stones and pearls ;</p>

"SIXTH SCHEDULE—continued.

Item No.	Specification of goods.
1.— <i>contd.</i>	<p>(f) toilet or dressing cases and toilet or dressing sets, including home hair waving sets, hair brushes, hair combs, eye brow brushes, hand mirrors, clothes brushes, hat brushes, manicure or pedicure sets and pieces, dressing table sets and hair tidies ;</p> <p>(g) studs, sleeve links, tie chains, tie clips, collar pins, tie pins, gold or silver safety pins and chains for those pins ;</p> <p>(h) field glasses, marine glasses and opera glasses and cases for those goods ;</p> <p>(i) serviette rings, book ends, book marks, collar boxes, jewel boxes, jewel cases, tie boxes, handkerchief boxes, stud boxes, paper weights, paper knives, fobs, nut crackers, incense burners, art candles, decorative candles, card cases, table mats (but not including cloth or paper table mats), cocktail picks, tooth picks, trays (including ash trays), cigar or cigarette cases and lighters for cigarettes, cigars or pipes ;</p> <p>(j) fancy goods made wholly or principally of precious metals, ivory, amber, jet, coral, mother-of-pearl, natural shells, tortoise shell, jade, onyx, lapis lazuli, ebony, alabaster, marble, xylonite, bone, bakelite or other compositions ;</p> <p>(k) ornaments ; and</p> <p>(l) jardinières and vases</p>
2.	Artificial flowers, artificial fruits, artificial vegetables, artificial trees, artificial plants, artificial leaves, artificial berries and artificial grains, but not including wreaths or floral tributes covered by item 137 in the First Schedule to this Act
3.	Party decorations and party novelties (other than goods covered by any item in the Fourth Schedule to this Act)
4.	Articles made wholly or principally of furskin (including any skin with fur or hair attached), namely—
	(a) coats, coats, boleros, capes, chokers, collars, hats, caps, necklets, wraps, stoles, crossovers, hand muffs, foot muffs, rugs and mats ;
	(b) fur trimmings ; and
	(c) fur skins, tanned, dressed or otherwise processed
5.	Containers for goods covered by an item in this Schedule".