

FINANCIAL RELIEF.

No. 17 of 1933.

An Act to provide relief to Taxpayers, to amend laws relating to Financial Emergency, and for other purposes.

[Assented to 26th October, 1933.]

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

PART I.—PRELIMINARY.

1.—(1.) This Act may be cited as the *Financial Relief Act 1933*.

Short title
and citations.

(2.) Section one of the *Financial Emergency Act 1933* is amended by omitting sub-section (3.).

(3.) The *Financial Emergency Act 1931-1932*, as amended by the *Financial Emergency Act 1933* and by this Act, may be cited as the *Financial Emergency Act 1931-1933*.

(4.) The *Financial Relief Act 1932*, as amended by this Act, may be cited as the *Financial Relief Act 1932-1933*.

2. Parts I. and IV. of this Act, except section eighteen, shall commence on the date on which this Act receives the Royal assent and the remaining Parts and sections of this Act shall, except where otherwise provided by this Act, commence on such dates respectively as are fixed by Proclamation.

Commencement.

3. This Act is divided into Parts as follows :—

Parts.

Part I.—Preliminary.

Part II.—Land Tax.

Part III.—Income Tax.

Part IV.—Sales Tax.

- Part V.—Entertainments Tax.
 Part VI.—Invalid and Old-age Pensions.
 Part VII.—War Pensions.
 Part VIII.—Salaries and Wages.
 Part IX.—Pensions to Officers.
 Part X.—General.

PART II.—LAND TAX.

4. Section four of the *Financial Relief Act* 1932 is repealed and the following section inserted in its stead :—

Reduction of
land tax.

“ 4. Notwithstanding anything contained in the *Land Tax Act* 1910–1927 or in the *Land Tax Assessment Act* 1910–1930, the amount of tax for which any taxpayer would, but for this section, be liable in pursuance of those Acts shall—

- (a) in respect of any assessment for the financial year beginning on the first day of July, One thousand nine hundred and thirty-two,—be reduced by one-third ; and
 (b) in respect of any assessment for the financial year beginning on the first day of July, One thousand nine hundred and thirty-three and in respect of all subsequent years—be reduced by one-half.”

PART III.—INCOME TAX.

Citation.

5.—(1.) The *Income Tax Assessment Act* 1922–1932 is in this Part referred to as the Principal Act.

(2.) The Principal Act, as amended by this Part, may be cited as the *Income Tax Assessment Act* 1922–1933.

Taxation of
companies.

6. Section twenty of the Principal Act is amended by omitting sub-section (5).

7. After section twenty of the Principal Act the following section is inserted :—

Life insurance
companies.

“ 20A.—(1.) For the purpose of ascertaining the taxable income of a company the principal business of which is life insurance there shall be excluded from the assessment the following amounts :—

- (a) all premiums received in respect of policies of life insurance and all considerations received in respect of annuities granted and all income derived from any source whether

in or outside Australia which, apart from the provisions of this sub-section, would not be included in the assessment, and all expenditure exclusively incurred in gaining those premiums or considerations or that income ;

- (b) the part of the expenditure incurred in the general management of the business of the company (but not including any expenditure exclusively incurred in gaining or producing the income included in the assessment) which bears to that expenditure the proportion which the sum of the premiums, considerations and income mentioned in paragraph (a) of this sub-section bears to the total income of the company derived from any source whether in or outside Australia ; and
- (c) an amount equal to four per centum of that part of the valuation of liabilities at the end of the year in which the assessable income of the company was derived which bears to that valuation the same proportion as the value at that date of the assets from which the company derives assessable income bears to the value at that date of all the assets of the company.

“(2.) For the purposes of this section—

- (a) ‘valuation of liabilities’ means the amount which, together with the future premiums payable, if accumulated at the rate of interest stated as assumed in the company’s actuarial valuation, would provide the amount required to pay in full on the respective dates of their maturity, according to the rates of mortality assumed in such valuation, the liabilities under policies in force on the date in respect of which the valuation is made ; and
- (b) ‘future premiums’ means such premiums as, according to the rate of interest and the rate of mortality assumed in the company’s actuarial valuation, are sufficient to provide for the risk incurred by the company in issuing the policies in force on the date in respect of which the valuation is made, exclusive of any addition thereto for office expenses and other charges :

Provided that—

- (a) where an actuarial valuation of liabilities is made as at the end of the year in which the assessable income of the company was derived, the valuation of liabilities for the purposes of this section shall be—
- (i) where the basis of the valuation is compound interest at the rate of four per centum per annum or over—the amount of that valuation ;

- (ii) where the basis of the valuation is compound interest at a rate less than four per centum per annum and not less than three and one-half per centum per annum—ninety-five per centum of that valuation ;
 - (iii) where the basis of the valuation is compound interest at a rate less than three and one-half per centum per annum and not less than three per centum per annum—ninety per centum of that valuation ; and
 - (iv) where the basis of the valuation is compound interest at a rate less than three per centum per annum—eighty-five per centum of that valuation ; and
- (b) where an actuarial valuation of liabilities is not made as at the end of the year in which the assessable income of the company was derived, the Commissioner shall ascertain the amount which bears to the value at the end of that year of all the assets of the company the same proportion as the amount of the last preceding actuarial valuation of liabilities bears to the value at the date in respect of which that valuation was made, of all the assets of the company, and for the purposes of this section the valuation of liabilities shall, if the basis of valuation is compound interest at the rate of four per centum, be the amount so ascertained, and shall, if the basis of valuation is compound interest at a rate less than four per centum, be the same percentage of the amount so ascertained as would be the case under paragraph (a) of this proviso if a valuation upon the same basis were made as at the end of the year in which the assessable income of the company was derived.

“(3.) When the valuation of liabilities to policy holders at the end of the year in which the assessable income of the company was derived exceeds the value at that date of all the assets of the company no income tax shall be assessed to the company in respect of the income derived by it during that year.”

Oversea ships.

8. Section twenty-seven of the Principal Act is amended by omitting from sub-sections (2.) and (3.) the words “seven and one-half” and inserting in their stead the word “five”.

PART IV.—SALES TAX.

Citation of
Sales Tax
Assessment
Acts.

9.—(1.) The *Sales Tax Assessment Act (No. 1) 1930-1932* as amended by this Part may be cited as the *Sales Tax Assessment Act (No. 1) 1930-1933*.

(2.) The *Sales Tax Assessment Act (No. 2) 1930-1932* as amended by this Part may be cited as the *Sales Tax Assessment Act (No. 2) 1930-1933*.

(3.) The *Sales Tax Assessment Act (No. 3) 1930-1932* as amended by this Part may be cited as the *Sales Tax Assessment Act (No. 3) 1930-1933*.

(4.) The *Sales Tax Assessment Act (No. 4) 1930-1932* as amended by this Part may be cited as the *Sales Tax Assessment Act (No. 4) 1930-1933*.

(5.) The *Sales Tax Assessment Act (No. 5) 1930-1932* as amended by this Part may be cited as the *Sales Tax Assessment Act (No. 5) 1930-1933*.

(6.) The *Sales Tax Assessment Act (No. 6) 1930-1932* as amended by this Part may be cited as the *Sales Tax Assessment Act (No. 6) 1930-1933*.

(7.) The *Sales Tax Assessment Act (No. 7) 1930-1932* as amended by this Part may be cited as the *Sales Tax Assessment Act (No. 7) 1930-1933*.

(8.) The *Sales Tax Assessment Act (No. 8) 1930-1932* as amended by this Part may be cited as the *Sales Tax Assessment Act (No. 8) 1930-1933*.

10. The First Schedule to the *Sales Tax Assessment Act (No. 1) 1930-1932* is amended—

Exemptions—
Sales Tax
Assessment
Act (No. 1).

(a) by inserting in the item commencing with the words "Agricultural and other machinery and implements"—

(i) after the word "viz.—" the words—

" Baling presses ;
Blade shears ;
Bore drain delvers ; "

(ii) after the words " Farm tractors ; " the words
" Fencing wire strainers and fencing tools for
use in farming or pastoral pursuits ; " ; and

(iii) after the words " Scoops for use in farming or
pastoral pursuits ; " the words " Sheep jetting
plant ; " ;

(b) by inserting after the item commencing with the words
" Agricultural and other machinery and implements "
the item—

" Agricultural pipes and tiles for draining ; " ;

(c) by inserting after the item commencing with the words
" Agricultural, horticultural " the items—

" Articles for exhibition in a museum controlled by a
public authority or by a committee or
trustees appointed by a public authority ;

" 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 ; " ;

- (d) by inserting after the item "Australian wine;" the item—
"Axes and tomahawks, and handles therefor;" ;
- (e) by inserting after the item commencing with the word "Boxes" the item—
"Brattice cloth for use in the mining industry;" ;
- (f) by inserting after the item "Bread;" the item—
"Bricks;" ;
- (g) by inserting after the item commencing with the word "Butter" the items—
"Carbonate of potash, caustic soda and olive oil for use in the dried fruit industry ;
Cement;" ;
- (h) by omitting the item commencing with the word "Chemicals" ;
- (i) by inserting after the item "Cigars;" the item—
"Coffins, and fittings and trimmings therefor;" ;
- (j) by inserting after the item "Compressed air;" the item—
"Crayfish pots;" ;
- (k) by inserting after the item "Cream;" the item—
"Cream cans, milk cans and dairy utensils but not including buckets of a kind ordinarily used for other than dairying purposes;" ;
- (l) by inserting after the item commencing with the words "Crude tar" the item—
"Dip tins, sweat boxes and drying trays for use in the dried fruit industry;" ;
- (m) by inserting after the item "Dried fruits;" the item—
"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 (except as otherwise provided in this Act)—
(i) drugs and preparations put up and sold for the purposes of photography ;
(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;" ;

