



Sales Tax (Exemptions and Classifications) Act 1992

No. 119 of 1992

**An Act relating to exemptions from sales tax and the
classification of goods for the purpose of applying different
rates of sales tax**

[Assented to 30 September 1992]

The Parliament of Australia enacts:

PART 1—PRELIMINARY

Short title

5 **1.** This Act may be cited as the *Sales Tax (Exemptions and Classifications) Act 1992*.

Commencement

2. This Act commences on the 28th day after the day on which it receives the Royal Assent.

PART 2—GENERAL DEFINITIONS

Interpretation

3.(1) Terms that are used in this Act have the same meanings as in the Assessment Act, unless the contrary intention appears.

(2) In this Act, unless the contrary intention appears: 5

“agriculture” includes:

(a) viticulture, horticulture, pasturage, apiculture, poultry farming and dairy farming;

(b) other operations connected with the cultivation of the soil, the gathering in of crops and the rearing of livestock; 10

“always-exempt person” means a person whose use of goods of whatever kind is always covered by an exemption Item, regardless of the way in which the goods are used by the person;

“Assessment Act” means the *Sales Tax Assessment Act 1992*;

“author/secretary equipment”, in relation to the exemption user, means goods that are for use by the exemption user mainly in carrying out one or more of the following activities: 15

(a) an activity in relation to text or images, where the person actually carrying out the activity is the author (or one of the authors) of the text or images; 20

(b) an activity in relation to text or images, where the person actually carrying out the activity is performing the functions of a secretary, or functions that are analogous to the functions of a secretary;

(c) an activity in relation to text or images, where the person actually carrying out the activity is performing the functions of a journalist (other than the functions of a sub-editor in relation to someone else’s work); 25

“biscuit goods” means goods that are, or consist principally of, biscuits, cookies, crackers, pretzels, cones or wafers, but does not include: 30

(a) breakfast food consisting principally of compressed, rolled or flattened cereal;

(b) rusks for infants or invalids, or goods consisting principally of those rusks;

(c) crispbread or goods consisting principally of crispbread; 35

“Chapter” means a Chapter in Schedule 1;

“confectionery” includes:

(a) goods marketed as confectionery or consisting principally of confectionery;

(b) popcorn; 40

(c) confectionery novelties;

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- (d) goods known as muesli bars or health food bars, and similar foodstuffs;
 - (e) crystallised fruit, glacé fruit and drained fruit;
 - (f) crystallised ginger and preserved ginger;
 - 5 (g) edible cake decorations;
- but does not include candied peel;
- “controlled”**, in relation to premises, includes owned or leased;
- “exemption goods”**, in relation to an exemption Item, means the goods for which the benefit of the exemption is being sought;
- 10 **“exemption Item”** means an Item or subitem in Schedule 1;
- “exemption user”**, in relation to an exemption Item, means the person whose use of the exemption goods is relevant in deciding whether the exemption Item applies;
- 15 **“general-purpose road vehicle”** means a road vehicle of a kind ordinarily used for the transport of persons or the transport or delivery of goods or other property;
- “group company”** has the meaning given by section 3A;
- “ice-cream goods”** means the following goods, or any similar goods:
- 20 (a) ice-cream, ice-cream cakes, ice-creams and ice-cream substitutes;
- (b) frozen confectionery (other than frozen yoghurt);
- (c) flavoured iceblocks (whether or not marketed in a frozen state);
- “livestock”** means:
- 25 (a) animals that are being reared or maintained for producing food, fibres, skins, fur, feathers or similar products, or for use in farming land; or
- (b) breeding stock for animals covered by paragraph (a); or
- (c) horses;
- but does not include:
- 30 (d) fish, crustaceans or molluscs;
- (e) animals that are kept, or are to be kept, as domestic pets;
- “mainly”** means to the extent of more than 50%;
- “mining”** includes mining petroleum or natural gas;
- “non-profit body”** means a society, institution, organisation or other body that is not carried on for the profit of individuals;
- 35 **“on-site”**, in relation to constructing or repairing property, means constructing or repairing the property at the place where it is to be used after being constructed or repaired;
- “parts”**, in relation to road vehicles, includes:
- 40 (a) bodies for those road vehicles (including insulated bodies, tank-bodies, and other bodies designed for the transport or delivery of goods or other property of particular kinds);
- (b) underbody hoists, and other equipment or apparatus of a kind

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ordinarily fitted to road vehicles for use in connection with the transport or delivery of goods or other property by those road vehicles;

- “principally”** includes exclusively;
- “qualifying goods”**, in relation to a person (**“the exemption user”**), means any of the following: 5
- (a) goods that the exemption user has manufactured;
 - (aa) wholesaler’s-materials goods in relation to the exemption user;
 - (ab) materials to be supplied by the exemption user, or by someone else at the request of the exemption user, wholly or partly out of which wholesaler’s-materials goods in relation to the exemption user are to be manufactured; 10
 - (ac) goods covered by exemption Item 55, if:
 - (i) the goods are manufactured by a company that is a group company in relation to the exemption user; and 15
 - (ii) the goods are likely, at the time of delivery by the group company, to be sold mainly by wholesale sale, or indirect marketing sale, by the exemption user;
 - (b) goods derived directly from either of the following activities that the exemption user carries out in Australia (whether or not the goods have been manufactured): 20
 - (i) a primary production activity (as defined by exemption Item 2);
 - (ii) mining or prospecting operations (as defined by exemption Item 1); 25
 - (c) goods to which the exemption user has applied, is applying or will apply a process or treatment as described in paragraph (a), (b) or (c) of the definition of “manufacture-related activity” in exemption Item 18;
 - (d) goods that are used or for use by the exemption user in such a way that they are covered by exemption Item 1, 2, 18, 23, 28, 29, 30, 33, 34, 35 or 38; 30
- “savory snacks”** means:
- (a) the following goods, if they are marketed principally as food for human consumption without requiring processing or treatment: 35
 - (i) potato crisps, sticks or straws, corn crisps or chips, bacon or pork crackling or prawn chips;
 - (ii) seeds or nuts that have been shelled or that have been processed or treated by salting, spicing, smoking or roasting, or in any other way; 40
 - (iii) goods similar to those covered by subparagraph (i) or (ii), whether or not they consist wholly or partly of any vegetable, cereal, herb, fruit, meat, seafood or dairy

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product or extract and whether or not artificially flavoured;

(b) goods consisting principally of goods covered by paragraph (a); but does not include:

5 (c) goods marketed principally as ingredients of food for human consumption or as goods to be mixed with or added to food for human consumption;

(d) seeds or nuts that:

10 (i) have not been processed or treated by salting, spicing, smoking or roasting, or in any other similar way; and

(ii) are of a kind ordinarily used as ingredients of food for human consumption or as goods to be mixed with or added to food for human consumption;

“ship” means any vessel designed for use in navigation by water;

15 **“wholesaler’s-materials goods”**, in relation to a person (**“the exemption user”**), means goods where:

(a) the goods are manufactured for the exemption user by another person in the course of a business; and

20 (b) the manufacture is wholly or partly out of materials (including exposed photographic film or cinematograph film that is to be processed or treated so as to produce a negative, transparency or film strip) supplied by the exemption user or by another person at the request of the exemption user; and

25 (c) the materials were not supplied to the exemption user or other person by the manufacturer or an associate of the manufacturer; and

30 (d) the goods, together with all others manufactured as mentioned in paragraph (a) wholly or partly out of the materials, are likely, at the time of delivery by the manufacturer, to be sold mainly by wholesale sale, or indirect marketing sale, by the exemption user.

Meaning of “group company”

3A.(1) A company is a group company in relation to another company if:

35 (a) one of the companies is a subsidiary of the other company; or

(b) each of the companies is a subsidiary of the same company.

(2) A company (**“the subsidiary company”**) is a subsidiary of another company (**“the holding company”**) if all the shares in the subsidiary company are beneficially owned by:

40 (a) the holding company; or

(b) a company that is, or 2 or more companies each of which is, a subsidiary of the holding company; or

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(c) the holding company and a company that is, or 2 or more companies each of which is, a subsidiary of the holding company.

(3) If a company is a subsidiary of another company (including because of this subsection), every company that is a subsidiary of the first-mentioned company is a subsidiary of the other company. 5

PART 3—RULES FOR INTERPRETING SCHEDULE 1

Division 1—General rules

Effect of Schedule 1

4.(1) Schedule 1 has effect for the purposes of those parts of the Assessment Act that refer to exemption Items. The Schedule does not by itself have the effect of exempting an assessable dealing from sales tax. 10

(2) In broad terms, Schedule 1 has the following effects (through the Assessment Act): 15

(a) if all the requirements of an exemption Item are satisfied at or before the time of an assessable dealing, the dealing is not taxable;

[For details, see section 24 of the Assessment Act.]

(b) a non-lease AOU is not taxable if, at the time of AOU, the applier has the intention of satisfying the requirements of an exemption Item; 20

[For details, see section 25 of the Assessment Act.]

(c) a lease AOU is not taxable if the lease is an eligible long-term lease (the intention of the lessee or a sub-lessee to satisfy the requirements of an exemption Item is relevant to deciding whether the lease is an eligible long-term lease); 25

[For details, see section 26 of the Assessment Act.]

(ca) a lease AOU may not be taxable if the lease is an eligible short-term lease because of an agreement with the Commissioner (the intention of lessees or sub-lessees to satisfy the requirements of exemption Items is relevant to deciding whether the agreement can be entered into); 30

[For details, see sections 15A and 26 of the Assessment Act.]

(d) an intention to satisfy the requirements of an exemption Item can be a ground for quoting; 35

[For details, see sections 82 and 83 of the Assessment Act.]

(e) credit entitlements are sometimes available for eligible long-term leases (the intention of the lessee to satisfy the requirements of an exemption Item is relevant to deciding whether the lease is an eligible long-term lease); 40

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[For details, see credit ground CR18 in Table 3 in Schedule 1 to the Assessment Act.]

- 5 (f) credit entitlements are sometimes available for leases that are eligible short-term leases because of an agreement with the Commissioner (the intention of lessees or sub-lessees to satisfy the requirements of exemption Items is relevant to deciding whether the agreement can be entered into).

[For details, see credit ground CR18A in Table 3 in Schedule 1 to the Assessment Act.]

What the use requirement means for different Schedule 1 functions

- 10 5.(1) Some exemption Items require the exemption goods to be used in a particular way or by a particular person. The following Table explains what the use requirement means for each of the Schedule 1 functions set out in section 4.

[Column 3 of the Table only applies to exemption Items marked [R] and is explained in section 9.]

Use requirements for Schedule 1

Schedule 1 function	Use requirement	Time when exemption user must be registered
Exemption if all requirements of the Item are satisfied at or before the time of the dealing	[Use requirement not applicable]	[Not applicable]
Exemption for non-lease AOU	Intended use by the applier during the whole of the statutory period	Time of AOU
Exemption for grant of eligible long-term lease	Intended use by the lessee during the whole of the statutory period	Time when lease granted
Exemption for grant of eligible short-term lease	[Use requirement not applicable]	Time when lease granted
Ground for quoting	Intended use by the quoter during the whole of the statutory period	Time of quoting
Credit entitlement for eligible long-term lease	Intended use by the lessee during the whole of the statutory period	Time when lease granted
Credit entitlement for eligible short-term lease	[Use requirement not applicable]	Time when lease granted

- 15 (2) In the case of parts, fittings, attachments or accessories for goods covered by a particular Item or subitem, the intended use of the parts, fittings, attachments or accessories does not have to be for the whole of the period specified in the Table.

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(2A) If an exemption Item applies to goods because the exemption user is an always-exempt person, the exemption Item extends to goods for use by the always-exempt person for donation to another person or as a prize or award.

(2B) If an exemption Item applies to goods because the exemption user is the government of a foreign country, the exemption Item extends to goods for use by that government, for donation to another person or as a prize or award, other than by: 5

- (a) the country's diplomatic mission in Australia; or
- (b) a consular post in Australia of the country; or 10
- (c) a Trade Commissioner in Australia of the country.

(3) The rules in this section have effect subject to any contrary intention in the exemption Item concerned.

Some exemption Items apply only to a local entry

6. If the words “[local entry only]” appear at the end of an exemption Item that is not divided into subitems, then the Item applies only to a local entry. If the words appear at the end of a subitem, then the subitem applies only to a local entry. 15

Use of goods after they have ceased to be goods is counted for the purposes of the use requirement 20

7. If Schedule 1 refers to goods being used in a particular way, the reference covers a use that happens after they have ceased to be goods. [For example, machinery will legally cease to be goods when it is attached to a floor so as to become a fixture.]

Meaning of “[Parts]”, “[Parts and accessories]” etc. in an exemption Item

8.(1) Some exemption Items include a note in brackets that refers to associated goods such as parts, attachments or accessories. This section explains the effect of the note. 25

(2) If the note appears after a subitem that does not require the exemption goods to be used in a particular way, then the subitem extends to: 30

- (a) goods marketed exclusively as associated goods of the specified type for goods covered by the subitem; and
- (b) goods for use by the exemption user exclusively as associated goods of the specified type for goods covered by the subitem.

[Subsection (2) applies, for example, to “[Parts and accessories]” appearing after a subitem that refers simply to “water boring equipment”.]

(3) If the note appears after a subitem that requires the exemption goods to be used in a particular way, then the subitem extends to goods 35

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for use by the exemption user exclusively as associated goods of the specified type for goods covered by the subitem.

[Subsection (3) applies, for example, to “[Parts and accessories]” appearing after a subitem that refers to “cranes and winches for use by a person mainly for hauling log timber in the timber-getting industry”.]

(4) Corresponding rules apply to an exemption Item that is not divided into subitems.

5 ***Division 2—Chapter 1 of Schedule 1 (Goods for use in business or industry)***

Certain exemption Items available only to registered persons

9. Goods are not covered by an exemption Item marked [R] unless the exemption user is a registered person at the time specified in the Table in section 5.

Activities that are ancillary to one or more higher-level activities

10.(1) For the purposes of Chapter 1, the following activities of a person (“the exemption user”) are ancillary to one or more other activities (“the higher-level activities”) carried out by the exemption user:

- (a) scheduling, sequencing, monitoring, controlling or costing the higher-level activities;
- (b) ordering, storing, handling, transporting, monitoring, controlling, costing, repairing or maintaining any of the following:
 - 20 (i) goods/equipment used, or for use, mainly in carrying out the higher-level activities;
 - (ii) if each of the higher-level activities consists of applying a process or treatment to goods as described in paragraph (a) or (b) of the definition of “manufacture-related activity” in exemption Item 18—the goods to which that process or treatment is applied;
 - 25 (iia) materials wholly or partly out of which wholesaler’s-materials goods in relation to the exemption user are to be manufactured;
 - 30 (iii) goods for use exclusively as raw materials in the on-site construction of goods/equipment for use mainly in carrying out the higher-level activities;
 - (iv) goods for use exclusively as parts for goods/equipment for use mainly in carrying out the higher-level activities;
 - 35 (v) goods for use exclusively as raw materials in repairing or maintaining goods/equipment for use mainly in carrying out the higher-level activities;
- (c) training people, or preparing materials for training people, if

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- the training is mainly for the purpose of developing, improving or maintaining their skills in performing the higher-level activities;
- (d) an activity that is undertaken mainly for one or more of the following purposes: 5
- (i) providing access to a building, or part of a building, that is used, or for use, mainly in carrying out the higher-level activities;
 - (ii) providing lighting for the purpose of carrying out the higher-level activities; 10
 - (iii) controlling temperature in an eligible area;
 - (iv) covering floors or windows in an eligible area;
 - (v) monitoring or controlling pollution that results from carrying out the higher-level activities;
 - (vi) disposing of waste products that result from carrying out the higher-level activities; 15
 - (vii) producing, supplying or regulating power (including electricity, gas, compressed air or hydraulic power) for use in carrying out the higher-level activities;
 - (viii) transporting people (otherwise than by air or sea), within an eligible area, in order to assist them to carry out the higher-level activities; 20
 - (ix) monitoring the weather for a purpose related to carrying out the higher-level activities;
 - (x) preventing accidents in an eligible area, where the accidents involve persons carrying out the higher-level activities; 25
 - (xi) treating injuries in an eligible area, where the injuries occur in an eligible area to persons carrying out the higher-level activities; 30
 - (xii) preventing people who are carrying out the higher-level activities from being injured while in an eligible area;
 - (xiii) preventing, detecting or extinguishing fires in an eligible area;
 - (xiv) cleaning or de-contaminating an eligible area; 35
 - (xv) providing security for an eligible area;
 - (xvi) monitoring, supplying or regulating water for use mainly in carrying out the higher-level activities;
 - (xvii) providing communications for the purpose of carrying out the higher-level activities. 40
- (2) In this section:

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“eligible area” means an area that is used, or for use, mainly in carrying out the higher-level activities;

“goods/equipment” means goods, or machinery, implements or apparatus.

