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**Sales Tax (Exemptions and Classifications) Amendment Act 1983**

**No. 63 of 1983**

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

[*Assented to 18 October 1983*]

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

**Short title, &c.**

**1.** **(1)** This Act may be cited as the *Sales Tax* (*Exemptions and Classifications*) *Amendment Act 1983.*

**(2)** The *Sales Tax* (*Exemptions and Classifications*) *Act 1935*1is in this Act referred to as the Principal Act.

**Commencement**

**2. (1)** Subject to this section, this Act shall be deemed to have come into operation on 24 August 1983.

**(2)** The amendments of the Principal Act made by clauses 11 and 14 of the Schedule to this Act shall come into operation on the twenty-eighth day after the day on which this Act receives the Royal Assent.

**(3)** The amendments of the Principal Act made by clause 31 of the Schedule to this Act shall be deemed to have come into operation on 19 August 1981.

**Pre-fabricated buildings**

**3.** Section 6a of the Principal Act is amended by omitting sub-section (2) and substituting the following sub-section:

“(2) In this section—

‘pre-fabricated building section’ does not include pre-fabricated duct work or pre-fabricated channelling, being duct work or channelling of a kind used in forced draught ventilating or air conditioning systems;

‘taxable goods’, in relation to a pre-fabricated building or pre-fabricated building section, means goods that, if sold separately, would not be covered by any item in the First Schedule, and, in a case where there are incorporated in the building or building section goods (in this definition referred to as the ‘relevant goods’), being—

(a) duct work or channelling of a kind used in forced draught ventilating or air conditioning systems; or

(b) fittings, accessories or attachments for duct work or channelling of a kind used in forced draught ventilating or air conditioning systems,

includes the relevant goods.”.

**4.** After section 6ac of the Principal Act the following section is inserted:

**Goods incorporating videotex equipment**

“6ad. (1) Notwithstanding anything contained in any Sales Tax Assessment Act, sales tax is not payable upon so much of the sale value under any Sales Tax Assessment Act of goods in which eligible goods in respect of which item 123a in the First Schedule applies are incorporated as is equal to the amount that, in the opinion of the Commissioner, would have been the sale value of the eligible goods under that Act if the transaction, act or operation in relation to which the first-mentioned sale value arose had been a transaction, act or operation in relation to the eligible goods only.

“(2) Where—

(a) a sale value arises under any Sales Tax Assessment Act in relation to a transaction, act or operation effected or done in relation to goods—

(i) being eligible goods (in this sub-section referred to as the ‘relevant eligible goods’); or

(ii) incorporating eligible goods (in this sub-section also referred to as the ‘relevant eligible goods’);

(b) at the time (in this sub-section referred to as the ‘relevant time’) when the transaction, act or operation referred to in paragraph (a) is effected or done, the relevant eligible goods are goods for use by an eligible person (in this sub-section referred to as the ‘relevant person’);

(c) within the period of 3 years immediately preceding the relevant time—

(i) a sale value (in this sub-section referred to as the ‘relevant sale value’) has arisen under any Sales Tax Assessment Act in relation to a transaction, act or operation (other than the treating of goods as stock for sale by retail, or a sale or lease of goods) effected or done in relation to goods—

(a) being eligible goods (in this sub-section referred to as the ‘other eligible goods’) other than the relevant eligible goods; or

(b) incorporating eligible goods (in this sub-section also referred to as the ‘other eligible goods’) other than the relevant eligible goods; or

(ii) goods—

(a) being eligible goods (in this sub-section also referred to as the ‘other eligible goods’) other than the relevant eligible goods; or

(b) incorporating eligible goods (in this sub-section also referred to as the ‘other eligible goods’) other than the relevant eligible goods,

have been sold or leased to the relevant person or to another person for an amount (in this sub-section referred to as the ‘relevant amount’); and

(d) by reason that the relevant person was an eligible person and that the other eligible goods were goods for use by the relevant person—

(i) in a case to which sub-paragraph (c) (i) applies—

(a) sales tax was not payable upon the relevant sale value; or

(b) the amount of sales tax payable upon the relevant sale value was less than the amount of sales tax that would have been so payable if the relevant person had not been an eligible person; or

