

1929-30-31.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA,  
CANBERRA.

---

VOTES AND PROCEEDINGS

OF THE

HOUSE OF REPRESENTATIVES.

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No. 182.

THURSDAY, 6TH AUGUST, 1931.

1. The House met, at eleven o'clock a.m., pursuant to adjournment.—Mr. Speaker (the Honorable Norman J. O. Makin) took the Chair, and offered Prayers.
2. PAPER.—The following Paper was presented, by command of His Excellency the Governor-General—Federal Capital Territory—Agricultural and Pastoral Leases—Report by Mr. E. N. Robinson. Ordered to lie on the Table.
3. MESSAGE FROM THE SENATE.—INCOME TAX ASSESSMENT BILL [No. 2] (1931).—Mr. Speaker announced the receipt of the following Message from the Senate:—

MR. SPEAKER,

Message No. 137.

The Senate returns to the House of Representatives the Bill for “*An Act to amend the ‘Income Tax Assessment Act 1922-1930’*,” and acquaints the House that the Senate has agreed to the Bill with the Amendments indicated by the annexed Schedule, in which Amendments the Senate requests the concurrence of the House of Representatives.

WALTER KINGSMILL,  
President.

The Senate,  
Canberra, 5th August, 1931.

Ordered—That the foregoing Message be taken into consideration, in Committee of the whole House, forthwith.

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

(*In the Committee.*)

The Committee proceeded to consider the Amendments made by the Senate, which are as follows:—

SCHEDULE OF THE AMENDMENTS MADE BY THE SENATE.

- No. 1.—Page 3, clause 9, line 36, after “company” insert “has paid or”.
- No. 2.—Page 4, clause 9, lines 5-6, leave out “to that percentage of such portion of the dividends as is distributed out of the taxable income of the company which is so derived”, insert “to the amount of that further income tax which has been paid or is payable by the company upon taxable income which has been distributed to its preference shareholders”.
- No. 3.—Page 4, after clause 10 insert the following new clause:—  
“10A. The application of section twenty of the *Commonwealth Debt Conversion Act 1931* shall extend to such Commonwealth Treasury Bills issued to Banks in Australia, on or after the thirty-first day of July, One thousand nine hundred and thirty-one, as the Australian Loan Council, constituted in pursuance of the Schedule to the *Financial Agreement Validation Act 1929*, determines.”.

Amendments Nos. 1 and 2 agreed to, after debate.

6th August, 1931.

Mr. Brennan (Attorney-General) moved, That Amendment No. 3 be agreed to.  
Debate ensued.

Question—put.

The Committee divided (The Chairman, Mr. McGrath, in the Chair)—

Ayes, 28.	Noes, 8.	
Mr. Blakeley	Mr. Lewis	
Mr. Brennan	Mr. Long	
Mr. Chifley	Mr. Makin	
Mr. Bernard Corser	Mr. Maxwell	
Mr. Cunningham	Mr. McNeill	
Mr. Cusack	Mr. Parker Moloney	
Mr. Forde	Mr. Parkhill	
Mr. Josiah Francis	Mr. Thomas Paterson	
Mr. Frost	Mr. Rowe	
Mr. Gibbons	Mr. Tully	
Mr. Albert Green	Mr. Watkins	
Mr. Hill	<i>Tellers:</i>	
Mr. Jones	<i>Tellers:</i>	
Mr. Keane	Mr. Coleman	
Mr. Latham	Mr. E. C. Riley	

And so it was resolved in the affirmative.

Resolution to be reported.

The House resumed ; Mr. McGrath reported accordingly.

On the motion of Mr. Brennan, the House adopted the Report.

4. POSTPONEMENT OF ORDERS OF THE DAY.—Ordered—That Orders of the Day Nos. 1 to 5 be postponed until after Order of the Day No. 6, Government Business.
5. DISCHARGE OF ORDER OF THE DAY.—The following Order of the Day, Government Business, was read, and, on the motion of Mr. Brennan (Attorney-General), discharged :—  
Income Tax Assessment Bill (1931)—Second reading—Resumption of debate.
6. WAYS AND MEANS [CUSTOMS TARIFF AMENDMENTS (Nos. 9, 10 AND 11) AND EXCISE TARIFF AMENDMENTS (Nos. 9 AND 10)].—The House, according to Order, resolved itself into the Committee of Ways and Means.

*(In the Committee.)*

[See proposed Resolutions for Customs and Excise Tariff Amendments of the 26th March, 1931 (pages 508-569) and of the 29th July, 1931 (pages 780-2).]

Item numbered 136, sub-item E, postponed.

Item numbered 137 debated and agreed to.

Items numbered 138 and 143 agreed to.

Item numbered 145 postponed.

