
FINANCIAL RELIEF.

No. 16 of 1934.

An Act to provide relief to Taxpayers; to amend laws relating to Financial Emergency; to provide Financial Relief for certain Primary Producers; and for other purposes.

[Assented to 1st August, 1934.]

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 1934*.

Short title and citation.

(2.) The *Financial Emergency Act 1931-1933*,* as amended by this Act, may be cited as the *Financial Emergency Act 1931-1934*.

(3.) The *Financial Relief Act 1932-1933*,† as amended by this Act, may be cited as the *Financial Relief Act 1932-1934*.

Parts.

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

Part I.—Preliminary.

Part II.—Sales Tax.

Part III.—Maternity Allowances.

Part IV.—War Pensions.

Part V.—Salaries and Wages

Part VI.—Relief to Primary Producers.

Part VII.—Assistance to Fruit Growers.

Part VIII.—General.

PART II.—SALES TAX.

Citation of
Sales Tax
Assessment
Acts.

3.—(1.) The *Sales Tax Assessment Act (No. 1) 1930-1933*^(a), as amended by this Part, may be cited as the *Sales Tax Assessment Act (No. 1) 1930-1934*.

(2.) The *Sales Tax Assessment Act (No. 2) 1930-1933*^(b), as amended by this Part, may be cited as the *Sales Tax Assessment Act (No. 2) 1930-1934*.

(3.) The *Sales Tax Assessment Act (No. 3) 1930-1933*^(c), as amended by this Part, may be cited as the *Sales Tax Assessment Act (No. 3) 1930-1934*.

(4.) The *Sales Tax Assessment Act (No. 4) 1930-1933*^(d), as amended by this Part, may be cited as the *Sales Tax Assessment Act (No. 4) 1930-1934*.

(5.) The *Sales Tax Assessment Act (No. 5) 1930-1933*^(e), as amended by this Part, may be cited as the *Sales Tax Assessment Act (No. 5) 1930-1934*.

(6.) The *Sales Tax Assessment Act (No. 6) 1930-1933*^(f), as amended by this Part, may be cited as the *Sales Tax Assessment Act (No. 6) 1930-1934*.

(7.) The *Sales Tax Assessment Act (No. 7) 1930-1933*^(g), as amended by this Part, may be cited as the *Sales Tax Assessment Act (No. 7) 1930-1934*.

(8.) The *Sales Tax Assessment Act (No. 8) 1930-1933*^(h), as amended by this Part, may be cited as the *Sales Tax Assessment Act (No. 8) 1930-1934*.

* Act No. 10, 1931, as amended by No. 47, 1931; No. 35, 1932; No. 6, 1933; and No. 17, 1933.

† Act No. 64, 1932, as amended by No. 17, 1933.

(a) Act No. 25, 1930, as amended by No. 62, 1930; No. 25, 1931; No. 39, 1932; No. 64, 1932; No. 17, 1933; and No. 47, 1933.

(b) Act No. 27, 1930, as amended by No. 64, 1930; No. 27, 1931; No. 40, 1932; No. 64, 1932; No. 17, 1933; and No. 48, 1933.

(c) Act No. 29, 1930, as amended by No. 65, 1930; No. 29, 1931; No. 41, 1932; No. 64, 1932; No. 17, 1933; and No. 49, 1933.

(d) Act No. 31, 1930, as amended by No. 66, 1930; No. 31, 1931; No. 42, 1933; No. 64, 1932; No. 17, 1933; and No. 50, 1933.

(e) Act No. 33, 1930, as amended by No. 67, 1930; No. 33, 1931; No. 43, 1932; No. 64, 1932; No. 17, 1933; and No. 51, 1933.

(f) Act No. 35, 1930, as amended by No. 68, 1930; No. 35, 1931; No. 44, 1932; No. 64, 1932; No. 17, 1933; and No. 52, 1933.

(g) Act No. 37, 1930, as amended by No. 69, 1930; No. 37, 1931; No. 45, 1932; No. 64, 1932; No. 17, 1933; and No. 53, 1933.

(h) Act No. 39, 1930, as amended by No. 70, 1930; No. 39, 1931; No. 46, 1932; No. 64, 1932; No. 17, 1933; and No. 54, 1933.

4.—(1.) The amendment effected by paragraph (a) of section four of the *Sales Tax Assessment Act (No. 1) 1931* to section twenty of the *Sales Tax Assessment Acts (No. 1) 1930* shall, notwithstanding the provisions of section thirteen of the *Sales Tax Assessment Act (No. 1) 1931*, be deemed to have commenced on the date of commencement of the *Sales Tax Assessment Act (No. 1) 1930*

Goods sold to
Government
Departments.

(2.) The amendment effected by paragraph (b) of section four of the *Sales Tax Assessment Act (No. 2) 1931* to section six of the *Sales Tax Assessment Acts (No. 2) 1930* shall, notwithstanding the provisions of section seven of the *Sales Tax Assessment Act (No. 2) 1931*, be deemed to have commenced on the date of commencement of the *Sales Tax Assessment Act (No. 2) 1930*.

(3.) The amendment effected by paragraph (b) of section four of the *Sales Tax Assessment Act (No. 3) 1931* to section six of the *Sales Tax Assessment Acts (No. 3) 1930* shall, notwithstanding the provisions of section seven of the *Sales Tax Assessment Act (No. 3) 1931*, be deemed to have commenced on the date of commencement of the *Sales Tax Assessment Act (No. 3) 1930*.

