

1932.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA,
CANBERRA.

VOTES AND PROCEEDINGS

OF THE

HOUSE OF REPRESENTATIVES.

No. 46.

THURSDAY, 29TH SEPTEMBER, 1932.

1. The House met, at half-past two o'clock p.m., pursuant to adjournment.—Mr. Speaker (the Honorable G. H. Mackay) took the Chair, and read Prayers.
2. PRINTING COMMITTEE—SECOND REPORT.—Mr. E. F. Harrison, Vice-Chairman, brought up the Second Report from the Printing Committee (sitting in conference with the Printing Committee of the Senate).
The Report was read by the Clerk, as follows:—

REPORT.

The Printing Committee have the honour to report that they have met in Conference with the Printing Committee of the Senate.

The Joint Committee, having considered the Papers presented to Parliament since the last meeting of the Committee, recommend that the following be printed:—

Australian Soldiers' Repatriation Act—Report of the Repatriation Commission for the year ended 30th June, 1932.

Trade between Australia and the Far East—Report by Mr. H. W. Gepp, Consultant on Development to the Commonwealth Government.

E. F. HARRISON,
Vice-Chairman.

Senate Committee Room,
29th September, 1932.

Mr. E. F. Harrison moved, by leave, That the Report be agreed to.
Question—put and passed.

3. ADJOURNMENT-MOTION FOR PURPOSE OF DISCUSSION.—Mr. McClelland rose in his place, and said that he proposed to move the adjournment of the House for the purpose of discussing a definite matter of urgent public importance, namely, "The critical position of those engaged in the production of wheat and the necessity for immediate action for their relief".
Mr. Speaker thereupon called upon those Members who approved of the proposed discussion to rise in their places, and more than the necessary number of Members having risen accordingly—
Mr. McClelland moved, That the House do now adjourn.
Debate ensued.
Mr. Lane addressing the House—
Closure moved.—Mr. Ward moved, That the question be now put.
Question—That the question be now put—put.

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The House divided (The Speaker, Mr. Mackay, in the Chair)—

Ayes, 5.		Noes, 58.
Mr. Beasley	Mr. Aubrey Abbott	Mr. Lyons
Mr. Rosevear	Mr. Baker	Mr. Makin
Mr. Ward	Mr. Bell	Mr. W. Maloney
	Mr. Blacklow	Mr. Marr
<i>Tellers:</i>	Mr. Blakeley	Mr. Martens
Mr. Gander	Mr. Malcolm Cameron	Mr. Maxwell
Mr. James	Mr. Casey	Mr. McBride
	Mr. Thomas Collins	Mr. McClelland
	Mr. Bernard Corser	Mr. McGrath
	Mr. Dein	Mr. McNicoll
	Mr. Dennis	Mr. Nairn
	Mr. Fenton	Mr. Nock
	Mr. Forde	Mr. Earle Page
	Mr. Josiah Francis	Mr. Parkhill
	Mr. Gabb	Mr. Thomas Paterson
	Mr. Gibson	Mr. Perkins
	Mr. Albert Green	Mr. Price
	Mr. Gregory	Mr. Prowse
	Sir Littleton Groom	Mr. Riordan
	Mr. Guy	Mr. Scullin
	Mr. E. F. Harrison	Mr. Stacey
	Mr. E. J. Harrison	Mr. Frederick Stewart
	Mr. Holloway	Mr. Thompson
	Mr. Holman	Mr. Thorby
	Mr. Hutchin	Mr. Watkins
	Mr. Jennings	Mr. White
	Mr. Lane	
	Mr. Latham	<i>Tellers:</i>
	Mr. George Lawson	Mr. Gardner
	Mr. John Lawson	Mr. Hunter

And so it was negatived.

The debate having been continued for two hours, it was interrupted in accordance with Standing Order No. 257B.