- (n) by inserting after the item " Electric current for lighting or power ; " the items—
 " Engines for use in the dried fruit industry ;
 Equipment as prescribed, for use in churches and church services and articles as prescribed, for use in religious devotion ; " ;
- (o) by inserting after the item commencing with the word " Essences " the item—
 " Ethylene gas for use in the colouring of fruits and vegetables by persons engaged in the fruit growing or vegetable growing industry ; " ;
- (p) by inserting after the item commencing with the word " Flour " the items—
 " Flour—self-raising ;
 Fly-traps and fly lure for fruit flies ;
 Food for infants and invalids, and materials for the preparation thereof, as prescribed ; " ;
- (q) by inserting after the item commencing with the word " Foods " the items—
 " Fruit preserving jars and fruit bottling outfits ;
 Fruit wrapping paper for use in the fruit growing industry ; " ;
- (r) by inserting after the item commencing with the word " Gas " the items—
 " Glass for horticultural purposes ;
 Goods, being plant machinery or equipment which have been used as such by a taxpayer in the ordinary course of his business, and which are sold by him, or by any trustee in whom the ownership of his business becomes vested or who becomes entitled to the possession, management or control of that business or of the goods of that business ;
 Goods sold to an unregistered person for sale by him to the Government of the Commonwealth or the Government of a State, or for supply by him to that Government in the performance of a contract in the circumstances specified in subsection (4.) of section three of this Act, if the Commissioner is satisfied that the goods are for the official use of a Government Department or of an authority specified in paragraph (aa) of subsection (1.) of section twenty of this Act, and are not for re-sale, and, in the case of goods sold to the Government of a State, an arrangement of the kind specified in that paragraph has been made between the Governor-General and the Governor of the State ;

Grafting wax for use in the fruit-growing industry ;
Hessian and sisalkraft for use in the dried fruit
industry ;” ;

(s) by inserting after the item “ Hydraulic power ;” the item—
“ Ice ;” ;

(t) by omitting the item commencing with the word “ Machinery ”
and inserting in its stead the following items—

“ Machinery and equipment 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 ;

Machinery and parts thereof for use in the mining
industry and apparatus and parts thereof for use
in that industry in carrying out mining opera-
tions and in the treatment of the products of
those operations ;

Machinery and plant for the bulk handling of wheat ;

Machinery, plant and equipment for use in the manu-
facture of butter and cheese, and materials and
equipment for use in the dairying industry in the
testing, pasteurization and cooling of milk ;” ;

(u) by omitting the item “ Meat, raw ;” and inserting in its
stead the item—

“ 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 ;” ;

(v) by inserting after the item commencing with the word
“ Newspapers ” the item—

“ Nuts, shelled, roasted or otherwise processed, including
nut meal and paste and peanut butter ;” ;

(w) by adding at the end of the item commencing with the word
“ Poultry ” the following words :—

“, and parts thereof not being parts of a kind that are
ordinarily used for any other purpose ;” ;

(x) by inserting after the item commencing with the word
“ Preparations ” the item—

“ Prepared breakfast foods consisting of processed
grain ;” ;

(y) by inserting after the item “ Rabbit poisons ;” the items—

“ Rectified spirits for use in making medicines and
essences ;

Refrigerating plant and equipment and parts thereof
(not being parts of a kind ordinarily used for
any other purpose) for use in cool stores for
fruit ;

Rice, barley, sago and tapioca ;
 Rock salt and salt licks for live stock ;
 Rugs for horses and cattle ;
 Saddlery and harness, trace chains (complete), collar
 check, kersey and saddle serge ;
 Scientific instruments and apparatus and materials
 for use therewith and examination papers, for
 use in universities and schools ;
 Secateurs for use in the fruit-growing industry ;
 Sewing twine ;
 Sheep marking and branding oils ;” ;

(z) by inserting after the item commencing with the word
 “ Stockinette ” the item—

“ Substances sold to a person engaged in the mining
 industry for use in the recovery of gold, silver
 or base metals by the flotation, cyaniding,
 electrolytic or similar processes ; ”

(aa) by inserting after the item “ Sugar ; ” the items—

“ Surgical, dental and veterinary instruments, appliances
 and materials as prescribed ;
 Tiles and slates for roofing ;
 Timber ; ” ;

(ab) by inserting after the item “ Tobacco ; ” the item—

“ Tool handles of wood ; ” ;

(ac) by inserting after the item “ Water bore casings ; ” the item—

“ Water boring plant and equipment, including tools
 for use therewith ; ” ; and

(ad) by inserting after the item commencing with the word
 “ Works ” the item—

“ Works of Art produced in Australia or abroad by
 Australian artists ; ”.

11. The Schedule to the *Sales Tax Assessment Act (No. 2) 1930-1932* is amended—

**Exemption—
 Sales Tax
 Assessment
 Act (No. 2).**

(a) by inserting in the item commencing with the words
 “ Agricultural and other machinery and implements ”—

(i) after the word “ viz. :— ” the words—

“ Baling presses ;
 Blade shears ;
 Bore drain delvers ; ” ;

(ii) after the words “ Farm tractors ; ” the words
 “ Fencing wire strainers and fencing tools for
 use in farming or pastoral pursuits ; ” ; and

(iii) after the words “ Scoops for use in farming or
 pastoral pursuits ; ” the words “ Sheep jetting
 plant ; ” ;

- (b) by inserting after the item commencing with the words "Agricultural and other machinery and implements" the item—
 "Agricultural pipes and tiles for draining ;";
- (c) by inserting after the item commencing with the words "Agricultural, horticultural" the items—
 "Articles for exhibition in a museum controlled by a public authority or by a committee or trustees appointed by a public authority ;
 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 ;";
- (d) by inserting after the item "Australian wine;" the item—
 "Axes and tomahawks, and handles therefor ;";
- (e) by inserting after the item commencing with the word "Boxes" the item—
 "Brattice cloth for use in the mining industry ;";
- (f) by inserting after the item "Bread;" the item—
 "Bricks ;";
- (g) by inserting after the item commencing with the word "Butter" the items—
 "Carbonate of potash, caustic soda and olive oil for use in the dried fruit industry ;
 Cement ;";
- (h) by omitting the item commencing with the word "Chemicals";
- (i) by inserting after the item "Cigars;" the item—
 "Coffins, and fittings and trimmings therefor ;";
- (j) by inserting after the item "Compressed air;" the item—
 "Crayfish pots ;";
- (k) by inserting after the item "Cream;" the item—
 "Cream cans, milk cans and dairy utensils but not including buckets of a kind ordinarily used for other than dairying purposes ;";
- (l) by inserting after the item commencing with the words "Crude tar" the item—
 "Dip tins, sweat boxes and drying trays for use in the dried fruit industry ;";

(m) by inserting after the item "Dried fruits;" the item—

"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 (except as otherwise provided in this Act)—

- (i) drugs and preparations put up and sold for the purposes of photography;
- (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;"

(n) by inserting after the item "Electric current for lighting or power;" the items—

"Engines for use in the dried fruit industry;
Equipment as prescribed, for use in churches and church services and articles as prescribed, for use in religious devotion;"

(o) by inserting after the item commencing with the word "Essences" the item—

"Ethylene gas for use in the colouring of fruits and vegetables by persons engaged in the fruit growing or vegetable growing industry;"

(p) by inserting after the item commencing with the word "Flour" the items—

"Flour—self-raising;
Fly-traps and fly lure for fruit flies;
Food for infants and invalids, and materials for the preparation thereof, as prescribed;"

(q) by inserting after the item commencing with the word "Foods" the items—

"Fruit preserving jars and fruit bottling outfits;
Fruit wrapping paper for use in the fruit growing industry;"

(r) by inserting after the item commencing with the word "Gas" the items—

" Glass for horticultural purposes ;

Goods, being plant machinery or equipment which have been used as such by a taxpayer in the ordinary course of his business, and which are sold by him, or by any trustee in whom the ownership of his business becomes vested or who becomes entitled to the possession, management or control of that business or of the goods of that business ;

Goods sold to an unregistered person for sale by him to the Government of the Commonwealth or the Government of a State, or for supply by him to that Government in the performance of a contract in the circumstances specified in sub-section (4.) of section three of the *Sales Tax Assessment Act (No. 1) 1930-1932*, if the Commissioner is satisfied that the goods are for the official use of a Government Department or of an authority specified in paragraph (aa) of sub-section (1.) of section twenty of that Act, and are not for re-sale, and, in the case of goods sold to the Government of a State, an arrangement of the kind specified in that paragraph has been made between the Governor-General and the Governor of the State ;

Grafting wax for use in the fruit-growing industry ;

Hessian and sisalkraft for use in the dried fruit industry ;" ;

(s) by inserting after the item " Hydraulic power ;" the item—
" Ice ;" ;

(t) by omitting the item commencing with the word " Machinery " and inserting in its stead the following items—

" Machinery and equipment 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 ;

Machinery and parts thereof for use in the mining industry and apparatus and parts thereof for use in that industry in carrying out mining operations and in the treatment of the products of those operations ;

Machinery and plant for the bulk handling of wheat ;

Machinery, plant and equipment for use in the manufacture of butter and cheese, and materials and equipment for use in the dairying industry in the testing, pasteurization and cooling of milk ;” ;

(u) by omitting the item “Meat, raw ;” and inserting in its stead the item—

“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 ;” ;

(v) by inserting after the item commencing with the word “Newspapers” the item—

“Nuts, shelled, roasted or otherwise processed, including nut meal and paste and peanut butter ;” ;

(w) by adding at the end of the item commencing with the word “Poultry” the following words :—

“, and parts thereof not being parts of a kind that are ordinarily used for any other purpose ;” ;

(x) by inserting after the item commencing with the word “Preparations” the item—

“Prepared breakfast foods consisting of processed grain ;” ;

(y) by inserting after the item “Rabbit poisons ;” the items—

“Rectified spirits for use in making medicines and essences ;

Refrigerating plant and equipment and parts thereof (not being parts of a kind ordinarily used for any other purpose) for use in cool stores for fruit ;

Rice, barley, sago and tapioca ;

Rock salt and salt licks for live stock ;

Rugs for horses and cattle ;

Saddlery and harness, trace chains (complete), collar check, kersey and saddle serge ;

Scientific instruments and apparatus and materials for use therewith and examination papers, for use in universities and schools ;

Secateurs for use in the fruit-growing industry ;

Sewing twine ;

Sheep marking and branding oils ;” ;

(z) by inserting after the item commencing with the word “Stockinette” the item—

“Substances sold to a person engaged in the mining industry for use in the recovery of gold, silver or base metals by the flotation, cyaniding, electrolytic or similar processes ;” ;

- (aa) by inserting after the item "Sugar;" the items—
 "Surgical, dental and veterinary instruments, appliances
 and materials as prescribed ;
 Tiles and slates for roofing ;
 Timber ;";
- (ab) by inserting after the item "Tobacco;" the item—
 "Tool handles of wood ;";
- (ac) by inserting after the item "Water bore casings;" the
 item—
 "Water boring plant and equipment, including tools
 for use therewith ;"; and
- (ad) by inserting after the item commencing with the word
 "Works" the item—
 "Works of Art produced in Australia or abroad by
 Australian artists ;".