(4.) The exemption effected by paragraph (a) of section six of the *Sales Tax Assessment Act (No. 6) 1930-1933* shall, notwithstanding the provisions of section seven of the *Sales Tax Assessment Act (No. 6) 1931*, be deemed to have commenced on the date of commencement of the *Sales Tax Assessment Act (No. 6) 1930*.

(5.) The exemption effected by paragraph (a) of section six of the *Sales Tax Assessment Act (No. 7) 1930-1933* shall, notwithstanding the provisions of section seven of the *Sales Tax Assessment Act (No. 7) 1931*, be deemed to have commenced on the date of commencement of the *Sales Tax Assessment Act (No. 7) 1930*.

5. The amendments effected by sections ten, eleven, twelve and thirteen of the *Financial Relief Act 1933* shall, insofar as those amendments apply to peanut butter, be deemed to have commenced on the eleventh day of November, One thousand nine hundred and thirty-two.

Peanut butter.

6. Each of the following Schedules, that is to say, the First Schedule to the *Sales Tax Assessment Act (No. 1) 1930-1933*; the Schedule to the *Sales Tax Assessment Act (No. 2) 1930-1933*; the Schedule to the *Sales Tax Assessment Act (No. 3) 1930-1933*; and the Schedule to the *Sales Tax Assessment Act (No. 4) 1930-1933*, is amended—

Exemptions—
Sales Tax
Assessment
Acts Nos. 1-4.

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

"Aeroplanes and parts thereof;"

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

(i) after the words "Bore drain delvers;" the words "Broadcast seed sowers;"

- (ii) before the words " Chaff cutters and horse gears " the words " Cane chippers and cane planters ; " ;
- (iii) after the words " Chaff cutters and horse gears " the words " , and hay steamers and blowers for attachment to chaff cutters " ;
- (iv) after the words " Fruit grading, sorting and cleansing machines " the words " , and fruit grading rings " ; and
- (v) after the words " Reaper threshers and harvesters ; " the words " Sack-sewing machines for use in farming or pastoral pursuits ; " ;
- (c) by inserting after the item " Bacon and hams ; " the item—
" Bag loaders and bag rammers for use in farming or pastoral pursuits ; " ;
- (d) by omitting the item commencing with the word " Books " and inserting in its stead the item—
" Books and printed matter, viz.—
(a) Books and pamphlets of a literary or educational nature ;
(b) Other books, but not including (except as otherwise provided in this Act)—
(i) books of account ; books of receipts, cheques, deposit slips, bank withdrawal forms, tickets, dockets, labels or order forms ; books of blotting paper, books of blank sheets, or of sheets ruled or printed, for writing notes, letters, exercises, accounts or for record purposes, or for sketching, drawing or painting ; albums, books of samples, menus and calendars ; booklets of printed matter conveying greetings or sympathy ; other stationery in book form ;
(ii) race books, betting books and programmes of entertainments and events ;
(iii) catalogues, price lists and other advertising matter ; and
(iv) memoranda and articles of association ; balance-sheets, statements of account and associated reports and prospectuses of trading concerns ; and
(c) Periodicals, magazines and printed music ; " ;
- (e) by omitting the item " Bricks ; " and inserting in its stead the item—
" Bricks and other burnt clay brick products, including fire bricks, fire blocks, fire shapes, fire tiles, air bricks, face and decorative bricks, vitrified and acid-resisting bricks,

- damp course bricks, enamel bricks, moulded bricks, paving bricks and brickettes ; marble, granite, cement and other bricks ; marble, granite, concrete, cement, cinder-cement, asbestos cement or fibro cement, coke-breeze and gypsum blocks ; concrete and pre-cast concrete ; terra cotta lumber, architectural glazed terra cotta, terrazzo, and facing wall tiles ; flooring and paving tiles ;” ;
- (f) by inserting after the item commencing with the word “ Butter ” the item—
“ Carbide of calcium for mining purposes ;” ;
- (g) by inserting after the item “ Cheese ;” the item—
“ Cider ;” ;
- (h) by inserting after the item commencing with the word “ Coffins ” the item—
“ Coir yarn for use in supporting hop vines ;” ;
- (i) by inserting after the item “ Compressed air ;” the items—
“ Cooked fish and fried chip potatoes ;
Corn, grain or feed grinders ;
Covers for haystacks ;
Cranes for use in connexion with the dipping of fruit ;” ;
- (j) by inserting after the item commencing with the word “ Engines ” the item—
“ Engines for use in the fishing industry ;” ;
- (k) by inserting after the item commencing with the word “ Ethylene ” the item—
“ Explosives for clearing land for use in farming or pastoral pursuits ;” ;
- (l) by omitting the item commencing with the word “ Glass ” and inserting in its stead the item—
“ Glass and substitutes therefor, for horticultural purposes ; clips, galvanized nails and galvanized iron rafters for roofing glass houses for horticultural purposes ;” ;
- (m) by inserting in the item commencing with the word “ Grafting ”, after the word “ wax ”, the words “ and Greflex ” ;
- (n) by omitting the item commencing with the word “ Hessian ” and inserting in its stead the items—
“ Hessian for use in the dried fruit industry and in farming pursuits ;
Hooks and slashers of a kind used in clearing land ; sickles, scythes and hay knives ;” ;
- (o) by omitting from the item commencing with the word “ Lime ” the words “ for use in farming pursuits ” ;
- (p) by inserting before the item commencing with the words “ Machinery and equipment ” the item—
“ Machinery and equipment and materials for use in the pearling industry ;” ;