(ii) in a case to which sub-paragraph (c) (ii) applies—

(a) the relevant amount did not include an amount attributable to an amount of sales tax payable upon a sale value of the other eligible goods, or upon a sale value of the goods incorporating the other eligible goods, as the case may be; or

(b) in a case where the relevant amount included an amount attributable to an amount of sales tax payable upon a sale value of the other eligible goods, or upon a sale value of the goods incorporating the other eligible goods, as the case may be—the amount so attributable was less than the amount so attributable that might reasonably be expected to have been included in the relevant

amount if the relevant person had not been an eligible person,

item 123a in the First Schedule does not apply in respect of the relevant eligible goods unless the Commissioner, being satisfied that, by reason of special circumstances, it is appropriate to do so, otherwise directs by instrument in writing.

“(3) In this section—

‘eligible goods’ means goods of a kind referred to in paragraph (a), (b), (c) or (d) of item 123a in the First Schedule, whether or not of a kind used in or in connection with appliances for the reception of television programs;

‘eligible person’ means a person of the kind referred to in item 123a in the First Schedule.”.

**Amendments of Schedules to Principal Act**

**5.** The First, Second and Third Schedules to the Principal Act are amended as set out in the Schedule to this Act.

**Application of amendments**

**6.** **(1)** Subject to sub-sections (2) and (3), the amendments of the Principal Act made by this Act (other than clauses 11, 14 and 31 of the Schedule) apply, and shall be deemed to have applied, in relation to transactions, acts and operations effected or done in relation to goods on or after 24 August 1983.

**(2)** Where—

(a) a person purchased or imported goods before 24 August 1983;

(b) at the time (in this sub-section referred to as the ‘relevant time’) when the person purchased or imported the goods, the goods were covered by an item or sub-item in the first column of the First Schedule to the Principal Act;

(c) the person—

(i) was a registered person at the relevant time, did not quote his certificate in respect of the purchase or importation and was neither required nor permitted so to quote his certificate;

(ii) was a registered person at the relevant time and did not quote his certificate in respect of the purchase or importation, but was required or permitted so to quote his certificate; or

(iii) was not a registered person at the relevant time and, if he had been a registered person at the relevant time, would not have been required to quote his certificate in respect of the purchase or importation;

(d) on or after 24 August 1983, the person sells the goods by retail; and

(e) but for the amendments of the Principal Act made by this Act (other than clauses 11, 14 and 31 of the Schedule), the goods would have been

covered by such an item or sub-item at the time when the person so sells the goods,

then, notwithstanding anything contained in any Sales Tax Assessment Act, sales tax is not payable—

(f) in a case to which sub-paragraph (c) (i) or (iii) applies—upon a sale value of the goods arising under any Sales Tax Assessment Act in relation to the sale by retail; or

(g) in a case to which sub-paragraph (c) (ii) applies—upon so much of a sale value of the goods arising under any Sales Tax Assessment Act in relation to the sale by retail as exceeds the amount that, in the opinion of the Commissioner, would have been the fair market value of the goods if the person had sold the goods by wholesale at the time referred to in paragraph (e).

**(3)** Where a transaction, act or operation is effected or done on or after 24 August 1983 in relation to goods—

(a) covered by item 10 in the Third Schedule to the Principal Act, being that item as inserted by clause 50 of the Schedule to this Act; and

(b) on which duty of excise was payable and has been paid,

then, notwithstanding anything contained in any Sales Tax Assessment Act, sales tax is not payable upon a sale value of the goods arising under any Sales Tax Assessment Act in relation to the transaction, act or operation.

**(4)** The amendments of the Principal Act made by clauses 11 and 14 of the Schedule to this Act apply in relation to transactions, acts and operations effected or done in relation to goods on or after the twenty-eighth day after the day on which this Act receives the Royal Assent.

**(5)** The amendments of the Principal Act made by clause 31 of the Schedule to this Act apply, and shall be deemed to have applied, in relation to transactions, acts and operations effected or done in relation to goods on or after 19 August 1981.

