

Document issued by auctioneer or seller

24. The document issued by an auctioneer or a person selling the goods under subsection 33(8) of the Act shall contain the following particulars:

- (a)* the name, address and business registration number of the auctioneer or the person selling the goods;
- (b)* the identification number of the auctioneer or the person selling the goods, if any;
- (c)* the name and address of the person to whom the goods are supplied;
- (d)* the document serial number;
- (e)* the date of the document;
- (f)* the description sufficient to identify the goods supplied;
- (g)* the total amount payable inclusive of tax;
- (h)* the rate of tax;
- (i)* the total tax chargeable; and
- (j)* the word "Price payable inclusive of GST".