- (g) by inserting in the item commencing with the words "Machinery, plant and equipment" after the word "milk" the words "and cream";
- (r) by inserting after the item commencing with the words "Machinery, plant and equipment" the item—
"Maps, including road and tourist maps and navigators' charts; and charts, wall sheets and diagrams for use in universities and schools;";
- (s) by inserting after the item commencing with the word "Meat" the item—
"Memorial boards and memorial tablets, statues and stained glass windows, in memory of deceased persons; tombstones and other articles for erection on graves and tombs;";
- (t) by omitting the item commencing with the word "Metal" and inserting in its stead the item—
"Metal and all other materials (including blast furnace slag, gravel, sand, bitumen and tar) and mixtures of materials, for use in road-making by or for any public authority responsible for the formation or maintenance of public roads;";
- (u) by omitting the item commencing with the word "Newspapers" and inserting in its stead the item—
"Newspapers and blocks, stereotypes, electrotypes, matrices and photographs for use in the production of newspapers;";
- (v) by inserting after the item commencing with the word "Nuts" the items—
"Paper hotkaps;
Paper patterns;";
- (w) by omitting from the item commencing with the word "Pastry" the words "articles made from mixtures" and inserting in their stead the words "and mixtures, or articles made from mixtures,";
- (x) by inserting after the item commencing with the word "Pastry" the item—
"Peanut picking machines, shellers and graders;";
- (y) by inserting after the item commencing with the word "Pickles" the item—
"Plaster, plaster products and products having similar structural uses (including boards, sheets and linings made of plaster, fibrous plaster, fibro-cement, metal, wood, wood-pulp, asbestos, bitumen or other compositions), of a kind used in the construction and repair of, and wrought into or attached to, so as to form part of, buildings or other fixtures;";

- (*a*) by inserting after the item "Poison carts;" the items—
 "Portable grain storage bins and silos for use in farming or pastoral pursuits;
 Postage stamps;
 Potatoes, cooked, dried or otherwise processed;"
- (*aa*) by inserting in the item commencing with the word "Poultry", after the word "waterers", the words "egg cleaning tables, egg graders and egg scales,"
- (*ab*) by inserting in the item commencing with the word "Secateurs", after that word, the words "pruning shears, pruning saws, pruning knives, pruning hoops, pruning hoops and saws, tree pruners and branch shears,"
- (*ac*) by inserting after the item "Sewing twine;" the item—
 "Sheep and stock feeders for use in farming or pastoral pursuits;"
- (*ad*) by inserting in the item commencing with the word "Sheet" after the word "galvanized" the words "or black sheet iron";
- (*ae*) by inserting after the item commencing with the word "Ships" the items—
 "Sisalkraft, and materials having similar uses, for use in the dried fruit industry;
 Soups, canned and bottled;
 Split peas;
 Spraying materials for use in the dried fruit industry;"
- (*af*) by inserting after the item commencing with the word "Stockinette" the item—
 "Stone, including synthetic stone, crushed metals, crushed blast furnace slag, screenings, toppings and dust;"
- (*ag*) by inserting after the item commencing with the word "Substances" the item—
 "Suction and discharge pipes for use as part of pumping plant and equipment for irrigation purposes;"
- (*ah*) by inserting after the item commencing with the word "Surgical" the item—
 "Tar brands, fire brands and tattoo brands for marking livestock;"
- (*ai*) by omitting the item "Tiles and slates for roofing;" and inserting in its stead the item—
 "Tiles, slates, shingles and fibro-cement and asbestos cement sheets (flat or corrugated), for roofing, and bitumen and asphalt mineral compositions of a kind used for outside roofing;"
- (*aj*) by omitting the item "Timber;" and inserting in its stead the item—
 "Timber including—
 (*a*) timber (not being joinery or turnery) which has been mortised, tenoned, bevelled, chamfered, checked, bored, trimmed or shaped at an end or ends, or cut into lengths;

- (b) floorings, linings, mouldings, weatherboards, parquet blocks, plywood, veneers and saw-dust ; and
- (c) joinery and turnery of a kind used in the construction and repair of, and wrought into or attached to, so as to form part of, buildings or other fixtures ;” ;
- (ak) by inserting after the item “ Tobacco ;” the item—
“ Tomato puree and tomato paste ;” ;
- (al) by inserting after the item commencing with the word “ Treacle ” the item—
“ Vegetable parchment paper and grease proof paper for use in wrapping butter ;” ;
- (am) by inserting in the item commencing with the words “ Water pipes ”, after the word “ therefor ;”, the words “ water pipes (galvanized) exceeding 3 inches in diameter, for irrigation purposes in farming or pastoral pursuits and galvanized pipe fittings therefor ;” ;
- (an) by inserting after the item commencing with the words “ Water supplied ” the item—
“ Wire fruit cleansing baskets for use in the fruit-growing industry ;” ;
- (ao) by omitting from the item commencing with the word “ Wire ” the figure “ 8 ” and inserting in its stead the figure “ 6 ” ; and
- (ap) by inserting after the item commencing with the words “ Works of Art produced ” the item—
“ Wreaths ; floral tributes (including bouquets, posies, floral baskets and sheaves) containing natural flowers.”.