5 Eligible raw materials and parts

11.(1) Any subitem in Chapter 1 that refers to eligible raw materials and parts in relation to specified activities is to be read as referring to the following goods:

- 10 (a) goods for use by the exemption user exclusively as raw materials in the on-site construction of goods/equipment for use by the exemption user mainly in carrying out one or more of the specified activities;
- 15 (b) goods for use by the exemption user exclusively as parts for goods/equipment for use by the exemption user mainly in carrying out one or more of the specified activities;
- (c) goods for use by the exemption user exclusively as raw materials in repairing or maintaining goods/equipment for use by the exemption user mainly in carrying out one or more of the specified activities.

20 (2) In this section:

“goods/equipment” means goods, or machinery, implements or apparatus.

Generally-excluded property

25 **12.(1)** Property covered by this section is generally-excluded property for the purpose of Chapter 1.

(2) The following property is generally-excluded property:

- (a) motor vehicles covered by Item 1 in Schedule 5 (other than vehicles known as four-wheel drive vehicles);
- 30 (b) property for use mainly in connection with domestic or staff amenities;
- (c) construction equipment for use mainly in connection with the construction of buildings or other structures;
- (d) property that forms or is to form part of the infrastructure of a telecommunications network.

35 (3) Property is also generally-excluded property if:

- (a) it is for use mainly for or in connection with the preparation or preservation of food or drink for human consumption, if the preparation or preservation takes place in:
 - (i) a retail or catering establishment; or

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- (ii) premises that are occupied in connection with a retail or catering establishment; and
 - (b) the property is not for use by an eligible manufacturer mainly for or in connection with the manufacture for sale of savoury snacks, confectionery, bread, cakes or pastry. 5
- (4) In this section:
 - “domestic or staff amenities”** means any of the following:
 - (a) residential accommodation;
 - (b) recreational or similar facilities;
 - (c) facilities for the provision of meals; 10
 - (d) washrooms, toilets or similar facilities;
 - (e) retail shops or similar facilities;
 - (f) amenities provided directly in connection with such accommodation or facilities (including, for example, the provision of water, light, power, access or communications); 15
 - “eligible manufacturer”** means a confectioner, baker, pastry-cook or a person who carries on a business of manufacturing savoury snacks;
 - “pastry”** does not include pizzas or similar goods;
 - “retail or catering establishment”** means a hotel, boarding house, catering establishment (including an establishment that prepares meals to be consumed on aircraft), kitchen, restaurant, retail shop, retail outlet (including a vehicle) or any similar establishment or outlet. 20
- Lower level operation of excluded property**
 - 13.(1) In deciding whether exemption Item 1, 2, 18, 23, 28, 29, 30, 33, 34, 35, 36 or 38 applies, the exemption user cannot rely on: 25
 - (a) the use of the exemption goods, so far as the use relates directly to:
 - (i) excluded property; or
 - (ii) waste products resulting from the use of excluded property; or 30
 - (b) the use of other property so far as its use relates directly to:
 - (i) excluded property; or
 - (ii) waste products resulting from the use of excluded property.
 - (2) In this section: 35
 - “excluded property”** means property that is expressly excluded from the exemption Item concerned, but does not include:
 - (a) goods covered by exemption Item 3, 4, 5, 6, 8 or 17;

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- (b) goods that have been manufactured by the exemption user, but have not been applied to own use by the exemption user.

Division 3—Chapter 7 of Schedule 1 (Food etc.)

General exclusions from food Items

- 5 **14.** Unless otherwise indicated, Chapter 7 does not cover:
- (a) goods marketed principally as food or drink for animals;
 - (b) confectionery, or goods of a kind marketed principally as ingredients for confectionery;
 - 10 (c) biscuit goods, other than biscuit goods manufactured in premises or vehicles in which the business of manufacturing biscuit goods is carried on mainly for the purpose of retail sale directly from those premises or vehicles;
 - (d) savoury snacks;
 - (e) goods consisting principally of 2 or more of the following:
 - 15 (i) confectionery;
 - (ii) biscuit goods;
 - (iii) savoury snacks;
 - (f) ice-cream goods, other than ice-cream goods manufactured in premises or vehicles in which the business of manufacturing ice-cream goods is carried on mainly for the purpose of retail sale directly from those premises or vehicles;
 - 20 (g) mixes marketed principally for use (other than household use) in manufacturing:
 - (i) biscuit goods;
 - 25 (ii) ice-cream goods;
 - (iii) thick-shakes or similar goods.

PART 4—THE RATING SCHEDULES

Rates of tax

- 30 **15.(1)** Schedules 2, 3, 4 and 5 specify the rates of tax that apply to taxable dealings with goods.

(2) If, in a particular case, goods are covered by more than one of those Schedules, then the Schedule with the lower rate applies.

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PART 5—MISCELLANEOUS

Regulations

- 16.** The Governor-General may make regulations prescribing matters:
- (a) required or permitted by this Act to be prescribed; or
 - (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act. 5
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EXEMPTION ITEMS

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Chapter 14: Goods for use by governments, hospitals etc.

Sub-Chapter 14.1: Australian governments and government representatives

- 125. Governor-General and State Governors
- 126. Commonwealth and States etc.
- 127. Local government bodies etc.
- 128. State libraries, museums and art galleries
- 129. Grain storage authorities
- 130. Goods for use by particular bodies

Sub-Chapter 14.2: Foreign governments and government representatives

- 131. Foreign governments
- 132. Trade Commissioners
- 133. Foreign tourist promotion agencies
- 134. United Kingdom armed forces
- 135. United States Forces
- 136. Canadian armed forces
- 137. New Zealand armed forces
- 138. Singapore forces
- 139. Papua New Guinea Visiting Force

Sub-Chapter 14.3: Miscellaneous bodies

- 140. Public hospitals and benevolent institutions
- 141. Charitable fund-raising bodies
- 142. Medical research bodies
- 143. Accident prevention bodies
- 144. Infant-welfare bodies
- 145. Imported goods donated or bequeathed to scientific, literary etc. bodies
- 146. Armed forces support bodies
- 147. Public zoos

Chapter 15: Miscellaneous

- 148. Wedding rings
- 149. Prams, bassinets etc.
- 150. Cloth on the roll
- 151. Yarns and threads for knitting, sewing etc.
- 152. Leather
- 153. Raffia
- 154. Sewing twine
- 155. Goods for religious use
- 156. Coffins etc.
- 157. Wreaths etc.
- 158. Plants, trees, seeds etc. for horticultural purposes
- 159. Fertilisers etc.
- 160. Tobacco, cigarettes and cigars
- 161. Poultry food
- 162. Food for non-domestic birds
- 163. Food for guide dogs or animals in shelters etc.
- 164. Imported horses
- 165. Horseshoes and horseshoe nails
- 166. Veterinary instruments, appliances and materials
- 167. Tallow
- 168. Scoured wool etc.
- 169. Wireless transceivers for use with Flying Doctor Service
- 170. Satellite receiving equipment
- 171. Solar energy equipment
- 172. LPG etc. conversion equipment

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- 173. Fire fighting and prevention equipment
- 174. Water
- 175. Ice
- 176. Gases
- 177. Acetylene, liquid oxygen etc.
- 178. Ammonia
- 179. Toluol
- 180. Explosives
- 181. Currency
- 182. Bullion
- 183. Gold etc. imported for approved mint
- 184. Goods produced in New Zealand, Fiji etc.
- 185. Goods imported for repair, processing etc.
- 186. Goods imported or purchased by overseas travellers
- 187. Imported goods of negligible value
- 188. Inherited goods
- 189. Ship's stores and aircraft's stores
- 190. Airport shop goods
- 191. National flags etc.

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SCHEDULE 1—continued

Chapter 1: Goods for use in business or industry

Sub-Chapter 1.1: Mining and primary production

[Division 2 of Part 3 of this Act has general rules that affect this Chapter.]

Item 1: [Mining activities] [R]

(1) Goods for use by a person (“**the exemption user**”) mainly in carrying out one or more of the following activities:

- (a) mining or prospecting operations in the course of a business of carrying out mining or prospecting operations;
- (b) restoring or rehabilitating a site on which the exemption user has carried out operations covered by paragraph (a):
 - (i) to a reasonable approximation of its condition before any mining or prospecting operations were carried out at the site; or
 - (ii) to a lesser condition;
- (c) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (a) or (b);
- (d) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (c).

(2) Eligible raw materials and parts (as defined by section 11) in relation to activities covered by subitem (1).

(3) This Item does not cover:

- (a) generally-excluded property (as defined by section 12);
- (b) a general-purpose road vehicle, unless it is for use exclusively:
 - (i) within premises controlled by the exemption user and used by the exemption user mainly in carrying out one or more activities covered by subitem (1); or
 - (ii) in going between adjacent premises covered by subparagraph (i); or
 - (iii) for a combination of both;and is not for use, to any extent, in any part of premises described in subparagraph (i) that is used, or for use, mainly in connection with a township, accommodation complex or similar place;
- (c) goods for use mainly in connection with administrative activities (other than activities covered by paragraph (1)(c) or (d)).

[See also section 13, which sometimes denies exemption if the exemption goods are for use in connection with property covered by subitem (3).]

(4) In this Item, “**mining or prospecting operations**” means:

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- (a) mining operations;
- (b) quarrying operations;
- (c) exploring or prospecting for deposits that are to be recovered by mining or quarrying operations.

Item 2: [Primary production activities] [R]

(1) Goods for use by a person (“the exemption user”) mainly in carrying out one or more of the following activities in the course of a primary production business:

- (a) a primary production activity;
- (b) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (a);
- (c) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (b).

(2) Eligible raw materials and parts (as defined by section 11) in relation to activities covered by subitem (1).

(3) This Item does not cover:

- (a) generally-excluded property (as defined by section 12);
- (b) a general-purpose road vehicle, unless it is for use exclusively:
 - (i) within premises controlled by the exemption user and used by the exemption user mainly in carrying out one or more activities covered by subitem (1); or
 - (ii) in going between adjacent premises covered by subparagraph (i); or
 - (iii) for a combination of both;
- (c) goods for use mainly in connection with administrative activities (other than activities covered by paragraph (1)(b) or (c)).

[See also section 13, which sometimes denies exemption if the exemption goods are for use in connection with property covered by subitem (3).]

(4) In this Item:

“primary production activity” means agriculture, forestry, fishing (including fish farming) or pearling;

“primary production business” means a business of carrying on primary production activities.

Item 3: [Vehicles etc. for use in agricultural industry]

The following goods for use by a person mainly in carrying out activities in agricultural industry:

- (a) motor vehicles known as four wheel drive vehicles, with body type of jeep, platform, pick-up or utility;
- (b) motor cycles that:

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- (i) have a heavy duty rear carrier; and
 - (ii) have a front mudguard position that allows high clearance;
and
 - (iii) have no passenger footrests and no seat strap;
 - (c) trailers and similar vehicles, but not including motor vehicles
or semi-trailers;
 - (d) livestock carriers designed for use with vehicles.
- [Parts, accessories and attachments]

Item 4: [Heavy motor vehicles etc. for transporting livestock in remote areas]

(1) The following goods for use by a person exclusively in a remote area, if that use is mainly for transporting livestock:

- (a) motor vehicles (other than articulated motor vehicles or prime movers for articulated motor vehicles) with:
 - (i) a net power rating of at least 74.57kW; and
 - (ii) a gross vehicle weight rating of at least 9.071 tonnes;
- (b) prime movers with:
 - (i) a net power rating of at least 74.57kW; and
 - (ii) a gross combination weight rating of at least 13.607 tonnes;
- (c) trailers;
- (d) stock crates, or livestock carriers, designed for use with vehicles.

(2) Chassis for use by a person exclusively in the construction of goods covered by paragraph (1)(a).

(3) In this Item:

“**articulated motor vehicle**” means a motor vehicle that consists of a prime mover and a trailer, where part of the trailer is superimposed on the prime mover;

“**rating**” means the rating specified by the manufacturer;

“**remote area**” means the prescribed area that is defined in section 79A of the *Income Tax Assessment Act 1936*;

“**trailer**” means an unpowered vehicle that is designed to be towed by a motor vehicle.

Item 5: [Tanks for bulk milk tankers]

(1) Tanks for a bulk milk tanker if the tanks are for use by a person exclusively for collecting milk from farms.

[Parts, accessories and attachments]

(2) Pumping equipment and other fittings for use by a person exclusively with a tank covered by subitem (1).

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[Parts, accessories and attachments]

Item 6: [Fencing, dam-building etc. equipment for use in agricultural industry]

The following goods for use by a person mainly in carrying out activities in agricultural industry:

- (a) fencing tools;
- (b) road ploughs and road scarifiers;
- (c) earthmoving scoops;
- (d) soil packers and soil pulverisers.

[Parts, accessories and attachments]

Item 7: [Agricultural fencing, gates etc.]

The following goods of a kind ordinarily used in agricultural industry:

- (a) field wire fencing and gates;
- (b) fencing droppers and posts for wire fencing.

[Parts, accessories and attachments]

Item 8: [Machinery etc. for constructing drains or ditches in agricultural industry]

Machinery, implements or apparatus for use by a person mainly in constructing drains or ditches in agricultural industry.

[Parts, accessories, attachments and fittings]

Item 9: [Wool packs]

Wool packs.

Item 10: [Dairying equipment]

(1) The following dairying goods:

- (a) cream and milk bottles, and wads, caps and stoppers for those bottles;
- (b) cream cans, milk cans, and dairy utensils (but not including buckets of a kind ordinarily used for other than dairying purposes).

[Parts, accessories and attachments]

(2) Equipment and materials for use by a person mainly in testing, pasteurising or cooling milk or cream in the dairying industry.

[Parts, accessories and attachments]

Item 11: [Equipment for distributing milk or cream]

(1) Machinery, implements or apparatus for use by a person mainly in distributing milk or cream in the dairying industry.

[Parts, accessories and attachments]

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SCHEDULE 1—continued

(2) This Item does not cover general-purpose road vehicles or parts for those vehicles.

Item 12: [Bulk grain handling equipment]

Machinery, implements or apparatus (other than general-purpose road vehicles or parts for those vehicles) for use by a person mainly for handling grain in bulk.

[Parts, accessories and attachments]

Item 13: [Equipment for handling or treating fruit]

(1) The following machinery, implements or apparatus for use by a person mainly in handling or treating fruit:

- (a) cranes for use in connection with the dipping of fruit;
- (b) fruit grading rings;
- (c) fruit grading, sorting and cleansing machines.

[Parts, accessories and attachments]

(2) Machinery, implements or apparatus, and refrigerating agents, for use by a person mainly for regulating atmospheric conditions for the purpose of preserving, ripening or storing fruit in the fruit-growing industry.

[Parts, accessories and attachments]

Item 14: [Equipment for grading, sorting or cleansing vegetables]

Vegetable grading, sorting and cleansing machines.

[Parts, accessories and attachments]

Item 15: [Refrigerators etc. for use by egg marketing body]

(1) Refrigeration equipment and refrigerating agents for use by an egg marketing body mainly for preserving eggs.

[Parts, accessories and attachments]

(2) In this Item, “egg marketing body” means:

- (a) an authority established under Commonwealth, State or Territory law for the purpose of marketing eggs;
- (b) a person who grades and stores eggs on behalf of an authority covered by paragraph (a).

Item 16: [Refrigerators etc. for use by fish marketing body or co-operative]

(1) Refrigeration equipment and refrigerating agents for use by an authority established under a State Act relating to fish marketing, if the use is mainly for preserving fish or other marine animals.

[Parts, accessories and attachments]

(2) Refrigeration equipment and refrigerating agents for use by a co-operative company or society, if the use is mainly for preserving fish

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or other marine animals that have been produced, and supplied to the company or society, by members of the company or society who are engaged in the fishing industry.

[Parts, accessories and attachments]

Item 17: [Cranes and winches for hauling log timber]

Cranes and winches for use by a person mainly for hauling log timber in the timber-getting industry. The cranes and winches must be for attachment to motor vehicles.

[Parts, accessories and attachments]

Sub-Chapter 1.2: Manufacturing and industrial etc.

Item 18: [Manufacture-related activities] [R]

(1) Goods for use by a person (“the exemption user”) mainly in carrying out one or more of the following activities:

- (a) a manufacture-related activity carried out by the exemption user in the course of a business;
- (b) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (a);
- (c) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (b).

(2) Eligible raw materials and parts (as defined by section 11) in relation to activities covered by subitem (1).

(3) This Item does not cover:

- (a) generally-excluded property (as defined by section 12);
- (b) a general-purpose road vehicle, unless it is for use exclusively:
 - (i) within premises controlled by the exemption user and used by the exemption user mainly in carrying out one or more activities covered by subitem (1); or
 - (ii) in going between adjacent premises covered by subparagraph (i); or
 - (iii) for a combination of both;

and is not for use, to any extent, in any part of premises described in subparagraph (i) that is used, or for use, mainly in connection with a township, accommodation complex or similar place;

- (c) vending machines, and other appliances of a kind ordinarily used for the sale of goods;
- (d) property for use mainly in producing electric current, gases, steam, compressed air or hydraulic power, except where the production is for purposes of:

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- (i) sale by the producer; or
- (ii) use by the producer mainly in carrying out one or more activities covered by subitem (1);
- (e) property for use mainly in duplicating computer programs, if the duplication produces tax-advantaged computer programs;
- (f) author/secretary equipment that is for use mainly in connection with the manufacture of printed matter by any person.

