

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

VOTES AND PROCEEDINGS

No. 70

THURSDAY, 16 NOVEMBER 1978

1 The House met, at 10.30 a.m., pursuant to adjournment. Mr Speaker (the Right Honourable Sir Billy Snedden) took the Chair, and read Prayers.

2 **PETITIONS:** The Clerk announced that the following Members had each lodged petitions for presentation, viz.:

Mr Aldred, Mr Bouchier, Mr Burns, Mr Fisher, Mr Hunt, Mr Johnston and Mr Lloyd—from certain citizens praying that the Medical Benefits Schedule be amended to preclude payment of benefits for abortions.

Mr Humphreys, Mr C. K. Jones, Mr Kerin and Mr Stewart—from certain citizens praying for the replacement of the 1978–79 Budget by a budget which increases the level of economic activity, lowers unemployment, assists the disadvantaged and revives business and consumer confidence.

Mr Keating and Mr Martin—from certain citizens praying that no measures be taken to implement those recommendations of the Royal Commission on Human Relationships that will further undermine and weaken marriage, child-care or the family.

Mr Humphreys—from certain citizens praying that action be taken to improve the retirement conditions of all sections of the Australian workforce who are not supported by superannuation or long service leave schemes.

Mr L. R. Johnson—from certain citizens praying that Kingsford-Smith Airport, Sydney, not be extended and that no related decisions be taken without consultation with affected communities.

Mr L. R. Johnson—from certain citizens praying that indirect tax measures, such as a retail turnover tax or a value added tax, not be introduced.

Mr L. R. Johnson—from certain citizens praying for the provision of funds for the construction and maintenance of an aged persons complex in the Electoral Division of Hughes.

Mr MacKellar—from certain citizens praying for the prohibition of pornographic material involving children.

Mr J. L. McMahon—from certain citizens praying that proposed changes to Medibank not be implemented and that there be consultation with the trade unions and the community.

Petitions received.

3 **QUESTIONS:** Questions without notice being asked—

Mr Stewart having addressed a question to the Minister for Primary Industry which referred to the private business interests of the Minister—

Speaker's ruling: Mr Speaker ruled that the question was out of order.

Dissent from ruling moved: Mr Hayden (Leader of the Opposition) moved—That the ruling be dissented from.

Closure of Member moved: Mr Bouchier moved—That the honourable Member be not further heard.

Motion withdrawn, by leave.

Debate ensued on the motion of dissent.

Closure: Mr Howard (Treasurer) moved—That the question be now put.

Question—That the question be now put—put and passed.

And the question—That the ruling be dissented from—was put accordingly, and negatived.

Questions without notice continued.

4 PAPERS: The following papers were presented, by command of His Excellency the Governor-General:

Election Statistics—Senate Election and General Election of Members of the House of Representatives, 10 December 1977—

Statement by Senator Chaney (Minister for Administrative Services), dated November 1978.

Statistics—

Australian Capital Territory and Northern Territory.

New South Wales.

Queensland.

South Australia.

Tasmania.

Victoria.

Western Australia.

5 ALTERATION OF DAY OF NEXT MEETING: Mr Street (Minister for Employment and Industrial Relations) moved—That the House, at its rising, adjourn until tomorrow at 10 a.m.

Question—put and passed.

6 ELECTORAL LAWS AND PROCEDURES—PROPOSED JOINT SELECT COMMITTEE: Mr Young, pursuant to notice, moved—That a joint select committee be established to inquire into and report upon:

- (1) all aspects of existing electoral laws affecting the Australian Parliament;
- (2) changes that should be made to existing legislation;
- (3) the provision of proportionate subsidies by the Australian Government to political parties and candidates in federal election campaigns and the disclosure of the amount and nature of assistance by corporations and individuals to these parties and candidates, and
- (4) the possibility of establishing fixed election dates subject to a government retaining the confidence of the House of Representatives.

Debate ensued.

It being 2 hours after the time fixed for the meeting of the House, the debate was interrupted in accordance with standing order 109.

Ordered—That the time for the discussion of notices be extended until 12.45 p.m.

Debate continued.

Mr Yates rising to address the House—

Closure: Mr Bourchier moved—That the question be now put.

Question—That the question be now put—put and passed.