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

7. The Schedule to the *Sales Tax Assessment Act (No. 5)* 1930-1933 is amended—

- (a) by inserting before the item commencing with the words “ Agricultural and horticultural ” the item—
“ Aeroplanes and parts thereof ;” ;
- (b) by inserting in the item commencing with the words “ Agricultural and other machinery and implements ”—
 - (i) after the words “ Bore drain delvers ;” the words—
“ Broadcast seed sowers ;” ;
 - (ii) before the words “ Chaff cutters and horse gears ” the words “ Cane chippers and cane planters ;” ;
 - (iii) after the words “ Chaff cutters and horse gears ” the words “, and hay steamers and blowers for attachment to chaff cutters ” ;
 - (iv) after the words “ Fruit grading, sorting and cleansing machines ” the words “, and fruit grading rings ” ; and
 - (v) after the words “ Reaper threshers and harvesters ;” the words “ Sack-sewing machines for use in farming or pastoral pursuits ;” ;

- (c) by inserting after the item commencing with the words
 "Agricultural, horticultural" the item—
 "Anthropological specimens imported into Australia
 for use by research workers;" ;
- (d) by inserting after the item commencing with the word
 "Axes" the item—
 "Bag loaders and bag rammers for use in farming or
 pastoral pursuits;" ;
- (e) by omitting the item commencing with the word "Books"
 and inserting in its stead the item—
 "Books and printed matter, viz.—
 (a) Books and pamphlets of a literary or educational
 nature ;
 (b) Other books, but not including (except as other-
 wise provided in this Act)—
 (i) books of account ; books of receipts,
 cheques, deposit slips, bank with-
 drawal forms, tickets, dockets, labels
 or order forms ; books of blotting
 paper, books of blank sheets, or of
 sheets ruled or printed, for writing
 notes, letters, exercises, accounts or
 for record purposes, or for sketching,
 drawing or painting ; albums, books
 of samples, menus and calendars ;
 booklets of printed matter conveying
 greetings or sympathy ; other
 stationery in book form ;
 (ii) race books, betting books and pro-
 grammes of entertainments and
 events ;
 (iii) catalogues, price lists and other adver-
 tising matter ; and
 (iv) memoranda and articles of association ;
 balance-sheets, statements of account
 and associated reports and pros-
 pectuses of trading concerns ; and
 (c) Periodicals, magazines and printed music ;" ;
- (f) by inserting after the item commencing with the word
 "Brattice" the items—
 "Bricks and other burnt clay brick products, including
 fire bricks, fire blocks, fire shapes, fire tiles, air bricks, face
 and decorative bricks, vitrified and acid-resisting bricks,
 damp course bricks, enamel bricks, moulded bricks,
 paving bricks and brickettes ; marble, granite, cement
 and other bricks ; marble, granite, concrete, cement,
 cinder-cement, asbestos cement or fibro cement, coke-
 breeze and gypsum blocks ; concrete and pre-cast concrete ;
 terra cotta lumber, architectural glazed terra cotta,
 terrazzo, and facing wall tiles ; flooring and paving tiles ;
 Carbide of calcium for mining purposes ;" ;

- (g) by inserting after the item commencing with the word "Coffins" the items—
 "Coir yarn for use in supporting hop vines ;
 Corn, grain or feed grinders ;
 Covers for haystacks ;
 Cranes for use in connexion with the dipping of fruit ;" ;
- (h) by inserting after the item commencing with the word "Engines" the item—
 "Engines for use in the fishing industry ;" ;
- (i) by inserting after the item commencing with the word "Exchange" the item—
 "Explosives for clearing land for use in farming or pastoral pursuits ;" ;
- (j) by omitting the item commencing with the word "Glass" and inserting in its stead the item—
 "Glass and substitutes therefor, for horticultural purposes ; clips, galvanized nails and galvanized iron rafters for roofing glass houses for horticultural purposes ;" ;
- (k) by inserting in the item commencing with the word "Grafting", after the word "wax", the words "and Greflex" ;
- (l) by inserting after the item commencing with the word "Gold" the item—
 "Goods covered by sub-item B of item 338, by item 405 or 406, by paragraph (2) of sub-item B of item 410, or by item 412 in the Schedule to the *Customs Tariffs* 1933 ;" ;
- (m) by omitting the item commencing with the word "Hessian" and inserting in its stead the items—
 "Hessian for use in the dried fruit industry and in farming pursuits ;
 Hooks and slashers of a kind used in clearing land ; sickles, scythes and hay knives ;" ;
- (n) by omitting from the item commencing with the word "Lime" the words "for use in farming pursuits" ;
- (o) by inserting before the item commencing with the words "Machinery and equipment" the item—
 "Machinery and equipment and materials for use in the pearling industry ;" ;
- (p) by inserting in the item commencing with the words "Machinery, plant and equipment", after the word "milk", the words "and cream" ;
- (q) by inserting after the item commencing with the words "Machinery, plant and equipment" the items—
 "Maps, including road and tourist maps and navigators' charts ; and charts, wall sheets and diagrams for use in universities and schools ;

Memorial boards and memorial tablets, statues and stained glass windows, in memory of deceased persons; tombstones and other articles for erection on graves and tombs;

Metal and all other materials (including blast furnace slag, gravel, sand, bitumen and tar) and mixtures of materials, for use in road-making by or for any public authority responsible for the formation or maintenance of public roads; ”;

