

**1999**

**THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA**

**HOUSE OF REPRESENTATIVES**

**A NEW TAX SYSTEM (TRADE PRACTICES AMENDMENT) BILL 1999**

**SUPPLEMENTARY EXPLANATORY MEMORANDUM**

**Amendments to be Moved on Behalf of the Government**

**(Circulated by authority of the Minister for Financial Services and Regulation,  
the Honourable Joe Hockey MP)**

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### Amendments 1 and 2

An amendment is made to paragraph (c) in subsection (2) of clause 75AU in Schedule 1, item 5 and the Schedule version of clause 75AU in Schedule 1, item 19 of *A New Tax System (Trade Practices Amendment) Bill 1998*. This is a technical amendment intended to remove the possibility of an unintended interpretation of paragraph (c). The subsequent sub paragraphs, which specify matters that may be taken into account when determining whether the price for the supply is unreasonably high, are not changed by this amendment.

### Financial Impact Statement

The proposed Government amendment has no financial impact.

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