Exemptions—
 Sales Tax
 Assessment
 Act (No. 3).

12. The Schedule to the *Sales Tax Assessment Act (No. 3) 1930-1932* is amended—

- (a) by inserting in the item commencing with the words
 "Agricultural and other machinery and implements"—
 (i) after the word "viz.—" the words—
 "Baling presses ;
 Blade shears ;
 Bore drain delvers ;";
- (ii) after the words "Farm tractors;" the words
 "Fencing wire strainers and fencing tools for
 use in farming or pastoral pursuits ;"; and
- (iii) after the words "Scoops for use in farming or
 pastoral pursuits;" the words "Sheep jetting
 plant ;";
- (b) by inserting after the item commencing with the words
 "Agricultural and other machinery and implements"
 the item—
 "Agricultural pipes and tiles for draining ;";
- (c) by inserting after the item commencing with the words
 "Agricultural, horticultural" the items—
 "Articles for exhibition in a museum controlled by a
 public authority or by a committee or trustees
 appointed by a public authority ;
 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 profes-
 sion ;";

- (d) by inserting after the item " Australian wine ;" the item—
" Axes and tomahawks, and handles therefor ;" ;
- (e) by inserting after the item commencing with the word
" Boxes " the item—
" Brattice cloth for use in the mining industry ;" ;
- (f) by inserting after the item " Bread ;" the item—
" Bricks ;" ;
- (g) by inserting after the item commencing with the word
" Butter " the items—
" Carbonate of potash, caustic soda and olive oil for use
in the dried fruit industry ;
Cement ;" ;
- (h) by omitting the item commencing with the word
" Chemicals " ;
- (i) by inserting after the item " Cigars ;" the item—
" Coffins, and fittings and trimmings therefor ;" ;
- (j) by inserting after the item " Compressed air ;" the item—
" Crayfish pots ;" ;
- (k) by inserting after the item " Cream ;" the item—
" Cream cans, milk cans and dairy utensils but not
including buckets of a kind ordinarily used for
other than dairying purposes ;" ;
- (l) by inserting after the item commencing with the words
" Crude tar " the item—
" Dip tins, sweat boxes and drying trays for use in the
dried fruit industry ;" ;
- (m) by inserting after the item " Dried fruits ;" the item—
" 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
(except as otherwise provided in this Act)—
(i) drugs and preparations put up and sold for
the purposes of photography ;
(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 ;" ;

(n) by inserting after the item "Electric current for lighting or power;" the items—

"Engines for use in the dried fruit industry;

Equipment as prescribed, for use in churches and church services and articles as prescribed, for use in religious devotion;" ;

(o) by inserting after the item commencing with the word "Essences" the item—

"Ethylene gas for use in the colouring of fruits and vegetables by persons engaged in the fruit growing or vegetable growing industry;" ;

(p) by inserting after the item commencing with the word "Flour" the items—

"Flour—self-raising;

Fly-traps and fly lure for fruit flies;

Food for infants and invalids, and materials for the preparation thereof, as prescribed;" ;

(q) by inserting after the item commencing with the word "Foods" the items—

"Fruit preserving jars and fruit bottling outfits;

Fruit wrapping paper for use in the fruit-growing industry;" ;

(r) by inserting after the item commencing with the word "Gas" the items—

"Glass for horticultural purposes;

Goods, being plant machinery or equipment which have been used as such—

(i) by the taxpayer in the ordinary course of his business and which are sold by him or by any trustee in whom the ownership of his business becomes vested or who becomes entitled to the possession, management or control of that business or of the goods of that business; or

(ii) by any person in the ordinary course of his business and which are sold by a taxpayer under a Bill of Sale of which the person who so used the goods was the grantor;

Goods sold to an unregistered person for sale by him to the Government of the Commonwealth or the Government of a State, or for supply by him to that Government in the performance of a contract in the circumstances specified in sub-section (4.) of section three of the *Sales Tax Assessment Act* (No. 1) 1930-1932, if the

Commissioner is satisfied that the goods are for the official use of a Government Department or of an authority specified in paragraph (aa) of sub-section (1.) of section twenty of that Act, and are not for re-sale, and, in the case of goods sold to the Government of a State, an arrangement of the kind specified in that paragraph has been made between the Governor-General and the Governor of the State ;

Grafting wax for use in the fruit-growing industry ;

Hessian and sisalkraft for use in the dried fruit industry ;” ;

(s) by inserting after the item “ Hydraulic power ;” the item—
“ Ice ;” ;

(t) by omitting the item commencing with the word “ Machinery ” and inserting in its stead the following items—

“ Machinery and equipment 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 ;

Machinery and parts thereof for use in the mining industry and apparatus and parts thereof for use in that industry in carrying out mining operations and in the treatment of the products of those operations ;

Machinery and plant for the bulk handling of wheat ;

Machinery, plant and equipment for use in the manufacture of butter and cheese, and materials and equipment for use in the dairying industry in the testing, pasteurization and cooling of milk ;” ;

(u) by omitting the item “ Meat, raw ;” and inserting in its stead the item—

“ 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 ;” ;

(v) by inserting after the item commencing with the word “ Newspapers ” the item—

“ Nuts, shelled, roasted or otherwise processed, including nut meal and paste and peanut butter ;” ;

- (w) by adding at the end of the item commencing with the word "Poultry" the following words:—
 " , and parts thereof not being parts of a kind that are ordinarily used for any other purpose ; " ;
- (x) by inserting after the item commencing with the word "Preparations" the item—
 " Prepared breakfast foods consisting of processed grain ; " ;
- (y) by inserting after the item " Rabbit poisons ; " the items—
 " Rectified spirits for use in making medicines and essences ;
 Refrigerating plant and equipment and parts thereof (not being parts of a kind ordinarily used for any other purpose) for use in cool stores for fruit ;
 Rice, barley, sago and tapioca ;
 Rock salt and salt licks for live stock ;
 Rugs for horses and cattle ;
 Saddlery and harness, trace chains (complete), collar check, kersey and saddle serge ;
 Scientific instruments and apparatus and materials for use therewith and examination papers, for use in universities and schools ;
 Secateurs for use in the fruit growing industry ;
 Sewing twine ;
 Sheep marking and branding oils ; " ;
- (z) by inserting after the item commencing with the word "Stockinette" the item—
 " Substances sold to a person engaged in the mining industry for use in the recovery of gold, silver or base metals by the flotation, cyaniding, electrolytic or similar processes ; " ;
- (aa) by inserting after the item " Sugar ; " the items—
 " Surgical, dental and veterinary instruments, appliances and materials as prescribed ;
 Tiles and slates for roofing ;
 Timber ; " ;
- (ab) by inserting after the item " Tobacco ; " the item—
 " Tool handles of wood ; " ;
- (ac) by inserting after the item " Water bore casings ; " the item—
 " Water boring plant and equipment, including tools for use therewith ; " ; and
- (ad) by inserting after the item commencing with the word " Works " the item—
 " Works of Art produced in Australia or abroad by Australian artists ; " .

13. The Schedule to the *Sales Tax Assessment Act (No. 4)* 1930-1932 is amended—

Exemptions—
Sales Tax
Assessment
Act (No. 4).

- (a) by inserting in the item commencing with the words "Agricultural and other machinery and implements"—
- (i) after the word "viz.—" the words—
 - " Baling presses ;
 - Blade shears ;
 - Bore drain delvers ; "
 - (ii) after the words " Farm tractors ; " the words " Fencing wire strainers and fencing tools for use in farming or pastoral pursuits ; " ; and
 - (iii) after the words " Scoops for use in farming or pastoral pursuits ; " the words " Sheep jetting plant ; " ;
- (b) by inserting after the item commencing with the words "Agricultural and other machinery and implements" the item—
- " Agricultural pipes and tiles for draining ; " ;
- (c) by inserting after the item commencing with the words "Agricultural, horticultural" the item—
- " Articles for exhibition in a museum controlled by a public authority or by a committee or trustees appointed by a public authority ; " ;
- (d) by inserting after the item " Australian wine ; " the item—
- " Axes and tomahawks, and handles therefor ; " ;
- (e) by inserting after the item commencing with the word " Boxes " the item—
- " Brattice cloth for use in the mining industry ; " ;
- (f) by inserting after the item " Bread ; " the item—
- " Bricks ; " ;
- (g) by inserting after the item commencing with the word " Butter " the items—
- " Carbonate of potash, caustic soda and olive oil for use in the dried fruit industry ;
- Cement ; " ;
- (h) by omitting the item commencing with the word " Chemicals " ;
- (i) by inserting after the item " Cigars ; " the item—
- " Coffins, and fittings and trimmings therefor ; " ;
- (j) by inserting after the item " Compressed air ; " the item—
- " Crayfish pots ; " ;
- (k) by inserting after the item " Cream ; " the item—
- " Cream cans, milk cans and dairy utensils but not including buckets of a kind ordinarily used for other than dairying purposes ; " ;

(l) by inserting after the item commencing with the words
“ Crude tar ” the item—

“ Dip tins, sweat boxes and drying trays for use in the
dried fruit industry ; ” ;

(m) by inserting after the item “ Dried fruits ; ” the item—

“ 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
(except as otherwise provided in this Act)—