And the question—That the motion be agreed to—being accordingly put—

The House divided (the Deputy Speaker, Mr Armitage, in the Chair)—

AYES, 28

Dr Blewett	Mr Fry	Dr Klugman	Mr Willis
Mr Bowen	Mr Howe	Mr J. L. McMahon	Mr Young
Mr C. R. Cameron	Mr Hurford	Mr Martin	
Dr Cass	Mr Innes	Mr Morris	
Mr Cohen	Dr Jenkins	Mr Scholes	
Mr Dawkins	Mr B. O. Jones	Mr Uren	<i>Tellers:</i>
Dr Everingham	Mr Keating	Mr Wallis	Mr L. K. Johnson
Mr FitzPatrick	Mr Kerin	Mr West	Mr L. R. Johnson

NOES, 72

Mr Aldred	Mr Connolly	Mr Jull	Mr E. L. Robinson
Mr Anthony	Mr Cotter	Mr Katter	Mr I. L. Robinson
Mr Baillieu	Mr Dean	Mr Killen	Mr Ruddock
Mr Baume	Mr Dobie	Mr Lloyd	Mr Sainsbury
Mr Birney	Mr Drummond	Mr Lusher	Mr Shack
Mr Bouchier	Dr Edwards	Mr MacKellar	Mr Simon
Mr Bradfield	Mr Ellicott	Mr MacKenzie	Mr Sinclair
Mr Braithwaite	Mr Falconer	Mr McLean	Mr Staley
Mr N. A. Brown	Mr Fife	Mr McLeay	Mr Street
Mr Bungey	Mr Fisher	Sir William McMahon	Mr Thomson
Mr Burns	Mr Gillard	Mr McVeigh	Mr Viner
Mr Burr	Mr Groom	Mr Macphee	Mr Wilson
Mr Cadman	Mr Haslem	Mr Martyr	Mr Yates
Mr Cairns	Mr Hodgman	Mr Millar	
Mr Calder	Mr Howard	Mr Moore	
Mr D. M. Cameron	Mr Hunt	Mr Neil	
Mr E. C. Cameron	Mr Hyde	Mr Nixon	<i>Tellers:</i>
Mr Carlton	Mr Jarman	Mr O'Keefe	Mr Corbett
Mr Chapman	Mr Johnston	Mr Porter	Mr Hodges

And so it was negatived.

The time allotted for precedence to general business having expired—

7 DISCUSSION OF MATTER OF PUBLIC IMPORTANCE—MULTILATERAL TRADE NEGOTIATIONS:

Mr Deputy Speaker informed the House that Mr Bowen (Deputy Leader of the Opposition), Mr E. C. Cameron and Mr Hodgman had each proposed that definite matters of public importance be submitted to the House for discussion today. In accordance with the provisions of standing order 107, Mr Speaker had given priority to the matter proposed by Mr Bowen, namely, "The Government's failure to debate the implications of the issues now before the multilateral trade negotiations".

The proposed discussion having received the necessary support—

Mr Bowen addressed the House.

Discussion ensued.

Discussion concluded.

8 ATOMIC ENERGY AMENDMENT BILL (No. 2) 1978: Mr Anthony (Minister for Trade and Resources), pursuant to notice, presented a Bill for an Act to amend the *Atomic Energy Act 1953*.

Bill read a first time.

Mr Anthony moved—That the Bill be now read a second time.

Debate adjourned (Mr Keating), and the resumption of the debate made an order of the day for the next sitting.

9 QANTAS AIRWAYS LIMITED (LOAN GUARANTEE) AMENDMENT BILL 1978: Mr Nixon (Minister for Transport), pursuant to notice, presented a Bill for an Act to amend the *Qantas Airways Limited (Loan Guarantee) Act 1978*.

Bill read a first time.

Mr Nixon moved —That the Bill be now read a second time.

Debate adjourned (Mr Morris), and the resumption of the debate made an order of the day for the next sitting.

10 CUSTOMS TARIFF AMENDMENT BILL (No. 4) 1978: Mr Fife (Minister for Business and Consumer Affairs) presented a Bill for an Act to amend the *Customs Tariff Act 1966*.

Bill read a first time.

Mr Fife moved—That the Bill be now read a second time.

