

STATUTORY RULES.

1936. No. ¹⁶⁴

REGULATIONS UNDER—

THE SALES TAX ASSESSMENT ACT (No. 1) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 2) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 3) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 4) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 5) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 6) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 7) 1930-1936,
THE SALES TAX ASSESSMENT ACT (No. 8) 1930-1936,

AND UNDER

THE SALES TAX ASSESSMENT ACT (No. 9) 1930-1936.*

I, THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations under the *Sales Tax Assessment Act (No. 1) 1930-1936*, the *Sales Tax Assessment Act (No. 2) 1930-1936*, the *Sales Tax Assessment Act (No. 3) 1930-1936*, the *Sales Tax Assessment Act (No. 4) 1930-1936*, the *Sales Tax Assessment Act (No. 5) 1930-1936*, the *Sales Tax Assessment Act (No. 6) 1930-1936*, the *Sales Tax Assessment Act (No. 7) 1930-1936*, the *Sales Tax Assessment Act (No. 8) 1930-1936*, and under the *Sales Tax Assessment Act (No. 9) 1930-1936*.

Dated this *Twenty second*

day of December, 1936.

(SGD.) GOWRIE,

Governor-General.

By His Excellency's Command,

W. J. McLeod

Treasurer.

AMENDMENT OF THE SALES TAX REGULATIONS.†

1. In these Regulations, unless the contrary intention appears, any reference to a regulation shall be read as a reference to a regulation contained in the Sales Tax Regulations, as amended to the date of commencement of these Regulations. Interpretation.

2. The definition of "Aids to manufacture" in sub-regulation (1) of regulation 4 is amended— Definitions.

(a) by omitting the words "person who manufactures or makes up goods" and inserting in their stead the words "registered person";

(b) by omitting from paragraphs (a) and (b) the words "or made up by him";

* Notified in the *Commonwealth Gazette* on December, 1936.

† Statutory Rules 1930, No. 156, as amended by Statutory Rules 1931, Nos. 63 and 87; 1932, Nos. 79 and 144; 1933, Nos. 60 and 120; 1934, Nos. 54, 64, 97 and 154; 1935, Nos. 51, 111 and 124; and 1936, No. 132.

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(c) by omitting paragraph (c) and inserting in its stead the following paragraph:—

“(c) in any processing or treatment for the purpose of bringing goods into, or maintaining goods in, the form or condition in which they are marketed or used by the manufacturer thereof;”;

(d) by omitting from paragraph (f) all the words after the word “manufactures” and inserting in their stead the words “or which he processes or treats as specified in paragraph (a), (b) or (c) of this definition;”;

(e) by omitting paragraph (g) and inserting in its stead the following paragraph:—

“(g) the following goods for use as specified in paragraph (a), (b), (c), (d), (e) or (f) of this definition, viz:—

- (i) abrasives in the form of cloth, paper, cord, tape or powder;
- (ii) wire wool or steel wool;
- (iii) cotton waste, cotton wool, chamois leather, sponges and cleansing or polishing cloths;
- (iv) marking chalks, branding inks, and similar marking or branding materials;
- (v) filter paper, filter pulp and other filtering preparations;
- (vi) moulders’ studs, chaplets, nails and sprigs for use in the production of castings; and
- (vii) masking papers, cover papers, masking tape, lasting tacks, lacing thread, toe bracing wire, and any other goods which, in the opinion of the Commissioner, are similarly unsuitable for or incapable of repeated use.”; and

(f) by inserting in paragraph (h), after the word “goods” (first occurring) the words “(other than goods covered by paragraph (g) of this definition)”.

3. Regulation 12 is amended—

(a) by omitting from paragraph (b) of sub-regulation (1.) the words “or a person who, though he engages in the manufacture of goods, is deemed not to be the manufacturer of such goods”; Circumstances
in which
certificate
may be
quoted.