The exclusions in this subitem do not apply to goods covered by paragraph (i) of the definition of “manufacture-related activity” in subitem (5).

[See also section 13, which sometimes denies exemption if the exemption goods are for use in connection with property covered by subitem (3).]

(4) The usual requirement that the exemption user must intend to use the exemption goods during the whole of the statutory period does not apply if all the following conditions are met in respect of the exemption goods:

- (a) the exemption goods are for use by the exemption user mainly in applying a process or treatment to or in relation to goods (“**the manufactured goods**”) that have been manufactured, or are to be manufactured;
- (b) the process or treatment is covered by paragraph (a), (b) or (c) of the definition of “manufacture-related activity” in subitem (5);
- (c) the exemption user intends to sell the exemption goods together with some of the manufactured goods;
- (d) either:
 - (i) the manufactured goods are always-exempt goods; or
 - (ii) the exemption goods are to be sold to a registered person who quotes for the purchase of the manufactured goods and gives evidence before the time of purchase (in a form approved by the Commissioner) that the registered person does not intend to resell the exemption goods to any person to whom any of the manufactured goods are to be resold.

(5) In this Item:

“**goods/equipment**” means goods, or machinery, implements or apparatus;

“**manufacture-related activity**” means:

- (a) applying a process or treatment to goods that are to be used as raw materials for other goods to be manufactured by the exemption user or anyone else;

[For example, purifying chemicals that are to be used in manufacturing cosmetics]

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- (b) applying a process or treatment to goods so that the goods, or an essential element of the goods, become an integral part of other goods that are being manufactured by the exemption user or anyone else;
[For example, applying a moulding process to plastic in order to make plastic door knobs]
- (c) applying a process or treatment to goods for the purpose of bringing them into, or keeping them in, the form or condition in which they are to be marketed or used by a person:
- (i) who is the manufacturer of the goods; or
 - (ii) in relation to whom the goods are wholesaler's-materials goods;
- whether or not the person is the exemption user;
[For example, applying a coating of grease to manufactured hand tools to prevent corrosion]
- (d) packaging or labelling goods that are:
- (i) manufactured by the exemption user; or
 - (ii) wholesaler's-materials goods in relation to the exemption user;
- or labelling receptacles for such goods, except if the packaging or labelling is carried out mainly for purposes connected with the delivery of the goods;
- (e) testing or checking the quality or specifications of goods that:
- (i) have been manufactured by the exemption user; or
 - (ia) are wholesaler's-materials goods in relation to the exemption user; or
 - (ii) have been, or are to be, processed or treated by the exemption user as described in paragraph (a), (b) or (c);
- (f) disposing of waste substances that result from a manufacture-related activity carried out by the exemption user;
[For example, disposing of sawdust resulting from furniture manufacturing]
- (g) cleaning, sterilising or repairing receptacles that the exemption user uses mainly in:
- (i) the storage or marketing of goods that have been manufactured by the exemption user, or that the exemption user processes or treats as described in paragraph (a), (b) or (c); or
 - (ia) the storage or marketing of goods that are wholesaler's-materials goods in relation to the exemption user; or
 - (ii) the storage of goods/equipment that is used or for use by the exemption user mainly in carrying out one or more manufacture-related activities;

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- (h) operating, applying, cleaning, sterilising, repairing or maintaining machinery, implements or apparatus that is used by the exemption user mainly in carrying out one or more manufacture-related activities;
- (ha) supplying materials, wholly or partly out of which wholesaler's-materials goods in relation to the exemption user are to be manufactured;
- (i) carrying out scientific research in relation to manufacture-related activities of the exemption user;
- (j) processing or treating:
 - (i) goods/equipment that is for use by the exemption user mainly in carrying out one or more activities covered by any of paragraphs (a) to (i); or
 - (ii) goods covered by subitem (2);

[For example, applying a purifying process to acid that is to be used as a consumable in an etching process]

“packaging”, in relation to goods, includes placing the goods in a receptacle of any kind.

Item 19: [Raw materials for manufacturing goods] [R]

(1) Goods for use by a person exclusively as raw materials for goods to be manufactured by the person in Australia in the course of any business carried on by the person.

(2) This Item does not cover materials or mixes for use in manufacturing any of the following:

- (a) thick-shakes or similar goods;
- (b) biscuit goods;
- (c) ice-cream goods;

in premises or vehicles in which the business of manufacturing those goods is carried on mainly for the purpose of retail sale directly from those premises or vehicles.

Item 20: [Industrial safety equipment]

Equipment of a kind ordinarily used in the course of industrial operations to protect persons engaged in those operations, including masks, respirators, shields, goggles, visors, helmets, belts and machine guards.

[Parts]

Item 21: [Industrial time-recording apparatus etc.]

Time-recording apparatus, and clock systems, of a kind ordinarily used for business or industrial purposes, but not including goods covered by Item 6 or 7 in Schedule 5.

[Parts]

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Item 22: [Pest killers]

Preparations, materials and appliances for use by a person exclusively in destroying insect pests or other invertebrate pests in the course of business or industrial operations.

[Parts]

Item 23: [Activities relating to printing] [R]

(1) Goods for use by a person (“the exemption user”) mainly in carrying out one or more of the following activities:

- (a) editing or formatting text or images mainly for the purpose of bringing them into the final form necessary to:
 - (i) make a bromide, printing plate or similar thing; or
 - (ii) allow the generation of electronic instructions for a printing machine;where the bromide, printing plate, similar thing or instructions are to be used by any person in manufacturing printed matter;
- (b) recording advertisements that are to be included in a newspaper, periodical or magazine manufactured by the exemption user or that is wholesaler’s-materials goods in relation to the exemption user;
- (c) preparing text or images for inclusion in technical manuals or other documentation that is for use by the exemption user mainly in connection with carrying out an activity of the exemption user that is covered by exemption Item 1, 2, 18, 28, 29, 30, 33, 34, 35 or 38;
- (d) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (a), (b) or (c);
- (e) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (d).

(2) Eligible raw materials and parts (as defined by section 11) in relation to activities covered by subitem (1).

(3) This Item does not cover:

- (a) generally-excluded property (as defined by section 12);
- (b) a general-purpose road vehicle, unless it is for use exclusively:
 - (i) within premises controlled by the exemption user and used by the exemption user mainly in carrying out one or more activities covered by subitem (1); or
 - (ii) in going between adjacent premises covered by subparagraph (i); or
 - (iii) for a combination of both;

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(c) author/secretary equipment.

[See also section 13, which sometimes denies exemption if the exemption goods are for use in connection with property covered by subitem (3).]

Item 24: [Printing plates etc.]

(1) The following goods for use by a person mainly in, or in connection with, producing always-exempt goods that are printed matter:

- (a) compositions produced by Linotype, Intertype, Monotype, Ludlow, Elrod and similar machines;
- (b) stereotypes, matrices, electrotypes and electrotype moulds;
- (c) printers type, printers borders, printers ornaments, printers spacing materials and printers rules;
- (d) blocks;
- (e) lithographic plates, lithographic stones, offset plates and letterset plates;
- (f) etched plates, etched sleeves and etched printing cylinders for use in photogravure, rotogravure and other similar processes of printing;
- (g) silk screens for use in printing by the silk screen process.

(2) Photographic negatives and diapositives for use in connection with producing goods described in paragraph (1)(d), (e), (f) or (g).

(3) Drawings, sketches, cartoons, paintings, pictures, photographs, printed matter, and combinations of any of those goods, for use in connection with producing:

- (a) goods described in paragraph (1)(e) or (g); or
- (b) goods covered by subitem (2).

Item 25: [Cinematograph film for business use]

(1) The following goods for use by a person mainly in producing motion picture films in the course of a business:

- (a) unexposed cinematograph film;
- (b) cinematograph film that has been exposed but not developed;
- (c) negatives, positives and reversals produced on cinematograph film.

(2) This Item does not cover goods that (with or without further processing) are for use as exhibition copies of motion picture films.

(3) In this Item, “**motion picture film**” does not include a film that is for the private, domestic or personal use of the person by whom or for whom the film is produced.

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Item 26: [Cinematograph cameras etc. for business use]

(1) The following goods for use by a person mainly in producing motion picture films in the course of a business:

- (a) cinematograph cameras;
- (b) apparatus and materials for use by the person mainly in reproducing or recording sound or editing sound recordings;
- (c) apparatus and materials for use by the person mainly in developing, editing or otherwise processing goods that are covered by exemption Item 25.

[Parts and accessories]

(2) This Item does not cover general-purpose road vehicles or parts for those vehicles.

Sub-Chapter 1.3: Containers, transport, storage etc.

Item 27: [Containers for assessable goods]

(1) Goods (“the main container”) for use by a person (“the exemption user”) as a container exclusively for contents consisting wholly of assessable goods (or of assessable goods and containers for those assessable goods).

(2) In addition, the exemption user must intend or expect that:

- (a) the main container will be used as a container in relation to the contents at the time of an assessable dealing that consists of:
 - (i) a sale of the contents; or
 - (ii) a delivery of the contents that is covered by AD4a; or
 - (iii) a lease AOU of the contents; and
- (b) possession or control of the main container will pass to the person who is the purchaser, customer or lessee, as the case requires, for that assessable dealing.

(3) This Item does not cover goods that are for use by the exemption user in marketing:

- (a) ice-cream goods, or biscuit goods, that are manufactured in premises or vehicles in which the exemption user carries on a business of manufacturing goods of that kind mainly for the purpose of retail sale directly from those premises or vehicles;
- (b) take-away beverages or foodstuffs (whether for consumption on the premises from which they are sold or elsewhere).

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Item 28: [Storage, transport etc.] [R]

(1) Goods for use by a person (“**the exemption user**”) mainly in carrying out one or more of the following activities:

- (a) storing, handling, transporting or dispatching qualifying goods of the exemption user on premises that are controlled by the exemption user, except where the storing, handling, transporting or dispatching is on premises, or parts of premises, used mainly in connection with the retail sale of goods at those premises to the general public;
- (b) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (a);
- (c) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (b).

(2) Eligible raw materials and parts (as defined by section 11) in relation to activities covered by subitem (1).

(3) This Item does not cover:

- (a) generally-excluded property (as defined by section 12);
- (b) a general-purpose road vehicle, unless it is for use exclusively:
 - (i) within premises that are controlled by the exemption user (not including so much of those premises as is used, or for use, mainly in connection with the retail sale of goods at those premises to the general public); or
 - (ii) in going between adjacent premises covered by subparagraph (i); or
 - (iii) for a combination of both.

[See also section 13, which sometimes denies exemption if the exemption goods are for use in connection with property covered by subitem (3).]

Item 29: [Transport by rail, pipeline etc.] [R]

(1) Goods for use by a person (“**the exemption user**”) mainly in carrying out one or more of the following activities:

- (a) operating, repairing or maintaining a railway, pipeline or conveyor that is used or for use by the exemption user mainly for transporting qualifying goods of the exemption user within or between (or both):
 - (i) premises that are controlled by the exemption user; or
 - (ii) premises that are used (by any person or persons) mainly in carrying out one or more activities covered by subitem (1) of exemption Item 30;
- (b) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (a);

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- (c) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (b).
- (2) Eligible raw materials and parts (as defined by section 11) in relation to activities covered by subitem (1).
- (3) This Item does not cover:
 - (a) generally-excluded property (as defined by section 12);
 - (b) a general-purpose road vehicle, unless it is for use exclusively:
 - (i) within premises that are controlled by the exemption user or are used (by any person or persons) mainly in carrying out one or more activities covered by subitem (1) of exemption Item 30; or
 - (ii) in going between adjacent premises covered by subparagraph (i); or
 - (iii) for a combination of both.

[See also section 13, which sometimes denies exemption if the exemption goods are for use in connection with property covered by subitem (3).]

Item 30: [Handling etc. ship's cargo or international air cargo]

- (1) Goods for use by a person (“the exemption user”) mainly in carrying out one or more of the following activities:
 - (a) storing, handling, transporting, protecting, preserving or decontaminating:
 - (i) qualifying cargo; or
 - (ii) receptacles that are for repeated use for storing or handling qualifying cargo;
 - (b) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (a);
 - (c) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (b).
- (2) Eligible raw materials and parts (as defined by section 11) in relation to activities covered by subitem (1).
- (3) This Item does not cover:
 - (a) generally-excluded property (as defined by section 12);
 - (b) a general-purpose road vehicle, unless it is for use exclusively:
 - (i) within premises that are used (by any person or persons) mainly in carrying out one or more activities covered by subitem (1); or
 - (ii) in going between adjacent premises covered by subparagraph (i); or
 - (iii) for a combination of both;
 - (c) goods for use mainly in connection with qualifying cargo that

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has been, or is to be, sold by the exemption user (not counting goods that are qualifying goods of the exemption user).

[See also section 13, which sometimes denies exemption if the exemption goods are for use in connection with property covered by subitem (3).]

(4) In this Item, “**qualifying cargo**” means:

- (a) ship’s cargo, but not including:
 - (i) the ship’s stores, fuel or ballast;
 - (ii) goods to be used, consumed or sold on the ship;
 - (iii) passengers’ baggage; or
- (b) air cargo that is consigned to or from a place outside Australia, but not including:
 - (i) the aircraft’s stores or fuel;
 - (ii) goods to be used, consumed or sold on the aircraft;
 - (iii) passengers’ baggage.

Item 32: [Cylinders for marketing or delivering gases]

(1) Cylinders of a kind ordinarily used in marketing gases for industrial, medical or domestic use, but only if the cylinders are portable cylinders in which the gases are delivered to consumers.

[Parts and accessories]

(2) Goods for use by a person exclusively as materials placed in a cylinder covered by subitem (1) in order to facilitate its use as a container for acetylene gas.

Sub-Chapter 1.4: Research and development, design etc.

Item 33: [Research and development by manufacturer etc.] [R]

(1) Goods for use by a person (“**the exemption user**”) mainly in carrying out one or more of the following activities:

- (a) an eligible R&D activity that is carried out mainly for one or more of the following purposes:
 - (i) creating new or improved goods that will be, or are likely to be, qualifying goods of the exemption user;
 - (ii) creating a new or improved activity that will be, or is likely to be, carried out by the exemption user and would be covered by this Item or by exemption Item 1, 2, 18, 23, 28, 29, 30 or 35;
 - (iii) acquiring new knowledge mainly for either of those purposes;
- (b) an activity carried out mainly for a purpose directly related to an activity covered by paragraph (a);

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- (c) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (a) or (b);
 - (d) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (c).
- (2) Eligible raw materials and parts (as defined by section 11) in relation to activities covered by subitem (1).
- (3) This Item does not cover:
- (a) generally-excluded property (as defined by section 12);
 - (b) a general-purpose road vehicle, unless it is for use exclusively:
 - (i) within premises controlled by the exemption user and used by the exemption user mainly in carrying out one or more activities covered by subitem (1); or
 - (ii) in going between adjacent premises covered by subparagraph (i); or
 - (iii) for a combination of both;
 - (c) goods for use mainly in the development or duplication of computer programs that will be, or are likely to be, tax-advantaged computer programs (not counting programs that will be, or are likely to be, mainly for use by the exemption user in carrying out an activity covered by this Item or by exemption Item 1, 2, 18, 23, 28, 29, 30 or 35).

[See also section 13, which sometimes denies exemption if the exemption goods are for use in connection with property covered by subitem (3).]

(4) In this Item, “**eligible R&D activity**” means a systematic, investigative or experimental activity that involves innovation or technical risk, but does not include:

- (a) market research, market testing or market development, or sales promotion (including consumer surveys);
- (b) management studies or efficiency surveys;
- (c) feasibility studies.