4. PAPER.—The following Paper was presented, pursuant to Statute—
Wine Overseas Marketing Act—Fourth Annual Report of the Wine Overseas Marketing Board, for the year ended 30th June, 1932, together with a statement by the Minister regarding the operation of the Act.
5. SALES TAX ASSESSMENT BILLS (Nos. 1 to 9) (1932).—The Order of the Day having been read for the resumption of the debate on the question, That the Bills be now read a second time—
Debate resumed.
Question—put and passed.—Bills read a second time.
Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

(In the Committee.)

Sales Tax Assessment Bill (No. 1) (1932)—

Clause 1 agreed to.

Clause 2—

On the motion of Mr. Lyons (Treasurer), the following amendments were made:—

Page 2, after paragraph (a) insert the following paragraph:—

“(aa) by omitting from the definition of ‘Manufacturer’ the word ‘; and’ (second occurring) and inserting in its stead the words ‘, and a person (not being an employee) who makes up goods, whether or not the materials out of which the goods are made are owned by him, but’”.

Page 2, line 12, omit “and”.

Page 2, line 15, at the end of the definition of “Sale of goods by wholesale” insert—“and

(iii) a sale of goods to a manufacturer (whether or not he is required to be registered in accordance with the provisions of this Act) to be used in wrought into or attached to goods to be manufactured by him;”.

Clause, as amended, debated and agreed to.

Clause 3 agreed to.

Clause 4—

On the motion of Mr. Lyons, the following amendments were made:—

Page 3, line 17, omit “, except the second proviso.”

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Page 3, omit paragraph (b) and insert in its stead the following paragraph :—

“(b) by adding at the end of sub-section (1.) the following proviso :—

‘ Provided that where a manufacturer who makes up goods for another person is not the owner of the goods so made up, and charges some other person for making up those goods and for materials (if any) used by him in the making up of the goods, he shall, for the purposes of this sub-section, be deemed to have sold those goods, at the time of their delivery to that other person, for the amount so charged.’ ”.

Page 3, omit paragraphs (c) and (d) and insert in their stead the following paragraphs :—

“(c) by omitting from sub-section (2.) all the words after the word ‘ goods ’ (second occurring) and inserting in their stead the words ‘ as stock for sale by retail shall be—

(a) where the goods are of a class which the manufacturer himself sells by wholesale—the amount for which the goods would be sold by the manufacturer if sold by wholesale ; and

(b) where the goods are of a class which the manufacturer himself does not sell by wholesale—the amount for which the goods would have been purchased by the taxpayer from another manufacturer if that other manufacturer had manufactured those goods in the ordinary course of his business for sale to the taxpayer.’ ” ;

“(d) by omitting from sub-section (3.) all the words after the word ‘ and ’ (first occurring) and inserting in their stead the words ‘ applied to his own use shall be—

(a) where the goods are of a class which the manufacturer himself sells by wholesale—the amount for which the goods would be sold by the manufacturer if sold by wholesale ; and

(b) where the goods are of a class which the manufacturer himself does not sell by wholesale—the amount for which the goods would have been purchased by the taxpayer from another manufacturer if that other manufacturer had manufactured those goods in the ordinary course of his business for sale to the taxpayer.’ ”.

Page 4, line 7, omit “ purchased ”, insert “ sold or purchased, as the case may be ”.

Page 4, line 10, after “ so ” (first occurring) insert “ sold or ”.

Clause, as amended, agreed to.

Clause 5—

On the motion of Mr. Lyons, the following amendment was made :—

Page 4, line 12, after “ amended ” insert—

“(a) by inserting after paragraph (aa) of sub-section (1.) the following paragraph :—

“(ab) goods produced by the Commonwealth Bank of Australia ; ” and

(b) ”.

On the motion of Mr. White, the following further amendment was made :—

Page 4, after new paragraph (ab) insert the following paragraph :—

“(ac) any tramcar manufactured by or for any public tramway authority to be used solely by that authority for the purposes of passenger transport ; ”.

Clause, as amended, debated and agreed to.

Clause 6—

On the motion of Mr. Lyons, the following amendments were made, after debate :—

Page 4, lines 27–29, omit “ or to a Commonwealth or State authority in such circumstances that no sale value is prescribed by section eighteen of this Act in respect of that sale ”.