**(6)** Notwithstanding anything contained in any Sales Tax Assessment Act, sales tax is not payable, and shall be deemed never to have been payable, upon the sale value under any Sales Tax Assessment Act of goods covered by item 119 in the First Schedule to the Principal Act, being that item as amended, and as deemed to be amended, at any time on or after 19 August 1981, if the transaction, act or operation in relation to which the sale value arose was effected or done on or after 19 August 1981 and before the day on which this Act receives the Royal Assent.

**(7)** Where a payment has been made in respect of an amount of sales tax that, by virtue of sub-section (6), is to be deemed never to have been payable, the payment shall be deemed, for the purposes of section 12c of the *Sales Tax Procedure Act 1934,* to be an overpayment of tax made on the day on which this Act receives the Royal Assent.

**SCHEDULE** Section 5

PART I—AMENDMENTS OF FIRST SCHEDULE

1. Clause 1 of the First Schedule is amended—

(a) by omitting paragraph (1) of the definition of “aids to manufacture” in sub-clause (1) and substituting the following paragraphs:

“(m) parts for any goods expressly excluded from this definition;

(n) lubricants;”; and

(b) by inserting after the definition of “livestock” in sub-clause (1) the following definition:

“‘lubricants’ means oils, greases and other preparations—

(a) of a kind sold exclusively or principally as;

(b) put up for sale as; or

(c) for use as,

lubricants of machinery (including vehicles), implements or apparatus;”.

2. Item 1 in the First Schedule is amended—

(a) by inserting “for use in agricultural industry” before “, viz.:—”;

(b) by omitting from sub-items (1), (14) and (15a) “for use in agricultural industry”;

(c) by omitting from sub-item (28a) “, for use in agricultural industry”;

(d) by omitting from sub-item (31) “in agricultural industry”;

(e) by omitting from sub-item (38) “for use in agricultural industry”;

(f) by omitting from sub-item (38a) “in agricultural industry”;

(g) by omitting from sub-items (44) and (46) “for use in agricultural industry”;

(h) by omitting from sub-item (48) all the words from and including “for use” (first occurring); and

(j) by omitting from sub-item (49) “for use in agricultural industry”.

3. Item 3 in the First Schedule is amended by inserting in sub-item (1) “for use in agricultural industry” after “materials” (first occurring).

4. Item 10 in the First Schedule is amended by inserting in sub-item (4) “for use in the fruit-growing industry” after “agents,”.

5. After item 10a in the First Schedule the following item is inserted:

|  |  |
| --- | --- |
| “10b. (1) Tractors (and covers therefor) for use in the timber-getting industry in the hauling of log timber | Nos. l to 9 |
| (2) Parts for goods covered by sub-item (1) | Nos. 1 to 9”. |

6. Item 14 in the First Schedule is amended by omitting from sub-item (2) “and lubricants”.

7. Item 14a in the First Schedule is amended—

(a) by omitting from sub-item (1) “or lubricants”;

(b) by adding at the end of sub-item (1) “, but not including lubricants”; and

(c) by omitting from sub-item (2) “and lubricants”.

8. Item 18 in the First Schedule is amended—

(a) by omitting from sub-item (1) all the words from and including “materials” and substituting “materials, being piping or tubing for use for irrigation, water supply, drainage or sewerage purposes, but not including rubber hose or rubber tubing or any hose or tubing of a kind used principally for any of the purposes for which rubber hose or rubber tubing is ordinarily used”;

(b) by inserting after sub-item (1) the following sub-item:

|  |  |
| --- | --- |
| “(1a) Channelling and guttering for use for irrigation, water supply, drainage or sewerage purposes, but not including channelling used for water slides | Nos. 1 to 9”; |

(c) by inserting in sub-item (2) “or (1a)” after “(1)”; and

(d) by omitting paragraphs (3) (a) and (b) and substituting the following paragraphs:

**SCHEDULE**—continued

“(a) piping or tubing covered by sub-item (1); or

(b) channelling or guttering covered by sub-item (1a)”.