Item 34: [Research and development by approved R&D body]

(1) Goods for use by an approved R&D body (“**the exemption user**”) mainly in carrying out one or more of the following activities:

- (a) an eligible R&D activity that is carried out mainly for one or more of the following purposes:
 - (i) creating new or improved goods that will be, or are likely to be, manufactured in Australia or to which a process or treatment will be, or is likely to be, applied in Australia by anyone as described in paragraph (a), (b) or (c) of the definition of “**manufacture-related activity**” in exemption Item 18;

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- (ii) creating a new or improved activity that will be, or is likely to be, carried out in Australia by anyone and would be covered by exemption Item 1, 2, 18, 23, 28, 29, 30 or 35;
 - (iii) acquiring new knowledge mainly for either of those purposes;
 - (b) an activity carried out mainly for a purpose directly related to an activity covered by paragraph (a);
 - (c) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (a) or (b);
 - (d) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (c).
- (2) Eligible raw materials and parts (as defined by section 11) in relation to activities covered by subitem (1).
- (3) This Item does not cover:
- (a) generally-excluded property (as defined by section 12);
 - (b) a general-purpose road vehicle, unless it is for use exclusively:
 - (i) within premises controlled by the exemption user and used by the exemption user mainly in carrying out one or more activities covered by subitem (1); or
 - (ii) in going between adjacent premises covered by subparagraph (i); or
 - (iii) for a combination of both;
 - (c) goods for use mainly in the development or duplication of computer programs that will be, or are likely to be, tax-advantaged computer programs (not counting programs that will be, or are likely to be, mainly for use by the exemption user in carrying out an activity covered by exemption Item 1, 2, 18, 23, 28, 29, 30 or 35).
- [See also section 13, which sometimes denies exemption if the exemption goods are for use in connection with property covered by subitem (3).]
- (4) For the purposes of this Item, a person is an **approved R&D body** at a particular time if any of the following conditions is met:
- (a) before that time, the person has entered into an agreement under section 28 or 31 of the *Industry Research and Development Act 1986* for a project that is being carried on at that time;
 - (b) the person is registered at that time under section 39F of that Act;
 - (c) the person is registered at that time under section 39J or 39P of that Act for the year of income of the person in which that time happens.

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(5) In this Item, “**eligible R&D activity**” means a systematic, investigative or experimental activity that involves innovation or technical risk, but does not include:

- (a) market research, market testing or market development, or sales promotion (including consumer surveys);
- (b) management studies or efficiency surveys;
- (c) feasibility studies.

Item 35: [Engineering, technical design etc.] [R]

(1) Goods for use by a person (“**the exemption user**”) mainly in carrying out one or more of the following activities:

- (a) the engineering, or technical design, of any of the following:
 - (i) goods that will be, or are likely to be, qualifying goods of the exemption user;
 - (ii) an activity that will be, or is likely to be, carried out by the exemption user and would be covered by this Item or by exemption Item 1, 2, 18, 23, 28, 29, 30 or 33;
 - (iii) computer programs for computer-controlled equipment that will be used, or is likely to be used, by the exemption user in such a way that it would be covered by this Item or by exemption Item 1, 2, 18, 23, 28, 29, 30 or 33;
- (b) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (a);
- (c) an activity that is ancillary (as defined by section 10) to one or more activities covered by paragraph (b).

(2) Eligible raw materials and parts (as defined by section 11) in relation to activities covered by subitem (1).

(3) This Item does not cover:

- (a) generally-excluded property (as defined by section 12);
- (b) a general-purpose road vehicle, unless it is for use exclusively:
 - (i) within premises controlled by the exemption user and used by the exemption user mainly in carrying out one or more activities covered by subitem (1); or
 - (ii) in going between adjacent premises covered by subparagraph (i); or
 - (iii) for a combination of both;
- (c) author/secretary equipment that is for use mainly in connection with the manufacture of printed matter by any person;
- (d) goods for use mainly in developing or duplicating computer programs that will be, or are likely to be, tax-advantaged computer programs (other than computer programs for computer-controlled equipment that will be used, or is likely to

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be used, by the exemption user in such a way that it would be covered by this Item or by exemption Item 1, 2, 18, 23, 28, 29, 30 or 33).

[See also section 13, which sometimes denies exemption if the exemption goods are for use in connection with property covered by subitem (3).]

Sub-Chapter 1.5: Miscellaneous

Item 36: [Subcontractors]

(1) Goods (“**the exemption goods**”) for use by a person (“**the exemption user**”) mainly in carrying out one or more activities described in subitem (1) of exemption Item 1, 2, 18, 23, 28, 29, 30, 33, 34 or 35, on behalf of one or more other persons (“**the principals**”). For this subitem to apply, either the condition in subitem (2) of this Item or the conditions in subitem (3) of this Item must be met for each activity (“**countable activity**”) that is relied on to establish that this subitem applies.

(2) If the exemption goods were for use by the principal concerned mainly in carrying out the countable activity at the place at which the activity is to be carried out by the exemption user, the exemption goods would (in relation to the principal) be covered by the Item in which the countable activity is referred to.

(3) All the following conditions must be satisfied:

- (a) the countable activity is to be carried out by the exemption user on premises controlled by the exemption user;
- (b) the exemption goods are not for use by the exemption user mainly in connection with any business of the exemption user that involves selling goods (other than qualifying goods of the exemption user);
- (c) the goods would be covered by exemption Item 28 (in relation to the principal concerned) if:
 - (i) the goods were for use by the principal mainly in carrying out the countable activity on the premises at which the activity is to be carried out by the exemption user; and
 - (ii) those premises were controlled by the principal.

(4) Subitems (2) and (3) are to be applied on the assumption that the principal concerned is registered at all relevant times.

(5) Eligible raw materials and parts (as defined by section 11) in relation to activities covered by subitem (1).

[See also section 13, which sometimes denies exemption if the exemption goods are for use in connection with property that is expressly excluded from the relevant Item.]

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Item 37: [Earth-moving contractors]

(1) Machinery, implements or apparatus (other than general-purpose road vehicles or parts for those vehicles) for use by a person mainly in earth-moving in the course of carrying out contracts for a body whose own use of the machinery or equipment would be covered by exemption Item 64, 126 or 127.

(2) In this Item, “**earth-moving**” means the excavation or movement of earth, rock or natural deposits in the soil.

[Parts, accessories and attachments]

Item 38: [Mixed activities] [R]

(1) Goods (“**the exemption goods**”) for use by a person (“**the exemption user**”) mainly in carrying out 2 or more activities described in subitem (1) of exemption Item 1, 2, 18, 23, 28, 29, 30, 33, 34 or 35. For this subitem to apply, the condition in subitem (2) of this Item must be met for each activity (“**countable activity**”) that is relied on to establish that this subitem applies.

(2) If the exemption goods were for use by the exemption user mainly in carrying out the countable activity, they would be covered by the Item in which the countable activity is referred to.

(3) In applying the test in subitem (2), a reference in exemption Item 1, 2, 18, 23, 28, 29, 30, 33, 34 or 35 to premises used by the exemption user mainly in carrying out activities described in that Item is to be read as a reference to premises used by the exemption user mainly in carrying out one or more of the countable activities.

(4) If none of the countable activities is in an exemption Item marked [R], then this Item has effect as if it were not marked [R].

(5) Eligible raw materials and parts (as defined by section 11) in relation to activities covered by subitem (1).

[See also section 13, which sometimes denies exemption if the exemption goods are for use in connection with property that is expressly excluded from the relevant Item.]

Chapter 2: Building materials

Item 39: [Materials for repair or construction of buildings etc.]

(1) The following goods, if they are of a kind ordinarily used as raw materials in the construction or repair of buildings, fixtures, structures or other works that are attached to land:

- (a) structural building units or architectural building units;
- (b) boards, sheets and linings;
- (c) wall ties;
- (d) dampcourse and materials for dampcourse;

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- (e) roofing materials (including skylights);
 - (f) wall, roof and ceiling ventilators;
 - (g) flooring for buildings, for application in a plastic condition;
 - (h) metal building materials, including:
 - (i) girders, rods, bars, wire, sheets, mesh and lathing;
 - (ii) fabricated units made up of goods covered by subparagraph (i);
 - (iii) attachments for fabricated units covered by subparagraph (ii);
 - (i) plaster and plaster products;
 - (j) piping, tubing, and fittings (and parts for fittings) for piping and tubing;
 - (k) glass (including wired glass) and glass substitutes;
 - (l) leadlights and other lights panels or squares having similar uses and made principally of glass and metal;
 - (m) pavement lights, and components for the on-site construction of pavement lights;
 - (n) window fittings;
 - (o) builders hardware;
 - (p) bonding, setting and sealing agents.
- (2) Boards, sheets and linings for use by a person exclusively in the construction or repair of buildings or other fixtures.**
- (3) This Item does not cover:**
- (a) duct work, or channelling, of a kind ordinarily used in forced-draught ventilating or air-conditioning systems;
 - (b) fittings, accessories and attachments for goods covered by paragraph (a), or goods designed to form part of goods covered by paragraph (a);
 - (c) piping, tubing or channelling of a kind ordinarily used for slides or water slides;
 - (d) piping or tubing of a kind ordinarily used in, or in connection with, beer drawing plant;
 - (e) rubber hose or rubber tubing, or any other hose or tubing of a kind ordinarily used for any of the purposes for which rubber hose or rubber tubing is ordinarily used;
 - (f) liners and filtering equipment for swimming pools and spas, or goods designed to form part of swimming pools or spas;
 - (g) tiles, or floor coverings, made of cork, linoleum, rubber, vinyls or similar materials;
 - (h) carpeting (including carpet tiles or squares);

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- (i) electrical fittings, accessories or equipment;
- (j) goods covered by Item 5, 6 or 7 in Schedule 2.

In this subitem, “**rubber**” includes synthetic rubber.

(4) Goods for use by a person exclusively as raw materials in the construction or on-site repair of piping or tubing covered by paragraph (1)(j).

(5) Manholes or inspection shafts for use by a person exclusively in connection with piping or tubing covered by paragraph (1)(j).

Item 40: [Stone, gravel etc.]

- (1) Stone (including synthetic stone) and decomposed rock.
- (2) Gravel, seashell, sand, clay and soil.
- (3) Crushed metals or crushed bricks.
- (4) Furnace slag, clinker and ashes (whether crushed or uncrushed).
- (5) Screenings, toppings and dust.

Item 41: [Concrete, cement etc.]

- (1) Concrete, cement and lime.
- (2) Goods of a kind marketed principally as ingredients for concrete or for cement, mortar or plaster mixtures.

Item 42: [Timber]

Timber, including:

- (a) timber (other than joinery or turnery) that has been cut into lengths, trimmed or shaped at an end or ends, or mortised, tenoned, bevelled, chamfered, checked or bored;
- (b) floorings, linings, mouldings, weatherboards, parquet blocks, plywood, veneers and sawdust;
- (c) joinery and turnery of a kind ordinarily used as raw materials in the construction or repair of buildings or fixtures.

Item 43: [Electrical fittings etc.]

(1) The following goods, if they are of a kind ordinarily used as part of fixed electrical installations in consumers' premises:

- (a) electrical fittings (including electronically operated electrical fittings);
- (b) electrical accessories (including electronically operated electrical accessories);
- (c) electrical materials (including electrical conduit).

[Parts]

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- (2) Subitem (1) does not cover:
- (a) bell equipment, burglar alarm equipment, fire alarm equipment and recording equipment;
 - (b) electronic equipment (other than electronically operated electrical fittings and accessories);
 - (c) electrically operated appliances, apparatus and machines;
 - (d) engines, alternators, primary and secondary batteries and other generating equipment;
 - (e) brackets, canopies, chains, hooks and galleries;
 - (f) candelabra, chandeliers and electroliers;
 - (g) pendants, shades, bowls and reflectors;
 - (h) electric light globes, lamps and tubes;
 - (i) condensers, converters, starters and transformers;
 - (j) neon signs and other luminous discharge lighting equipment, including fluorescent light equipment;
 - (k) sensors, thermostats, light dimmers or other equipment for controlling appliances;
 - (l) light boxes;
 - (m) flexible cables;
 - (n) goods, or parts for goods, referred to in subitem 6(3) in Schedule 2;
 - (o) goods covered by subitem 6(4) in Schedule 2.
- (3) The following goods, if they are of a kind ordinarily used in connection with fixed electrical installations in consumers' premises:
- (a) adaptors;
 - (b) plugs;
 - (c) electrical safety devices for the protection of persons.

[Parts]

Item 44: [Paints, putties, wallpaper etc.]

- (1) Paints and other coatings in liquid, paste or powder form, if the paints or coatings are of a kind marketed principally for application to buildings or fixtures. This subitem does not cover polishes or mop oils.
- (2) Goods ordinarily used as pigments, thinners or driers for goods covered by subitem (1).
- (3) Putties, and fillers, of a kind marketed principally for application to buildings or fixtures.
- (4) Goods for use by a person exclusively as ingredients for goods covered by subitem (1), (2) or (3).
- (5) Wallpaper.

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Item 45: [Wire netting and barbed wire]

Wire netting and barbed wire.

Item 46: [Concrete fencing posts]

Concrete fencing posts.

Item 47: [Bitumen etc.]

(1) Bitumen, bituminous emulsions and tar.

(2) Asphalt, and other mixtures or compositions, of a kind ordinarily used in a plastic or fluid condition as raw materials in constructing roads, paths, buildings or fixtures.

Item 48: [Welding rods, solder etc.]

(1) Welding and brazing electrodes, rods and wires.

(2) Solder consisting principally of lead and tin.

Item 49: [Metal materials]

(1) The following metal materials, if they are made wholly of metal other than precious metal:

- (a) ingots, blooms, billets, slabs, bars, rods or plate;
- (b) corrugated, flat or perforated sheet;
- (c) strip, circles or angles (including perforated angles);
- (d) channel (including perforated channel);
- (e) wire or mesh;
- (f) rolled or extruded sections.

This subitem applies whether or not the materials are covered with paint or a similar protective coating.

(2) Subitem (1) does not cover:

- (a) materials insulated for electrical purposes;
- (b) liners for swimming pools or spas, or goods designed to form part of swimming pools or spas;
- (c) channelling of a kind ordinarily used for slides or water slides;
- (d) piping or tubing;
- (e) duct work, or channelling, of a kind ordinarily used in forced-draught ventilating or air-conditioning systems;
- (f) fittings, accessories, attachments or components for goods covered by paragraph (e);
- (g) goods covered by Item 6 in Schedule 2.

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Chapter 3: Irrigation, water supply etc.

Item 50: [Piping, tubing etc. for irrigation, water supply etc.]

(1) Piping or tubing for use by a person mainly for purposes of irrigation, water supply, drainage or sewerage, but not including:

- (a) rubber hose or rubber tubing;
- (b) any hose or tubing of a kind ordinarily used for any of the purposes for which rubber hose or rubber tubing is ordinarily used.

In this subitem, “**rubber**” includes synthetic rubber.

(2) Channelling or guttering for use by a person mainly for purposes of irrigation, water supply, drainage or sewerage, but not including channelling or guttering for use for a water slide.

(3) Goods for use by a person exclusively as fittings for goods covered by subitem (1) or (2), or as parts for goods covered by this subitem.

(4) Goods for use by a person exclusively as raw materials in the construction or on-site repair of:

- (a) piping or tubing covered by subitem (1); or
- (b) channelling or guttering covered by subitem (2).

(5) Manholes or inspection shafts for use by a person exclusively in connection with:

- (a) piping or tubing covered by subitem (1); or
- (b) channelling or guttering covered by subitem (2).

Item 51: [Pumping equipment for water supply etc.]

Pumping equipment for use by a person mainly for purposes of water supply or sewerage, not including goods covered by paragraph 5(1)(i) in Schedule 2.

[Parts and fittings]

Item 52: [Water boring equipment etc.]

(1) Water bore casings.

[Parts and fittings]

(2) Water boring plant and equipment.

[Parts and fittings]

(3) Tools for use by a person mainly in connection with water boring plant or equipment.

Item 53: [Water tanks and stands]

Water tanks or stands for water tanks, but not including:

- (a) water tanks of a kind ordinarily attached to motor vehicles;

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(b) goods covered by Item 5 or 6 in Schedule 2.

[Parts and fittings]

Item 54: [Preparations and equipment to reduce water evaporation]

(1) Preparations or materials marketed principally for use in reducing evaporation of water in reservoirs, dams, channels or streams.

(2) Equipment for use by a person mainly for applying goods covered by subitem (1).

[Parts]

Chapter 4: Fuel, power etc.

Item 55: [Kerosene, petrol and other fuels]

(1) Crude oil, fuel oil and fuel tar.

(2) Kerosene, methylated spirits and petrol.

(3) Power alcohol produced in Australia, and mixtures produced in Australia of petrol and power alcohol.

(4) Goods for use by a person exclusively as fuel for internal combustion engines.

(5) This Item does not cover goods that are marketed principally for a use other than use as fuel.

Item 56: [Hydraulic power and electric current]

Hydraulic power and electric current.

Item 57: [Coal, charcoal, firewood etc.]

(1) Briquettes consisting principally of coal dust.

(2) Charcoal, coal and coke.

(3) Firewood.

(4) This Item does not cover goods that are marketed principally for a use other than use as fuel.

Item 57A: [Goods for purifying or compressing natural gas]

Machinery, implements or apparatus for use by a person exclusively in the purification or compression of natural gas for use by any person as fuel for internal combustion engines.

[Parts]

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Item 58: [Goods for generating or storing gas or electricity in residential premises]

Machinery, implements or apparatus for use by a person mainly in the generation or storage, or generation and storage, of electricity or gas. The use must happen while the machinery, implements or apparatus is installed as a fixture in residential premises.