Debate adjourned (Mr Hurford), and the resumption of the debate made an order of the day for the next sitting.

11 INCOME TAX ASSESSMENT AMENDMENT BILL (No. 3) 1978: The order of the day having been read for the resumption of the debate on the question—That the Bill be now read a second time—

Debate resumed.

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

The House resolved itself into a committee of the whole.

In the committee

Bill, by leave, taken as a whole.

New clause—

On the motion of Mr Howard (Treasurer), the following new clause was added to the Bill:

“4. Section 78 of the Principal Act is amended by inserting after sub-paragraph (xlvii) of paragraph (a) of sub-section (1) the following sub-paragraph:
 ‘; (xlviii) The Sir Robert Menzies Memorial Trust.’.”

Gifts, calls
on afforest-
ation
shares,
pensions, &c.

Bill, as amended, agreed to.

Bill to be reported with an amendment.

The House resumed; Dr Jenkins reported accordingly.

On the motion of Mr Howard, by leave, the House adopted the report, and, by leave, the Bill was read a third time.

12 INCOME TAX ASSESSMENT AMENDMENT BILL (No. 2) 1978: The order of the day having been read for the resumption of the debate on the question—That the Bill be now read a second time—

Debate resumed by Mr Willis who moved, as an amendment—That all words after “That” be omitted with a view to substituting the following words: “whilst not opposing the Bill, the House—

(1) is of the opinion that—

- (a) despite the passage of considerable legislation designed to close off tax avoidance loopholes, the Government has failed to legislate against various well-known tax avoidance schemes;
- (b) the continued operation of a large scale tax avoidance industry is creating grave inequities in the incidence of taxation, substantially reducing Government revenue, providing a substantial administrative burden for the Government, and imposing an increased legislative burden on the Parliament;
- (c) the process of countering tax avoidance schemes by the continual passage of complex legislation is cumbersome and inefficient;
- (d) the income tax law has already reached a state of exceptional complexity, and
- (e) continued resort to the present means of countering tax avoidance will add greatly to the complexity of the tax law, and

(2) therefore calls on the Government to redraft the income tax legislation with a view to increasing its simplicity and efficiency, to institute an effective annihilation provision based on Section 260 of the Income Tax Assessment Act, and to implement other general provisions designed to deter and restrict tax avoidance”.

Amendment negatived.

Question—That the Bill be now read a second time—put and passed—Bill read a second time.

The House resolved itself into a committee of the whole.

In the committee

Bill, by leave, taken as a whole.

On the motion of Mr Howard (Treasurer), by leave, the following amendments were made together, after debate:

Clause 1, page 1, line 4, omit “No. 2”, substitute “No. 4”.

Clause 5—

Page 3, lines 40–45, page 4, lines 1–5, omit proposed sub-section (8A), substitute the following sub-sections:

“(8A) For the purposes of the application of this section in relation to a shareholder in relation to a year of income, being a shareholder that is a company to which Subdivision B of Division 2A applies in relation to the year of income—

- (a) a reference in sub-section (5) to the net income derived from dividends by the shareholder shall be read as a reference to an amount equal to the sum of—
 - (i) the amount of income from private company dividends that is deemed to be included in the taxable income of the shareholder of the year of income by the operation of section 50N; and
 - (ii) the amount of income from dividends other than private company dividends that is deemed to be included in the taxable income of the shareholder of the year of income by the operation of section 50N, reduced by so much of any deductions (including deductions, whether in respect of losses, outgoings or otherwise, that are not specifically related to particular income or to income included in a particular class of income) that have been allowed or are allowable to the shareholder under this Act in relation to the year of income or any other year of income as—
 - (iii) has not, in the application of section 50N in relation to the shareholder in relation to the year of income, been deducted from income from private company dividends or from income from dividends other than private company dividends; and
 - (iv) the Commissioner is satisfied it is reasonable to attribute to dividends included in the assessable income of the shareholder of the year of income;
- (b) a reference in sub-section (5) or (6) to the net income derived from private company dividends by the shareholder shall be read as a reference to the amount of income from private company dividends that is deemed to be included in the taxable income of the shareholder of the year of income by the operation of section 50N reduced by so much of any deductions (including deductions, whether in respect of losses, outgoings or otherwise, that are not specifically related to particular income or to income included in a particular class of income) that have been allowed or are allowable to the shareholder under this Act in relation to the year of income or any other year of income as—
 - (i) has not, in the application of section 50N in relation to the shareholder in relation to the year of income, been deducted from income from private company dividends; and
 - (ii) the Commissioner is satisfied it is reasonable to attribute to private company dividends included in the assessable income of the shareholder of the year of income; and
- (c) a reference in sub-section (5) to the net income derived by the shareholder from dividends other than private company dividends shall be read as a reference to the amount of income from dividends other than private company dividends that is deemed to be included in the taxable income of the shareholder of the year of income by the operation of section 50N, reduced by so much of any deductions (including deductions, whether in respect of losses, outgoings or otherwise, that are not specifically related to particular

