

Decisions under the Sales Tax Act 1932-33—Notice No. 51

PART I—DECISIONS IN INTERPRETATION OF THE STATUTORY EXEMPTIONS FROM SALES TAX

Statutory Exemption Item No.	Decision	Record No.
157	<p>MACHINERY, MACHINES, MACHINE TOOLS, AND APPLIANCES PECULIAR TO USE IN THE MANUFACTURE, PROCESSING, OR PACKAGING OF GOODS BUT NOT INCLUDING VEHICLES, PHOTOGRAPHIC EQUIPMENT, OR DUPLICATING MACHINES AND APPLIANCES (EXCEPT SUCH TYPES AS MAY IN ANY SPECIAL CASE BE APPROVED BY THE MINISTER); ALSO SUCH OTHER MACHINERY, MACHINES, MACHINE TOOLS, AND APPLIANCES PECULIAR TO MANUFACTURING, INDUSTRIAL, AND OTHER PROCESSES AS MAY BE APPROVED BY THE MINISTER—</p> <p>Goods EXEMPT under Item 157— Selling machines (other than oil fuel or petrol pumps) masterkey, token, or coin-in-slot operated, including machinery and equipment contained therein Photographic equipment, viz: Cameras designed for negatives of 6 cm × 7 cm or larger and cameras designed for both interchangeable backs and negatives of 6 cm × 6 cm or larger Lenses for cameras having a focal length of 60 mm or more Printers and enlargers; projection, made to take negatives of 6 cm × 7 cm or larger</p>	51 (s) 157
162	<p>MEASURING, COUNTING, TESTING, INDICATING, AND RECORDING MACHINES, INSTRUMENTS, AND APPLIANCES (NOT INCLUDING ANY OF THE FOLLOWING, VIZ: WATCHES, ACCOUNTING, BOOK-KEEPING, CALCULATING, COMPUTING, CASH-REGISTERING, OR TABULATING MACHINES OR APPLIANCES; SLIDE RULES; GRAMOPHONES, TAPE RECORDERS, DICTATING OR OTHER MACHINES OR APPLIANCES FOR RECORDING SOUND OR VISUAL IMAGES)—</p> <p>Goods EXEMPT under Item 162— 2002B Alignment Laser Short range Tunnel Laser T.L. 1 Medium range Tunnel Laser T.L. 2 Medium range Survey Laser S.L.C.B. Long range Survey Laser S.L.C.A Rotoplane Laser type R.L. 1 Laserdist R3 Laser Rangefinder</p>	51 (s) 162
285	<p>SIGNALLING APPARATUS, AUTOMATIC AND OTHER, AS MAY BE APPROVED BY THE MINISTER, SUITED FOR USE IN CONNECTION WITH SHIPS, ROAD, RAIL, OR AIR TRAFFIC, OR FOR MINING, AND SIMILAR PURPOSES; SHIP'S ROCKETS, BLUE LIGHTS, AND DANGER SIGNALS—</p> <p>Goods EXEMPT under Item 285— Channel marker Light Type R.L. 1</p>	51 (s) 285

PART II—DECISIONS CANCELLED

Statutory Exemption	Decision Cancelled	Record No.
157	<p>Cameras, 3¼ in. × 4¼ in., reversible back</p> <p>Cameras of the following kinds when made to take negatives of quarter-plate size (4¼ in. × 3¼ in.) or larger, including lenses specified by the makers for use therewith— Brand, Busch Pressman, Dawe, Deardorff, Kalart, Linhoff, M.P.P., Reflex including Graflex and Speed Graphic, Tektronix Oscilloscope, types C.12, C.13, C.19, C.27 (effective from 1 March 1967)</p> <p>Lenses, camera— (a) having a focal length of 5 in. or over; or (b) wide angle, giving an angular field of view exceeding 55 degrees, based on the diagonal of the negatives for which the camera is constructed</p> <p>Printers and enlargers, projection, made to take negatives of quarter-plate size (4¼ in. × 3¼ in.) or larger</p> <p>Selling machines, coin-in-slot, including any electric or other motors, conveyor belts, and refrigerating machinery contained therein</p>	<p>24 (s) 157</p> <p>26 (s) 157</p> <p>27 (s) 157</p> <p>31 (s) 157</p> <p>20 (s) 157</p> <p>24 (s) 157</p> <p>18 (s) 157</p>