Chapter 5: Transport

Item 59: [Ships]

(1) A ship for use by a person mainly for purposes other than providing any of the following for any person (whether or not for reward):

- (a) pleasure, sport or recreation;
- (b) private transport;
- (c) accommodation.

[Parts]

(2) A ship for use by a person (“the exemption user”):

- (a) mainly in providing public commuter transport in the course of a business carried on by the exemption user; or
- (b) mainly for long-term leasing to another person who is to use the ship mainly in providing public commuter transport in the course of a business carried on by the other person.

[Parts]

(3) A ship that can be licensed to carry at least 12 adult passengers and is for use by a person (“the exemption user”):

- (a) mainly in providing regular and scheduled sight-seeing tours to the public for reward in the course of a business carried on by the exemption user; or
- (b) mainly for long-term leasing to another person who is to use the ship mainly in providing regular and scheduled sight-seeing tours to the public in the course of a business carried on by the other person.

[Parts]

(4) Machinery, implements or apparatus for use by a person mainly as part of the equipment carried on a ship covered by subitem (1), (2) or (3), but not including:

- (a) goods covered by Schedule 2;
- (b) goods for use in connection with the preparation or consumption of food or beverages;
- (c) goods for use for the comfort, entertainment or recreation of the crew or passengers;
- (d) goods for use for cleaning or polishing;

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(e) goods of a kind ordinarily used for domestic purposes.

[Parts]

(5) Goods for use by a person exclusively as raw materials in the construction or repair of goods covered by subitem (1), (2), (3) or (4).

(6) In this Item:

“**public commuter transport**” means transport provided to the public for reward, but not on sight-seeing tours;

“**long-term leasing**” means leasing under a lease that has a term of at least 4 years, or leasing under a hire-purchase agreement.

Item 60: [Shipping containers]

Shipping containers for repeated use by a person for the purpose of transporting cargo by sea. In this Item, “**shipping container**” means a receptacle that:

- (a) is designed to be loaded from one mode of transport to another without the contents being re-packed; and
- (b) is of a kind ordinarily used as part of an international containerised cargo transport system; and
- (c) has a capacity of at least 14 cubic metres.

Item 61: [Aircraft]

(1) Aircraft other than:

- (a) gliders (including motorised gliders); or
- (b) hang gliders (including motorised hang gliders).

[Parts]

(2) Machinery, implements or apparatus for use by a person mainly in goods covered by subitem (1).

[Parts]

(3) Goods for use by a person exclusively as raw materials in the construction or repair of goods covered by subitem (1) or (2).

Item 62: [Public railways]

(1) Goods for use by a person exclusively in, or in connection with, the establishment, operation or maintenance by that person of a public railway.

(2) In this Item, “**public railway**” means a railway that provides a service, principally for use by the public, for transporting persons or goods (other than a service provided within premises, or in an area, used mainly for or in connection with recreation, pleasure or amusement).

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Item 63: [Passenger buses]

(1) Buses that:

- (a) are for use by a person mainly in transporting passengers for reward; and
- (b) provide seating accommodation for 12 or more adult passengers.

(2) Chassis for use by a person exclusively in constructing buses covered by subitem (1).

Item 64: [Public transport authorities]

Goods for use by a public transport authority exclusively for or in connection with the establishment, conduct or maintenance of transport services. In this Item, “**public transport authority**” does not include a Commonwealth-controlled authority within the meaning of section 130 of the Assessment Act.

Chapter 6: Primary products

Item 65: [Primary products]

(1) Primary products that are derived directly from the following operations carried on in Australia:

- (a) mining;
- (b) cultivating land;
- (c) maintaining animals, poultry or bees;
- (d) fisheries;
- (e) timber-getting;

and have not been subject to any process or treatment resulting in an alteration of their form, nature or condition.

(2) This Item does not cover:

- (a) goods marketed principally as food for birds;
- (b) salt marketed principally for non-culinary purposes.

Item 66: [Unprocessed precious stones]

Precious or semi-precious stones that:

- (a) are derived directly from mining operations carried on outside Australia; and
- (b) have not been subject to any process or treatment resulting in an alteration of their form, nature or condition.

Item 67: [Unprocessed metals]

Metals as recovered from ores, if the ores are derived directly from mining operations carried on in Australia.

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Chapter 7: Food and drink for human consumption

[Division 3 of Part 3 of this Act has general rules that affect this Chapter.]

Item 68: [Food for human consumption]

(1) Goods marketed principally as:

- (a) food for human consumption (whether or not requiring processing or treatment); or
- (b) ingredients of food for human consumption; or
- (c) goods to be mixed with or added to food for human consumption (including condiments, spices and flavourings).

(2) This Item does not cover:

- (a) cordials, or goods of a kind marketed principally as ingredients for cordials;
- (b) beverages, except:
 - (i) beverages of a kind marketed principally as food for infants or invalids;
 - (ii) thick-shakes, or similar goods, manufactured in premises or vehicles in which the business of manufacturing thick-shakes or similar goods is carried on mainly for the purpose of retail sale directly from those premises or vehicles;
- (c) goods of a kind marketed principally as ingredients for beverages covered by paragraph (b).

Item 69: [Tea, coffee, cocoa etc.]

(1) Tea, coffee and coffee essence, chicory and chicory essence, cocoa and cocoa essence, and malt.

(2) Malt extract or chocolate, if it is marketed principally for drinking purposes.

(3) Preparations for drinking purposes that are marketed principally as tea preparations, coffee preparations, cocoa or chocolate preparations or preparations for malted beverages.

(4) Preparations marketed principally as substitutes for preparations covered by subitem (2) or (3).

(5) This Item does not cover any beverage that is marketed in a ready-to-drink form.

(6) In this Item, “tea” includes herbal tea, fruit tea, ginseng tea and other similar beverage preparations.

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Item 70: [Milk products]

- (1) Milk products.
- (2) Goods that consist of milk products to the extent of at least 95%.
- (3) Lactose.
- (4) This Item does not cover goods that are covered by Item 12 in Schedule 2.
- (5) In this Item, “milk products” means:
 - (a) milk, skim milk or butter milk (whether liquid, powdered, concentrated or condensed);
 - (b) casein;
 - (c) whey, whey powder or whey paste.

Item 71: [Soy milk]

Beverages consisting principally of soy milk, but not including goods covered by Item 12 in Schedule 2.

Item 72: [Cooking oil etc.]

Fats and oils marketed principally for culinary purposes.

Item 73: [Meat extracts]

Beefine, Bonox, Bovril and similar meat extracts.

Item 74: [Emergency rations for lifeboats]

Food marketed principally as emergency rations to be carried on lifeboats or rafts as required by any law of the Commonwealth or of a State or Territory. Section 14 does not limit the scope of this Item.

Chapter 8: Clothing and footwear for human wear

Item 75: [Clothes]

- (1) Clothes for human wear, made of any material (including glass fibre, leather, rubber or plastic).
- (2) Goods of a kind ordinarily used as parts for goods covered by subitem (1), including garment shields, iron-on mending patches and cuff savers, shoulder pads and woven names and initials.
- (3) This Item does not cover goods that are covered by an Item in Schedule 2 or 5.

Item 76: [Fasteners for clothing and footwear]

Fasteners of a kind ordinarily used as part of clothing or footwear covered by Item 75 or 77, but not including fasteners covered by any Item in Schedule 2 or 5.

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Item 77: [Footwear, materials for repairing footwear etc.]

- (1) Footwear for human wear.
- (2) Any of the following goods of a kind ordinarily used for repairing footwear for human wear:
 - (a) boot and shoe uppers, and straps;
 - (b) heels, heel blocks, heel lifts and top pieces, shanks and soles;
 - (c) heel supports, boot and shoe protectors, plates and tips;
 - (d) nails, tacks, boot rivets, wire and similar goods;
 - (e) sole leather, and other materials for soling or heeling.
- (3) The following materials marketed exclusively for use for repairing footwear for human wear:
 - (a) adhesives;
 - (b) sewing thread;
 - (c) sole paint and waxes (not including polishes, lacquers or other colouring compounds).
- (4) Boot and shoe repair outfits that consist principally of goods covered by subitem (2) or (3).
- (5) Heel grips, inner soles and cushions, pads, liners, protectors and other fittings for footwear for human wear. This subitem does not cover goods of a kind used principally for the purposes of sport or recreation.
- (6) This Item does not cover goods covered by any Item in Schedule 2 or 5.

Chapter 9: Human health and hygiene

Item 78: [Drugs and medicines]

- (1) Goods marketed principally as drugs or medicines for use:
 - (a) in preventing, curing or treating sickness or disease in humans;
or
 - (b) in compounding or preparing such drugs or medicines.
- (2) This Item does not cover:
 - (a) toilet preparations and goods in the nature of toilet preparations (including soaps, cleansing creams, hair lotions, anti-dandruff foams or shampoos, skin repair creams or lotions, toothpastes, cosmetics, powders, pomades and perfumes);
 - (b) medicated confectionery;
 - (c) goods of the following kinds marketed principally as antiseptics:
 - (i) household disinfectants;
 - (ii) sterilising solutions;

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SCHEDULE 1—continued

- (iii) combined sterilising solutions and disinfectants;
- (iv) combined disinfectants and antiseptics;
- (v) combined sterilising solutions, disinfectants and antiseptics.

Item 79: [Rectified spirits for making medicines]

Rectified spirits for use by a person exclusively in making drugs or medicines for use in preventing, curing or treating any sickness or disease in humans.

Item 80: [Medical and surgical goods]

(1) Medical or surgical goods of a kind ordinarily used by persons suffering from a medical condition where that use is for the purpose of alleviating or treating the condition or its effects.

[Parts]

(2) In this Item, “**medical condition**” means sickness, disease, injury or physical impairment.

Item 81: [Surgical instruments and appliances]

(1) Goods (not including microscopes) that:

- (a) are marketed principally as surgical instruments or appliances, or surgical materials, for use with humans; and
- (b) are of a kind ordinarily used in hospitals, or by medical practitioners, optometrists or persons registered as physiotherapists under the law of a State or Territory.

[Parts]

(2) Microscopes for use mainly for medical purposes by a hospital, medical practitioner or medical student.

[Parts]

Item 82: [X-ray apparatus]

Surgical X-ray apparatus and accessories, but not including accessories of a kind ordinarily used as accessories for goods other than surgical X-ray apparatus.

[Parts]

Item 83: [Gases for medical use]

Gases for use exclusively for medical or dental purposes by a hospital, medical practitioner or dentist.

Item 84: [Dental instruments and appliances]

(1) Goods that:

- (a) are marketed principally as dental instruments or appliances, or dental materials, for use with humans; and

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(b) are of a kind ordinarily used by dentists or dental mechanics.

[Parts]

(2) Dentures, braces, bridges, crowns and similar articles for human dental use.

(3) Gold, alloys, amalgams, porcelain and other goods for similar dental use, if the goods are for use by a dentist or dental mechanic for disposal to human patients in the course of dental treatment.

Item 85: [Spectacles etc.]

(1) Spectacles and eye-glasses, but not including goggles, sun glasses, binoculars or similar optical goods.

(2) Cases and wipers for goods covered by subitem (1).

Item 86: [Wigs etc. for medical purposes]

Wigs and hair pieces for use by a person who has a certificate from a legally qualified medical practitioner certifying that the person needs the wig or hair piece because of a loss of hair caused by:

- (a) sickness or disease (other than naturally occurring baldness); or
- (b) the effects of the treatment of a sickness or disease.

Item 87: [Bath seats for disabled or elderly persons]

Bath seats of a kind ordinarily used by invalids or aged persons.

Item 88: [Cotton wool, bandages, first-aid kits etc.]

(1) The following goods marketed principally for surgical or medical purposes:

- (a) absorbent cotton wool;
- (b) gauzes, lint, adhesive plaster and strapping;
- (c) bandages and bandage winders;
- (d) elastic bandages, knee caps and stockings.

(2) Surgical, medical and first-aid outfits.

Item 89: [Toothbrushes etc.]

(1) Toothbrushes for humans.

(2) Brushes for cleaning human dentures.

(3) Goods of a kind ordinarily used for cleaning human teeth or massaging human gums, but not including:

- (a) tooth picks;
- (b) toothpastes, tooth powders, preparations for cleaning dentures or similar toilet preparations;

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- (c) goods for removing tartar or stains from teeth, or for whitening teeth.

Item 90: [Contraceptives]

Contraceptives.

Item 91: [Sunscreen preparations]

Goods marketed principally for use as sunscreen preparations for humans and included in the Australian Register of Therapeutic Goods.

Item 92: [Sanitary pads, baby nappies etc.]

(1) Sanitary pads, tampons and other goods marketed exclusively for purposes similar to the purposes for which sanitary pads and tampons are used.

(2) Baby nappies and liners for baby nappies.

Item 93: [Goods for disabled persons]

Goods that:

- (a) are designed and manufactured expressly for use by persons who suffer from sickness, disease or disablement; and
- (b) are of a kind not ordinarily used by persons who do not suffer from sickness, disease or disablement.

In this Item, “**disablement**” includes blindness or deafness.

[Parts]

Item 94: [Wheelchairs etc. for disabled persons]

(1) Wheelchairs, tricycles, wheeled lounges, spinal carriages and other similar goods (whether self-propelled or not) designed for the carriage of disabled persons.

(2) Wheeled beds designed for use by disabled persons.

(3) Battery chargers for use by a person mainly in recharging the batteries of goods covered subitem (1) or (2).

Item 95: [Videotex systems for deaf persons]

(1) The following goods for use by an eligible deaf person (whether or not the goods are of a kind used in, or in connection with, television receivers):

- (a) interactive and broadcast videotex systems;
- (b) broadcast teletext decoding devices;
- (c) closed-caption decoding devices;
- (d) systems or devices that are similar to devices described in paragraph (a), (b) or (c).

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(2) In this Item:

“eligible deaf person” means a person who has a current certificate given by a health official for the purposes of this Item and certifying that the person’s hearing is impaired to such an extent that the person is profoundly deaf (or is taken to be profoundly deaf);

“health official” means the Secretary to the Department of Health, Housing and Community Services, or an officer authorised by the Secretary.

Item 96: [Motor vehicles for disabled veterans]

(1) Motor vehicles for use, for his or her personal transportation, by a person who:

- (a) has served in the Defence Force or in any other armed force of Her Majesty; and
- (b) as a result of that service:
 - (i) has lost a leg or both arms; or
 - (ii) has had a leg, or both arms, rendered permanently and completely useless; or
 - (iii) is a veteran to whom section 24 of the *Veterans’ Entitlements Act 1986* applies and receives a pension under Part II of that Act.

[Parts]

(2) This Item does not apply to goods covered by Item 1 in Schedule 5. For the purpose only of deciding whether goods are covered by Item 1 in Schedule 5, the taxable value of a dealing with a motor vehicle is to be reduced by so much as is attributable to modifications made to the motor vehicle solely for the purpose of:

- (a) adapting it for driving by the person with the disability; or
- (b) adapting it for transporting the person with the disability.

Item 97: [Motor vehicles for eligible disabled persons]

(1) Motor vehicles for use by an eligible disabled person for his or her personal transportation to and from gainful employment.

[Parts]

(2) This Item does not apply to goods covered by Item 1 in Schedule 5. For the purpose only of deciding whether goods are covered by Item 1 in Schedule 5, the taxable value of a dealing with a motor vehicle is to be reduced by so much as is attributable to modifications made to the motor vehicle solely for the purpose of:

- (a) adapting it for driving by the person with the disability; or
- (b) adapting it for transporting the person with the disability.

(3) In this Item:

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“eligible disabled person” means a person who has a current certificate given by the Secretary, certifying that the person has lost the use of one or both legs to such an extent that he or she is unable to use public transport;

“Secretary” means the Secretary to the Department of Health, Housing and Community Services, or an officer authorised by that Secretary.

Item 98: [Goods for modifying motor vehicle for disabled person]

Goods for use by a person mainly in modifying a motor vehicle solely for the purpose of:

- (a) adapting it for driving by a person who is suffering from a physical impairment; or
- (b) adapting it for transporting a person who is suffering from a physical impairment.

Item 99: [Ambulances, life saving etc. equipment]

(1) Machinery, implements or apparatus for use by a life saving club, mines' rescue station or ambulance society mainly in connection with preserving human life, or transporting persons for the purpose of medical or surgical treatment.

[Parts]

(2) Ambulances for use by a hospital.

[Parts]

Chapter 10: Books, printed matter, paper etc.

Item 100: [Books, magazines etc.]

(1) Books, pamphlets, leaflets, periodicals, magazines or printed music.