Item numbered 148 debated—

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

The House resumed ; Mr. McGrath reported accordingly.

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

7. MESSAGE FROM THE SENATE.—APPROPRIATION BILL 1931-32.—Mr. Speaker announced the receipt of the following Message from the Senate :—

MR. SPEAKER,

Message No. 138.

The Senate returns to the House of Representatives the Bill for “An Act to grant and apply out of the Consolidated Revenue Fund a sum for the service of the year ending the thirtieth day of June One thousand nine hundred and thirty-two and to appropriate the Supplies granted by the Parliament for such year,” and acquaints the House that the Senate has agreed to the Bill without requests.

WALTER KINGSMILL,

President.

The Senate,

Canberra, 6th August, 1931.

8. WAYS AND MEANS [CUSTOMS TARIFF AMENDMENTS (Nos. 9, 10 AND 11) AND EXCISE TARIFF AMENDMENTS (Nos. 9 AND 10)].—The House, according to Order, again resolved itself into the Committee of Ways and Means.

*(In the Committee.)*

[See proposed Resolutions for Customs and Excise Tariff Amendments of the 26th March, 1931 (pages 508-569) and of the 29th July, 1931 (pages 780-2).]

6th August, 1931.

Item numbered 148 further debated and agreed to.

Item numbered 152.

Ordered—That the Item be divided.

Sub-item (a) agreed to.

Sub-item (c), viz. :—

—	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<p>By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—</p> <p>“ (c) Wrought Iron and Malleable Cast Iron Fittings for Pipes, and Cast Iron Fittings for Pipes of less than 2 inches internal diameter—</p> <p>(1) Galvanized - - - - - per lb.  (2) Other - - - - - per lb.  or as to the goods covered by paragraphs (1) and (2) of sub-item (c) - - - ad val.  whichever rate returns the higher duty.”</p>			

Mr. Thomas Paterson moved, That the Item be amended by adding the following to sub-item (c) :—

—	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<p>“ And on and after 7th August, 1931 Fittings (Wrought Iron, Malleable Cast Iron and Cast Iron) for Pipes of less than 2 inches internal diameter - - - ad val.</p>	35 per cent.	45 per cent.	50 per cent.

Debate ensued.

Further consideration of sub-item (c) postponed.

Sub-item (p) debated and agreed to.

Item numbered 153 debated and agreed to.

By leave, sub-item (g) of Item numbered 114, viz. :—

—	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<p>“ 114. Hats, Caps, and Bonnets—</p> <p>* * * * *</p> <p>(g) Handwoven or handplaited hoods (not sewn) of hemp vegetable fibre paper or similar materials - ad val.</p>	45 per cent.	55 per cent.	60 per cent.”

was, on the motion of Mr. Forde (Minister for Trade and Customs), reconsidered.

Mr. Forde moved, That the sub-item be amended by adding the following :—

—	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<p>“ And on and after 30th July, 1931</p> <p>(c) Hoods other than of felt—</p> <p>(1) Panama and Pandan plaited from the tip of the crown to the base of the brim and which do not contain any thread straws or other material joining the plait or other material together - ad val.</p> <p>(2) Other - - - - - per dozen or ad val.  whichever rate returns the higher duty.”</p>	45 per cent. 18s. 45 per cent.	55 per cent. 20s. 55 per cent.	60 per cent. 24s. 60 per cent.”

Debate ensued.

Amendment agreed to.

Sub-item, as amended, agreed to.

6th August, 1931.

By leave, Item numbered 105 was, on the motion of Mr. Forde, reconsidered, and amended, after debate, by adding thereto the following new sub-item :—

	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
“ By adding a new sub-item (x) as follows :— (x) Piece goods of a class or kind not produced in Australia which would otherwise be dutiable at a higher rate than that payable under this sub-item imported for use in the manufacture of neck-ties, as prescribed by Departmental By-laws— (1) Silk or in chief part by weight silk . . . ad val. 10 per cent. 15 per cent. 20 per cent. (2) Other . . . ad val. 20 per cent. 22½ per cent. 25 per cent.”			

Item, as amended, agreed to.

Item numbered 154 debated and agreed to.

Item numbered 155 debated and agreed to.

Item numbered 159 agreed to.

Item numbered 160 debated and agreed to.

Item numbered 161—

Ordered—That the Item be divided.

Sub-item (a) postponed.

Sub-item (b), viz. :—

	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
(b) Lawnmowers, viz. :— (1) Electrically or petrol driven . . . ad val. 30 per cent. 40 per cent. 45 per cent. (2) Hand . . . ad val. 45 per cent. 55 per cent. 60 per cent. (3) N.E.I. . . ad val. 20 per cent. 25 per cent. 30 per cent.			