income or to income included in a particular class of income) that have been allowed or are allowable to the shareholder under this Act in relation to the year of income or any other year of income as—

- (i) has not, in the application of section 50N in relation to the shareholder in relation to the year of income, been deducted from income from dividends other than private company dividends; and
- (ii) the Commissioner is satisfied it is reasonable to attribute to dividends (other than private company dividends) included in the assessable income of the shareholder of the year of income.

“(8B) A reference in this section to deductions that have been allowed or are allowable to a shareholder under this Act in relation to a year of income or to amounts that have been or are included in the assessable income of a shareholder of a year of income shall, if Subdivision B of Division 2A applies or applied in relation to the shareholder in relation to the year of income, be read as a reference to deductions that would have been allowable or would be allowable to the shareholder under this Act or to amounts that would have been included in the assessable income of the shareholder, as the case may be, if the taxable income of the shareholder of the year of income concerned were ascertained in accordance with section 48.’”.

Page 4, line 8, omit “sub-section 10”, substitute “sub-sections (8A) and (10)”.

Page 4, line 16, after “purposes of the application of” insert “sub-section (8A) or”.

Page 4, line 35, after “purposes of the application of” insert “sub-section (8A) or”.

Page 5, after paragraph (1) (c) insert the following paragraph:

“(ca) by inserting in sub-section (13) ‘in sub-section (8A) or’ after ‘deduction referred to’.”.

Page 6, line 33, omit “and”.

Page 6, after paragraph (e) insert the following paragraph:

“(ea) by omitting from paragraph (b) of sub-section (14) ‘sub-sections (9) and (10)’ and substituting ‘sub-section (8A), or sub-sections (9) and (10),’; and”.

Page 7, lines 1–3, omit sub-clause (2), substitute the following sub-clauses:

“(2) The amendments made by sub-section (1) (other than paragraphs (1) (b), (ca) and (ea)) apply in relation to dividends paid after 7 May 1978 other than dividends declared on or before that date.

“(2A) For the purposes of the application of section 46A of the *Income Tax Assessment Act 1936* in relation to dividends paid to a company on or before 7 May 1978 or dividends declared on or before that date that are paid to a company after that date, being a company to which Subdivision B of Division 2A applies in relation to the year of income of the company during which the dividends are paid—

- (a) sub-section (11) of that section shall be read as if ‘the last preceding sub-section’ were omitted and ‘sub-section (8A) or (10)’ were substituted; and
- (b) sub-section (12) of that section shall be read as if ‘sub-section (10) of this section’ were omitted and ‘sub-section (8A) or (10)’ were substituted.

“(2B) For the purposes of the application of section 46A of the *Income Tax Assessment Act 1936* in relation to—

- (a) dividends paid to a company on or before 7 May 1978 and after 7 April 1978 (not being dividends declared on or before 7 April 1978); or
- (b) dividends paid to a company after 7 May 1978, being dividends declared after 7 April 1978 and on or before 7 May 1978,

being in either case a company to which Subdivision B of Division 2A applies in relation to the year of income of the company during which the dividends are paid, sub-section (12A) of that section shall be read as if ‘sub-section (10)’ were

“(2B) For the purposes of the application of section 46A of the *Income Tax Assessment Act 1936* in relation to—
A) and (10)’ were substituted.”.

Clause 9—

Page 17, line 35, omit “for the purpose”.

Page 19, line 4, omit “for the purpose”.