(2) This Item does not cover:

- (a) advertising matter (including matter that is published in order to advertise any business or products of the publisher or of the person or persons for whom the matter is published or is to be published);
- (b) programs (including schedules, syllabuses or guides), or souvenirs, of entertainments, amusements, exhibitions, competitions or sporting events;
- (c) the following books:
 - (i) books of account;
 - (ii) books of receipts, cheques, deposit slips, bank withdrawal forms, tickets, dockets, labels or order forms;
 - (iii) books of blotting paper;
 - (iv) books of sheets (whether or not blank) for writing notes, letters, exercises or accounts, or for record purposes;

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SCHEDULE 1—continued

- (v) books of sheets for sketching, drawing, colouring or painting (not including children's books containing printed illustrations for copying or colouring or both);
- (vi) albums;
- (vii) books of samples, menus or calendars;
- (viii) booklets of printed matter conveying greetings or sympathy;
- (ix) diaries;
- (x) other stationery in book form;
- (d) the following matter (including associated reports) of any trading or other concern that is carried on for the profit of individuals:
 - (i) memoranda of association or articles of association;
 - (ii) balance sheets or statements of accounts;
 - (iii) prospectuses;
- (e) catalogues or price lists;
- (f) books covered by subitem 10(3) in Schedule 2.

Item 101: [Newspapers]

Newspapers.

Item 102: [Manuscripts]

Manuscripts.

Item 103: [Tourist pamphlets etc.]

Books, pamphlets, leaflets, periodicals or magazines published (or to be published) by a non-profit body solely for the purpose of advertising tourist resorts or providing information about tourist traffic.

Item 104: [Printed matter for use by agricultural society]

Printed matter for use by a non-profit body established and maintained principally for the advancement of agriculture. In this Item, "printed matter" includes printed award ribbons and printed badges made of cloth or felt.

Item 105: [Imported trade catalogues]

Imported trade catalogues, but not including catalogues imported for sale or distribution.

[local entry only]

Item 106: [Printed matter of insubstantial value]

(1) Printed matter covered by paragraph (d) of item 32 in Schedule 4 to the Customs Tariff.

[local entry only]

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(2) This Item does not cover:

- (a) printed matter designed to advertise the sale or hire of goods, or the provision of services, by any person in Australia;
- (b) overseas travel literature or other printed matter relating to overseas travel.

Item 107: [Postage stamps]

Postage stamps.

Item 108: [Goods made from recycled paper]

(1) Goods covered by subitems (2) to (7), if all the paper in the goods is recycled paper.

(2) Writing, drawing or printing paper, if the paper is blank, or is blank apart from any or all of the following:

- (a) printed parallel lines to serve as a guide for writing or typing;
- (b) printed lines to serve as a guide for drawing graphs, diagrams or similar matter;
- (c) in the case of paper for use in computer printers—printed lines (whether or not numbered);
- (d) a printed trade mark, logo, letterhead or similar matter.

This subitem does not cover paper that is treated so as to react to heat or electromagnetic energy. In this subitem, “**printing paper**” includes paper of a kind ordinarily used in cash registers, calculators, typewriters, computer printers, photocopiers or similar machines.

(3) Pads or books of paper covered by subitem (2), if the covers:

- (a) consist wholly of recycled paper or recycled cardboard; and
- (b) are blank, or are blank apart from any printed trade mark, logo or similar matter.

(4) Paper of a kind ordinarily used in accounting ledgers or accounting journals, if the paper is blank, or is blank apart from any printed lines to serve as a guide for making entries in the ledgers or journals.

(5) Envelopes that:

- (a) consist wholly of paper (not counting any fastener or any transparent or translucent address window); and
- (b) are blank, or are blank apart from any printed return address, postage paid mark, trade mark, logo or similar matter.

(6) Toilet tissue or facial tissue.

(7) Bags that consist wholly of paper and are marketed principally:

- (a) for household purposes; or
- (b) for use in marketing goods sold by retail; or
- (c) for both of those purposes.

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(8) For the purposes of this Item, cardboard or paper is taken to be recycled if, and only if, all the fibre in the cardboard or paper has previously been used, as fibre, in manufacturing goods.

Chapter 11: Scientific and educational goods

Item 109: [Non-profit university or school]

Goods for use by a university, or school, that is conducted by a non-profit body.

Item 110: [School or university promotion bodies]

Goods for use by a body established and maintained principally for the promotion of the interests of a university, or school, that is conducted by a non-profit body.

Item 111: [School or university sport promotion bodies]

Goods for use by a body established and maintained principally for the promotion of competitive sport among the students of universities, or schools, that are conducted by non-profit bodies.

Item 112: [Anthropological specimens]

Imported anthropological specimens for use by a person in anthropological research.

[local entry only]

Item 113: [Imported exchange publications etc.]

(1) An imported exchange publication that is consigned to an international exchange centre in Australia.

[local entry only]

(2) An imported publication for use by a qualifying body, if the publication has been donated to that body.

[local entry only]

(3) In this Item, “**qualifying body**” means the Commonwealth or a State, or an institution or society.

Item 114: [Imported printed matter]

(1) Imported printed matter covered by paragraph (c) of item 23 in Schedule 4 to the Customs Tariff.

[local entry only]

(2) Pictorial illustrations covered by item 26 in Schedule 4 to the Customs Tariff.

[local entry only]

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Chapter 12: Works of art, collectors pieces, antiques etc.

Item 115: [Works of art]

Works of art.

Item 116: [Museum exhibits etc.]

Goods for use by a public body mainly as exhibits in a museum or art gallery controlled by the public body. In this Item, “**public body**” means a public authority, or a committee, or trustees, appointed by a public authority.

Item 117: [Imported paintings, sculptures etc.]

The following imported goods:

- (a) paintings, drawings or pastels covered by heading 9701 in Schedule 3 to the Customs Tariff;
- (b) original engravings, prints or lithographs covered by heading 9702 in that Schedule;
- (c) original sculptures or statuary covered by heading 9703 in that Schedule.

Item 118: [Imported collectors pieces]

Imported goods being collections and collectors pieces covered by heading 9705 in Schedule 3 to the Customs Tariff.

[local entry only]

Item 119: [Imported antiques]

Imported goods, being antiques that are or were covered by heading 9706 in Schedule 3 to the Customs Tariff at the time of their entry for home consumption under the Customs Act.

Chapter 13: Monuments, memorials, trophies etc.

Item 120: [Defence service honour boards]

(1) An honour board or honour roll that contains the names of persons who have served as members of the defence force of any country.

(2) Goods for use by a person as an honour board or honour roll that will contain the names of persons who have served as members of the defence force of any country.

Item 121: [Public monuments]

(1) A monument to be erected by a person in a public place in commemoration of an historical event.

(2) Goods for use by a person exclusively as raw materials in the construction or repair of a monument covered by subitem (1).

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Item 122: [Imported trophies, medallions, prizes etc.]

Imported goods being trophies, decorations, medallions, certificates or prizes covered by item 25 in Schedule 4 to the Customs Tariff.

[local entry only]

Item 123: [Tombstones, memorial boards etc.]

(1) Memorial boards, memorial tablets, statues and stained glass windows, in memory of deceased persons.

(2) Tombstones.

(3) Goods (other than tombstones) to be erected by a person on a grave or tomb.

Item 124: [Miniatures of awards etc.]

Miniatures of orders, decorations or medals that are awarded by the authority of the Queen or whose acceptance has been approved by the Queen.

Chapter 14: Goods for use by governments, hospitals etc.

Sub-Chapter 14.1: Australian governments and government representatives

Item 125: [Governor-General and State Governors]

(1) Imported goods for use mainly for official purposes by:

(a) the Governor-General; or

(b) the Governor of a State; or

(c) a member of the family of the Governor-General or of the Governor of a State.

(2) Australian goods that are free from excise duty only because, at the time of their entry for home consumption under an Act relating to excise, they are intended for the official use of:

(a) the Governor-General; or

(b) the Governor of a State; or

(c) a member of the family of the Governor-General or of the Governor of a State.

Item 126: [Commonwealth and States etc.]

(1) Goods for use by:

(a) an Australian government; or

(b) an authority that is completely controlled by an Australian government, and whose expenditure is exclusively borne by that government; or

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- (c) an authority that is completely controlled by 2 or more Australian governments, and whose expenditure is exclusively borne by those governments.
- (2) This Item does not cover goods for use by a Commonwealth-controlled authority within the meaning of section 130 of the Assessment Act.
- (3) In this Item, “**Australian government**” means the Commonwealth, a State, the Australian Capital Territory or the Northern Territory.

Item 127: [Local government bodies etc.]

- (1) Goods for use by any of the following bodies that is constituted by a law of the Commonwealth or of a State or Territory:
 - (a) a municipal, shire or district council that is constituted for general purposes of local government;
 - (b) a public authority that is constituted for the purpose of carrying out some or all of the functions that are ordinarily carried out by a council of the kind described in paragraph (a);
 - (c) a harbour board, harbour trust or marine board.
- (2) Goods for use by a fire brigade that is established for public purposes.
- (3) This Item does not apply to goods for use by a Commonwealth-controlled authority within the meaning of section 130 of the Assessment Act.

Item 128: [State libraries, museums and art galleries]

- Goods for use by a State public library, museum or art gallery that:
- (a) is established in the capital city of the State; and
 - (b) is controlled by a public authority constituted under a law of the State; and
 - (c) has some or all of its expenditure borne by the State.

Item 129: [Grain storage authorities]

- (1) Goods for use by a grain-storage authority exclusively as raw materials in the construction or repair of structures that are to be used by that authority exclusively for handling or storing grain in bulk.
- (2) Machinery, implements or apparatus for use by a grain-storage authority mainly for handling or storing grain in bulk.
[Parts]
- (3) Machinery, implements or apparatus for use by a grain-storage authority mainly for installing or maintaining goods covered by subitem (2).
[Parts]

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(4) In this Item:

“grain-storage authority” means a person or body that has the function, under the law of a State or Territory, of establishing, conducting or maintaining facilities for handling or storing grain in bulk;

“structure” includes a silo, bin, elevator or building.

Item 130: [Goods for use by particular bodies]

Goods for use by any of the following bodies:

- (a) the Aboriginal and Torres Strait Islander Commission;
- (b) the Anglo-Australian Telescope Board;
- (c) the Australian-American Educational Foundation;
- (d) the Australian Institute of Aboriginal and Torres Strait Islander Studies;
- (e) the Commonwealth War Graves Commission;
- (f) the Reserve Bank of Australia.

Sub-Chapter 14.2: Foreign governments and government representatives

Item 131: [Foreign governments]

Goods for use by the government of a foreign country, not including goods for the use of:

- (a) the country’s diplomatic mission in Australia; or
- (b) a consular post in Australia of the country; or
- (c) a Trade Commissioner in Australia of the country.

Item 132: [Trade Commissioners]

(1) Imported goods that:

- (a) are for use mainly for official purposes by a Trade Commissioner in Australia of any foreign country; and
- (b) are covered by item 5 or 6 in Schedule 4 to the Customs Tariff.

(2) Australian goods that are free from excise duty only because, at the time of their entry for home consumption under an Act relating to excise, they are intended for the official use of a Trade Commissioner in Australia of any foreign country.

Item 133: [Foreign tourist promotion agencies]

(1) The following printed matter for distribution free of charge by a tourist-promotion agency of a foreign country for the purpose of promoting visits to the foreign country:

- (a) books, folders, guides, magazines and pamphlets;
- (b) unframed photographs and photographic enlargements;

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- (c) framed or unframed posters;
- (d) printed window transparencies;
- (e) illustrated calendars;
- (f) illustrated or unillustrated maps;
- (g) transport timetables;
- (h) lists and yearbooks, sponsored by the agency, of hotels or other places of accommodation.

This subitem does not apply if more than 25% of the printed matter consists of commercial advertising.

(2) The following goods for use by a tourist-promotion agency of a foreign country mainly for the purpose of promoting visits to the foreign country:

- (a) documents for reference purposes containing information about museums, universities, spas or other institutions;
- (b) yearbooks, telephone and telex directories, lists of hotels or other places of accommodation, and catalogues of fairs;
- (c) samples or specimens, of negligible value, of national handcrafts;
- (d) samples or specimens of articles of national costume or of cultural items;
- (e) flags of the foreign country;
- (f) pictures, paintings, drawings, engravings, lithographs and framed photographs and photographic enlargements;
- (g) sculptures, tapestries and other similar works of art;
- (h) art books;
- (i) dioramas, scale models, lantern slides, photographic negatives and printing blocks;
- (j) show-cases, stands and similar articles for use in free public exhibitions, displays or performances (not including goods of a kind on sale to the general public in Australia or the external Territories or goods that consist principally of commercial advertising matter).

(3) In this Item, “tourist-promotion agency” means:

- (a) a national tourist organisation established or accredited by the foreign country;
- (b) a person or body appointed as a representative of such an organisation.

Item 134: [United Kingdom armed forces]

Motor vehicles manufactured in Australia that are for use, in circumstances prescribed by the regulations, by a member of the United Kingdom armed forces who is serving in Australia.

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Item 135: [United States Forces]

(1) Goods of a kind prescribed by the regulations that are for use or for sale, in accordance with any conditions prescribed by the regulations, by a military facility established in Australia by the United States Forces.

(2) Motor vehicles manufactured in Australia for use by a member of the United States Forces in circumstances prescribed by the regulations.

(3) Goods of a kind prescribed by the regulations that:

(a) are imported by parcel post from the United States of America, in accordance with any conditions that are prescribed by the regulations; and

(b) are so imported for the personal use of:

(i) a member of the United States Forces; or

(ii) a member of the civilian component; or

(iii) a dependant of such a member.

[local entry only]

(4) The following imported goods, if they are covered by item 8 in Schedule 4 to the Customs Tariff:

(a) personal effects, furniture or household goods of:

(i) a member of the United States Forces; or

(ii) a member of the civilian component; or

(iii) a dependant of such a member;

(b) motor vehicles for use by a member of the United States Forces or by a member of the civilian component.

[local entry only]

(5) In this Item:

“**military facility**” means a military sales facility, exchange facility, commissary, officers’ club, enlisted persons’ club or similar military facility;

“**the United States Forces**”, “**member of the United States Forces**”, “**member of the civilian component**” and “**dependant**” have the same meanings as in the Agreement concerning the status of the United States Forces in Australia that was made between Australia and the United States of America on 9 May 1963.

Item 136: [Canadian armed forces]

Motor vehicles manufactured in Australia that are for use, in circumstances prescribed by the regulations, by a member of the Canadian armed forces who is serving in Australia.

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Item 137: [New Zealand armed forces]

Motor vehicles manufactured in Australia that are for use, in circumstances prescribed by the regulations, by a member of the New Zealand armed forces who is serving in Australia.

Item 138: [Singapore forces]

(1) The following imported goods, if they are covered by item 8 in Schedule 4 to the Customs Tariff:

- (a) personal effects, furniture or household goods of:
 - (i) a member of a Singapore force; or
 - (ii) a member of the civilian component; or
 - (iii) a dependant of such a member;
- (b) motor vehicles for use by:
 - (i) a member of a Singapore force; or
 - (ii) a member of the civilian component; or
 - (iii) a dependant of such a member.

[local entry only]

(2) In this Item, “Singapore force”, “civilian component” and “dependant” have the same meanings as in the agreement between Australia and Singapore concerning the status of Singapore forces in Australia.

Item 139: [Papua New Guinea Visiting Force]

(1) The following imported goods, if they are covered by item 8 in Schedule 4 to the Customs Tariff:

- (a) personal effects, furniture or household goods of:
 - (i) a member of the Visiting Force of Papua New Guinea; or
 - (ii) a member of the civilian component; or
 - (iii) a dependant of such a member;
- (b) motor vehicles for use by a member of the Visiting Force of Papua New Guinea or by a member of the civilian component.

[local entry only]

(2) In this Item, “Visiting Force”, “civilian component” and “dependant” have the same meanings as in the Agreement between Australia and Papua New Guinea regarding the Status of Forces of each State in the Territory of the other State that was signed on 26 January 1977.

Sub-Chapter 14.3: Miscellaneous bodies

Item 140: [Public hospitals and benevolent institutions]

Goods for use by any of the following:

- (a) a public hospital;

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- (b) a hospital that is carried on by a non-profit body;
- (c) a public benevolent institution;
- (d) a public body that is established and maintained principally for the relief of unemployed persons.

Item 141: [Charitable fund-raising bodies]

Goods for use by a body established and maintained principally for the purpose of raising money mainly for donation towards the establishment or maintenance of a body covered by paragraph (a), (b) or (c) of exemption Item 140.

Item 142: [Medical research bodies]

Goods for use by a non-profit body that is established and maintained principally for the purpose of engaging in research into the causes, prevention or cure of diseases in humans.

Item 143: [Accident prevention bodies]

Goods for use by a non-profit body that is established and maintained principally for the promotion of measures designed to prevent or minimise the results of accidents (whether on roads, in industry or elsewhere).

Item 144: [Infant-welfare bodies]

Goods for use by:

- (a) an infant-welfare centre, or infant-welfare clinic, that is conducted by a non-profit body; or
- (b) a body that is established and maintained principally for the purpose of conducting, or promoting the interests of, centres or clinics covered by paragraph (a).