On the motion of Mr. Forde, the sub-item was amended, after debate, by adding the following :—

	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
“ And on and after 7th August, 1931			
(b) Lawnmowers, viz. :— (1) Electrically driven . . . ad val. 30 per cent. 40 per cent. 45 per cent. (2) Hand roller, of all types and descriptions ; hand (other than roller) excepting those with train gears and those specially designed for the combined purpose of trimming and edging . . . ad val. 45 per cent. 55 per cent. 60 per cent. (3) N.E.I. . . ad val. 20 per cent. 25 per cent. 30 per cent.”			

Sub-item, as amended, agreed to.

Sub-item (c), viz. :—

	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
(c) Spray Pumps, hand operated, n.e.i. including Atomizers and Vaporizers of the type used for spraying insecticides ; Spray Pumps, foot operated ; Garden Syringes ; Lawn Sprinklers ad val. 45 per cent. 55 per cent. 60 per cent.			

Mr. Thomas Paterson moved, That the sub-item be amended by adding the following :—

	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
“ And on and after 7th August, 1931			
(c) Spray Pumps, hand operated, n.e.i. including Atomizers and Vaporizers of the type used for spraying insecticides ; Spray Pumps, foot operated ; Garden Syringes ; Lawn Sprinklers ad val. 20 per cent. 25 per cent. 30 per cent.”			

Debate ensued.

6th August, 1931.

Question—That the amendment be agreed to—put.

The Committee divided (The Chairman, Mr. McGrath, in the Chair)—

Ayes, 11.

Mr. Bernard Corser	Mr. Parkhill
Mr. Gabb	Mr. Thomas Paterson
Mr. Gibbons	
Mr. Hill	<i>Tellers:</i>
Mr. James	
Mr. Latham	Mr. Josiah Francis
Mr. Maxwell	Mr. White

Noes, 23.

Mr. Beasley	Mr. Makin
Mr. Blakeley	Mr. McNeill
Mr. Brennan	Mr. Parker Moloney
Mr. Chifley	Mr. Price
Mr. Cunningham	Mr. Rowe
Mr. Cusack	Mr. Tully
Mr. Eldridge	Mr. Ward
Mr. Fenton	Mr. Watkins
Mr. Forde	
Mr. Frost	<i>Tellers:</i>
Mr. Jones	
Mr. Keanan	Mr. Coleman
Mr. Long	Mr. E. C. Riley

And so it was negatived.

Sub-item agreed to.

Item numbered 164, viz. :—

	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
164. By omitting the whole item and inserting in its stead the following item :—			
" 164. (A) Hand Churns, Cheese Presses— ad val.      22½ per cent.      30 per cent.      35 per cent. (B) Churns n.e.i.; Dairy Coolers; Pasteurizers; Jacketed Vats or Jacketed Tanks lined or unlined, including those fitted with agitators or stirrers, capable of use as pasteurizers or coolers or as storage receptacles; Enamelled Vats or Tanks not jacketed ad val.      45 per cent.      55 per cent.      60 per cent."			

Mr. Thomas Paterson moved, That the Item be amended by adding the following to sub-item (B) :—

	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
" And on and after 7th August, 1931 (B) Churns n.e.i.; Dairy Coolers; Pasteurizers; Jacketed Vats or Jacketed Tanks lined or unlined, including those fitted with agitators or stirrers, capable of use as pasteurizers or coolers or as storage receptacles; Enamelled Vats or Tanks not jacketed ad val.      22½ per cent.      30 per cent.      35 per cent."			

Debate ensued.

Amendment negatived.

Item agreed to.

Item numbered 168 postponed.

Item numbered 169 agreed to.

Item numbered 170, viz. :—

	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
170. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—			
" (A) (1) Earth and Rock Cutting, Dredging, and Excavating machinery, n.e.i.      ad val.      27½ per cent.      35 per cent.      40 per cent. (2) Dredging and Excavating Machinery of dragline, shovel, grab, and similar types :— (a) Up to and including 1½ cubic yards capacity ad val.      45 per cent.      55 per cent.      60 per cent. (b) Over 1½ cubic yards and up to and including 2 cubic yards capacity ad val.      27½ per cent.      35 per cent.      40 per cent. (c) Over 2 cubic yards capacity ad val.      Free      5 per cent.      15 per cent."			

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Mr. Forde moved, That the Item be amended, by adding the following to paragraph (2):—

—	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
“(2) Dredging and Excavating Machinery of dragline, shovel, grab, and similar types:— (a) Up to and including 1½ cubic yards capacity (b) Other	- ad val. 27½ per cent.	45 per cent. 35 per cent.	55 per cent. 40 per cent.
“ And on and after 7th August, 1931			60 per cent.”