- (i) drugs and preparations put up and sold
for the purposes of photography ;
- (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 ; ” ;

(n) by inserting after the item “ Electric current for lighting or
power ; ” the items—

“ Engines for use in the dried fruit industry ;

Equipment as prescribed, for use in churches and
church services and articles as prescribed, for
use in religious devotion ; ” ;

(o) by inserting after the item commencing with the word
“ Essences ” the item—

“ Ethylene gas for use in the colouring of fruits and
vegetables by persons engaged in the fruit
growing or vegetable growing industry ; ” ;

(p) by inserting after the item commencing with the word
“ Flour ” the items—

“ Flour—self-raising ;

Fly-traps and fly lure for fruit flies ;

Food for infants and invalids, and materials for the
preparation thereof, as prescribed ; ” ;

- (g) by inserting after the item commencing with the word "Foods" the items—
 "Fruit preserving jars and fruit bottling outfits ;
 Fruit wrapping paper for use in the fruit growing industry ;";
- (r) by inserting after the item commencing with the word "Gas" the items—
 "Glass for horticultural purposes ;
 Grafting wax for use in the fruit-growing industry ;
 Hessian and sisalkraft for use in the dried fruit industry ;";
- (s) by inserting after the item "Hydraulic power ;" the item—
 "Ice ;";
- (t) by omitting the item commencing with the word "Machinery" and inserting in its stead the following items—
 "Machinery and equipment 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 ;
 Machinery and parts thereof for use in the mining industry and apparatus and parts thereof for use in that industry in carrying out mining operations and in the treatment of the products of those operations ;
 Machinery and plant for the bulk handling of wheat ;
 Machinery, plant and equipment for use in the manufacture of butter and cheese, and materials and equipment for use in the dairying industry in the testing, pasteurization and cooling of milk ;";
- (u) by omitting the item "Meat, raw ;" and inserting in its stead the item—
 "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 ;";
- (v) by inserting after the item commencing with the word "Newspapers" the item—
 "Nuts, shelled, roasted or otherwise processed, including nut meal and paste and peanut butter ;";
- (w) by adding at the end of the item commencing with the word "Poultry" the following words :—
 ", and parts thereof not being parts of a kind that are ordinarily used for any other purpose ;";

- (x) by inserting after the item commencing with the word "Preparations" the item—
 "Prepared breakfast foods consisting of processed grain ;" ;
- (y) by inserting after the item "Rabbit poisons;" the items—
 "Rectified spirits for use in making medicines and essences ;
 Refrigerating plant and equipment and parts thereof (not being parts of a kind ordinarily used for any other purpose) for use in cool stores for fruit ;
 Rice, barley, sago and tapioca ;
 Rock salt and salt licks for live stock ;
 Rugs for horses and cattle ;
 Saddlery and harness, trace chains (complete), collar check, kersey and saddle serge ;
 Scientific instruments and apparatus and materials for use therewith and examination papers, for use in universities and schools ;
 Secateurs for use in the fruit-growing industry ;
 Sewing twine ;
 Sheep marking and branding oils ;" ;
- (z) by inserting after the item commencing with the word "Stockinette" the item—
 "Substances sold to a person engaged in the mining industry for use in the recovery of gold, silver or base metals by the flotation, cyaniding, electrolytic or similar processes ;" ;
- (aa) by inserting after the item "Sugar;" the items—
 "Surgical, dental and veterinary instruments, appliances and materials as prescribed ;
 Tiles and slates for roofing ;
 Timber ;" ;
- (ab) by inserting after the item "Tobacco;" the item—
 "Tool handles of wood ;" ;
- (ac) by inserting after the item "Water bore casings;" the items—
 "Water boring plant and equipment, including tools for use therewith ;" ; and
- (ad) by inserting after the item "Wool packs;" the item—
 "Works of Art produced in Australia or abroad by Australian artists ;" .

Exemptions—
 Sales Tax
 Assessment
 Act (No. 5).

14. The Schedule to the *Sales Tax Assessment Act (No. 5) 1930-1932* is amended—

- (a) by inserting in the item commencing with the words "Agricultural and other machinery and implements"—
 (i) after the word "viz.—" the words—
 "Baling presses ;
 Blade shears ;
 Bore drain delvers ;" ;

- (ii) after the words "Farm tractors;" the words "Fencing wire strainers and fencing tools for use in farming or pastoral pursuits;"; and
 - (iii) after the words "Scoops for use in farming or pastoral pursuits;" the words "Sheep jetting plant;";
- (b) by inserting after the item commencing with the words "Agricultural and other machinery and implements" the item—
- "Agricultural pipes and tiles for draining;";
- (c) by inserting after the item commencing with the words "Articles and personal effects" the items—
- "Articles for exhibition in a museum controlled by a public authority or by a committee or trustees appointed by a public authority;
Axes and tomahawks, and handles therefor;";
- (d) by inserting after the item commencing with the word "Books" the items—
- "Brattice cloth for use in the mining industry;
Carbonate of potash, caustic soda and olive oil for use in the dried fruit industry;
Cement;";
- (e) by omitting the item commencing with the word "Chemicals";
- (f) by inserting after the item "Cigarettes;" the items—
- "Coffins, and fittings and trimmings therefor;
Crayfish pots;
Cream cans, milk cans and dairy utensils but not including buckets of a kind ordinarily used for other than dairying purposes;";
- (g) by inserting after the item commencing with the word "Dips" the items—
- "Dip tins, sweat boxes and drying trays for use in the dried fruit industry;
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 (except as otherwise provided in this Act)—
- (i) drugs and preparations put up and sold for the purposes of photography;
 - (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 ;

Engines for use in the dried fruit industry ;

Equipment as prescribed, for use in churches and church services and articles as prescribed, for use in religious devotion ;

Ethylene gas for use in the colouring of fruits and vegetables by persons engaged in the fruit growing or vegetable growing industry ;” ;

(h) by inserting after the item commencing with the word “ Films ” the items—

“ Fly-traps and fly lure for fruit flies ;

Food for infants and invalids, and materials for the preparation thereof, as prescribed ;

Fruit preserving jars and fruit bottling outfits ;

Fruit wrapping paper for use in the fruit growing industry ;” ;

(i) by inserting after the item commencing with the word “ Fumigators ” the item—

“ Glass for horticultural purposes ;” ;

(j) by inserting after the item commencing with the word “ Gold ” the item—

“ Goods imported by an unregistered person for sale by him to the Government of the Commonwealth or the Government of a State, or for supply by him to that Government in the performance of a contract in the circumstances specified in subsection (4.) of section three of the *Sales Tax Assessment Act (No. 1) 1930-1932*, if the Commissioner is satisfied that the goods are for the official use of a Government Department or of an authority specified in paragraph (aa) of subsection (1.) of section twenty of that Act, and are not for re-sale, and, in the case of goods sold to the Government of a State, an arrangement of the kind specified in that paragraph has been made between the Governor-General and the Governor of the State ;” .

(k) by inserting after the item commencing with the words "Goods, second hand" the items—

"Grafting wax for use in the fruit-growing industry ;
Hessian and sisalkraft for use in the dried fruit industry ;
Ice ;" ;

(l) by omitting the item commencing with the word "Machinery" and inserting in its stead the following items—

"Machinery and equipment 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 ;

Machinery and parts thereof for use in the mining industry and apparatus and parts thereof for use in that industry in carrying out mining operations and in the treatment of the products of those operations ;

Machinery and plant for the bulk handling of wheat ;

Machinery, plant and equipment for use in the manufacture of butter and cheese, and materials and equipment for use in the dairying industry in the testing, pasteurization and cooling of milk ;" ;

(m) by adding at the end of the item commencing with the word "Poultry" the following words :—

", and parts thereof not being parts of a kind that are ordinarily used for any other purpose ;" ;

(n) by inserting after the item commencing with the word "Preparations" the item—

"Prepared breakfast foods consisting of processed grain ;" ;

(o) by inserting after the item "Rape seed for pasture purposes ;" the items—

"Rectified spirits for use in making medicines and essences ;

Refrigerating plant and equipment and parts thereof (not being parts of a kind ordinarily used for any other purpose) for use in cool stores for fruit ;

Rice, barley, sago and tapioca ;

Rock salt and salt licks for live stock ;

Rugs for horses and cattle ;

Saddlery and harness, trace chains (complete), collar check, kersey and saddle serge ;

Scientific instruments and apparatus and materials for use therewith and examination papers, for use in universities and schools ;
 Secateurs for use in the fruit growing industry ;
 Sewing twine ;
 Sheep marking and branding oils ;” ;

(p) by inserting after the item commencing with the word “ Stud ” the items—

“ Substances imported by a person engaged in the mining industry for use in the recovery of gold, silver or base metals by the flotation, cyaniding, electrolytic or similar processes ;

Surgical, dental and veterinary instruments, appliances and materials as prescribed ;

Tiles and slates for roofing ;

Timber ;” ;

(q) by inserting after the item “ Tobacco ;” the item—

“ Tool handles of wood ;” ;

(r) by omitting the item commencing with the word “ Trophies ” and inserting in its stead the item—

“ 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 Customs Departmental By-laws ;” ;

(s) by inserting after the item “ Water bore casings ;” the item—

“ Water boring plant and equipment, including tools for use therewith ;” ; and

(t) by inserting after the item commencing with the word “ Works ” the item—

“ Works of Art produced in Australia or abroad by Australian artists ;” .

Exemptions—
 Sales Tax
 Assessment
 Act (No. 6).