Page 4, omit paragraph (a) and insert in its stead the following paragraph :—

“(a) that the goods are for the official use of a Government Department or of an authority specified in paragraph (aa) of sub-section (1.) of section twenty of this Act, and are not for re-sale, and, in the case of goods sold to the Government of a State, an arrangement of the kind specified in that paragraph has been made between the Governor-General and the Governor of the State, ”.

Mr. White moved, as a further amendment, That proposed sub-section (5.) be omitted with a view to the insertion of the following sub-section in place thereof :—

“(5.) Where the Commissioner is satisfied that goods which have been manufactured by a butcher, baker, or pastrycook, and to which the sale value prescribed by sub-section (2.) of section eighteen of this Act applies, have been donated or sold to any public hospital or to any public organization or committee established for the purpose of assisting unemployed persons in necessitous circumstances, or to any charitable institution, the taxpayer shall be entitled to a rebate of tax on the sale value of those goods.”.

Debate ensued.

Amendment negatived.

Clause, as amended, agreed to.

Clause 7 agreed to.

Clause 8—

On the motion of Mr. Lyons, the following amendment was made :—

Page 5, after “ Field mowers ; ” (line 35) insert “ Fire rakes and fire ploughs ; ”.

On the motion of Mr. E. F. Harrison, the following further amendment was made :—

Page 5, after “ Farm tractors ; ” (line 34) insert “ Fertilizer spreaders ; ”.

Mr. Nock moved, as a further amendment, That after “ drays ” (page 6, line 22) the words “ and poison carts ” be inserted.

Debate ensued.

Amendment withdrawn, by leave.

On the motion of Mr. Lyons, the following further amendment was made :—

Page 5, after “ Lucerne bunchers ; ” (line 44) insert “ Machines for planting seedlings ; ”.

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- On the motion of Mr. Bernard Corser, the following further amendment was made :—
Page 6, line 31, after "preparations" insert "and materials".
- On the motion of Mr. Lyons, the following further amendment was made :—
Page 6, 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 ; ’ ; ”.
- Mr. White moved, as a further amendment, That after paragraph (c) the following paragraph be inserted :—
“(ca) by inserting after the item ‘compressed air’ the item ‘confectionery’ ; ”.
- Debate ensued.
Amendment negatived.
- On the motion of Mr. Lyons, the following further amendments were made :—
Page 6, line 35, omit “the item ‘Binder twine ; ’”, insert “the items—
Binder twine ;
Blow-fly traps ; ’”.
- Page 6, line 38, after “gold” insert “, silver or base metals”.
- Page 6, after paragraph (d) insert the following paragraph :—
“(da) by inserting after the item commencing with the word ‘Electric’ the item—
‘Explosives sold to a person engaged in the mining industry for use in that industry ; ’ ; ”.
- On the motion of Mr. Hutchin, the following further amendment was made :—
Page 6, line 39, after “cyaniding” insert “, electrolytic”.
- On the motion of Mr. Lyons, the following further amendments were made :—
Page 6, after paragraph (e) insert the following paragraph :—
“(ea) by inserting after the item commencing with the word ‘Foods’ the item—
‘Fumigators for extermination of rabbits ; ’ ; ”.
- Page 6, after paragraph (f) insert the following paragraph :—
“(fa) by inserting after the item commencing with the word ‘Milk’ the items—
‘Mutton birds ;
Nets and netting for fishing and cotton for repair thereof ; ’ ; ”.
- Page 7, lines 3–6, omit the item commencing with the word “Pastry” and insert in its stead the following item :—
“Pastry, scones, bread sandwiches, articles made of a mixture substantially similar to that from which yeast buns are made ; articles made of the mixture known as sponge ; cake made in separate sizes weighing less than six ounces each ; Baby Rusks, Milk Arrowroot biscuits, Baby Rice biscuits, but not including other biscuits ; ”.
- Page 7, line 26, after “fittings” insert “therefor”.
- On the motion of Sir Littleton Groom, the following further amendment was made :—
Page 7, line 28, after “valves,” insert “pump rods, pump rod joints, tankstands,”.
- On the motion of Mr. Lyons, the following further amendment was made :—
Page 7, lines 32–36, omit the item commencing with the words “Wire netting”, and insert in its stead the following item :—
“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 ; ”.
- Clause, as amended, agreed to.
Clause 9 debated.