9. Item 20b in the First Schedule is amended—

(a) by omitting sub-item (1) and substituting the following sub-item:

|  |  |
| --- | --- |
| “(1) Machinery, equipment and materials for use in the pearling industry in carrying out pearling operations, but not including—and | Nos. 1 to 9”; |

(a) road vehicles of the kinds ordinarily used for the transport of persons or the transport or delivery of goods, or parts for those road vehicles; or

(b) lubricants

(b) by omitting from sub-item (2) “and lubricants”.

10. Item 32 in the First Schedule is amended by omitting from sub-item (2) “; other aerating agents for culinary purposes” and substituting “for use for culinary purposes; other aerating agents for use for culinary purposes”.

11. Item 36a in the First Schedule is omitted and the following item is substituted:

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| --- | --- |
| “36a. Fruit juice products the produce or manufacture of Australia or New Zealand, being goods that would fall within a description of goods contained in sub-item (3) of item 36, if, in that sub-item, each reference to juices of Australian fruits included a reference to juices of New Zealand fruits and the reference to juices of Australian vegetables included a reference to juices of New Zealand vegetables | Nos. 1 to 9”. |

12. Item 38 in the First Schedule is amended—

(a) by omitting paragraph (ii) and substituting the following paragraph:

“(ii) Toilet preparations and goods in the nature of toilet preparations, including soaps, cleansing creams, hair lotions, anti-dandruff foams, anti-dandruff shampoos, skin repair creams, skin repair lotions, tooth pastes, cosmetics, powders, pomades and perfumes;”;

(b) by omitting from paragraph (iii) “or”; and

(c) by adding at the end thereof the following word and paragraph:

“; or (v) goods of the following kinds put up for sale as antiseptics, namely, sterilizing solutions, household disinfectants, combined sterilizing solutions and disinfectants, combined sterilizing solutions and antiseptics, combined disinfectants and antiseptics and combined sterilizing solutions, disinfectants and antiseptics”.

13. Item 38a in the First Schedule is amended by omitting paragraph (a) and substituting the following paragraph:

“(a) that are put up and sold for use as substances to be applied to the skin for the purpose of screening out solar ultra-violet rays, but not including—

(i) goods of the following kinds, namely, face creams, face oils, face lotions, body creams, body oils, body lotions, rouge, lip-sticks, eye-brow pencils and eye shadows, being goods that are cosmetics, cosmetic preparations or goods in the nature of cosmetic preparations; or

(ii) other goods that are cosmetics, cosmetic preparations or goods in the nature of cosmetic preparations; and”.

14. Item 68a in the First Schedule is omitted.

15. Item 78b in the First Schedule is amended by omitting from sub-item (2) “, lubricants”.

16. Item 81 in the First Schedule is amended—

(a) by omitting paragraphs (2) (a), (b) and (c) and substituting the following paragraph:

“(a) the Royal Flying Doctor Service of Australia; or”; and

(b) by omitting from paragraph (2) (d) “an organization referred to in a preceding paragraph of this sub-item” and substituting “the Royal Flying Doctor Service of Australia”.

**SCHEDULE**—continued

17. Item 82 in the First Schedule is amended—

(a) by omitting sub-item (1) and substituting the following sub-items:

|  |  |
| --- | --- |
| “(1) Bricks, blocks, shapes, tiles, sections, slabs and other structural or architectural building units, whether made of burnt clay, marble, granite, stone, cement, concrete, magnesite, cinder-cement, asbestos-cement, fibro-cement, coke-breeze, terra cotta, gypsum, terrazzo, or of any other materials or mixtures of materials, but not including— | Nos. 1 to 9 |

(a) asphalt tiles, cork tiles, linoleum tiles, rubber tiles, vinyl tiles or other similar floor tiles;

(b) channelling used for slides or water slides;

(c) vinyl liners, fibreglass liners or other similar liners for swimming pools;

(d) components of, or goods designed to form part of, swimming pools, including panels and sheeting;

(e) piping or tubing;

(f) duct work or channelling of a kind used in forced draught ventilating or air conditioning systems; or

(g) fittings, accessories or attachments for, components of, or goods designed to form part of, duct work or channelling of a kind used in forced draught ventilating or air conditioning systems

|  |  |
| --- | --- |
| “(1a) Concrete fencing posts | Nos. 1 to 9” and |

(b) by inserting in sub-item (3) “or (1a)” after “(1)”.