15. The Schedule to the *Sales Tax Assessment Act (No. 6) 1930-1932* is amended—

(a) by inserting in the item commencing with the words “ Agricultural and other machinery and implements ”—

(i) after the word “ viz.— ” the words—

“ Baling presses ;

Blade shears ;

Bore drain delvers ;” ;

(ii) after the words “ Farm tractors ;” the words “ Fencing wire strainers and fencing tools for use in farming or pastoral pursuits ;” ; and

(iii) after the words “ Scoops for use in farming or pastoral pursuits ;” the words “ Sheep jetting plant ;” ;

- (b) by inserting after the item commencing with the words
 “Agricultural and other machinery and implements”
 the item—
 “Agricultural pipes and tiles for draining ;” ;
- (c) by inserting after the item commencing with the words
 “Agricultural, horticultural” the items—
 “Articles for exhibition in a museum controlled by
 a public authority or by a committee or trustees
 appointed by a public authority ;
 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 ;
 Axes and tomahawks, and handles therefor ;” ;
- (d) by inserting after the item commencing with the word
 “Books” the items—
 “Brattice cloth for use in the mining industry ;
 Carbonate of potash, caustic soda and olive oil for
 use in the dried fruit industry ;
 Cement ;” ;
- (e) by omitting the item commencing with the word “Chemicals” ;
- (f) by inserting after the item “Cigarettes ;” the items—
 “Coffins, and fittings and trimmings therefor ;
 Crayfish pots ;
 Cream cans, milk cans and dairy utensils but not
 including buckets of a kind ordinarily used for
 other than dairying purposes ;” ;
- (g) by inserting after the item commencing with the word “Dips”
 the items—
 “Dip tins, sweat boxes and drying trays for use in the
 dried fruit industry ;
 Drugs and medicines (including patent and pro-
 prietary 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
 (except as otherwise provided in this Act)—
 (i) drugs and preparations put up and sold for
 the purposes of photography ;
 (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 ;

Engines for use in the dried fruit industry ;

Equipment as prescribed, for use in churches and church services and articles as prescribed, for use in religious devotion ;

Ethylene gas for use in the colouring of fruits and vegetables by persons engaged in the fruit growing or vegetable growing industry ;” ;

(h) by inserting after the item commencing with the word “ Films ” the items—

“ Fly-traps and fly lure for fruit flies ;

Food for infants and invalids, and materials for the preparation thereof, as prescribed ;

Fruit preserving jars and fruit bottling outfits ;

Fruit wrapping paper for use in the fruit growing industry ;” ;

(i) by inserting after the item commencing with the word “ Fumigators ” the items—

“ Glass for horticultural purposes ;

Goods, being plant machinery or equipment which have been used as such by a taxpayer in the ordinary course of his business, and which are sold by him, or by any trustee in whom the ownership of his business becomes vested or who becomes entitled to the possession, management or control of that business or of the goods of that business ;” ;

(j) by inserting after the item commencing with the words “ Goods imported ” the items—

“ Goods sold to an unregistered person for sale by him to the Government of the Commonwealth or the Government of a State, or for supply by him to that Government in the performance of a contract in the circumstances specified in sub-section (4.) of section three of the *Sales Tax Assessment Act (No. 1) 1930-1932*, if the Commissioner is satisfied that the goods are for the official use of a Government Department or of an authority specified in paragraph (aa) of sub-section (1.) of section twenty of that Act, and

are not for re-sale, and, in the case of goods sold to the Government of a State, an arrangement of the kind specified in that paragraph has been made between the Governor-General and the Governor of the State ;

Grafting wax for use in the fruit growing industry ;
Hessian and sisalkraft for use in the dried fruit industry ;
Ice ;” ;

(k) by omitting the item commencing with the word “ Machinery ” and inserting in its stead the following items—

“ Machinery and equipment 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 :

Machinery and parts thereof for use in the mining industry and apparatus and parts thereof for use in that industry in carrying out mining operations and in the treatment of the products of those operations ;

Machinery and plant for the bulk handling of wheat ;

Machinery, plant and equipment for use in the manufacture of butter and cheese, and materials and equipment for use in the dairying industry in the testing, pasteurization and cooling of milk ;” ;

(l) by adding at the end of the item commencing with the word “ Poultry ” the following words :—

“, and parts thereof not being parts of a kind that are ordinarily used for any other purpose ;” ;

(m) by inserting after the item commencing with the word “ Preparations ” the item—

“ Prepared breakfast foods consisting of processed grain ;” ;

(n) by inserting after the item “ Rape seed for pasture purposes ” ; the items—

“ Rectified spirits for use in making medicines and essences ;

Refrigerating plant and equipment and parts thereof (not being parts of a kind ordinarily used for any other purpose) for use in cool stores for fruit ;

Rice, barley, sago and tapioca ;

Rock salt and salt licks for live stock ;

Rugs for horses and cattle ;

Saddlery and harness, trace chains (complete), collar check, kersey and saddle serge ;
 Scientific instruments and apparatus and materials for use therewith and examination papers, for use in universities and schools ;
 Secateurs for use in the fruit growing industry ;
 Sewing twine ;
 Sheep marking and branding oils ;” ;

(o) by inserting after the item commencing with the word “ Stud ” the items—

“ Substances sold to a person engaged in the mining industry for use in the recovery of gold, silver or base metals by the flotation, cyaniding, electrolytic or similar processes ;
 Surgical, dental and veterinary instruments, appliances and materials as prescribed ;
 Tiles and slates for roofing ;
 Timber ;” ;

(p) by inserting after the item “ Tobacco ;” the item—

“ Tool handles of wood ;” ;

(q) by inserting after the item “ Water bore casings ;” the item—

“ Water boring plant and equipment, including tools for use therewith ;” ; and

(r) by inserting after the item commencing with the word “ Works ” the item—

“ Works of Art produced in Australia or abroad by Australian artists ;” .

Exemptions—
 Sales Tax
 Assessment
 Act (No. 7).

16. The Schedule to the *Sales Tax Assessment Act (No. 7) 1930-1932* is amended—

(a) by inserting in the item commencing with the words “ Agricultural and other machinery and implements ”—

(i) after the word “ viz.— ” the words—

“ Baling presses ;
 Blade shears ;
 Bore drain delvers ;” ;

(ii) after the words “ Farm tractors ;” the words “ Fencing wire strainers and fencing tools for use in farming or pastoral pursuits ;” ; and

(iii) after the words “ Scoops for use in farming or pastoral pursuits ;” the words “ Sheep jetting plant ;” ;

(b) by inserting after the item commencing with the words “ Agricultural and other machinery and implements ” the item—

“ Agricultural pipes and tiles for draining ;” ;

- (c) by inserting after the item commencing with the words
 “Agricultural, horticultural” the items—
 “Articles for exhibition in a museum controlled by
 a public authority or by a committee or trustees
 appointed by a public authority ;
 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 ;
 Axes and tomahawks, and handles therefor ;” ;
- (d) by inserting after the item commencing with the word
 “Books” the items—
 “Brattice cloth for use in the mining industry ;
 Carbonate of potash, caustic soda and olive oil for
 use in the dried fruit industry ;
 Cement ;” ;
- (e) by omitting the item commencing with the word “Chemicals” ;
- (f) by inserting after the item “Cigarettes ;” the items—
 “Coffins, and fittings and trimmings therefor ;
 Crayfish pots ;
 Cream cans, milk cans and dairy utensils but not
 including buckets of a kind ordinarily used for
 other than dairying purposes ;” ;
- (g) by inserting after the item commencing with the word “Dips”
 the items—
 “Dip tins, sweat boxes and drying trays for use in the
 dried fruit industry ;
 Drugs and medicines (including patent and pro-
 prietary 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
 (except as otherwise provided in this Act)—
 (i) drugs and preparations put up and sold for
 the purposes of photography ;
 (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 ;

Engines for use in the dried fruit industry ;
 Equipment as prescribed, for use in churches and church services and articles as prescribed, for use in religious devotion ;
 Ethylene gas for use in the colouring of fruits and vegetables by persons engaged in the fruit growing or vegetable growing industry ;” ;

(h) by inserting after the item commencing with the word “ Films ” the items—

“ Fly-traps and fly lure for fruit flies ;
 Food for infants and invalids, and materials for the preparation thereof, as prescribed ;
 Fruit preserving jars and fruit bottling outfits ;
 Fruit wrapping paper for use in the fruit growing industry ;” ;

(i) by inserting after the item commencing with the word “ Fumigators ” the items—

“ Glass for horticultural purposes ;
 Goods, being plant machinery or equipment which have been used as such—

(i) by the taxpayer in the ordinary course of his business and which are sold by him or by any trustee in whom the ownership of his business becomes vested or who becomes entitled to the possession, management or control of that business or of the goods of that business ; or

(ii) by any person in the ordinary course of his business and which are sold by a taxpayer under a Bill of Sale of which the person who so used the goods was the grantor ;” ;

(j) by inserting after the item commencing with the words “ Goods imported ” the items—

“ Goods sold to an unregistered person for sale by him to the Government of the Commonwealth or the Government of a State, or for supply by him to that Government in the performance of a contract in the circumstances specified in sub-section (4.) of section three of the *Sales Tax Assessment Act (No. 1) 1930-1932*, if the Commissioner is satisfied that the goods are for the official use of a Government Department or of an authority specified in paragraph (aa) of sub-section (1.) of section twenty of that Act, and are not for re-sale, and, in the case of goods sold to the Government of a State, an arrangement of the kind specified in that paragraph has been made between the Governor-General and the Governor of the State ;

Grafting wax for use in the fruit growing industry ;
Hessian and sisalkraft for use in the dried fruit industry ;
Ice ;” ;

(k) by omitting the item commencing with the word “ Machinery ”
and inserting in its stead the following items—

“ Machinery and equipment 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 ;

Machinery and parts thereof for use in the mining
industry and apparatus and parts thereof for use
in that industry in carrying out mining opera-
tions and in the treatment of the products of
those operations :

Machinery and plant for the bulk handling of wheat ;
Machinery, plant and equipment for use in the
manufacture of butter and cheese, and materials
and equipment for use in the dairying industry
in the testing, pasteurization and cooling of
milk ;” ;

(l) by adding at the end of the item commencing with the word
“ Poultry ” the following words :—

“, and parts thereof not being parts of a kind that
are ordinarily used for any other purpose ;” ;

(m) by inserting after the item commencing with the word
“ Preparations ” the item—

“ Prepared breakfast foods consisting of processed
grain ;” ;

(n) by inserting after the item “ Rape seed for pasture purposes ;”
the items—

“ Rectified spirits for use in making medicines and
essences ;

Refrigerating plant and equipment and parts thereof
(not being parts of a kind ordinarily used for
any other purpose) for use in cool stores for
fruit ;

Rice, barley, sago and tapioca ;

Rock salt and salt licks for live stock ;

Rugs for horses and cattle ;

Saddlery and harness, trace chains (complete), collar
check, kersey and saddle serge ;

Scientific instruments and apparatus and materials
for use therewith and examination papers, for
use in universities and schools ;

Secateurs for use in the fruit growing industry ;

Sewing twine ;

Sheep marking and branding oils ;” ;

(o) by inserting after the item commencing with the word " Stud " the items—

" Substances sold to a person engaged in the mining industry for use in the recovery of gold, silver or base metals by the flotation, cyaniding, electrolytic or similar processes ;
Surgical, dental and veterinary instruments, appliances and materials as prescribed ;
Tiles and slates for roofing ;
Timber ; "

(p) by inserting after the item " Tobacco ; " the item—

" Tool handles of wood ; "

(q) by inserting after the item " Water bore casings ; " the item—

" Water boring plant and equipment, including those for use therewith ; " ; and

(r) by inserting after the item commencing with the word " Works " the item—

" Works of Art produced in Australia or abroad by Australian artists ; "

Exemptions—
Sales Tax
Assessment
Act (No. 8).