The Committee continuing to sit until after midnight—

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- Debate continued.
Clause agreed to.
Title agreed to.
Bill to be reported with amendments.

Sales Tax Assessment Bill (No. 2) (1932)—

- Bill, by leave, taken as a whole, and agreed to with the following amendments :—
Page 2, clause 5, lines 16–18, omit “or to a Commonwealth or State authority in such circumstances that no sale value is prescribed by section four of this Act in respect of that sale”.
- Page 2, clause 5, omit paragraph (a) and insert in its stead the following paragraph :—
“(a) that the goods are for the official use of a Government Department or of an authority specified in paragraph (aa) of section six of this Act, and are not for re-sale, and, in the case of goods sold to the Government of a State, an arrangement of the kind specified in that paragraph has been made between the Governor-General and the Governor of the State ; ”.
- Page 3, clause 6, after “Farm tractors ; ” (line 11) insert “Fertilizer spreaders ; ”.
- Page 3, clause 6, after “Field mowers ; ” (line 12) insert “Fire rakes and fire ploughs ; ”.
- Page 3, clause 6, after “Lucerne bunchers ; ” (line 21) insert “Machines for planting seedlings ; ”.
- Page 4, clause 6, line 7, after “preparations” insert “and materials”.
- Page 4, clause 6, 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 ; ’ ; ”.

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- Page 4, clause 6, line 11, omit " the item—
Binder twine ;"
insert " the items—
Binder twine ;
Blow-fly traps ;".
- Page 4, clause 6, line 15, after " gold " insert " , silver or base metals ".
- Page 4, clause 6, line 16, after " cyaniding " insert " , electrolytic ".
- Page 4, clause 6, after paragraph (d) insert the following paragraph :—
" (da) by inserting after the item beginning with the word ' Electric ' the item—
' Explosives sold to a person engaged in the mining industry for use in that industry ; ' ; ".
- Page 4, clause 6, after paragraph (e) insert the following paragraph :—
" (ea) by inserting after the item commencing with the word ' Foods ' the item—
' Fumigators for extermination of rabbits ; ' ; ".
- Page 4, clause 6, after paragraph (f) insert the following paragraph :—
" (fa) by inserting after the item commencing with the word ' Milk ' the items—
' Mutton birds ;
Nets and netting for fishing and cotton for repair thereof ; ' ; ".
- Page 4, clause 6, lines 30-33, omit the item commencing with the word " Pastry " and insert in its
stead the following item :—
" Pastry, scones, bread sandwiches, articles made of a mixture substantially similar to
that from which yeast buns are made ; articles made of the mixture known as sponge ;
cake made in separate sizes weighing less than six ounces each ; Baby Rusks, Milk
Arrowroot biscuits, Baby Rice biscuits, but not including other biscuits ; ".
- Page 5, clause 6, line 5, after " fittings " insert " therefor ".
- Page 5, clause 6, line 7, after " pump valves," insert " pump rods, pump rod joints, tank stands,".
- Page 5, clause 6, lines 11-15, omit the item commencing with the words " Wire netting " and insert
in its stead the following item :—
" 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 ; ".
- Bill to be reported with amendments.