18. After item 82 in the First Schedule the following item is inserted:

|  |  |
| --- | --- |
| “82a. (1) Piping or tubing of a kind used exclusively, or primarily and principally, in the construction or repair of, and wrought into, or attached to, so as to form part of, buildings, fixtures, structures or other works, but not including piping or tubing being— | Nos. 1 to 9 |

(a) duct work or channelling of a kind used in forced draught ventilating or air conditioning systems;

(b) piping or tubing of a kind used as duct work or channelling in forced draught ventilating or air conditioning systems;

(c) fittings, accessories or attachments for, components of, or goods designed to form part of, duct work or channelling of a kind used in forced draught ventilating or air conditioning systems;

(d) piping or tubing of a kind used for slides or water slides;

(e) piping or tubing of a kind used in or in connection with beer drawing plant; or

(f) rubber hose or rubber tubing or any hose or tubing of a kind used principally for any of the purposes for which rubber hose or rubber tubing is ordinarily used

|  |  |
| --- | --- |
| “(2) Fittings (and parts therefor) for goods covered by sub-item (1), including taps, cocks, valves, faucets, inspection boxes and doors, clear outs, floor wastes, grates, gullies, traps, syphonic connections, pipe heads, shoes, stop blocks, meters and meter covers, hydrants and hydrant covers, hydrant pit frames and covers, valve covers, valve pit frames and covers, and air valve frames and covers, but not including— | Nos. 1 to 9 |

(a) components of, or goods designed to form part of, swimming pools; or

**SCHEDULE**—continued

(b) filtering appliances or filtering equipment, being appliances or equipment of a kind installed in or in connection with swimming pools

|  |  |
| --- | --- |
| “(3) Piping or tubing of a kind used exclusively, or primarily and principally, as part of fixed electrical installations in consumers’ premises | Nos. 1 to 9 |
| “(4) Materials for use as integral parts in the construction or repair *in situ* of piping or tubing covered by sub-item (1) or (3), including manholes and inspection shafts used in connection therewith | Nos. 1 to 9”. |

19. Item 83 in the First Schedule is amended—

(a) by omitting from paragraph (2) (d) “or” (last occurring);

(b) by omitting paragraph (2) (e) and substituting the following paragraphs:

“(e) cork, linoleum, rubber, vinyl or other similar floor coverings;

(f) vinyl liners, fibreglass liners or other similar liners for swimming pools;

(g) components of, or goods designed to form part of, swimming pools, including panels and sheeting;

(h) duct work or channelling of a kind used in forced draught ventilating or air conditioning systems; or

(j) fittings, accessories or attachments for, components of, or goods designed to form part of, duct work or channelling of a kind used in forced draught ventilating or air conditioning systems”;

(c) by omitting from paragraph (3) (a) “or” (last occurring); and

(d) by omitting paragraph (3) (b) and substituting the following paragraphs:

“(b) cork, linoleum, rubber, vinyl or other similar floor coverings;

(c) vinyl liners, fibreglass liners or other similar liners for swimming pools;

(d) components of, or goods designed to form part of, swimming pools, including panels and sheeting;

(e) duct work or channelling of a kind used in forced draught ventilating or air conditioning systems; or

(f) fittings, accessories or attachments for, components of, or goods designed to form part of, duct work or channelling of a kind used in forced draught ventilating or air conditioning systems”.

20. Item 84 in the First Schedule is amended—

(a) by omitting sub-item (1) and substituting the following sub-item:

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| --- | --- |
| “(1) Metal building materials (including girders, rods, bars, wire, sheets, mesh, lathing and fabricated units composed of any of those goods, and attachments for such units) for use in the construction or repair of, and to be wrought into, or attached to, so as to form part of, buildings or other fixtures, but not including— | Nos. 1 to 9”; and |

(a) liners for, components of, or goods designed to form part of, swimming pools, including panels and sheeting;

(b) channelling used for slides or water slides;

(c) piping or tubing;

(d) duct work or channelling of a kind used in forced draught ventilating or air conditioning systems; or

(e) fittings, accessories or attachments for, components of, or goods designed to form part of, duct work or channelling of a kind used in forced draught ventilating or air conditioning systems

(b) by inserting in sub-item (2) “, duct work or channelling of a kind used in forced draught ventilating or air conditioning systems, or fittings, accessories or attachments for, components of, or goods designed to form part of, such duct work or channelling” after “equipment”.