Item 145: [Imported goods donated or bequeathed to scientific, literary etc. bodies]

Imported goods for use by:

- (a) a body established in Australia solely for public purposes; or
- (b) a non-profit body established and maintained principally for religious, philosophical, educational, scientific or literary purposes, or for the encouragement or advancement of the fine arts.

The goods must have been donated or bequeathed to the body before the time of their entry for home consumption under the Customs Act.

[local entry only]

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Item 146: [Armed forces support bodies]

(1) Goods for use by a non-profit body:

- (a) for donation to members of the armed forces; or
- (b) mainly for providing comfort or recreation for members of the armed forces; or
- (c) for donation to another non-profit body for the purposes described in paragraph (a) or (b).

(2) Goods for use by a non-profit body exclusively as raw materials in manufacturing goods covered by subitem (1).

(3) In this Item, “members of the armed forces” means members in Australia of :

- (a) the Defence Force; or
- (b) any other armed force of Her Majesty; or
- (c) any other defence force serving in association with those forces.

Item 147: [Public zoos]

Goods for use by a non-profit body established and maintained principally for the conduct and maintenance of public zoos.

Chapter 15: Miscellaneous

Item 148: [Wedding rings]

Wedding rings, but not including rings set with gems or with imitation, reconstructed or synthetic gems.

Item 149: [Prams, bassinets etc.]

(1) Prams, strollers, pushers and similar goods designed for conveying infants.

[Parts]

(2) Bassinets, sleeping baskets, cradles and cots, for infants.

[Parts]

(3) Baby capsules, safety seats, booster seats, and other goods designed for use exclusively for carrying infants.

[Parts]

(4) Restraining harness for infants.

[Parts]

(5) Goods designed for use with goods covered by subitems (1) to (4).

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Item 150: [Cloth on the roll]

(1) Cloth on the roll (whether woven, felted, knitted, netted or crocheted), including cloth made wholly or partly of glass fibre, rubber or synthetic or plastic material.

(2) This Item does not cover:

- (a) tracing cloth;
- (b) floor coverings;
- (c) goods that are covered by any Item in Schedule 2 or 5.

Item 151: [Yarns and threads for knitting, sewing etc.]

Goods marketed principally as yarns or threads for knitting, weaving, crocheting, embroidery, sewing or mending, rug-making or tapestry work.

Item 152: [Leather]

Leather, but not including tanned skins (or skins that have been similarly processed) with fur, hair or wool attached.

Item 153: [Raffia]

Raffia.

Item 154: [Sewing twine]

Sewing twine.

Item 155: [Goods for religious use]

(1) Goods for use by a person mainly for the purposes of church services.

(2) Goods for use by a person mainly in religious devotion, not including goods of a kind ordinarily used for purposes of a non-religious kind.

Item 156: [Coffins etc.]

(1) Coffins, cremation caskets and urns.

(2) Goods marketed exclusively as fittings or trimmings for goods covered by subitem (1).

(3) Goods for use by a person exclusively as fittings or trimmings for goods covered by subitem (1).

Item 157: [Wreaths etc.]

(1) Wreaths, and covers and mounts for wreaths.

(2) Floral tributes (including bouquets, posies, floral baskets and sheaves) containing natural flowers.

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Item 158: [Plants, trees, seeds etc. for horticultural purposes]

(1) Plants and trees.

(2) Bulbs, seeds, parts of plants and similar goods that are marketed principally for propagation or other horticultural purposes.

Item 159: [Fertilisers etc.]

(1) Fertilisers.

(2) Other materials and preparations ordinarily used to stimulate or improve the setting of fruit, or the growth or productivity of plants.

Item 160: [Tobacco, cigarettes and cigars]

Tobacco, cigarettes and cigars.

Item 161: [Poultry food]

Poultry food.

Item 162: [Food for non-domestic birds]

Food for birds (other than birds kept as domestic pets).

Item 163: [Food for guide dogs or animals in shelters etc.]

Goods for use by a person exclusively as food for:

- (a) guide dogs for blind persons; or
- (b) animals being given refuge, or medical treatment, in animal shelters, animal hospitals or veterinary clinics.

Item 164: [Imported horses]

Imported horses.

Item 165: [Horseshoes and horseshoe nails]

Horseshoes and horseshoe nails.

Item 166: [Veterinary instruments, appliances and materials]

Veterinary instruments, appliances, materials and preparations of a kind ordinarily used or prescribed by veterinary surgeons.

[Parts, accessories and attachments]

Item 167: [Tallow]

Tallow.

Item 168: [Scoured wool etc.]

(1) Scoured wool, slipe wool, fellmongered wool and carbonised wool.

(2) Wool tops, wool noils and wool waste.

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Item 169: [Wireless transceivers for use with Flying Doctor Service]

(1) Wireless transceivers for use by an authorised person mainly in conjunction with a radio service that is conducted by:

- (a) the Royal Flying Doctor Service of Australia; or
- (b) an organisation that conducts an aerial medical or ambulance service similar to the service conducted by the Royal Flying Doctor Service of Australia.

[Parts]

(2) In this Item, “authorised person” means the holder of a licence that is issued under the *Radiocommunications Act 1983* in respect of the use of equipment in connection with an aerial medical or ambulance service.

Item 170: [Satellite receiving equipment]

Satellite earth stations, and associated devices, for use by a person mainly for receiving the satellite service known as the Homestead and Community Broadcasting Satellite Service, but not including goods that are for use, to a significant extent, in connection with a business that is carried on for the purpose of profit or gain.

[Parts and accessories]

Item 171: [Solar energy equipment]

(1) Goods of a kind ordinarily used for collecting, absorbing or concentrating the sun’s rays for the purpose of using them as a source of heat.

[Parts]

(2) Photovoltaic cells.

[Parts]

(3) Goods for use by a person mainly in facilitating the operation of goods covered by subitem (1) or (2).

[Parts]

Item 172: [LPG etc. conversion equipment]

Goods for use by a person to convert an internal combustion engine so that the engine (or the unit of which it forms part) can operate on natural gas or liquid petroleum gas. This Item only applies if the goods are essential to the conversion and:

- (a) are to form an integral part of the converted engine (or of the unit of which it forms part); or
- (b) are to be connected to the converted engine, whether directly or indirectly.

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Item 173: [Fire fighting and prevention equipment]

(1) Equipment and apparatus of a kind ordinarily used in preventing or combating fire.

[Parts and accessories]

(2) Materials for use by a person exclusively in the repair or maintenance of goods covered by subitem (1).

(3) Chemicals and other preparations for use by a person exclusively in fire-fighting appliances.

Item 174: [Water]

Water (including distilled water and purified water), but not including manufactured beverages or toilet water.

Item 175: [Ice]

Plain ice and dry ice.

Item 176: [Gases]

Gases, not including:

- (a) carbon dioxide;
- (b) refrigerant gases;
- (c) gases marketed principally for inflating balloons.

Item 177: [Acetylene, liquid oxygen etc.]

(1) Dissolved acetylene, liquid oxygen and liquid nitrogen.

(2) Calcium carbide.

Item 178: [Ammonia]

Aqua (liquid) ammonia and anhydrous ammonia.

Item 179: [Toluol]

Toluol.

Item 180: [Explosives]

(1) Explosives, not including:

- (a) fireworks, rockets or coloured fires;
- (b) sporting powder, safety cartridges, percussion caps or ammunition.

(2) Goods for use by a person exclusively as raw materials in producing explosives covered by subitem (1).

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Item 181: [Currency]

Coins or notes that are lawfully current in Australia or in any other part of the world.

Item 182: [Bullion]

Bullion.

Item 183: [Gold etc. imported for approved mint]

Gold coin or gold imported for treatment by a mint approved by the Treasurer in writing for the purposes of this Item.

[local entry only]

Item 184: [Goods produced in New Zealand, Fiji etc.]

Goods that:

- (a) came into existence in New Zealand, Fiji, Norfolk Island, Papua New Guinea, the Territory of Christmas Island or the Territory of Cocos (Keeling) Islands; and
- (b) would in no circumstances be subject to sales tax if they had come into existence in Australia.

Item 185: [Goods imported for repair, processing etc.]

Goods imported for repair, alteration or industrial processing, if the goods are covered by item 21 in Schedule 4 to the Customs Tariff.

[local entry only]

Item 186: [Goods imported or purchased by overseas travellers]

(1) Goods that:

- (a) are imported by a passenger or member of the crew of a ship or aircraft; and
- (b) are covered by item 15 in Schedule 4 to the Customs Tariff.

(2) Goods that:

- (a) are purchased from an inwards duty free shop by a relevant traveller; and
- (b) are covered by item 15 in Schedule 4 to the Customs Tariff (or would be covered if they had been imported by the relevant traveller).

Item 187: [Imported goods of negligible value]

Imported goods of negligible or insubstantial value that are covered by paragraph (a), (b) or (c) of item 32 in Schedule 4 to the Customs Tariff.

[local entry only]

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Item 188: [Inherited goods]

Imported goods inherited by a person, body or institution that was resident or established in Australia at the time of becoming the owner of the goods.

[local entry only]

Item 189: [Ship's stores and aircraft's stores]

(1) Ship's stores, and aircraft's stores, that are exempt from customs duty because of section 130 of the Customs Act.

(2) Goods for use by a person as stores for a ship or aircraft engaged in overseas services, but not including goods that are liable to customs duty.

Item 190: [Airport shop goods]

Airport shop goods sold or for sale to a relevant traveller from an inwards duty free shop.

Item 191: [National flags etc.]

Flags that are made of cloth, paper or plastic sheeting and are the emblems of nations, states or territories, or of the United Nations.

Item 192: [Construction, repair etc. of property owned or leased by always-exempt persons or foreign governments]

(1) Goods for use by a person so that the goods become an integral part of property (not being goods) where:

(a) the use is under a contract with an always-exempt person or with the government of a foreign country, or under a sub-contract under such a contract; and

(b) either:

(i) the property is owned by or leased to the always-exempt person or the government of the foreign country; or

(ii) the use is in the construction, improvement, or other preparation, of the property for ownership by the always-exempt person or the government of the foreign country.

(2) Goods for use by a person so that the goods become an integral part of property (not being goods) where:

(a) the property is leased to an always-exempt person or the government of a foreign country; and

(b) the use of the goods by the person is under a contract with the lessor, or under a sub-contract under such a contract; and

(c) the lessor entered into the contract for the purpose of complying with the requirements of the lease.

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- (3)** This Item does not apply if the property is or will be used by:
- (a) the foreign country's diplomatic mission in Australia; or
 - (b) a consular post in Australia of the foreign country; or
 - (c) a Trade Commissioner in Australia of the foreign country.

Item 193: [Goods for donation or loan to an always-exempt person or a foreign government]

- (1)** Goods for use by a person:
- (a) for donation to an always-exempt person or the government of a foreign country; or
 - (b) for lending free of charge to an always-exempt person, or to the government of a foreign country, for the whole of the statutory period.
- (2)** Subitem (1) does not apply:
- (a) in any case—unless the goods will be assessable goods when donated or lent; and
 - (b) in the case of a donation or loan to the government of a foreign country—if the goods will be used by:
 - (i) the country's diplomatic mission in Australia; or
 - (ii) a consular post in Australia of the country; or
 - (iii) a Trade Commissioner in Australia of the country.

Item 194: [Goods for supply to a person for use in exempt circumstances]

Goods for use by a person for supply to another person under a contract (other than a contract of sale) if:

- (a) property in the goods is to pass to the other person under the contract; and
- (b) the other person would have been entitled to quote for the purchase in reliance on an exemption Item, if the other person had purchased the goods.

Item 195: [Parts, repair equipment etc. for use in relation to certain leases]

- (1)** Goods that are covered by an agreement under subsection 15A(3) or (4) of the Assessment Act, where:
- (a) they are for use exclusively as mentioned in that subsection; and
 - (b) the exempt percentage specified in the agreement is 100%.
- (2)** Goods (“the associated goods”) where all the following conditions are met:
- (a) there is an eligible long-term lease of other goods;

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SCHEDULE 1—continued

- (b) the associated goods are for use by the lessor exclusively:
 - (i) as parts, accessories, fittings or attachments for the other goods; or
 - (ii) so as to become an integral part of the other goods;
 - (c) if that use were instead by the lessee or the sub-lessee mentioned in paragraph (b) of the definition of “eligible long-term lease” in section 5 of the Assessment Act, it would satisfy the exemption Item mentioned in that paragraph.
- (3) Goods (“the repair equipment”) where all the following conditions are met:**
- (a) there is an eligible long-term lease of other goods;
 - (b) the repair equipment is for use by the lessor exclusively as equipment for repairing or maintaining the other goods;
 - (c) if that use were instead by the lessee or the sub-lessee mentioned in paragraph (b) of the definition of “eligible long-term lease” in section 5 of the Assessment Act, it would satisfy one or more of exemption Items 1, 2, 18, 23, 28, 29, 30, 33, 34, 35, 36 and 38.
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SCHEDULE 2

GOODS TAXED AT 10%

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15. Low-alcohol wine, cider etc.

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SCHEDULE 2—continued

Item 1: [Goods of a kind ordinarily used for household purposes]

(1) The following goods of a kind ordinarily used for household purposes:

- (a) furniture, but not including:
 - (i) pictures or picture frames;
 - (ii) statuary or sculptures;
 - (iii) plaques, medallions, medals, inlays or mosaics;
 - (iv) tapestries;
 - (v) cameos, or representations of mottoes, proverbs or verses;
- (b) goods of a kind ordinarily used in connection with preparing, serving or consuming food or beverages;
- (c) cutlery sharpeners;
- (d) goods of a kind ordinarily used in connection with cooking, preserving or storing food or beverages;
- (e) appliances of a kind ordinarily used for, or in connection with, cooling or freezing food;
- (f) goods of a kind ordinarily used in, or in connection with, room heating, including fire grates and fireplaces;
- (g) air conditioners of a kind ordinarily used for air cooling;
- (h) electric fans;
- (i) washing machines and other appliances of a kind ordinarily used in, or in connection with, laundering clothes;
- (j) vacuum cleaners, carpet sweepers, dishwashers and other implements and appliances of a kind ordinarily used for cleaning purposes;
- (k) brooms, mops, dusters, brushes, buckets and basins;
- (l) sewing machines, knitting machines, spinning wheels, weaving looms and carding equipment;
- (m) floor coverings and bath and door mats;
- (n) appliances for lights and light fittings;
- (o) candlesticks, candles and tapers;
- (p) blinds and awnings;
- (q) jardinieres, planters and vases;
- (r) incinerators, compost bins, garbage bins and stands and holders for garbage sacks;
- (s) kitchen utensils and hardware;
- (t) clothes pegs, clothes lines, linen baskets and laundry bags;
- (u) mattresses, pillows, cushions and other bedding.

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(2) Goods marketed principally as parts, fittings or accessories for goods covered by subitem (1).

(3) This Item does not cover:

- (a) goods covered by an Item in Schedule 5;
- (b) goods of a kind ordinarily used in sport or games;
- (c) goods designed for use principally in, or in connection with, swimming pools or spa baths;
- (d) duct work, or channelling, of a kind used in forced-draught ventilating or air-conditioning systems;
- (e) any of the following goods for duct work or channelling of a kind ordinarily used in forced-draught ventilating or air-conditioning systems:
 - (i) fittings, accessories or attachments for the duct work or channelling;
 - (ii) components for the duct work or channelling;
 - (iii) goods designed to form part of the duct work or channelling.

Item 2: [Household drapery, soft furnishings etc.]

(1) The following goods:

- (a) bed sheets and bed spreads;
- (b) mattress cases, mattress covers and mattress protectors;
- (c) pillow cases and bolster cases;
- (d) blankets, travelling rugs, quilts and eiderdowns;
- (e) towels, face cloths and face washers;
- (f) table cloths, table covers, table mats, table napkins, table runners and doilies;
- (g) tea-towels;
- (h) chair back covers and cushion covers;
- (i) loose furniture covers;
- (j) curtains and textile cords for fastening curtains;
- (k) handkerchiefs made of cloth;
- (l) mosquito nets.

(2) Braid, cloth belting, cloth ribbon, cloth tape, elastic, fringe, insertion lace, wadding, webbing, lacing cord and other textile cords of a kind ordinarily used on clothing, drapery or soft furnishings.

Item 3: [Sponges etc. marketed for cleaning purposes]

The following goods if they are marketed principally for cleaning purposes:

- (a) sponges and chamois (including synthetic ones);

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SCHEDULE 2—continued

- (b) cleaning and polishing cloths (including dusting cloths, dishcloths and sweat cloths);
- (c) goods that consist wholly of synthetic absorbent material;
- (d) engine-cleaning cotton waste.

Item 4: [Matches, firelighters etc.]

- (1) Safety matches, book matches and wax matches, but not including fusees, Bengal lights or Bengal matches.
- (2) Firelighters, firestarters and similar goods.

Item 5: [Baths, sinks, toilets etc.]