17. The Schedule to the *Sales Tax Assessment Act (No. 8) 1930-1932* is amended—

(a) by inserting in the item commencing with the words " Agricultural and other machinery and implements "—

(i) after the word " viz.— " the words—

" Baling presses ;
Blade shears ;
Bore drain delvers ; "

(ii) after the words " Farm tractors ; " the words " Fencing wire strainers and fencing tools for use in farming or pastoral pursuits ; " ; and

(iii) after the words " Scoops for use in farming or pastoral pursuits ; " the words " Sheep jetting plant ; " ;

(b) by inserting after the item commencing with the words " Agricultural and other machinery and implements " the item—

" Agricultural pipes and tiles for draining ; "

(c) by inserting after the item commencing with the words " Agricultural, horticultural " the items—

" Articles for exhibition in a museum controlled by a public authority or by a committee or trustees appointed by a public authority ;
Axes and tomahawks, and handles therefor ; "

- (d) by inserting after the item commencing with the word " Books " the items—
- " Brattice cloth for use in the mining industry ;
 - Carbonate of potash, caustic soda and olive oil for use in the dried fruit industry ;
 - Cement ; "
- (e) by omitting the item commencing with the word " Chemicals " ;
- (f) by inserting after the item " Cigarettes ; " the items—
- " Coffins, and fittings and trimmings therefor ;
 - Crayfish pots ;
 - Cream cans, milk cans and dairy utensils but not including buckets of a kind ordinarily used for other than dairying purposes ; "
- (g) by inserting after the item commencing with the word " Dips " the items—
- " Dip tins, sweat boxes and drying trays for use in the dried fruit industry ;
 - 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 (except as otherwise provided in this Act)—
 - (i) drugs and preparations put up and sold for the purposes of photography ;
 - (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 ;
 - Engines for use in the dried fruit industry ;
 - Equipment as prescribed, for use in churches and church services and articles as prescribed, for use in religious devotion ;
 - Ethylene gas for use in the colouring of fruits and vegetables by persons engaged in the fruit growing or vegetable growing industry ; "

- (h) by inserting after the item commencing with the word " Films " the items—
- " Fly-traps and fly lure for fruit flies ;
 - Food for infants and invalids, and materials for the preparation thereof, as prescribed ;
 - Fruit preserving jars and fruit bottling outfits ;
 - Fruit wrapping paper for use in the fruit growing industry ; "
- (i) by inserting after the item commencing with the word " Fumigators " the items—
- " Glass for horticultural purposes ;
 - Grafting wax for use in the fruit growing industry ;
 - Hessian and sisalkraft for use in the dried fruit industry ;
 - Ice ; "
- (j) by omitting the item commencing with the word " Machinery " and inserting in its stead the following items—
- " Machinery and equipment 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 ;
 - Machinery and parts thereof for use in the mining industry and apparatus and parts thereof for use in that industry in carrying out mining operations and in the treatment of the products of those operations ;
 - Machinery and plant for the bulk handling of wheat ;
 - Machinery, plant and equipment for use in the manufacture of butter and cheese, and materials and equipment for use in the dairying industry in the testing, pasteurization and cooling of milk ; "
- (k) by adding at the end of the item commencing with the word " Poultry " the following words :—
- " , and parts thereof not being parts of a kind that are ordinarily used for any other purpose ; "
- (l) by inserting after the item commencing with the word " Preparations " the item—
- " Prepared breakfast foods consisting of processed grain ; "
- (m) by inserting after the item " Rape seed for pasture purposes ; " the items—
- " Rectified spirits for use in making medicines and essences ;

Refrigerating plant and equipment and parts thereof
(not being parts of a kind ordinarily used for any
other purpose) for use in cool stores for fruit ;

Rice, barley, sago and tapioca ;

Rock salt and salt licks for live stock ;

Rugs for horses and cattle ;

Saddlery and harness, trace chains (complete), collar
check, kersey and saddle serge ;

Scientific instruments and apparatus and materials
for use therewith and examination papers, for use
in universities and schools ;

Secateurs for use in the fruit growing industry ;

Sewing twine ;

Sheep marking and branding oils ;” ;

(n) by inserting after the item commencing with the word
“ Stockinette ” the items—

“ Substances sold to a person engaged in the mining
industry for use in the recovery of gold, silver or
base metals by the flotation, cyaniding, electro-
lytic or similar processes ;

Surgical, dental and veterinary instruments, appliances
and materials as prescribed ;

Tiles and slates for roofing ;

Timber ;” ;

(o) by inserting after the item “ Tobacco ;” the item—

“ Tool handles of wood ;” ;

(p) by inserting after the item “ Water bore casings ;” the item—

“ Water boring plant and equipment, including tools
for use therewith ;” ; and

(q) by inserting after the item “ Woolpacks ;” the item—

“ Works of Art produced in Australia or abroad by
Australian artists ;” .

18.—(1.) Section fifteen of the *Financial Relief Act 1932* is amended
by omitting all the words after the word “ thirty-two ” .

Operation of
Part IV. of the
*Financial
Relief Act 1932.*

(2.) This section shall be deemed to have commenced on the
twenty-ninth day of September, One thousand nine hundred and
thirty-three.

19. The tax imposed at the rate of six per centum by each of
the following Acts, namely :—the *Sales Tax Act (No. 1) 1930-1931*,
the *Sales Tax Act (No. 2) 1930-1931*, the *Sales Tax Act (No. 3)*
1930-1931, the *Sales Tax Act (No. 4) 1930-1931*, the *Sales Tax Act*
(No. 5) 1930-1931, the *Sales Tax Act (No. 6) 1930-1932*, the *Sales*
Tax Act (No. 7) 1930-1931, the *Sales Tax Act (No. 8) 1930-1931*
and the *Sales Tax Act (No. 9) 1930-1931*, is reduced to the rate of five
per centum.

Reduction of
sales tax.

PART V.—ENTERTAINMENTS TAX.

Repeal of
Entertainments
Tax and
Assessment
Acts.

20. The following Acts are hereby repealed :—

The *Entertainments Tax Act* 1916 ;
The *Entertainments Tax Act* 1918 ;
The *Entertainments Tax Act* 1919 ;
The *Entertainments Tax Act* 1922 ;
The *Entertainments Tax Act* 1925 ;
The *Entertainments Tax Assessment Act* 1916 ; and
The *Entertainments Tax Assessment Act* 1924 :

Provided that those Acts shall remain in force after the commencement of this section to the extent necessary to enable tax to be collected in respect of any entertainment held prior to such commencement in respect of which tax was, under any of those Acts, due and unpaid prior to such commencement.

PART VI.—INVALID AND OLD-AGE PENSIONS.

Citation.

21.—(1.) The *Invalid and Old-age Pensions Act* 1908–1932 is in this Part referred to as the Principal Act.

(2.) The Principal Act as amended by this Part may be cited as the *Invalid and Old-age Pensions Act* 1908–1933.

Definitions.

22.—(1.) Section four of the Principal Act is amended by omitting from the definition of “Income” the words “not any” and inserting in their stead the words “shall not include the value of any assistance by way of sustenance or food relief granted under any law of a State or Territory of the Commonwealth relating to the relief of unemployment, or any wages received for work performed under any scheme of emergency or intermittent relief work provided under any law of a State or Territory of the Commonwealth, to the extent to which such wages are received in lieu of sustenance or food relief, except in cases where, for the purpose of determining the eligibility of any person to receive such assistance or wages, any pension paid under this Act is excluded from income, and shall not include any”.

(2.) This section shall be deemed to have commenced on the sixteenth day of March One thousand nine hundred and thirty-three.

Deputy
Commissioners.

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

“(2.) The Commissioner may place any Territory being part of the Commonwealth or any part of any such Territory under the control of the Deputy Commissioner for any State, and thereupon the Deputy Commissioner shall exercise and perform, in relation to that Territory or part, all the powers, functions and duties of a Deputy Commissioner.”.

24.—(1.) Section twenty-four of the Principal Act is amended—

Limit of
pension.

- (a) by omitting from sub-section (1.) the word "The" (first occurring) and inserting in its stead the words "Subject to this Act, the";
- (b) by omitting from sub-section (1.) the words "Thirty-nine pounds" (wherever occurring) and inserting in their stead the words "Forty-five pounds ten shillings";
- (c) by omitting from sub-section (1.) the words "Seventy-one pounds ten shillings" and inserting in their stead the words "Seventy-eight pounds";
- (d) by omitting the third and fourth provisoes to sub-section (1.) of that section; and
- (e) by inserting after sub-section (1.) the following sub-sections:—

"(1A.) The maximum rate of pension shall be reviewed annually by the Commissioner, who shall determine the maximum rate which shall apply from and including the date of the payment of the first fortnightly instalment in each financial year in accordance with the following table:—

Price Index Number.	Maximum Rate of Pension per Annum.
Under 1400	£ s. d. 45 10 0
1400 to 1499	46 16 0
1500 to 1599	48 2 0
1600 to 1699	49 8 0
1700 to 1799	50 14 0
1800 and over	52 0 0

"(1B.) Whenever the maximum rate of pension is increased or reduced in pursuance of sub-section (1A.) of this section, the total amount per annum which may be received by a pensioner by way of income and pension in accordance with sub-section (1.) of this section shall be increased or reduced by the amount by which the maximum rate of pension per annum is increased or reduced in pursuance of sub-section (1A.) of this section.