**SCHEDULE**—continued

21. Item 86 in the First Schedule is amended by omitting sub-item (1) and substituting the following sub-item:

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| “(1) Metal materials, namely, ingots, blooms, billets, slabs, bars, rods, plate, sheet (corrugated, flat or perforated), strip, circles, angles (including perforated angles), channel (including perforated channel), wire, mesh and rolled or extruded sections, made wholly of metal other than precious metal, whether or not covered with paint or a similar protective coating, but not including— | Nos. 1 to 9”. |

(a) materials insulated for electrical purposes;

(b) liners for, components of, or goods designed to form part of, swimming pools, including panels and sheeting;

(c) channelling used for slides or water slides;

(d) piping or tubing;

(e) duct work or channelling of a kind used in forced draught ventilating or air conditioning systems; or

(f) fittings, accessories or attachments for, components of, or goods designed to form part of, duct work or channelling of a kind used in forced draught ventilating or air conditioning systems

22. Item 88 in the First Schedule is amended by adding at the end of sub-item (1) “or fittings, accessories or attachments for, components of, or goods designed to form part of, such systems”.

23. Item 90c in the First Schedule is amended—

(a) by inserting in sub-item (1) “(including electronically operated electrical fittings and accessories)” after “accessories”; and

(b) by adding at the end of paragraph (a) “(other than electronically operated electrical fittings and accessories)”.

24. Item 90f in the First Schedule is amended—

(a) by adding at the end of sub-item (2) “, but not including filtering appliances or filtering equipment, being appliances or equipment of a kind installed in or in connection with swimming pools”; and

(b) by inserting in sub-item (3) “(other than lubricants)” after “materials”.

25. Item 107a in the First Schedule is amended—

(a) by inserting in paragraph (1) (b) “(other than lubricants)” after “materials”;

(b) by inserting in paragraph (1) (c) “(other than lubricants)” after “materials”; and

(c) by omitting from sub-item (2) “, lubricants”.

26. Item 112 in the First Schedule is amended by omitting from sub-item (2) “and lubricants”.

27. Item 113b in the First Schedule is amended by inserting “(other than lubricants)” after “Goods”.

28. Item 113c in the First Schedule is amended by inserting “(other than lubricants)” after “Goods”.

29. Item 113d in the First Schedule is amended by omitting from sub-item (4) “Parts or lubricants for, or materials” and substituting “Parts for, or materials (other than lubricants)”.

30. Item 113e in the First Schedule is amended—

(a) by omitting from sub-item (1) “or lubricants”;

(b) by adding at the end of sub-item (1) “, but not including lubricants”; and

(c) by omitting from sub-item (2) “and lubricants”.

31. Item 119 is amended—

(a) by inserting after sub-item (1) the following sub-item:

|  |  |
| --- | --- |
| “(1a) Ships and other vessels licensed to carry not less than 12 adult passengers and to be used exclusively or principally— | Nos. 1 to 9”; |

(a) by the relevant owner or relevant owners;

**SCHEDULE**—continued

(b) in the course of a business carried on by the relevant owner or relevant owners, being a business having as its object, or as one of its objects, the providing, for the public, of transport of passengers for reward on sight-seeing tours; and

(c) for the purpose of providing, for the public, transport of passengers for reward on regular and scheduled sight-seeing tours

For the purposes of this sub-item—

(a) ‘eligible lease’, in relation to a ship or other vessel, means an agreement by virtue of which the ship or other vessel is hired or let for a period of not less than 4 years, or by virtue of which an exclusive licence to use the ship or other vessel for such a period is granted; and

(b) a reference, in relation to a ship or other vessel, to the relevant owner or relevant owners is a reference—

(i) in a case to which sub-paragraph (ii) does not apply—to the owner or owners, as the case may be, of the ship or other vessel; and

(ii) in a case where a person takes or agrees to take, or persons take or agree to take, the ship or other vessel on lease under an eligible lease or under a hire-purchase agreement—to that person or those persons, as the case may be

(b) by omitting from sub-item (2) “the last preceding sub-item” and substituting “sub-item (1) or (1a)”;

(c) by inserting in sub-item (3) “, (1a)” after “(1)”; and

(d) by inserting in sub-item (4) “(other than lubricants)” after “Materials”.