- (r) by inserting after the item commencing with the word “ Oregon ” the items—
 - “ Paper hotkaps ;
 - “ Paper patterns ; ” ;
- (s) by inserting after the item commencing with the words “ Passengers’ furniture ” the item—
 - “ Peanut picking machines, shellers and graders ; ” ;
- (t) by inserting after the item commencing with the word “ Pickles ” the item—
 - “ Plaster, plaster products and products having similar structural uses (including boards, sheets and linings made of plaster, fibrous plaster, fibro-cement, metal, wood, wood-pulp, asbestos, bitumen or other compositions), of a kind used in the construction and repair of, and wrought into or attached to, so as to form part of, buildings or other fixtures ; ” ;
- (u) by inserting after the item “ Poison carts ; ” the items—
 - “ Portable grain storage bins and silos for use in farming or pastoral pursuits ;
 - “ Postage stamps ; ” ;
- (v) by inserting after the item commencing with the word “ Posters ” the item—
 - “ Potatoes, cooked, dried or otherwise processed ; ” ;
- (w) by inserting in the item commencing with the word “ Poultry ”, after the word “ waterers ”, the words “, egg cleaning tables, egg graders and egg scales ; ” ;
- (x) by inserting in the item commencing with the word “ Secateurs ”, after that word, the words “, pruning shears, pruning saws, pruning knives, pruning hoops, pruning hoops and saws, tree pruners and branch shears, ” ;
- (y) by inserting after the item “ Sewing twine ; ” the item—
 - “ Sheep and stock feeders for use in farming or pastoral pursuits ; ” ;
- (z) by inserting in the item commencing with the word “ Sheet ”, after the word “ galvanized ”, the words “ or black sheet iron ” ;

- (aa) by inserting after the item commencing with the word "Ships" the items—
"Sisalkraft, and materials having similar uses, for use in the dried fruit industry ;
Soups, canned and bottled ;
Split peas ;
Spraying materials for use in the dried fruit industry ;" ;
- (ab) by inserting after the item commencing with the word "Stockinette" the item—
"Stone, including synthetic stone, crushed metals, crushed blast furnace slag, screenings, toppings and dust ;" ;
- (ac) by inserting after the item commencing with the word "Substances" the item—
"Suction and discharge pipes for use as part of pumping plant and equipment for irrigation purposes ;" ;
- (ad) by inserting after the item commencing with the word "Surgical" the item—
"Tar brands, fire brands and tattoo brands for marking livestock ;" ;
- (ae) by omitting the item "Tiles and slates for roofing ;" and inserting in its stead the item—
"Tiles, slates, shingles and fibro-cement and asbestos cement sheets (flat or corrugated), for roofing, and bitumen and asphalt mineral compositions of a kind used for outside roofing ;" ;
- (af) by omitting the item "Timber ;" and inserting in its stead the item—
"Timber including—
(a) timber (not being joinery or turnery) which has been mortised, tenoned, bevelled, chamfered, checked, bored, trimmed or shaped at an end or ends, or cut into lengths ;
(b) floorings, linings, mouldings, weatherboards, parquet blocks, plywood, veneers and sawdust ; and
(c) joinery and turnery of a kind used in the construction and repair of, and wrought into or attached to, so as to form part of, buildings or other fixtures ;" ;
- (ag) by inserting after the item "Tobacco" the item—
"Tomato puree and tomato paste ;" ;
- (ah) by inserting after the item "Tool handles of wood ;" the item—
"Trade catalogues not imported for sale or distribution ;" ;

- (ai) by inserting after the item commencing with the word "Trophies" the item—
 "Vegetable parchment paper and grease proof paper for use in wrapping butter;" ;
- (aj) by inserting in the item commencing with the words "Water pipes", after the word "therefor;" , the words "water pipes (galvanized) exceeding 3 inches in diameter, for irrigation purposes in farming or pastoral pursuits and galvanized pipe fittings therefor;" ;
- (ak) by inserting after the item commencing with the words "Water pipes" the item—
 "Wire fruit cleansing baskets for use in the fruit-growing industry;" ; and
- (al) by omitting from the item commencing with the word "Wire" the figure "8" and inserting in its stead the figure "6" .

8. Each of the following Schedules, that is to say, the Schedule to the *Sales Tax Assessment Act (No. 6) 1930-1933*; the Schedule to the *Sales Tax Assessment Act (No. 7) 1930-1933*; and the Schedule to the *Sales Tax Assessment Act (No. 8) 1930-1933*, is amended—

Exemptions—
 Sales Tax
 Assessment
 Acts (Nos. 6-8).

- (a) by inserting before the item commencing with the words "Agricultural and horticultural" the item—
 "Aeroplanes and parts thereof;" ;
- (b) by inserting in the item commencing with the words "Agricultural and other machinery and implements"—
- (i) after the words "Bore drain delvers;" the words "Broadcast seed sowers;" ;
 - (ii) before the words "Chaff cutters and horse gears" the words "Cane chippers and cane planters;" ;
 - (iii) after the words "Chaff cutters and horse gears" the words ", and hay steamers and blowers for attachment to chaff cutters" ;
 - (iv) after the words "Fruit grading, sorting and cleansing machines" the words ", and fruit grading rings" ; and
 - (v) after the words "Reaper threshers and harvesters;" the words "Sack-sewing machines for use in farming or pastoral pursuits;" ;
- (c) by inserting after the item commencing with the word "Axes" the item—
 "Bag loaders and bag rammers for use in farming or pastoral pursuits;" ;
- (d) by omitting the item commencing with the word "Books" and inserting in its stead the item—
 "Books and printed matter, viz.—
- (a) Books and pamphlets of a literary or educational nature ;

(b) Other books, but not including (except as otherwise provided in this Act)—

- (i) books of account; books of receipts, cheques, deposit slips, bank withdrawal forms, tickets, dockets, labels or order forms; books of blotting paper, books of blank sheets, or of sheets ruled or printed, for writing notes, letters, exercises, accounts or for record purposes, or for sketching, drawing or painting; albums, books of samples, menus and calendars; booklets of printed matter conveying greetings or sympathy; other stationery in book form;
- (ii) race books, betting books and programmes of entertainments and events;
- (iii) catalogues, price lists and other advertising matter; and
- (iv) memoranda and articles of association; balance-sheets, statements of account and associated reports and prospectuses of trading concerns; and

(c) Periodicals, magazines and printed music;”;