Sales Tax Assessment Bill (No. 3) (1932)---

- Bill, by leave, taken as a whole, and agreed to with the following amendments :—
- Page 2, clause 5, lines 16-18, omit " or to a Commonwealth or State authority in such circumstances
that no sale value is prescribed by section four of this Act in respect of that sale ".
- Page 2, clause 5, omit paragraph (a) and insert in its stead the following paragraph :—
" (a) that the goods are for the official use of a Government Department or of an authority
specified in paragraph (aa) of section six of this Act, and are not for re-sale, and, in the
case of goods sold to the Government of a State, an arrangement of the kind specified
in that paragraph has been made between the Governor-General and the Governor of
the State , ".
- Page 3, clause 6, after " Farm tractors ; " (line 11) insert " Fertilizer spreaders ; ".
- Page 3, clause 6, after " Field mowers ; " (line 12) insert " Fire rakes and fire ploughs ; ".
- Page 3, clause 6, after " Lucerne bunchers ; " (line 21) insert " Machines for planting seedlings ; ".
- Page 4, clause 6, line 5, after " preparations " insert " and materials ".
- Page 4, clause 6, 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 4, clause 6, line 9, omit " the item—
Binder twine ;",
insert " the items—
Binder twine ;
Blow-fly traps ;".
- Page 4, clause 6, line 13, after " gold " insert " , silver or base metals ".
- Page 4, clause 6, line 14, after " cyaniding " insert " , electrolytic ".
- Page 4, clause 6, after paragraph (d) insert the following paragraph :—
" (da) by inserting after the item commencing with the word ' Electric ' the item—
' Explosives sold to a person engaged in the mining industry for use in that industry ; ' ; ".
- Page 4, clause 6, after paragraph (e) insert the following paragraph :—
" (ea) by inserting after the item commencing with the word ' Foods ' the item—
' Fumigators for extermination of rabbits ; ' ; ".
- Page 4, clause 6, after paragraph (f) insert the following paragraph :—
" (fa) by inserting after the item commencing with the word ' Milk ' the items—
' Mutton birds ;
Nets and netting for fishing and cotton for repair thereof ; ' ; ".
- Page 4, clause 6, lines 28-31, omit the item commencing with the word " Pastry " and insert in its
stead the following item :—
" Pastry, scones, bread sandwiches, articles made of a mixture substantially similar to
that from which yeast buns are made ; articles made of the mixture known as sponge ;
cake made in separate sizes weighing less than six ounces each ; Baby Rusks, Milk
Arrowroot biscuits, Baby Rice biscuits, but not including other biscuits ; ".
- Page 5, clause 6, line 5, after " fittings " insert " therefor ".

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Page 5, clause 6, line 7, after " pump valves," insert " pump rods, pump rod joints, tank stands,".
 Page 5, clause 6, lines 11-15, omit the item commencing with the words " Wire netting " and insert in its stead the following item :—

" 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 ; "

Bill to be reported with amendments.

Sales Tax Assessment Bill (No. 4) (1932)—

Bill, by leave, taken as a whole, and agreed to with the following amendments :—

Page 2, clause 4, after " Farm tractors ; " (line 20) insert " Fertilizer spreaders ; "

Page 2, clause 4, after " Field mowers ; " (line 21) insert " Fire rakes and fire ploughs ; "

Page 2, clause 4, after " Lucerne bunchers ; " (line 30) insert " Machines for planting seedlings ; "

Page 3, clause 4, line 15, after " preparations " insert " and materials "

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 19, omit " the item—

Binder twine ; "

insert " the items—

Binder twine ;

Blow-fly traps ; "

Page 3, clause 4, line 23, after " gold " insert " , silver or base metals "

Page 3, clause 4, line 24, after " cyaniding " insert " , electrolytic "

Page 3, clause 4, after paragraph (e) insert the following paragraph :—

" (ea) by inserting after the item commencing with the word ' Foods ' the item—
 ' Fumigators for extermination of rabbits ; ' ; "

Page 3, clause 4, after paragraph (f) insert the following paragraph :—

" (fa) by inserting after the item commencing with the word ' Milk ' the items—
 ' Mutton birds ;

Nets and netting for fishing and cotton for repair thereof ; ' ; "

Page 3, clause 4, lines 38-41, omit the item commencing with the word ' Pastry ' and insert in its stead the following item :—

" Pastry, scones, bread sandwiches, articles made of a mixture substantially similar to that from which yeast buns are made ; articles made of the mixture known as sponge ; cake made in separate sizes weighing less than six ounces each ; Baby Rusks, Milk Arrowroot biscuits, Baby Rice biscuits, but not including other biscuits ; "

Page 4, clause 4, line 20, after " fittings " insert " therefor "

Page 4, clause 4, line 22, after " pump valves," insert " pump rods, pump rod joints, tank stands,".