32. Item 119a in the First Schedule is amended by inserting in sub-item (5) “(other than lubricants)” after “Materials”.

33. Item 119e in the First Schedule is omitted.

34. After item 123 in the First Schedule the following item is inserted:

|  |  |
| --- | --- |
| “123a. Goods of the following kinds, namely— | Nos. 1 to 9”. |

(a) interactive and broadcast videotex systems;

(b) broadcast teletext decoding devices;

(c) closed caption decoding devices; and

(d) systems or devices similar to systems or devices of a kind referred to in paragraph (a), (b) or (c),

whether or not of a kind used in or in connection with appliances for the reception of television programs, being goods for use and not for sale by a person in respect of whom there is in force a certificate given for the purposes of this item by the Director-General of Health, or by an officer appointed by him for the purpose, that certifies that the person’s hearing is impaired to such an extent that the person is, or is to be taken to be, profoundly deaf

35. Item 124 in the First Schedule is amended by omitting paragraphs (5) (c) to (h) (both inclusive) and substituting the following paragraphs:

“(c) mattresses, pillows and other bedding;

(d) cushions;

(e) covers;

(f) blankets, including rugs, baby rugs and bunny rugs;

(g) quilts;

(h) sheets;

(j) pillow cases, pillow shams and pillow slips;

(k) sleeping bags;

**SCHEDULE**—continued

(m) netting;

(n) liners, mattress cases, mattress covers and mattress protectors”.

36. Item 127 in the First Schedule is omitted.

37. Item 140 in the First Schedule is omitted.

PART II—AMENDMENTS OF SECOND SCHEDULE

38. Item 10 in the Second Schedule is omitted.

39. Item 20 in the Second Schedule is amended by omitting “, but not including goods to which item 38a in the First Schedule applies”.

40. Item 25 in the Second Schedule is amended by omitting “, but not including goods to which item 38a in the First Schedule applies”.

41. Item 44 in the Second Schedule is amended—

(a) by omitting from paragraph (a) “or wires” and substituting “, wires or audio discs”; and

(b) by omitting “or record players” and substituting “, record players or audio disc players”.

42. Item 46 in the Second Schedule is amended—

(a) by omitting sub-item (1) and substituting the following sub-item:

“(1) Sound recordings on records or audio discs, but not including goods to which sub-item (5) of item 6 in the Third Schedule applies”;

(b) by adding at the end of sub-item (2) “, but not including goods to which sub-item (5) of item 6 in the Third Schedule applies”; and

(c) by omitting sub-item (3) and substituting the following sub-items:

“(2a) Blank tapes and wires of a kind used with—

(a) appliances or other goods of a kind to which item 44, 47, 48 or 49 applies; or

(b) systems of a kind used primarily or principally for any purpose, or for any 2 or more purposes, specified in paragraphs (a) and (b) of item 44, paragraphs (a) and (b) of item 45 and paragraphs (a) and (b) of item 45a

“(2b) Video tapes and video discs (whether blank or pre-recorded) of a kind used with—

(a) appliances or other goods of a kind to which item 45a, 47, 48 or 49 applies; or

(b) systems of a kind used primarily or principally for any purpose, or for any 2 or more purposes, specified in paragraphs (a) and (b) of item 44, paragraphs (a) and (b) of item 45 and paragraphs (a) and (b) of item 45a,

but not including—

(c) goods to which item 6 in the Third Schedule applies; or

(d) goods to which paragraph (a) or (b) of sub-item (1) of item 6 in the Third Schedule applies

“(3) Protective envelopes, stands, cabinets and other goods of a kind sold for use—

(a) for the storage of goods of a kind to which sub-item (1), (2), (2a) or (2b) applies; or

(b) for the storage of 2 or more kinds of goods, being in each case goods of a kind to which sub-item (1), (2), (2a) or (2b) applies”.

