

1929-30.

THE PARLIAMENT OF THE COMMONWEALTH.

HOUSE OF REPRESENTATIVES

Read 1° 5th December, 1930.

(Brought in by the Acting Treasurer, the Honorable J. A. Lyons.)

A BILL

FOR

AN ACT

To amend sections three and seventeen, subsection (1) of section eighteen and paragraph (d) of section twenty of the *Sales Tax Assessment Act No. (1) 1930*.

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.—(1.) This Act may be cited as the *Sales Tax Assessment Act* Short title and citation.
5 (No. 1A) 1930.

(2.) The *Sales Tax Assessment Act (No. 1) 1930** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax Assessment Acts (No. 1) 1930*.

10 2. This Act shall be deemed to have commenced on the date of Commencement
the commencement of the Principal Act.

3. Section

* Act No. 25, 1930.

Definitions.

3. Section three of the Principal Act is amended by omitting from the definition of "Manufacturer" the words "wholly or in part for another out of materials supplied by that other" and inserting in their stead the words "for another, wholly or in part out of materials supplied by that other, and the goods are not required for the private, domestic or other personal use of that other," 5

Sales tax.

4. Section seventeen of the Principal Act is amended—

- (a) by inserting, after the word "Australia", the words " , either before or after the commencement of this Act, " ; and 10
- (b) by inserting, after the word "and" (last occurring), the words "on or after the first day of August One thousand nine hundred and thirty".

Sale value of goods.

5. Section eighteen of the Principal Act is amended by inserting at the end of sub-section (1.) the following proviso:— 15

"Provided that, where a person makes goods for another, wholly or in part out of materials supplied by that other, and the goods are required for the private domestic or other personal use of that other, the person making the goods shall, for the purposes of this sub-section, be deemed to have sold them, at the time of the delivery of those goods to that other, for the amount charged for making the goods and for the materials (if any) supplied by the person making them." 20

Exemptions.

6. Section twenty of the Principal Act is amended by inserting in paragraph (d), after the word "customers", the words "and the total value of whose average yearly sales of goods so manufactured is not, or would not be, in the opinion of the Commissioner, in excess of Five hundred pounds". 25