(e) by inserting after the item commencing with the word “Brattice” the items—

“Bricks and other burnt clay brick products, including fire bricks, fire blocks, fire shapes, fire tiles, air bricks, face and decorative bricks, vitrified and acid-resisting bricks, damp course bricks, enamel bricks, moulded bricks, paving bricks and brickettes; marble, granite, cement and other bricks; marble, granite, concrete, cement, cinder-cement, asbestos cement or fibro cement, coke-breeze and gypsum blocks; concrete and pre-cast concrete; terra cotta lumber, architectural glazed terra cotta, terrazzo, and facing wall tiles; flooring and paving tiles;

Carbide of calcium for mining purposes;”;

(f) by inserting after the item commencing with the word “Coffins” the items—

“Coir yarn for use in supporting hop vines;

Corn, grain or feed grinders;

Covers for haystacks;

Cranes for use in connexion with the dipping of fruit;”;

(g) by inserting after the item commencing with the word “Engines” the item—

“Engines for use in the fishing industry;”;

- (h) by inserting after the item commencing with the word "Ethylene" the item—
 "Explosives for clearing land for use in farming or pastoral pursuits ;" ;
- (i) by omitting the item commencing with the word "Glass" and inserting in its stead the item—
 "Glass and substitutes therefor, for horticultural purposes ; clips, galvanized nails and galvanized iron rafters for roofing glass houses for horticultural purposes ;" ;
- (j) by inserting in the item commencing with the word "Grafting", after the word "wax", the words "and Greflex" ;
- (k) by omitting the item commencing with the word "Hessian" and inserting in its stead the items—
 "Hessian for use in the dried fruit industry and in farming pursuits ;
 Hooks and slashers of a kind used in clearing land ; sickles, scythes and hay knives ;" ;
- (l) by omitting from the item commencing with the word "Lime" the words "for use in farming pursuits" ;
- (m) by inserting before the item commencing with the words "Machinery and equipment" the item—
 "Machinery and equipment and materials for use in the pearling industry ;" ;
- (n) by inserting in the item commencing with the words "Machinery, plant and equipment", after the word "milk", the words "and cream" ;
- (o) by inserting after the item commencing with the words "Machinery, plant and equipment" the items—
 "Maps, including road and tourist maps and navigators' charts ; and charts, wall sheets and diagrams for use in universities and schools ;
 Memorial boards and memorial tablets, statues and stained glass windows, in memory of deceased persons ; tombstones and other articles for erection on graves and tombs ;
 Metal and all other materials (including blast furnace slag, gravel, sand, bitumen and tar) and mixtures of materials, for use in road-making by or for any public authority responsible for the formation or maintenance of public roads ;" ;
- (p) by inserting after the item commencing with the word "Oregon" the items—
 "Paper hotkaps ;
 Paper patterns ;
 Peanut picking machines, shellers and graders ;" ;

- (g) by inserting after the item commencing with the word "Pickles" the item—
 "Plaster, plaster products and products having similar structural uses (including boards, sheets and linings made of plaster, fibrous plaster, fibro-cement, metal, wood, wood-pulp, asbestos, bitumen or other compositions), of a kind used in the construction and repair of, and wrought into or attached to, so as to form part of, buildings or other fixtures;" ;
- (r) by inserting after the item "Poison carts;" the items—
 "Portable grain storage bins and silos for use in farming or pastoral pursuits ;
 Postage stamps ;
 Potatoes, cooked, dried or otherwise processed ;" ;
- (s) by inserting in the item commencing with the word "Poultry", after the word "waterers", the words ", egg cleaning tables, egg graders and egg scales ;" ;
- (t) by inserting in the item commencing with the word "Secateurs", after that word, the words ", pruning shears, pruning saws, pruning knives, pruning hoops, pruning hoops and saws, tree pruners and branch shears," ;
- (u) by inserting after the item "Sewing twine;" the item—
 "Sheep and stock feeders for use in farming or pastoral pursuits;" ;
- (v) by inserting in the item commencing with the word "Sheet" after the word "galvanized" the words "or black sheet iron" ;
- (w) by inserting after the item commencing with the word "Sheet" the items—
 "Sisalkraft, and materials having similar uses, for use in the dried fruit industry ;
 Soups, canned and bottled ;
 Split peas ;
 Spraying materials for use in the dried fruit industry ;" ;
- (x) by inserting after the item commencing with the word "Stockinette" the item—
 "Stone, including synthetic stone, crushed metals, crushed blast furnace slag, screenings, toppings and dust;" ;
- (y) by inserting after the item commencing with the word "Substances" the item—
 "Suction and discharge pipes for use as part of pumping plant and equipment for irrigation purposes;" ;
- (z) by inserting after the item commencing with the word "Surgical" the item—
 "Tar brands, fire brands and tattoo brands for marking livestock;" ;