Page 4, clause 4, lines 27-31, omit the item commencing with the words " Wire netting and " insert in its stead the following item :—

" 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 ; "

Bill to be reported with amendments.

Sales Tax Assessment Bill (No. 5) (1932)—

Bill, by leave, taken as a whole, and agreed to with the following amendments :—

Page 2, clause 4, after " Farm tractors ; " (line 32) insert " Fertilizer spreaders ; "

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, line 32, after " preparations " insert " and materials "

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, after " Binder twine ; " (line 37) 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 3, clause 4, line 40, after " cyaniding " insert " , electrolytic "

Page 4, clause 4, at the end of paragraph (c) add 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 15, after " industry ; " (second occurring) insert " and inserting in its stead the item ' Fumigators for extermination of rabbits ; ' "

Page 4, clause 4, line 20, after " industry ; " insert " Nets and netting for fishing and cotton for repair thereof ; "

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 4, clause 4, line 47, after " pump valves," insert " pump rods, pump rod joints, tank stands,".

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Page 5, clause 4, lines 1-5, omit the item commencing with the words "Wire netting", and insert in its stead the following item :—

"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, clause 5, omit sub-clause (5).

New clause.—Page 5, after clause 4 insert the following new clause :—

"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—

Remission of tax on chaff bags.

(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."

Bill to be reported with amendments.

Sales Tax Assessment Bill (No. 6) (1932)—

Bill, by leave, taken as a whole, and agreed to with the following amendments :—

Page 3, clause 9, lines 4-6, omit "or to a Commonwealth or State authority in such circumstances that no sale value is prescribed by section four of this Act in respect of that sale".

Page 3, clause 9, omit paragraph (a) and insert in its stead the following paragraph :—

"(a) that the goods are for the official use of a Government Department or of an authority specified in paragraph (a) of section six of this Act, and are not for re-sale, and, in the case of goods sold to the Government of a State, an arrangement of the kind specified in that paragraph has been made between the Governor-General and the Governor of the State,".

Page 3, clause 10, after "Farm tractors;" (line 46) insert "Fertilizer spreaders;".

Page 4, clause 10, after "Field mowers;" (line 1) insert "Fire rakes and fire ploughs;".

Page 4, clause 10, after "Lucerne bunchers;" (line 10) insert "Machines for planting seedlings;".

Page 4, clause 10, line 44, after "preparations" insert "and materials".

Page 4, clause 10, 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 5, clause 10, after "Binder twine;" (line 3,) insert "Blow-fly traps;".

Page 5, clause 10, line 5, after "gold" insert ", silver or base metals".

Page 5, clause 10, line 6, after "cyaniding" insert ", electrolytic".

Page 5, clause 10, line 9, after the item "Dips and washes for cattle or sheep;" insert the item—

"Explosives sold to a person engaged in the mining industry for use in that industry;".

Page 5, clause 10, line 17, after "industry;" (second occurring) insert "and inserting in its stead the item 'Fumigators for extermination of rabbits;'".

Page 5, clause 10, line 20, after "industry;" insert "Nets and netting for fishing and cotton for repair thereof;".

Page 5, clause 10, line 37, after "fittings" insert "therefor".

Page 5, clause 10, line 39, after "pump valves," insert "pump rods, pump rod joints, tank stands,".

Page 5, clause 10, lines 41-45, omit the item commencing with the words "Wire netting", and insert in its stead the following item :—

"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 6, clause 11, omit sub-clause (3.).

New clause.—Page 5, after clause 10 insert the following new clause :—

"10A. Where any bags or sacks used for chaff and imported into Australia have been sold in Australia by the importer 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—

Remission of tax on chaff bags.