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

“(k) if he is a person who manufactures goods but is deemed not to be the manufacturer of those goods, or if he is a person who applies any process or treatment to goods as specified in paragraph (c) of the definition of ‘Wholesale Merchant’ contained in sub-section (1.) of section three of the *Sales Tax Assessment Act (No. 1) 1930-1936*—in respect of the purchase or importation of goods to be used in, wrought into or attached to the goods so manufactured, processed or treated.”;

- (c) by omitting from sub-regulation (3.) the words “ who manufactures or makes up goods ”;
- (d) by omitting from paragraph (a) of sub-regulation (3.) the word “ or ”;
- (e) by omitting from paragraph (b) of sub-regulation (3.) the words “ specified in ” and inserting in their stead the words “ covered by ”; and
- (f) by adding at the end of sub-regulation (3.) the following paragraph:—
 - “ ; or (c) goods to be used in, wrought into or attached to goods to be manufactured by him for use by him as aids to manufacture (as defined in these Regulations).”.

4. After regulation 52A the following regulations are inserted in Part VIII.:-

“ 52B.—(1.) Where tax has been paid in respect of any transaction, act or operation in relation to any goods and, after that transaction, act or operation has been effected or done, any person has exported the goods, the Commissioner, if he is satisfied that the tax—

- (a) was paid by that person or was included in the price for which that person purchased the goods; and
 - (b) has not been passed on by that person to some other person,
- may refund or pay to the person who exported the goods the amount of tax so paid or included.

(2.) Where tax has been paid in respect of any transaction, act or operation in relation to any goods and, after that transaction, act or operation has been effected or done, any person has sold those goods by wholesale, the Commissioner, if he is satisfied—

- (a) that at the time when the goods were so sold they were covered by any item in the Schedule to the *Sales Tax Exemptions Act 1935-1936*;
 - (b) that the tax was paid by that person or was included in the price for which that person purchased the goods; and
 - (c) that the tax has not been passed on by that person to some other person,
- may refund or pay to the person who sold the goods by wholesale the amount of tax so paid or included.

(3.) Where tax has been paid in respect of any transaction, act or operation in relation to any goods and, after that transaction, act or operation has been effected or done, the goods have been used in, wrought into or attached to other goods, the Commissioner, if he is satisfied—

- (a) that those other goods were, at the time when the manufacturer thereof sold them, treated them as stock for sale by retail or applied them to his own use, covered by any item in the Schedule to the *Sales Tax Exemptions Act 1935-1936* (other than items 100 or 103);

(b) that the tax was paid by the manufacturer of the other goods or included in the price for which that manufacturer purchased the first mentioned goods; and

(c) that the tax has not been passed on by the manufacturer of the other goods to some other person,

may refund to the manufacturer of the other goods the amount of tax so paid or included.

(4.) The Commissioner may pay to any hospital, institution or organization covered by item 81 in the Schedule to the *Sales Tax Exemptions Act 1935-1936* the amount which, in his opinion, represents so much of the tax paid in respect of transactions, acts or operations effected or done in relation to goods purchased by that hospital, institution or organization during any month as was included in the prices charged to that hospital, institution or organization for those goods.

“52c. The Commissioner shall not make any refund or payment pursuant to regulation 52B unless a claim in writing for that refund or payment is lodged with the Commissioner within one year from—

Limit of
time for
lodging
claim.

(a) in any case to which sub-regulation (1.) of regulation 52B applies—the date on which the goods were so exported;

(b) in any case to which sub-regulation (2.) of regulation 52B applies—the date upon which the goods were so sold by wholesale;

(c) in any case to which sub-regulation (3.) of regulation 52B applies—the date on which the manufacturer so sold the other goods, treated them as stock for sale by retail or applied them to his own use; or

(d) in any case to which sub-regulation (4.) of regulation 52B applies—the date on which the hospital, institution or organization so purchased the goods.”

By Authority: L. F. JOHNSTON, Commonwealth Government Printer, Canberra.