- (aa) by omitting the item " Tiles and slates for roofing ; " and inserting in its stead the item—
 " Tiles, slates, shingles and fibro-cement and asbestos cement sheets (flat or corrugated), for roofing, and bitumen and asphalt mineral compositions of a kind used for outside roofing ; " ;
- (ab) by omitting the item " Timber ; " and inserting in its stead the item—
 " Timber including—
 (a) timber (not being joinery or turnery) which has been mortised, tenoned, bevelled, chamfered, checked, bored, trimmed or shaped at an end or ends, or cut into lengths ;
 (b) floorings, linings, mouldings, weatherboards, parquet blocks, plywood, veneers and saw-dust ; and
 (c) joinery and turnery of a kind used in the construction and repair of, and wrought into or attached to, so as to form part of, buildings or other fixtures ; " ;
- (ac) by inserting after the item " Tobacco " the item—
 " Tomato puree and tomato paste ; " ;
- (ad) by inserting after the item commencing with the word " Traps " the item—
 " Vegetable parchment paper and grease proof paper for use in wrapping butter ; " ;
- (ae) by inserting in the item commencing with the words " Water pipes ", after the word " therefor ; ", the words " water pipes (galvanized) exceeding 3 inches in diameter, for irrigation purposes in farming or pastoral pursuits and galvanized pipe fittings therefor ; " ;
- (af) by inserting after the item commencing with the word " Water pipes " the item—
 " Wire fruit cleansing baskets for use in the fruit-growing industry ; " ; and
- (ag) by omitting from the item commencing with the word " Wire " the figure " 8 " and inserting in its stead the figure " 6 " .

9.—(1.) The amendments effected by paragraph (b) of sections **six, seven and eight** of this Act shall, insofar as those amendments apply to sub-paragraph (ii) of that paragraph, be deemed to have commenced on the second day of September, One thousand nine hundred and thirty-two. Commencement;

(2.) The amendments effected by paragraph (i) of section **six** of this Act shall, insofar as those amendments apply to the item " Cooked fish and fried chip potatoes ", be deemed to have commenced on the **first day** of August, One thousand nine hundred and thirty.

(3.) The amendments effected by paragraphs (*m*) and (*g*) of section six, by paragraphs (*k*) and (*p*) of section seven, and by paragraphs (*j*) and (*n*) of section eight of this Act, shall be deemed to have commenced on the twenty-sixth day of October, One thousand nine hundred and thirty-three.

PART III.—MATERNITY ALLOWANCES.

Citation.

10.—(1.) The *Maternity Allowance Act 1912–1932** is in this Part referred to as the Principal Act.

(2.) The Principal Act, as amended by this Part, may be cited as the *Maternity Allowance Act 1912–1934*.

Grant of
maternity
allowance.

11. Section four of the Principal Act is amended by adding at the end thereof the following sub-sections:—

“(2.) Where a woman, to whom an allowance becomes payable under the preceding provisions of this section in respect of a birth, is the mother of one or more children under the age of fourteen years born prior to that birth, there shall be payable to that woman out of the Consolidated Revenue Fund, which is hereby appropriated accordingly, an additional allowance of Five shillings in respect of each such child living at the date of that birth, but so that the total amount payable under this section to any woman at any one time shall not exceed Five pounds.

“(3.) An allowance payable under the last preceding sub-section shall, except for the purposes of section five of this Act, be deemed to be a maternity allowance within the meaning of this Act.”

Who may
be claimants.

12. Section six of the Principal Act is amended by omitting sub-sections (3.) and (4.) and inserting in their stead the following sub-sections:—

“(3.) A maternity allowance shall not be payable unless the claimant produces evidence satisfactory to the Commissioner or a Deputy Commissioner that the total income of the claimant and her husband (or, in the case of a posthumous or ex-nuptial child, that the total income of the claimant) for the period of twelve months preceding the date of the birth of the child to which the claim relates did not exceed—

(a) in any case where the claimant had no other children—
Two hundred and eight pounds;

(b) in any case where the claimant had other children—Two hundred and eight pounds and, in addition, in respect of each of those other children, Thirteen pounds, but not in any case exceeding, in the aggregate, Two hundred and ninety-nine pounds:

* Act No. 8, 1912, as amended by No. 48, 1926; No. 24, 1927; No. 10, 1931; and No. 85, 1932.

Provided that nothing in this sub-section shall prevent the payment of maternity allowance in any case in which the Commissioner is satisfied that, at the time of the birth, the claimant and her husband or the claimant (as the case may be) were not, or was not, in receipt of income exceeding the rate which is, under the foregoing provisions of this sub-section, the limit of income applicable to that case, and that the non-receipt of income at that rate was not a casual or temporary circumstance.

"(4.) For the purposes of the last preceding sub-section—

- (a) 'children' means children, of whom the claimant is the mother, who are under the age of fourteen years and living at the date of the birth to which the claim relates; and
- (b) 'income' includes any moneys, valuable consideration or profits earned, derived or received by the claimant or her husband for her or his own use or benefit from any source whatever, whether in or out of the Commonwealth."

13. The amendments effected by this Part shall, subject to the Application of Part. *Maternity Allowance Act 1912-1934*, apply in respect of any birth occurring on or after the date of the commencement of this Part.

PART IV.—WAR PENSIONS.

14. Section forty-two of the *Financial Emergency Act 1931-1933* is amended by omitting from sub-section (1.) the words "less ten per centum" (wherever occurring). Pensions to wives of incapacitated members.

PART V.—SALARIES AND WAGES.

15. The *Financial Emergency Act 1931-1933* is in this Part referred to as the Principal Act. Citation.

16. Section ten of the Principal Act is amended by omitting from sub-section (1.) the words "Forty-two", "Twenty-eight" and "Twenty-one" and inserting in their stead respectively the words "Forty-eight", "Thirty-two" and "Twenty-four". General reductions of salaries and wages.

17. Section seventeen of the Principal Act is amended—

- (a) by omitting the words "seventeen and one-half per centum" (wherever occurring) and inserting in their stead the words "twelve and one-half per centum"; and
- (b) by omitting the words "twenty-two and one-half per centum" (wherever occurring) and inserting in their stead the words "seventeen and one-half per centum". Variation of reductions.

Schedule.