43. Item 50 in the Second Schedule is amended by omitting “, recording tapes or recording wires”.

44. Item 60 in the Second Schedule is amended by inserting “(and parts therefor)” after “token machines”.

PART III—AMENDMENTS OF THIRD SCHEDULE

45. Item 1 in the Third Schedule is amended—

(a) by omitting “or cutglass ware”;

(b) by inserting after paragraph (b) the following paragraph:

“(ba) jardinieres and vases;”;

**SCHEDULE**—continued

(c) by adding at the end of paragraph (c) “and articles that are made of a material other than glass and are used for purposes similar to the purposes for which glassware is used”; and

(d) by omitting from paragraph (o) “and knitting machines” and substituting “, knitting machines, spinning wheels and weaving looms”.

46. Item 2 in the Third Schedule is omitted and the following item is substituted:

“2 Parts, fittings and accessories for goods covered by item 1, but not including—

(a) duct work or channelling of a kind used in forced draught ventilating or air conditioning systems; or

(b) fittings, accessories or attachments for, components of, or goods designed to form part of, duct work or channelling of a kind used in forced draught ventilating or air conditioning systems”.

47. Item 5 in the Third Schedule is amended by omitting from sub-item (3) “and papers” and substituting “, papers, grains, pastes and powders”.

48. Item 6 in the Third Schedule is amended—

(a) by omitting from paragraph (1) (a) “or” (last occurring); and

(b) by adding at the end of sub-item (1) the following word and paragraph:

“; or (c) pre-recorded video tapes or pre-recorded video discs, being tapes or discs for use for the private, domestic or personal purposes of any person”.

49. Item 7 in the Third Schedule is amended—

(a) by omitting from sub-item (1) “or lubricants”;

(b) by adding at the end of sub-item (1) “, or lubricants as defined in sub-clause (1) of clause 1 of the First Schedule”;

(c) by omitting from sub-item (2) “or lubricants”;

(d) by adding at the end of sub-item (2) “, but not including lubricants as defined in sub-clause (1) of clause 1 of the First Schedule”; and

(e) by omitting from sub-item (3) “and lubricants”.

50. Item 10 in the Third Schedule is omitted and the following items are substituted:

“10 Matches, namely, safety matches, book matches and wax matches, but not including fusees, Bengal lights or Bengal matches

“11 (1) Vinyl liners, fibreglass liners or other similar liners for swimming pools, being swimming pools that are fixtures

“(2) Goods, including panels and sheeting, designed to form the walls or floors, or designed to form parts of the walls or floors, of swimming pools, being swimming pools that are fixtures, but not including—

(a) filtering appliances or filtering equipment; or

(b) other goods (other than coping) designed to be attached to those walls or floors

“12 Containers for goods covered by this Schedule”.

**NOTE**

1. No. 60, 1935, as amended. For previous amendments, see No. 41, 1936; No. 78, 1938; No. 32, 1939; Nos. 29 and 76, 1940; No. 32, 1941; No. 6, 1942; Nos. 35 and 44, 1943; No. 31, 1944; No. 36, 1945; Nos. 12 and 67, 1946; No. 65, 1947; No. 42, 1948; No. 54, 1949; No. 37, 1950; No. 42, 1951; No. 44, 1952; No. 53, 1953; No. 45, 1954; No. 5, 1956; No. 71, 1957; Nos. 17 and 92, 1959; Nos. 65 and 88, 1960; Nos. 1 and 76, 1961.; No. 4, 1962; No. 44, 1963; No. 30, 1965; Nos. 26 and 62, 1966; Nos. 21, 29 and 80, 1967; No. 78, 1970; Nos. 67 and 87, 1972; Nos. 17 and 181, 1973; No. 216, 1973 (as amended by No. 20, 1974); No. 24, 1975; No. 175, 1976; No. 107, 1978; Nos. 3, 94 and 157, 1979; No. 142, 1981; and Nos. 64, 93 and 115, 1982.