1929-30.

THE PARLIAMENT OF THE COMMONWEALTH.

HOUSE OF REPRESENTATIVES.

SALES TAX ASSESSMENT BILL (No. 1) 1930.

(*Amendments to be proposed by the Treasurer the Right Honorable J. H. Scullin.*)

Page 6, clause 11, line 15, omit " twenty-eighth day of August One thousand nine hundred and thirty ", insert " expiration of twenty-eight days after the commencement of this Act."

Page 7, clause 17, line 21, after " him " insert " or treated by him as stock for sale by retail ".

Page 7, clause 18, line 23, after " goods " insert " , not being goods to which the next succeeding sub-section applies ".

Page 7, clause 18, after sub-clause (1.) insert the following sub-clause :—

" (1A.) For the purposes of this Act the sale value of goods treated by the manufacturer of the goods on or after the first day of August One thousand nine hundred and thirty as stock for sale by him by retail, shall be the amount which would be the fair market value of those goods if sold by him by wholesale."

Page 8, clause 18, line 8, after " tax " insert ", but, when the goods are sold in bond, shall be taken to include the amount of any duty of Excise to which the goods would be subject upon entry for home consumption ".

Page 8, clause 20, after paragraph (*a*) insert the following paragraphs :—

" (*aa*) goods sold by a dispensing chemist who sells goods exclusively by retail ;

(*ab*) goods, being medicines, sold by a society duly registered under any Friendly Societies' Act of the Commonwealth or a State ;

(*ac*) goods made to the order of individual customers by persons who sell exclusively by retail ; or

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(*ad*) goods sold exclusively by retail by an individual who manufactures some or all of those goods and total value of whose average yearly sales is not, or would not be, in the opinion of the Commissioner, in excess of One thousand pounds ;

(*ae*) goods manufactured by a person exclusively in his own home for sale the total value of whose average yearly sales is not, or would not be, in the opinion of the Commissioner, in excess of Five hundred pounds ;".

Page 8, clause 21, lines 32–35, omit " ; or

(*d*) goods in so far as they are the subject of a sale to or by the Government of the Commonwealth or a State, or to or by any authority under any such Government.".

Page 8, clause 21, after paragraph (*c*) insert the following paragraph :—

" (*aa*) treats any goods as stock for sale by him by retail ; or "

Page 8, clause 21, line 42, omit " seven ", insert " fourteen ".

Page 9, clause 21, after paragraph (i) insert the following paragraph :—

" (*ia*) in cases to which paragraph (*aa*) of this sub-section applies —setting forth the aggregate amount which would be the fair market value of goods treated as stock for sale by retail if those goods were sold by the manufacturer by wholesale."

Page 9, clause 24, lines 29–30, omit " by him during any month, in the cases provided for by sub-section (1.) " insert " or treated by him during any month as specified in sub-section (1.) or (1A.) ".

Page 9, clause 24, line 30, omit " seven ", insert " fourteen ".

Page 10, clause 26, at the end of the clause insert the following sub-clause :—

" (3.) Where the Commissioner is satisfied that sales tax has been paid under the provisions of any other Act upon the sale value of goods used in, wrought into or attached to goods, the sale value of which is subject to sales tax under this Act, the Commissioner may refund so much of the tax paid under this Act as is in his opinion equivalent to the tax paid under that other Act upon the sale value of the goods so used wrought into or attached.".

Page 26, The First Schedule, after " goods specified in this Schedule " insert ", or in paragraph (*b*) of section twenty of this Act,".

Page 26, The First Schedule, after " Cigarettes " insert " Cigars ".

Page 26, The First Schedule, omit " (illuminating or heating) produced from coal " insert ", commercially known as coal gas ".

Page 26, The First Schedule, after " Sugar ", insert " Tobacco ".

NEW CLAUSE.

"71A. This Act shall be read and construed subject to the Constitution, and so as not to exceed the legislative power of the Commonwealth, to the intent that where any enactment therof would, but for this sub-section, have been construed as being in excess of that power, it shall nevertheless be a valid enactment to the extent to which it is not in excess of that power." Construction of Act.

By Authority: H. J. GREEN, Government Printer, Canberra.