- (1) The following household fittings and sanitary ware, if they are of a kind ordinarily installed as fixtures in houses or other buildings:
 - (a) baths (other than spa baths);
 - (b) bath and shower screens;
 - (c) towel rails and towel rail holders;
 - (d) earthenware bathroom fittings;
 - (e) pedestal lavatory basins, and wall and bowl basins;
 - (f) toilet pans, and seats and covers for toilet pans;
 - (g) appliances for sterilising or disinfecting toilet pans and seats;
 - (h) sanitary cisterns, and water storage tanks for sewerage systems;
 - (i) chemical sanitary units, and tanks, pumps and barrels of a kind ordinarily used in chemical sanitary systems;
 - (j) wash troughs, and stands and pedestals for wash troughs;
 - (k) sinks, sink tops, draining boards and combination sinks and drainers.
- (2) Septic tanks, and filter tanks and distributing chambers of a kind ordinarily used in septic tank installations.
- (3) Goods marketed principally as parts for goods covered by subitem (1) or (2).
- (4) Chains and plugs for goods covered by subitem (1) or (2).

Item 6: [Water heaters, storage tanks, filters etc.]

- (1) Water heating and hot water storage equipment of a kind ordinarily installed as fixtures in domestic premises.
- (2) Appliances or equipment for softening, filtering, de-salting or sterilising water, if they are of a kind ordinarily installed as fixtures.
- (3) Subitems (1) and (2) do not cover goods of a kind ordinarily installed in connection with swimming pools or spa baths.

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- (4) Goods marketed principally as:
- (a) parts for goods covered by subitem (1) or (2); or
 - (b) materials for use in operating goods covered by subitem (1) or (2).

(5) Stands and drip trays marketed principally for use in connection with goods covered by subitem (1) or (2).

Item 7: [Bathroom fittings and sanitary ware]

(1) Bathroom fittings, and sanitary ware, of a kind ordinarily installed as fixtures in houses or other buildings, but not including spa baths.

(2) Goods marketed principally as parts for goods covered by subitem (1).

(3) Chains and plugs for goods covered by subitem (1).

Item 8: [Movable toilets etc.]

(1) Movable toilet pans and chemical sanitary units.

(2) Seats and covers for movable toilet pans or chemical sanitary units.

(3) Goods ordinarily used for sealing movable toilet pans.

(4) Movable toilet seats for children.

(5) Goods marketed principally as parts for goods covered by subitems (1) to (4).

Item 9: [Toilet cleaners, deodorisers etc.]

Chemicals and other materials or preparations marketed principally for use in, or in operating, septic tank installations, chemical sanitary systems or movable toilet pans.

Item 10: [Maps, atlases, globes etc.]

(1) Maps, but not including advertising matter.

(2) Geographical, topographical and astronomical globes.

(3) Books that consist principally of maps, but not including books marketed principally for use in schools, colleges or universities.

(4) In this Item:

“**advertising matter**” includes matter that is published in order to advertise any business or products of the publisher or of the person or persons for whom the matter is published or to be published;

“**maps**” includes road maps, tourist maps and navigators’ charts.

Sales Tax (Exemptions and Classifications)
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SCHEDULE 2—continued

Item 11: [Confectionery, savoury snacks, biscuits etc.]

Goods that are excluded from exemption Item 68 because of paragraph (b), (c), (d), (e), (f) or (g) of section 14.

Item 12: [Flavoured milk etc.]

(1) Flavoured beverages, if 90% or more of the beverage is:

- (a) milk (including skim milk);
- (b) milk powder (including skim milk powder);
- (c) whey, whey powder or whey paste;
- (d) a combination of the above.

(2) Flavoured beverages that consist principally of soy milk.

Item 13: [Juices etc. made from Australian and New Zealand fruits and vegetables]

(1) Concentrates for making non-alcoholic beverages, if the concentrates consist of at least 25% by volume of juices of Australia/NZ fruits.

(2) Cordials for making non-alcoholic beverages, and preparations for use in flavouring foods, if the concentrates or preparations consist of at least 25% by volume of:

- (a) juices of Australia/NZ fruits;
- (b) a mixture of water and concentrates of juices of Australia/NZ fruits, being a mixture whose strength is equal to or greater than the natural strength of the juices;
- (c) a combination of juices covered by paragraph (a) and a mixture covered by paragraph (b).

(3) Non-alcoholic non-carbonated beverages, if they consist of at least 25% by volume of juices of Australia/NZ fruits or Australia/NZ vegetables.

(4) Non-alcoholic carbonated beverages, if they consist wholly of juices of Australia/NZ fruits or Australia/NZ vegetables.

(5) In this Item:

“**Australia/NZ fruits**” means fruits grown in Australia or New Zealand;
“**Australia/NZ vegetables**” means vegetables (including herbage) grown in Australia or New Zealand.

Item 14: [Juices etc. made from Papua New Guinea fruits and vegetables]

Goods that would be covered by Item 13 if the reference in that Item to fruits or vegetables grown in Australia or New Zealand were instead a reference to fruits or vegetables grown in Papua New Guinea.

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SCHEDULE 2—continued

Item 15: [Low-alcohol wine, cider etc.]

(1) The following beverages, unless they contain more than 1.15% by volume of ethyl alcohol:

- (a) wine manufactured in Australia;
- (b) cider manufactured in Australia;
- (c) beverages similar to wine or cider;
- (d) mead, perry, sake and other similar fermented beverages.

(2) This Item does not cover:

- (a) beer;
- (b) spirits, liqueurs or spirituous liqueurs;
- (c) beverages that contain beer, spirits (other than spirits for fortifying wine or other beverages), liqueurs or spirituous liquors.

(3) For the purposes of this Item, the volume of ethyl alcohol in goods is to be measured at 20°C and is to be calculated on the basis that the specific gravity of ethyl alcohol is 0.79067 (at 20°C in a vacuum).

(4) In this Item, “**beer**” means any fermented liquor (whether or not the liquor contains sugar, glucose or any other substance) that:

- (a) is brewed from a mash (whether or not the mash contains malt); and
- (b) contains hops (including any substance prepared from hops) or other bitters.

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SCHEDULE 3

GOODS TAXED AT 15%

Item 1: [Passenger motor vehicles]

(1) Passenger motor vehicles that are covered by heading 8703 in Schedule 3 to the Customs Tariff (or would be covered by that heading if they were imported), but not including motor vehicles covered by Item 1 in Schedule 5.

(2) In this Item, “passenger motor vehicle” means a motor vehicle that is a passenger motor vehicle for the purposes of heading 8703 in Schedule 3 to the Customs Tariff.

SCHEDULE 4

GOODS TAXED AT 20%

Item 1: [Goods not covered by other Rating Schedules]

Goods not covered by any Item in Schedules 2, 3 and 5.

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SCHEDULE 5

GOODS TAXED AT 30%

TABLE OF CONTENTS

1. Luxury motor cars
2. Fur skins etc.
3. Jewellery, precious stones etc.
4. Tie pins, cuff links etc.
5. Goods made of precious metals etc.
6. Watches etc.
7. Clocks etc.
8. Binoculars etc.
9. Cameras etc.
10. Photographic enlargers etc.
11. Projection and viewing equipment
12. Tape recorders, video recorders, video cameras, radios, televisions etc.
13. Picture tubes for televisions
14. Slot machines for gambling and amusement

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SCHEDULE 5—continued

Item 1: [Luxury motor cars]

(1) Motor cars or station wagons (including those known as four-wheel drive vehicles), if the taxable value of the taxable dealing concerned is more than 67.1% of the motor vehicle depreciation limit that applies under section 57AF of the *Income Tax Assessment Act 1936* for the financial year in which the taxable dealing happens.

(2) This Item does not cover motor vehicles that are specially fitted out for transporting disabled persons seated in wheel chairs unless the motor vehicles are described in subitem (1) of exemption Item 96 or 97.

Item 2: [Fur skins etc.]

(1) The following goods, if they consist principally of fur skins:

- (a) clothes for human wear;
- (b) rugs (other than floor rugs or mats);
- (c) fur trimmings.

(2) Fur skins, or parts of fur skins, that are tanned, dressed or otherwise processed, but not including fur skins or parts that are marketed principally as floor rugs or mats.

(3) In this Item, “fur skins” includes any skin with fur or hair attached.

Item 3: [Jewellery, precious stones etc.]

(1) Jewellery, imitation jewellery and personal adornments.

(2) Precious stones and semi-precious stones, pearls (including cultured pearls, reconstructed pearls and synthetic pearls), imitation, reconstructed or synthetic stones.

(3) This Item does not cover goods of a kind ordinarily used as parts for clothes for human wear.

Item 4: [Tie pins, cuff links etc.]

Studs, sleeve links, tie pins, tie chains, collar pins, gold or silver safety pins and chains for those pins.

Item 5: [Goods made of precious metals etc.]

(1) Goods consisting principally of a precious metal or precious metals, but not including:

- (a) coins or ingots;
- (b) granulated gold, gold wire, gold leaf or similar materials of other precious metals.

(2) Plated ware plated with precious metal (other than silver).

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SCHEDULE 5—continued

- (3) Goods made of rolled gold.
- (4) Gold-filled goods.
- (5) Subitems (2) to (4) do not apply to:
 - (a) knives, forks, spoons or other cutlery;
 - (b) cutlery sharpeners;
 - (c) scissors;
 - (d) school or university badges, or badges that indicate that a person is a member of a particular organisation or association.

Item 6: [Watches etc.]

- (1) Watches.
- (2) Goods marketed principally as movements or parts for watches.
- (3) Watch chains and watch bands.
- (4) Straps and clasps for wristwatches.

Item 7: [Clocks etc.]

- (1) Clocks, but not including time-recording apparatus, or clock systems, of a kind ordinarily used for business or industrial purposes.
- (2) Goods marketed principally as movements, parts or keys for clocks covered by subitem (1).

Item 8: [Binoculars etc.]

Binoculars and opera glasses, and cases for those goods.

Item 9: [Cameras etc.]

- (1) Cameras (including cinematograph and stereo cameras), automatic photo booths and other equipment for taking photographs, but not including cameras or equipment of a kind ordinarily used in reproducing documents, drawings and plans.
- (2) Goods marketed principally as parts or accessories for goods covered by subitem (1).

Item 10: [Photographic enlargers etc.]

- (1) Photographic enlarging and reducing apparatus, but not including apparatus of a kind ordinarily used in reproducing documents, drawings and plans.
- (2) Goods marketed principally as parts or accessories for goods covered by subitem (1).

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SCHEDULE 5—continued

Item 11: [Projection and viewing equipment]

- (1) Appliances of a kind ordinarily used for the projection of cinematograph films, film strips or photographic slides.
- (2) Screens of a kind ordinarily used in connection with appliances covered by subitem (1).
- (3) Appliances of a kind ordinarily used for viewing film strips or photographic slides.
- (4) Subitems (1) to (3) do not apply to appliances or screens of a kind ordinarily used for business or industrial purposes.
- (5) Goods marketed principally as parts or accessories for goods covered by subitem (1), (2) or (3).

Item 12: [Tape recorders, video recorders, video cameras, radios, televisions etc.]

- (1) Appliances of a kind ordinarily used for one or more sound/vision functions, but not including:
 - (a) office dictation machines, and other appliances of a kind ordinarily used for recording speech, or recording and reproducing speech;
 - (b) radio receivers of a kind ordinarily used in conducting public commercial telecommunications services;
 - (c) appliances of a kind ordinarily used in, or in connection with, conducting television services authorised by or under the *Broadcasting Act 1942*.
- (2) Goods of a kind marketed principally as components of, or auxiliaries to:
 - (a) appliances covered by subitem (1); or
 - (b) systems of a kind ordinarily used for one or more sound/vision functions.
- (3) Goods that incorporate one or more sound/vision components. This subitem does not apply if the taxable value of the taxable dealing concerned is at least double the amount that it would have been if it had been a dealing only with those components.
- (4) Goods (other than batteries) marketed principally as parts or accessories for goods covered by subitems (1) to (3).
- (5) In this Item:
 - “**sound/vision component**” means any component of goods that (either of itself or with the aid of other components) allows the goods to be used for a sound/vision function;
 - “**sound/vision function**” means any of the following:

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SCHEDULE 5—continued

- (a) receiving radio programs;
- (b) receiving television programs;
- (c) recording sound on tapes;
- (d) reproducing sound from records, tapes or compact discs or other audio discs;
- (e) recording on video tapes or video discs;
- (f) reproducing from video tapes or video discs.

Item 13: [Picture tubes for televisions]

Cathode ray tubes of a kind ordinarily used in television receivers.

Item 14: [Slot machines for gambling and amusement]

(1) Goods of a kind ordinarily used for gambling, entertainment or amusement, if the operation of the goods is designed to depend on the insertion of money or tokens in the goods or in other connected or associated goods.

(2) Coin or token operated goods of a kind ordinarily used while connected to, or associated with, goods covered by subitem (1).

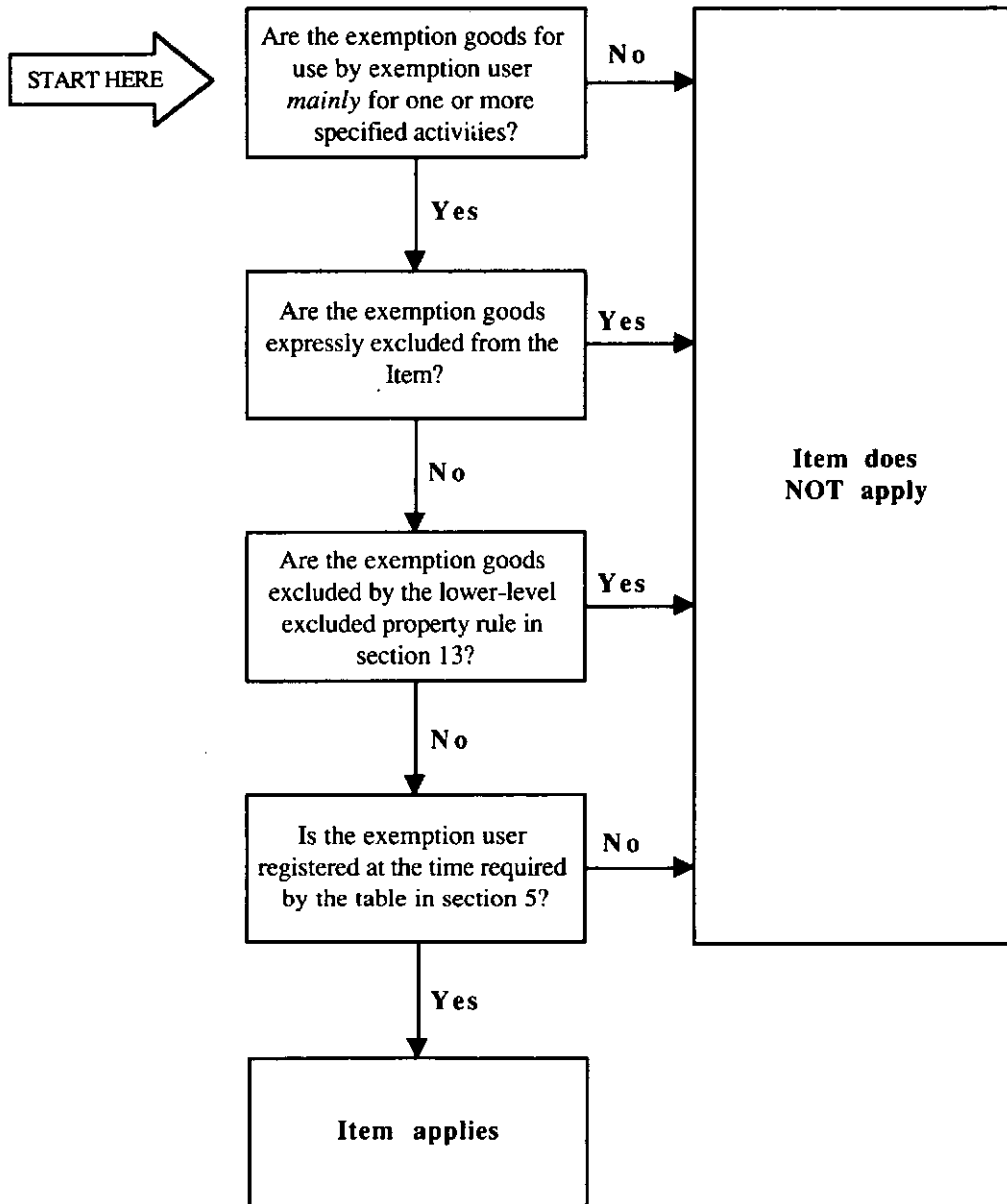
(3) Goods marketed principally as parts or accessories for goods covered by subitem (1) or (2).

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APPENDIX A

Decision chart 1

(for exemption [R] Items 1, 2, 18, 23, 28, 29, 33 and 35)



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*[Minister's second reading speech made in—
House of Representatives on 26 May 1992
Senate on 1 June 1992]*