

1929-30-31.

THE PARLIAMENT OF THE COMMONWEALTH.

HOUSE OF REPRESENTATIVES.

SALES TAX ASSESSMENT BILLS (1931).

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

*Bill No. 1.*

Page 3, clause 3, line 22, after "amended" insert the following paragraph :—

"—(aa) by inserting in sub-section (1.), after the word 'shall', the words 'if sold by wholesale'".

Page 3, clause 3, before paragraph (a) insert the following paragraph :—

"(ab) by inserting after sub-section (1.) the following sub-section :—

'(1A.) For the purposes of this Act, the sale value of goods which are sold after the eleventh day of July One thousand nine hundred and thirty-one by a registered person by retail shall be the amount which would be the fair market value of those goods if sold by him by wholesale.'"

*Bill No. 2.*

Page 1, clause 2, line 11, after "amended" insert the following paragraph :—

"—(a) by inserting in sub-section (1.), after the word 'shall', the words 'if sold by wholesale'".

Page 1, clause 2, line 11, before "by omitting" insert the following paragraph :—

"(b) by inserting after sub-section (1.) the following sub-section :—

'(1A.) For the purposes of this Act, the sale value of goods which are sold after the eleventh day of July One thousand nine hundred and thirty-one by a registered person by retail shall be the amount which would be the fair market value of those goods if sold by him by wholesale.'"