(a) if sales tax has not been paid in respect of those sales—sales tax shall not be payable in respect thereof;

(b) if sales tax has been paid in respect of those sales 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."

Bill to be reported with amendments.

Sales Tax Assessment Bill (No. 7) (1932)—

Bill, by leave, taken as a whole, and agreed to with the following amendments :—

Page 2, clause 4, lines 4-6, omit "or to a Commonwealth or State authority in such circumstances that no sale value is prescribed by section four of this Act in respect of that sale".

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Page 2, clause 4, omit paragraph (a) and insert in its stead the following paragraph :—

“(a) that the goods are for the official use of a Government Department or of an authority specified in paragraph (a) of section six of this Act, and are not for re-sale, and, in the case of goods sold to the Government of a State, an arrangement of the kind specified in that paragraph has been made between the Governor-General and the Governor of the State.”.

Page 2, clause 5, after “ Farm tractors ; ” (line 46) insert “ Fertilizer spreaders ; ”.

Page 2, clause 5, after “ Field mowers ; ” (line 47) insert “ Fire rakes and fire ploughs ; ”.

Page 3, clause 5, after “ Lucerne bunchers ; ” (line 9) insert “ Machines for planting seedlings ; ”.

Page 3, clause 5, line 43, after “ preparations ” insert “ and materials ”.

Page 3, clause 5, 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 5, after “ Binder twine ; ” (line 48) insert “ Blow-fly traps ; ”.

Page 4, clause 5, line 2, after “ gold ” insert “, silver or base metals ”.

Page 4, clause 5, line 3, after “ cyaniding ” insert “, electrolytic ”.

Page 4, clause 5, line 6, after the item “ Dips and washes for cattle or sheep ; ” insert the item—

“ Explosives sold to a person engaged in the mining industry for use in that industry ; ”.

Page 4, clause 5, line 14, after “ industry ” (second occurring) insert “ and inserting in its stead the item ‘ Fumigators for extermination of rabbits ; ’ ”.

Page 4, clause 5, line 17, after “ industry ; ” insert “ Nets and netting for fishing and cotton for repair thereof ; ”.

Page 4, clause 5, line 34, after “ fittings ” insert “ therefor ”.

Page 4, clause 5, line 36, after “ pump valves,” insert “ pump rods, pump rod joints, tank stands,”.

Page 4, clause 5, lines 38–42, omit the item commencing with the words “ Wire netting ”, and insert in its stead the following item :—

“ 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, clause 6 omit sub-clause (3.).

New clause.—Page 4, after clause 5 insert the following new clause :—

“ 5A. Where any bags or sacks used for chaff and imported into Australia have been sold in Australia by a person other than the importer 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—

Remission of
tax on chaff
bags.

(a) if sales tax has not been paid in respect of those sales—sales tax shall not be payable in respect thereof ; or

(b) if sales tax has been paid in respect of those sales 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.”.

Bill to be reported with amendments.

Sales Tax Assessment Bill (No. 8) (1932)—

Bill, by leave, taken as a whole, and agreed to with the following amendments :—

Page 2, clause 3, after “ Farm tractors ; ” (line 21) insert “ Fertilizer spreaders ”.

Page 2, clause 3, after “ Field mowers ; ” (line 22) insert “ Fire rakes and fire ploughs ; ”.

Page 2, clause 3, line 16, after “ preparations ” insert “ and materials ”.

Page 2, clause 3, after “ Lucerne bunchers ; ” (line 31) insert “ Machines for planting seedlings ; ”.

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

“(aa) by inserting after the item ‘ Bags ’ the item—
‘ Bee-keepers’ equipment but not including articles ordinarily used for other purposes ; ’ ; ”.

Page 3, clause 3, after “ Binder twine ; ” (line 21) insert “ Blow-fly traps ; ”.

Page 3, clause 3, line 23, after “ gold ” insert “, silver or base metals ”.

Page 3, clause 3, line 24, after “ cyaniding ” insert “, electrolytic ”.