Page 24, line 38, omit “and”.

Page 24, omit sub-paragraph (iii) of paragraph (a) of sub-section (3) of proposed section 50F, substitute the following sub-paragraphs:

“(iii) the period that constitutes that corresponding year of income of the partnership is the same period as the period that constitutes the year of income of the company; and

(iv) for the purposes of section 92, the partnership had a net income of that year of income of the partnership.”

Page 25, line 11, omit “and”.

Page 25, omit sub-paragraph (iii) of paragraph (b) of sub-section (3) of proposed section 50F, substitute the following sub-paragraphs:

“(iii) the period that constitutes that corresponding year of income of the partnership is the same period as the period that constitutes the year of income of the company; and

(iv) for the purposes of section 92, a partnership loss was incurred by the partnership in that year of income of the partnership.”

Page 25, line 21, omit “and”.

Page 25, line 29, omit “and”.

Page 25, omit sub-paragraph (iii) of paragraph (c) of sub-section (3) of proposed section 50F, substitute the following sub-paragraphs:

“(iii) the period that constitutes that corresponding year of income of the partnership is the same period as the period that constitutes the year of income of the company; and

(iv) for the purposes of section 92, the partnership did not have a net income of that year of income of the partnership and did not incur a partnership loss in that year of income of the partnership.”

Page 25, at the end of sub-section (3) of proposed section 50F add the following word and paragraph:

“; and (d) where—

(i) at any time during the year of income the company was a partner in a partnership;

(ii) a full-year partnership deduction has been allowed or is allowable, or full-year partnership deductions have been allowed or are allowable, to the partnership in relation to the year of income of the partnership that corresponds with the year of income of the company; and

(iii) the period that constitutes that corresponding year of income of the partnership is not the same period as the period that constitutes the year of income of the company,

so much of the amount of that full-year partnership deduction or of the sum of the amounts of those full-year partnership deductions, as the case may be, as the Commissioner considers fair and reasonable having regard to all the relevant circumstances shall be deemed to be a partnership deduction in relation to the company in relation to the year of income.”

Page 34, line 2, omit “held”, substitute “beneficially owned”.

Page 34, line 9, omit “held”, substitute “beneficially owned”.

Page 34, line 16, omit “held”, substitute “beneficially owned”.

Page 34, line 22, omit “natural person or natural persons”, substitute “person or persons”.

Page 34, lines 27–29, omit “natural person or those natural persons acquired the control of that voting power”, substitute “person or those persons acquired the control of that voting power or became capable of acquiring the control of that voting power, as the case may be.”

Page 35, lines 16–18, omit “natural person who was, or natural persons who were, at the relevant time, capable of controlling the voting power in the company”, substitute “natural person or natural persons who controlled the voting power in the company at the relevant time or who was or were, as the case may be, capable of controlling the voting power in the company at the relevant time”.

Page 35, omit sub-section (2) of proposed section 50H, substitute the following sub-section:

“(2) For the purposes of sub-section (1)—

- (a) a company shall be taken to have had an available loss immediately before a time during the year of income if, had the year of income ended immediately before that time, the assessable income of the company of the year of income would have been less than the allowable deductions (other than deductions under section 80 or 80AA) of the company of the year of income; and
- (b) a company shall be taken to have had an available profit immediately before a time during a year of income if, had the year of income ended immediately before that time, the assessable income of the company of the year of income would have exceeded the allowable deductions (other than deductions under section 80 or 80AA) of the company of the year of income.”

Page 35, line 37, insert “a shareholding interest or” before “shareholding”.

Page 35, line 42, insert “a shareholding interest or” before “shareholding”.

Page 36, line 2, insert “a shareholding interest or” before “shareholding”.

Page 36, line 8, insert “a shareholding interest or” before “shareholding”.

Page 41, line 41, omit “3”, substitute “4”.

Page 42, lines 7–15, omit the description of part *A* of the formula $A-BC$, substitute the following:

“*A* is the amount ascertained by multiplying the excess amount by—

- (a) if the year of income is the year of income that commenced on 1 July 1977—0.5;
- (b) if the year of income is the year of income that commenced on 1 July 1978—0.4;
- (c) if the year of income is the year of income commencing on 1 July 1979—0.3;
- (d) if the year of income is the year of income commencing on 1 July 1980—0.2; and
- (e) if the year of income is the year of income commencing on 1 July 1981—0.1;”

Page 42, lines 41 and 42, omit “any other provision of this Act”, substitute “the provisions of Subdivision A”.

