

1932.

THE PARLIAMENT OF THE COMMONWEALTH.

HOUSE OF REPRESENTATIVES.

SALES TAX ASSESSMENT BILL (No. 5) 1932.

(Amendments to be moved by the Treasurer, the Right Honourable
J. A. Lyons.)

- Page 2, clause 4, after "Field mowers" (line 33) insert "Fire rakes and fire ploughs ;".
- Page 2, clause 4, after "Lucerne bunchers ;" (line 42) insert "Machines for planting seedlings ;".
- Page 3, clause 4, after paragraph (a) insert the following paragraph :—
 " (aa) by inserting after the item commencing with the word ' Bags ' the item—
 ' Bee-keepers' equipment but not including articles ordinarily used for any other purpose ; ' " ;.
- Page 3, clause 4, line 36, after " Binder twine ;", insert " Blow-fly traps ;".
- Page 3, clause 4, line 38, omit " sold to " insert " imported by ".
- Page 3, clause 4, line 39, after " gold " insert " , silver or base metals ".
- Page 4, clause 4, at the end of paragraph (c) insert the following item :—
 " Explosives imported by a person engaged in the mining industry for use in that industry ;".
- Page 4, clause 4, line 14, omit " sold to ", insert " imported by ".
- Page 4, clause 4, line 37, after the item " Sheet iron, galvanized flat and corrugated ;" insert the item " Ships and power-driven vessels of over 1,000 tons gross register ;".
- Page 4, clause 4, line 42, omit " inserting after the item ' Vessels ' the items ", insert " omitting the item ' Vessels ; ' and inserting in its stead the items ".

Page 4, clause 4, line 45, after "fittings", insert "therefor".

Page 5, clause 4, lines 1-5, omit the item commencing with the words "Wire netting", insert—

"Wire netting, barbed wire and iron or steel wire of gauges 8 to 14; manufactured field wire fencing and gates, and fencing droppers and posts for wire fencing, which are ordinarily used in farming or pastoral pursuits;"

Page 5, after clause 4, insert the following clause:—

Remission of
tax on chaff
bags.

"4A. Where any bags or sacks used for chaff have been imported into Australia on or after the first day of August One thousand nine hundred and thirty and prior to the tenth day of July One thousand nine hundred and thirty-one—

- (a) if sales tax has not been paid in respect of those importations—sales tax shall not be payable in respect thereof;
- (b) if sales tax has been paid in respect of those importations and the Commissioner is satisfied that the tax has not been passed on to or been paid by the user of the bags or, if so passed on and paid by the user of the bags, has been refunded to him by the person who paid the tax—the Commissioner may refund the tax to that person."

Page 5, clause 5, lines 29-34, omit sub-clause (5.).