

1929-30.

THE PARLIAMENT OF THE COMMONWEALTH.

HOUSE OF REPRESENTATIVES.

*(Amendments to be proposed by Mr. Latham.)*

SALES TAX ASSESSMENT BILL (No. 1).

Page 2, clause 3, after "commodities;" (line 13) insert the following definition:—

" 'Goods applied to his own use' shall include goods transferred by the taxpayer into stock for retail sale by him, and 'applied to his own use' shall have a corresponding meaning."

Page 7, clause 18, line 33, before "trade" insert "wholesale".

*New Clause :—*

19A. In the case of a sale by a taxpayer by reason whereof the taxpayer becomes liable to pay sales tax, the taxpayer shall state upon the invoice delivered by him to the purchaser of any goods from him upon the sale value of which he is liable to pay sales tax, the amount of sales tax payable in respect thereof, and the taxpayer shall have the same right to recover the said amount of sales tax from the purchaser as he has to recover the price of or other payment for or in respect of the said goods :

Provided that where the said price or other payment is payable by instalments the amount of sales tax shall be recoverable at the same time as the first instalment is recoverable.

SALES TAX ASSESSMENT BILL (No. 4).

Page 2, clause 4, line 12, before "trade" insert "wholesale".

SALES TAX ASSESSMENT BILL (No. 8).

Page 2, clause 4, line 13, before "trade" insert "wholesale".

## SALES TAX ASSESSMENT BILLS (Nos. 2-9).

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*(Amendments consequential on the insertion of New Clause nineteen A  
in Sales Tax Assessment Bill (No. 1).)*

In Clause 12 of each Bill, at the places set out below, insert the words "section nineteen A,".

Bill (No. 2)—Line 29, before "section".

Bill (No. 3)—Line 33, after "and III.,".

Bill (No. 4)—Line 33, after "and III.,".

Bill (No. 5)—Line 12, before "section".

Bill (No. 6)—Line 12, after "and III.,".

Bill (No. 7)—Line 11, before "section".

Bill (No. 8)—Line 21, before "section".

Bill (No. 9)—Line 21, before "section".