Page 47, line 3, omit “and”.

Page 47, at the end of sub-section (12) of proposed section 50N add the following word and paragraph:

“; and (e) so much of any partnership deduction or partnership deductions as relates directly to income from private company dividends.”

Page 48, line 3, omit “and”.

Page 48, at the end of sub-section (14) of proposed section 50N add the following word and paragraph:

“; and (e) so much of any partnership deduction or partnership deductions as relates directly to income from dividends other than private company dividends.”

Page 49, line 4, omit “and”.

Page 49, at the end of sub-section (16) of proposed section 50N add the following word and paragraph:

“; and (e) so much of any partnership deduction or partnership deductions as relates directly to income from property other than dividends.”

Page 49, line 44, omit “and”.

Page 50, at the end of sub-section (18) of proposed section 50N add the following word and paragraph:

“; and (e) so much of any partnership deduction or partnership deductions as does not relate directly to income from property.”.

Page 51, omit sub-section (22) of proposed section 50N, substitute the following sub-sections:

“(22) Subject to sub-section (23), dividends paid to a company (in this sub-section referred to as the “relevant company”) by another company during a year of income of the relevant company shall, for the purposes of this section, be deemed to be private company dividends if, and only if—

- (a) the relevant company was a private company in relation to that year of income; and
- (b) the other company was a private company in relation to the year of income of that other company during which the dividends were paid.

“(23) In the application of this section for the purposes of determining the amount of any rebate to which a company is entitled, or that may be allowed to a company, under section 46 or 46A in relation to a year of income, a reference in this section, in relation to the company in relation to the year of income, to private company dividends shall be read as not including a reference to so much of any dividends paid to the company by another company that is a non-resident as was paid out of profits derived from sources out of Australia.’”.

Clause 12, pages 54 and 55, omit sub-section (6) of proposed section 105AB, substitute the following sub-sections:

“ (6) Where, in pursuance of sub-section (2), the Commissioner has determined that a period is to be an additional distribution period, or that periods are to be additional distribution periods, in relation to a company in relation to a year of income (in this sub-section referred to as the “relevant year of income”), so much of the dividend component of any distribution or of the sum of the dividend components of any distributions of money or other property made during that additional distribution period or those additional distribution periods by the liquidator of the company (being a distribution the amount of which was, or being distributions the amounts of which were, specified in a notice or notices given to the Commissioner by the liquidator in accordance with sub-section (5)) as exceeds the amount (if any) that would be the undistributed amount in relation to the company in relation to the year of income immediately preceding the relevant year of income if no regard were had to the distribution or distributions of money or other property made by the liquidator during that additional distribution period or those additional distribution periods shall, for the purposes of ascertaining, for the purposes of this Division, whether the company is deemed to have made a sufficient distribution in relation to the relevant year of income, be taken to have been made during the prescribed period in relation to the relevant year of income.

“(6A) For the purposes of sub-section (6), the dividend component of a distribution made by the liquidator of a company is so much of the amount of the distribution as is deemed by section 47 to be a dividend or dividends paid by the company to shareholders out of profits derived by the company.’”.

Bill, as amended, agreed to.

Bill to be reported with amendments.

The House resumed; Dr Jenkins reported accordingly.

On the motion of Mr Howard, by leave, the House adopted the report, and, by leave, the Bill was read a third time.

13 INCOME TAX (NON-RESIDENT COMPANIES) BILL 1978: The order of the day having been read for the resumption of the debate on the question—That the Bill be now read a second time—

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

The House resolved itself into a committee of the whole.

In the committee

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

The House resumed; Mr Millar reported accordingly.
On the motion of Mr Howard (Treasurer), the House adopted the report, and, by leave, the Bill was read a third time.

- 14 INCOME TAX (COMPANIES AND SUPERANNUATION FUNDS) AMENDMENT BILL 1978: The order of the day having been read for the resumption of the debate on the question—That the Bill be now read a second time—
Question—put and passed—Bill read a second time.
The House resolved itself into a committee of the whole.