Page 3, clause 3, line 35, after “ industry ; ” (second occurring) insert “ and inserting in its stead the item ‘ Fumigators for extermination of rabbits ; ’ ”.

Page 3, clause 3, line 38, after “ industry ; ” insert “ Nets and netting for fishing and cotton for repair thereof ; ”.

Page 4, clause 3, line 9, after “ fittings ” insert “ therefor ”.

Page 4, clause 3, line 11, after “ pump valves,” insert “ pump rods, pump rod joints, tank stands,”.

Page 4, clause 3, lines 13–17, omit the item commencing with the words “ Wire netting ” and insert in its stead the following item :—

“ 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 ; ”.

Bill to be reported with amendments.

29th and 30th September, 1932.

Sales Tax Assessment Bill (No. 9) (1932)—

Bill, by leave, taken as a whole and agreed to.
Bill to be reported without amendment.

The House resumed ; Mr. Bell reported accordingly.

The Standing Orders having been suspended, *see* page 303—

On the motion of Mr. Lyons, the House adopted the Reports.

On the motion of Mr. Lyons, the Sales Tax Assessment Bills (Nos. 1 to 9) (1932) were read a third time.

6. SUSPENSION OF STANDING ORDER No. 70.—Mr. Lyons (Prime Minister) moved, by leave, That Standing Order No. 70 (eleven o'clock rule) be suspended for this sitting.
Question—put and passed.
7. POSTPONEMENT OF THE ORDERS OF THE DAY.—Ordered—That Orders of the Day Nos. 2 to 8 be postponed until after Order of the Day No. 9.
8. WAYS AND MEANS—SALES TAX BILL (No. 6) (1932).—The House, according to Order, resolved itself into the Committee of Ways and Means.

(In the Committee.)

Mr. Lyons (Treasurer) moved, That sales tax be imposed at the rate of six per centum upon the sale value of goods imported into Australia after the commencement of the *Sales Tax Act (No. 6) 1930* which are, on or after the date of the commencement of the Act passed to give effect to this resolution, applied to his own use by a taxpayer who imported those goods.

Question—put and passed.

Resolution to be reported, and leave asked to sit again.

The House resumed ; Mr. Bell reported accordingly.

Resolved—That the House will, at a later hour this day, again resolve itself into the said Committee.

Mr. Lyons moved, pursuant to contingent notice, That the Standing Orders be suspended, to enable the remaining stages to be passed without delay.

Question—put and passed.

The Resolution reported from the Committee was read, and, on the motion of Mr. Lyons, was adopted by the House.

Ordered—That Mr. Lyons and Mr. Fenton do prepare and bring in a Bill to carry out the foregoing Resolution.

Mr. Lyons then brought up a Bill intituled "*A Bill for an Act to amend the 'Sales Tax Act (No. 6) 1930-1931'*," and moved, That it be now read a first time.

Question—put and passed.—Bill read a first time.

Mr. Lyons moved, That the Bill be now read a second time.

Question—put and passed.—Bill read a second time.

Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

(In the Committee.)

Bill, by leave, taken as a whole, and agreed to.

Bill to be reported without amendment.

The House resumed ; Mr. Bell reported accordingly.

On the motion of Mr. Lyons, the House adopted the Report, and the Bill was read a third time.

9. ALTERATION OF HOUR OF NEXT MEETING.—Mr. Lyons (Prime Minister) moved, That the House, at its rising, adjourn until two o'clock p.m. this day.
Question—put and passed.
10. ADJOURNMENT.—Mr. Lyons (Prime Minister) moved, That the House do now adjourn.
Question—put and passed.

And then the House, at one o'clock in the morning, adjourned until two o'clock p.m. this day.

MEMBERS PRESENT.—All Members were present (at some time during the sitting) except—Mr. Anstey, Mr. Bruce*, Mr. Roland Green, Mr. Gullett, Mr. Hawker, Mr. Hill, Mr. Hughes*, Mr. Hutchinson, Mr. Nelson, Mr. E. C. Riley, and Mr. Scholfield.

* On leave.

E. W. PARKES,
Clerk of the House of Representatives.