"(1C.) For the purposes of this section the expression "price index number" means the weighted average retail price index number for food and groceries for the six capital cities of the States as ascertained by the Commonwealth Statistician for the twelve months ending on the thirty-first day of March in each year based on the price index number for the calendar year One thousand nine hundred and eleven being expressed as One thousand units."

(2.) Where, during the period between the sixteenth day of March One thousand nine hundred and thirty-three and the date of commencement of this section, the Commissioner or a Deputy Commissioner, in determining the amount of the income of any person for the purposes of the third proviso to sub-section (1.) of section twenty-four of the Principal Act, has not included as income any payments received by that person by way of compensation or allowance under any Act or State Act in respect of any disease of the lungs due to the inhalation of mineral dust, the failure to include any such payments shall not be deemed to affect or to have affected the validity of any increase of pension granted by the Commissioner or Deputy Commissioner in pursuance of that proviso.

Recommendation by Magistrate.

25. Section thirty-one of the Principal Act is amended by omitting from sub-section (2.) the words "Three shillings and ninepence" and inserting in their stead the words "Five shillings".

Suspension of pension while pensioner in Asylum.

26. Section forty-five of the Principal Act is amended by omitting from the proviso thereto the words "Three shillings and ninepence" and inserting in their stead the words "Five shillings".

Benevolent Asylum inmates.

27. Section forty-seven of the Principal Act is amended by omitting the words "Three shillings and ninepence" and inserting in their stead the words "Five shillings".

Transfer of property of pensioners.

28.—(1.) Section fifty-two D of the Principal Act is amended—

(a) by inserting after sub-section (3.) the following sub-section :—

"(3A.) An undertaking executed in pursuance of this section shall cease to be binding upon the person who executed it—

(a) in the case of a claimant—if his claim is refused ;
and

(b) in the case of a pensioner—if he surrenders his pension and repays to the Commissioner the amount of pension received by him after the thirty-first day of December, One thousand nine hundred and thirty-two, or if, by reason of the acquisition of property, he ceases to be entitled to a pension and repays to the Commissioner the total amount repayable by him under section fifty-two c of this Act, or if for any other reason his pension is cancelled and he repays to the Commissioner the amount of pension paid to him since the date upon which this sub-section is deemed to have commenced";

(b) by omitting sub-section (5.) ;

- (c) by omitting from sub-section (6.) the words and figures "Sub-sections (4.) and (5.)" and inserting in their stead the word and figure "Sub-section (4.)"; and
- (d) by omitting from sub-section (6.) the word "twenty-one" and inserting in its stead the word "thirty".

(2.) Sub-section (3A.) of section fifty-two D of the Principal Act which is inserted by this section shall be deemed to have commenced on the twelfth day of October, One thousand nine hundred and thirty-two.

29.—(1.) Section fifty-two E of the Principal Act is amended—

- (a) by omitting from sub-section (1.) the words "(except encumbrances existing, prior to such commencement, upon real property of the pensioner and except encumbrances thereon in respect of which the Commissioner has consented in writing and except encumbrances created *bona fide* for value before the grant of a pension to the pensioner)" and inserting in their stead the words "(other than excepted encumbrances as defined in sub-section (1A.) of this section)";

Recovery of pension on death of pensioner.

- (b) by adding at the end of sub-section (1.) the following provisoes :—

" Provided that this sub-section shall not apply in the case of the death of any pensioner who dies on or before the thirty-first day of December One thousand nine hundred and thirty-two, or in the case of the death, after that date, of a person who voluntarily surrendered his pension on or before that date, and was not after such surrender granted a further pension :

" Provided further that where a pensioner voluntarily surrenders his pension after the thirty-first day of December, One thousand nine hundred and thirty-two and is not granted a further pension on any subsequent date, instalments of pension paid before the thirty-first day of December, One thousand nine hundred and thirty-two shall not be included in the debt due to the Commonwealth under this sub-section." ;

- (c) by inserting after sub-section (1.) the following sub-section :—

" (1A.) The following encumbrances shall be excepted encumbrances within the meaning of sub-section (1.) of this section :—

- (a) encumbrances which existed prior to the twelfth day of October, One thousand nine hundred and thirty-two, on real property or were created *bona fide* for value before the grant of a pension to the pensioner ;

- (b) encumbrances on real property to which the Commissioner has consented in writing; and
- (c) encumbrances on personal property which were created *bona fide* for value at any time prior to the death of the pensioner or person.”;
- (d) by adding at the end of sub-section (2.) the words “, and to make any order necessary for the purpose of vesting the property in any person to whom it is sold under the authority of the order of the Court”;
- (e) by inserting in paragraph (3.), after the word “apply”, the words “, in relation to property which upon the death of one of them passes to the other,”; and
- (f) by adding at the end thereof the following sub-section :—
- “(4.) For the purposes of this section the term “encumbrances” includes bankers’ liens, solicitors’ liens and other liens, pledges, deposits by way of security, and rights of purchasers under contracts of sale.”.

(2.) The first proviso added to sub-section (1.) of section fifty-two E of the Principal Act by paragraph (b) of this section shall be deemed to have commenced on the twelfth day of October, One thousand nine hundred and thirty-two, and the second proviso so added to sub-section (1.) of section fifty-two E of the Principal Act shall be deemed to have commenced on the first day of January One thousand nine hundred and thirty-three.

Persons dealing in real property may obtain certain information.

30. Section fifty-two EB of the Principal Act is amended—

- (a) by inserting after the word “pensioner” (third occurring) the words “, whether he was a pensioner on any specified date,”;
- (b) by adding at the end of sub-section (1.) the words—“If the owner of the property, estate or interest is a person who has been a pensioner and to whom sub-section (3A.) of section fifty-two D of this Act applies, the Deputy Commissioner shall endorse on the form a notification of that fact.”; and
- (c) by omitting from sub-section (2.) the word “twenty-one” and inserting in its stead the word “thirty”.

Transfer to Commonwealth of property of pensioner.

31. Section fifty-two GA of the Principal Act is amended by adding at the end thereof the following sub-section :—

“(3.) The Minister may authorize the sale or lease, upon such terms as he thinks fit, of any property transferred to the Commonwealth in pursuance of this section.”.

32. After section fifty-two GA of the Principal Act the following section is inserted :—

“ 52GB. All instruments, receipts and other documents in relation to the transfer of property to the Commonwealth in pursuance of this Act, or the sale or lease of property vested in the Commonwealth in pursuance of this Act, may be executed for and on behalf of the Commonwealth in the same manner as that in which instruments, receipts and documents are executed for and on behalf of the Commonwealth in pursuance of section fifty-seven of the *Lands Acquisition Act 1906-1932*, and the provisions of that section shall apply in relation to the instruments, receipts and documents so executed in the same manner as if they were executed in pursuance of that section.”

Execution of instruments.

33. Section fifty-two L of the Principal Act is repealed and the following section inserted in its stead :—

“ 52L. Where a pensioner is subject to a liability under section fifty-two C of this Act, or the estate of a deceased pensioner is subject to a charge under section fifty-two E of this Act, and any person has the receipt, control or disposal of any money or other property of the pensioner or any money or other property forming part of the estate of the deceased pensioner, or is indebted to the pensioner or to the personal representatives of the deceased pensioner, that person shall be subject to the following provisions :—

Liability of debtors and persons having control of property subject to liability or charge.

- (a) He shall, as and when required by the Commissioner, apply the money or other property in or towards the satisfaction of the liability or charge, or pay to the Commissioner the debt or so much of the debt as is sufficient to satisfy the liability or charge, as the case may be.
- (b) He is hereby authorized to retain from time to time out of any money or other property which comes to him on behalf of the pensioner or as part of the estate of the deceased pensioner, as the case may be, so much as is required by the Commissioner to be applied in satisfaction of the liability or charge.
- (c) If he refuses or fails to comply with any requirement made by the Commissioner under paragraph (a) of this section, the Commissioner may recover from him personally in any court of competent jurisdiction the amount which the Commissioner would have received if the requirement had been complied with.
- (d) He is hereby indemnified for all payments which he makes in pursuance of this section.”

PART VII.—WAR PENSIONS.

34. Sections forty-two and forty-three of the *Financial Emergency Act 1931-1932* as amended by the *Financial Emergency Act 1933* are repealed and the following sections inserted in their stead:—

Pension of widows of members and wives and children of incapacitated members.

“42.—(1.) Where pensions are payable under the Principal Act to wives of incapacitated members of the Forces the rates of pension shall, notwithstanding anything contained in that Act, be—

- (a) in the case of the total incapacity of the member, the rate of thirty-six shillings per fortnight, less ten per centum; and
- (b) in the case of the partial incapacity of the member, such less rate as is assessed in accordance with the Principal Act less ten per centum.

“(2.) Where a pension is payable under the Principal Act to the widow of a member of the Forces who, after the date of his discharge, has died or dies from causes other than the result of an occurrence happening during the period he was a member, and who was immediately prior to the date of his death in receipt of a pension under the Principal Act, the rate of pension payable to the widow shall, notwithstanding anything contained in that Act, be thirty-six shillings per fortnight or such less rate as is proportionate to the extent of the incapacity of the member in accordance with which his pension was assessed under the Principal Act.

“(3.) Where pensions are payable under the Principal Act to children of incapacitated members of the Forces the rates of pension shall, notwithstanding anything contained in that Act, be—

- (a) in the case of the total incapacity of the member, twelve shillings per fortnight in respect of each child; and
- (b) in the case of the partial incapacity of the member, such less rate as is assessed in accordance with the Principal Act:

Provided that nothing in this sub-section shall affect the rate of pension payable under sub-section (4.) of section thirty-three of the Principal Act.