In the committee

Bill, by leave, taken as a whole.
On the motion of Mr Howard (Treasurer), by leave, the following amendments were made together:
Clause 3, line 8, omit "1977", substitute "1978".
Title, omit "1977", substitute "1978".
Bill, as amended, agreed to.
Bill to be reported with an amendment, and with an amended title.

The House resumed; Mr Millar reported accordingly.
On the motion of Mr Howard, by leave, the House adopted the report, and, by leave, the Bill was read a third time.

- 15 INCOME TAX (RATES) AMENDMENT BILL 1978: The order of the day having been read for the resumption of the debate on the question—That the Bill be now read a second time—
Question—put and passed—Bill read a second time.
The House resolved itself into a committee of the whole.

In the committee

Bill, by leave, taken as a whole.
On the motion of Mr Howard (Treasurer), the following amendment was made: Clause 1, after "*Amendment Act*" insert "(No. 2)".
Bill, as amended, agreed to.
Bill to be reported with an amendment.

The House resumed; Mr Millar reported accordingly.
On the motion of Mr Howard (Treasurer), by leave, the House adopted the report, and, by leave, the Bill was read a third time.

- 16 SUSPENSION OF STANDING ORDERS—SALES TAX ASSESSMENT AMENDMENT BILLS: Mr Howard (Treasurer), by leave, moved—That so much of the standing orders be suspended as would prevent 9 Sales Tax Assessment Amendment Bills—
(a) being presented and read a first time together and one motion being moved without delay and one question being put in regard to, respectively, the second readings, the committee's report stage, and the third readings, of all the Bills together, and

(b) the consideration of the Bills in one committee of the Whole.

Question—put and passed.

17 SALES TAX ASSESSMENT (NOS. 1 TO 9) AMENDMENT BILLS 1978: Mr Howard (Treasurer) presented the following Bills:

- A Bill for an Act to amend the *Sales Tax Assessment Act (No. 1) 1930*;
- A Bill for an Act to amend the *Sales Tax Assessment Act (No. 2) 1930*;
- A Bill for an Act to amend the *Sales Tax Assessment Act (No. 3) 1930*;
- A Bill for an Act to amend the *Sales Tax Assessment Act (No. 4) 1930*;
- A Bill for an Act to amend the *Sales Tax Assessment Act (No. 5) 1930*;
- A Bill for an Act to amend the *Sales Tax Assessment Act (No. 6) 1930*;
- A Bill for an Act to amend the *Sales Tax Assessment Act (No. 7) 1930*;
- A Bill for an Act to amend the *Sales Tax Assessment Act (No. 8) 1930*, and
- A Bill for an Act to amend the *Sales Tax Assessment Act (No. 9) 1930*.

Bills together read a first time.

Mr Howard moved—That the Bills be now read a second time.

Debate adjourned (Mr Willis), and the resumption of the debate made an order of the day for the next sitting.

18 ASIAN DEVELOPMENT FUND BILL 1978: The order of the day having been read for the resumption of the debate on the question—That the Bill be now read second time—

Debate resumed.

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

Message from the Governor-General: Message No. 98, dated 23 August 1978, from His Excellency the Governor-General was announced recommending an appropriation of revenue for the purposes of the Bill.

Leave granted for third reading to be moved forthwith.

On the motion of Mr MacKellar (Minister for Immigration and Ethnic Affairs), the Bill was read a third time.

19 WHEAT INDUSTRY STABILIZATION AMENDMENT BILL 1978: The order of the day having been read for the resumption of the debate on the question—That the Bill be now read a second time—

Debate having been resumed by Mr Kerin—

20 ADJOURNMENT: It being 10.30 p.m.—The question was proposed—That the House do now adjourn.

Debate ensued.

The House continuing to sit until 11 p.m.—Mr Deputy Speaker adjourned the House until tomorrow at 10 a.m.

MEMBERS PRESENT: All Members were present (at some time during the sitting) except Mr Adermann, Mr Bryant*, Mr Garland, Mr Graham, Mr Humphreys, Mr Jacobi*, Mr Lucock*, Mr Newman and Mr Shipton*.

*On leave

J. A. PETTIPER,
Clerk of the House of Representatives