

HOUSE OF REPRESENTATIVES.

SALES TAX ASSESSMENT BILL (No. 2) 1931.

SCHEDULE OF THE AMENDMENTS MADE BY THE SENATE.

- No. 1.—Page 2, clause 2, lines 4-7, leave out "the sale value shall be altered by the Commissioner to the value which, in his opinion, would be their fair market value if so sold, and the altered value", insert "the Commissioner may alter the amount set forth in the return to the amount which, in his opinion, would be the fair market value of the goods if sold by wholesale, and the amount as so altered".
- No. 2.—Page 2, clause 4, line 29, after "amended" insert—
 (a) by omitting the words 'the last preceding section' and inserting in their stead the words 'section five of this Act'; and
 (b)".
- No. 3.—Page 2, after clause 4, insert the following new clause :—
 4A. Section eleven of the Principal Act is amended by omitting from sub-section (2.) the portion commencing with the word "Where" and ending with the words "to be a bad debt", and inserting in its stead the words :—
 "Where a registered person has sold goods upon the sale value of which he has paid tax, and has subsequently written off as a bad debt the whole or any part of the amount for which the goods were sold, the Commissioner may—
 (a) on proof to his satisfaction that the whole amount is a bad debt—refund to the registered person the amount of tax paid on the sale value of the goods ;
 (b) on proof to his satisfaction that a part of the amount is a bad debt—refund to the registered person so much of the tax as bears to the total amount of tax the same proportion as the amount so proved to be a bad debt bears to the total amount for which the goods were sold".
- No. 4.—Page 3, clause 5, after line 3 insert the following :—
 "Agricultural and mining machinery and implements, including spare and duplicate parts ;".
- No. 5.—Page 3, clause 5, after "Hydraulic power ;" (in line 29) insert "Materials for use in the manufacture of spraying and wheat pickling preparations ;".
- No. 6.—Page 4, clause 6, line 4, leave out "Sections four and five of".

6th August, 1931.