“(4.) Any reference in this section to ‘child’ or ‘children’ shall be deemed to include a reference to an ex-nuptial child or ex-nuptial children as the case may be.

“ 43.—(1.) A pension shall not be granted or continued under the Principal Act to a person who is a dependant, within the meaning of Part III. of that Act, of a member of the Forces, unless the dependant is, in the opinion of the Commission constituted under that Act, without adequate means of support. Pensions to dependants.

“ (2.) The last preceding sub-section shall not apply—

- (a) to the widow or wife or a child or ex-nuptial child of a member of the Forces ;
- (b) to the unmarried mother of a deceased unmarried member of the Forces who was brought up by her ;
- (c) to the widowed mother of a deceased unmarried member of the Forces if she became a widow either prior to, or within three years after, the death of the member ; or
- (d) to the widowed mother of a deceased unmarried member of the Forces who was born out of wedlock and brought up by her if she became a widow either prior to, or within three years after, the death of the member.”.

PART VIII.—SALARIES AND WAGES.

35. Section six of the *Financial Emergency Act 1931–1932*, as amended by the *Financial Emergency Act 1933*, is amended by inserting after the definition of “ officers and employees ” the following definition :— Definitions.

“ ‘ parliamentary office ’ means any of the following offices, namely, Presiding Officer, Chairman of Committees and Leader of the Opposition in either House of the Parliament ; ”.

36. Section seven of the *Financial Emergency Act 1931–1932*, as amended by the *Financial Emergency Act 1933*, is amended by omitting the words “ Ten thousand seven hundred and ten pounds ” and inserting in their stead the words “ Twelve thousand two hundred and forty pounds ”. Amendment of Ministers of State Act 1919.

37. Section nine of the *Financial Emergency Act 1931–1932*, as amended by the *Financial Emergency Act 1933*, is repealed, and the following section inserted in its stead :—

“ 9.—(1.) Notwithstanding anything contained in any Act, the total amount of allowances, or of salary and allowances, which would, but for this Act, have been received annually by any senator or Reduction of Parliamentary salaries and allowances.

member of the House of Representatives (including any senator or member who holds a parliamentary office) shall be reduced as follows :—

- (a) Where the amount does not exceed One thousand pounds—by seventeen and one-half per centum of that amount ;
- (b) Where the amount exceeds One thousand pounds but does not exceed Two thousand pounds—by twenty per centum of that amount ; and
- (c) Where the amount exceeds Two thousand pounds—by twenty-two and one-half per centum of that amount :

Provided that the allowance as a senator or member which would, but for this Act, have been received annually by any Minister of State shall be reduced by twenty per centum.

“(2.) Where the application of this section would result in the reduction of the allowances, or salary and allowances, of any senator or member to whom paragraph (b) or (c) of the last preceding sub-section applies below the amount to which the allowances, or salary and allowances, of any senator or member receiving the maximum amount specified in the next preceding paragraph would be reduced, the amount to be deducted from the allowances, or salary and allowances, of the first-mentioned senator or member shall be reduced to the extent necessary to prevent this result.”.

General
reduction of
salaries and
wages.

38. Section ten of the *Financial Emergency Act 1931-1932*, as amended by the *Financial Emergency Act 1933*, is amended—

- (a) by omitting from sub-section (1.) the words “Thirty-four” and “Seventeen” and inserting in their stead respectively the words “Forty-two” and “Twenty-one”; and
- (b) by omitting the proviso to sub-section (1.).

Percentage
reduction of
salary and
wages.

39. Section eleven of the *Financial Emergency Act 1931-1932* as amended by the *Financial Emergency Act 1933* is amended by omitting the proviso thereto.

40. After section eleven of the *Financial Emergency Act 1931-1932*, as amended by the *Financial Emergency Act 1933*, the following section is inserted :—

Adjustment of
salaries in
accordance
with cost of
living.

“11A.—(1.) The salary of every officer and employee, after reduction in accordance with the last two preceding sections, shall be subject to variation in the manner and to the extent set forth in

regulation 106A (as in force on the twenty-fourth day of May, One thousand nine hundred and thirty-three) of the Commonwealth Public Service Regulations (which provides for variations in salary based upon index numbers notified in the *Gazette* by the Commonwealth Statistician), and, in making any such variation, any reductions effected under the last two preceding sections shall be set off against any reduction which would otherwise have been made under this section.

“(2.) This section shall not, unless the Minister so directs, apply in respect of any officer or employee stationed outside Australia.”

41. Section twelve of the *Financial Emergency Act 1931-1932*, as amended by the *Financial Emergency Act 1933*, is amended—

Adjustment of salaries of members of the Forces.

- (a) by omitting from sub-section (1.) the word “two” (first occurring) and inserting in its stead the word “three”;
- (b) by omitting from sub-section (1.) the word “reduction” (first occurring) and inserting in its stead the word “adjustment”;
- (c) by omitting from paragraph (i) of sub-section (1.) the word “reduced” (first occurring) and inserting in its stead the word “adjusted”;
- (d) by omitting the proviso to paragraph (i) of sub-section (1.) and inserting in its stead the following proviso:—

“Provided that any adjustment so determined shall be such that the salaries of members of the Forces shall, in view of the reductions effected under the last three preceding sections, be affected in such manner and to such extent as, in the opinion of the Minister, is fair and reasonable; and
- (e) by omitting from paragraph (iii) of sub-section (1.) the words “reduced by such amount” and inserting in their stead the words “adjusted to such extent”.

42. Section seventeen of the *Financial Emergency Act 1931-1932*, as amended by the *Financial Emergency Act 1933*, is amended—

Variation of reductions.

- (a) by omitting the words “twenty per centum” (wherever occurring) and inserting in their stead the words “seventeen and one-half per centum”; and
- (b) by omitting the words “twenty-five per centum” (wherever occurring) and inserting in their stead the words “twenty-two and one-half per centum”.

43. Sections eighteen A, eighteen B and eighteen C of the *Financial Emergency Act 1931-1932* as amended by the *Financial Emergency Act 1933* are repealed.

General reductions of salaries and automatic adjustments in accordance with cost of living.

Schedule.

44. The First Schedule to the *Financial Emergency Act 1931-1932* as amended by the *Financial Emergency Act 1933* is repealed and the following Schedule inserted in its stead:—

“THE FIRST SCHEDULE.

METHOD OF ASCERTAINING DEDUCTIONS EFFECTED UNDER
SECTION ELEVEN OF THIS ACT.

—	Method to follow to ascertain amount of deduction.
1. In the case of salaries of officers or employees who are not adults	$15\frac{1}{2} \times \text{Salary} - 1,774\frac{1}{2}$ 100
2. In the case of adult male officers or employees or married male officers or employees who are not adults—	
(i) Salary not exceeding £208	$15\frac{1}{2} \times \text{Salary} - 3,549$ 100
(ii) Salary exceeding £208 but not exceeding £958	$17\frac{1}{2} \times \text{Salary} - 3,465$ 100
(iii) Salary exceeding £958 but not exceeding £1,958	$20 \times \text{Salary} - 3,360$ 100
(iv) Salary exceeding £1,958	$22\frac{1}{2} \times \text{Salary} - 3,255$ 100
3. In the case of adult female officers or employees—	
(i) Salary not exceeding £222	$15\frac{1}{2} \times \text{Salary} - 2,858$ 100
(ii) Salary exceeding £222	$17\frac{1}{2} \times \text{Salary} - 2,790$ 100

For the purposes of this Schedule ‘salary’ means salary or allowance after reduction to the extent provided in section ten of this Act.

Where the application of the method specified in this Schedule would result in the reduction of the salary of an officer or employee below the amount to which the salary of an officer or employee at the upper limit of a lower salary group specified in the first column of this Schedule would be reduced, the amount to be deducted from the salary of the first mentioned officer or employee shall be reduced to the extent necessary to prevent this result.

Where the application of the method specified in this Schedule to the salary of any officer or employee gives a negative result, the salary of that officer or employee shall not be affected by such application.”

PART IX.—PENSIONS TO OFFICERS.

Pensions payable under certain Acts.

45. Section twenty-two of the *Financial Emergency Act 1931-1932* as amended by the *Financial Emergency Act 1933* is repealed.

Reduction of payments under Superannuation Act.

46. Section twenty-four of the *Financial Emergency Act 1931-1932* as amended by the *Financial Emergency Act 1933* is repealed.

State taxation of pensions.

47. Section twenty-six of the *Financial Emergency Act 1931-1932* as amended by the *Financial Emergency Act 1933* is repealed.

PART X.—GENERAL.

48. All deductions, at the rates specified in regulations made under section nineteen of the *Financial Emergency Act* 1931–1932 as amended by the *Financial Emergency Act* 1933, from the salaries or allowances of senators, members of the House of Representatives, Ministers of State and officers and employees, made by the Commonwealth for the purposes of payment of State taxation upon such salaries or allowances shall, whether the deductions were made before or after the commencement of this section, be deemed to be, and at all times to have been, lawfully made. State taxation.

49.—(1.) The provisions of Parts VI., VII., VIII. and IX. of this Act to the extent to which they vary, or authorize the variation of, any periodical payment shall have effect in respect of any periodical payment made on or after the twenty-sixth day of October, One thousand nine hundred and thirty-three. Commencement of variation in periodical payments.

(2.) For the purposes of this section “periodical payment” means any payment by way of pension, salary, wage, fee or allowance which is ordinarily made at regular weekly, fortnightly, semi-monthly or monthly intervals, but does not include—

- (a) any payment which is made on or after the twenty-sixth day of October, One thousand nine hundred and thirty-three and which relates wholly to a period the last date of which was prior to the twenty-fifth day of October, One thousand nine hundred and thirty-three; or
- (b) any payment affected by section thirty-five, thirty-six or thirty-seven of this Act.

(3.) Sections thirty-five, thirty-six and thirty-seven of this Act shall commence on the first day of November, One thousand nine hundred and thirty-three.