18. The First Schedule to the Principal Act 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	10½ x Salary—2,148 100
2. In the case of adult male officers or employees or married male officers or employees who are not adults—	
(i) Salary not exceeding £202	10½ x Salary—4,296 100
(ii) Salary exceeding £202 but not exceeding £952 ..	12½ x Salary—4,200 100
(iii) Salary exceeding £952 but not exceeding £1,952	15 x Salary—4,080 100
(iv) Salary exceeding £1,952	17½ x Salary—3,960 100
3. In the case of adult female officers or employees—	
(i) Salary not exceeding £218	10½ x Salary—3,356 100
(ii) Salary exceeding £218	12½ x Salary—3,280 100

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 VI.—RELIEF TO PRIMARY PRODUCERS.

19. Subject to this Part, there shall be payable out of the Consolidated Revenue Fund, which is hereby appropriated accordingly, the sum of Two hundred and fifty thousand pounds for the purposes of financial assistance to the States in the provision of relief to primary producers in respect of the production of primary produce other than wheat and for the purposes of providing relief to primary producers in any Territory in respect of that production.

20. The amount which may be paid under the last preceding section to any State shall be such as represents payments made by the State to primary producers in respect of the production of primary produce, other than wheat in that State, at the rate of fifteen shillings per ton for each ton of artificial manure used in that State, in respect of that production, by primary producers during the year ending on the thirtieth day of June, One thousand nine hundred and thirty-five :

Appropriation
of £250,000 for
relief to
primary
producers.

Amount
payable to
each State.

Provided that, in calculating the amount which may be paid to a State under this section in respect of artificial manure used by any primary producer during that year, fractions of a ton shall be excluded.

21. No payment made by a State to a primary producer shall be taken into account in calculating the amount which may be paid to that State under this Part unless—

Conditions of payment.

- (a) the primary producer has obtained, upon application made by him on or before the thirty-first day of October, One thousand nine hundred and thirty-five, from the Secretary of the Department of Commerce of the Commonwealth, a certificate in writing stating that the primary producer has produced satisfactory evidence that he has used in that State, during the year ending on the thirtieth day of June, One thousand nine hundred and thirty-five, in the production of primary products other than wheat, the quantity of artificial manure stated in the certificate; and
- (b) the amount of the payment is calculated at the rate of fifteen shillings per ton of the quantity of artificial manure stated in the certificate.

22. There shall be payable, out of the amount appropriated by this Part, to each primary producer in respect of the production of primary produce, other than wheat in any Territory, an amount representing fifteen shillings per ton of the artificial manure used by that primary producer in that Territory during the year ending on the thirtieth day of June, One thousand nine hundred and thirty-five:

Payments to primary producers in Territories.

Provided that—

- (a) in calculating the amount which may be paid to a primary producer under this section in respect of artificial manure used by him during that year, fractions of a ton shall be excluded; and
- (b) no amount shall be paid under this section to a primary producer unless an application therefor has been made to the Secretary of the Department of Commerce of the Commonwealth on or before the thirty-first day of October, One thousand nine hundred and thirty-five.

23 No person shall—

Offences.

- (a) obtain any payment under this Part by means of any false or misleading statement; or
- (b) present, to any officer or other person doing duty in relation to this Part or to regulations made under this Act, any document, or make to any such officer or person any statement, which is false in any particular.

Penalty: Five hundred pounds, or imprisonment for two years.

Minister may
require
information.

24.—(1.) The Minister, or any person thereto authorized in writing by him, may by notice in writing call upon any person to furnish to him, within such time as is specified in the notice, such books, documents and information as the Minister or that authorized person thinks necessary for the purposes of, or in relation to compliance with, this Part, or the regulations made under this Act, or any suspected contravention thereof.

(2.) Any person who, without reasonable excuse (proof whereof shall lie upon him), fails, after receipt of a notice under the last preceding sub-section, to comply with the requirements of the notice, shall be guilty of an offence.

Penalty : One hundred pounds, or imprisonment for six months.

Definition.

25. For the purposes of this Part “artificial manure” means any substance which contains nitrogen, phosphoric acid or potash and which has been manufactured, produced or prepared in any manner for the purpose of fertilizing the soil or supplying nutriment to plants, but does not include—

- (a) any animal or vegetable matter which has not been subjected to process or manufacture ;
- (b) agricultural lime or other soil amendment ; or
- (c) any product prepared primarily for supplying lime to the soil.

Definition.

26. For the purposes of this Part “Territory” means a Territory of the Commonwealth situated within the Commonwealth.

PART VII.—ASSISTANCE TO FRUIT GROWERS.

Definition.

27. In this Part, unless the contrary intention appears—
“fruit growers” means growers of apples or pears.

Payments to
States.

28. Subject to this Part, there shall be granted to each State, out of moneys appropriated by the Parliament for the purpose, by way of financial assistance to that State, the amount specified in this section opposite the name of that State, namely :—

	£
New South Wales	4,023
Victoria	22,083
Queensland	1,168
South Australia	12,990
Western Australia	14,505
Tasmania	70,231

Application of
moneys paid to
States.

29. Any money granted to a State under this Part shall be so granted upon condition that it is applied by the State for the benefit and assistance of fruit growers.

PART VIII.—GENERAL.

30.—(1.) The provisions of Parts IV. and V. 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 after the commencement of this Act.

Commencement
of variation
in payments
of war pensions
and salaries.

(2.) For the purpose 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 any payment which is made after the commencement of this Act and which relates wholly to a period the last date of which was prior to such commencement.

31. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to this Act, and in particular for prescribing penalties not exceeding Fifty pounds or imprisonment for a period not exceeding three months for any breach of the regulations.

Regulations.