Debate ensued.

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

The House resumed; Mr. McGrath reported accordingly.

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

9. MESSAGE FROM THE GOVERNOR-GENERAL.—ASSENT TO BILLS.—The following Message from His Excellency the Governor-General was received, and the same was read by Mr. Speaker:—

ISAAC A. ISAACS,  
Governor-General.

Message No. 90.

Proposed Laws intituled:—

“ *Gold Bounty Act 1931*,”  
 “ *Appropriation (Works and Buildings) Act 1931-1932*,”  
 “ *Appropriation Act 1931-1932*,”

as finally passed by the Senate and the House of Representatives of the Commonwealth, having been presented to the Governor-General for the Royal Assent, His Excellency has, in the name and on behalf of His Majesty, assented to the said Laws.

Government House,  
Canberra, 6th August, 1931.

10. MESSAGE FROM THE SENATE.—SALES TAX ASSESSMENT BILL (No. 1) (1931).—Mr. Speaker announced the receipt of the following Message from the Senate:—

MR. SPEAKER,

Message No. 139.

The Senate returns to the House of Representatives the Bill for “ *An Act to amend the ‘Sales Tax Assessment Act (No. 1) 1930,’ as amended by the ‘Sales Tax Assessment Act (No. 1A) 1930*’ ”, and acquaints the House that the Senate has agreed to the Bill with the Amendments indicated by the annexed Schedule, in which Amendments the Senate requests the concurrence of the House of Representatives.WALTER KINGSMILL,  
President.The Senate,  
Canberra, 6th August, 1931.

Ordered—That the foregoing Message be taken into consideration, in Committee of the whole House, forthwith.

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

(In the Committee.)

The Committee proceeded to consider the Amendments made by the Senate, which are as follows:—

## SCHEDULE OF THE AMENDMENTS MADE BY THE SENATE.

No. 1.—Page 3, clause 2, line 14, leave out “ This section ”, insert—

“ The provisions of this section relating to securities ”.

No. 2.—Page 3, clause 3, leave out paragraphs (a) and (b), insert the following new paragraphs:—

(a) by inserting, before the proviso to sub-section (1.), the following proviso:—

‘ Provided that, where the goods are sold by retail, the sale value of the goods for the purposes of this Act shall be the amount which would be their fair market value if sold by wholesale, but if the Commissioner is of opinion that the amount set forth as the sale value of any such goods in any return furnished under this Act is less than the amount which would be their fair market value if sold by wholesale, the Commissioner may alter the amount set forth in the return to the amount which, in his opinion, would be the fair market value of the goods if sold by wholesale, and the amount as so altered shall be the sale value of the goods for the purposes of this Act: ’ ; ”

(b) by inserting in sub-section (1.), after the word ‘ Provided ’, the word ‘ further ’; ”

(ba) by inserting at end of sub-section (2.) the following proviso:—

‘ Provided that, where the amount set forth as the sale value of any such goods in any return furnished under this Act by the manufacturer is less than the amount which, in the opinion of the Commissioner, would be their fair market value if sold by wholesale, the Commissioner may alter the amount set forth in the return to the amount which, in his opinion, would be the fair market value of the goods if sold by wholesale, and the amount as so altered shall be the sale value of the goods for the purposes of this Act: ’ ; and ”.

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No. 3.—Page 5, after clause 5, insert the following new clause :—

5A. Section twenty-six of the Principal Act is amended by omitting from sub-section (2.) the portion commencing with the word "Where" and ending with the words "to be a bad debt", and inserting in its stead the words :—

"Where a registered person has sold goods upon the sale value of which he has paid tax, and has subsequently written off as a bad debt the whole or any part of the amount for which the goods were sold, the Commissioner may—

- (a) on proof to his satisfaction that the whole amount is a bad debt—refund to the registered person the amount of tax paid on the sale value of the goods;
- (b) on proof to his satisfaction that a part of the amount is a bad debt—refund to the registered person so much of the tax as bears to the total amount of tax the same proportion as the amount so proved to be a bad debt bears to the total amount for which the goods were sold".

No. 4.—Page 5, clause 9, line 35, leave out "to the contrary", insert "that the price at which the goods shall be sold shall not be altered on account of sales tax or any alteration in the rate of sales tax".

No. 5.—Page 6, clause 9, line 35, after "goods" insert "by wholesale".

No. 6.—Page 6, clause 9, line 40, leave out "The taxpayer", insert "Notwithstanding anything contained in section seventy A of this Act, the taxpayer".

No. 7.—Page 7, clause 10, lines 7-10, leave out "in respect of tax included in the purchase price of goods may be made to the purchaser of those goods", insert "for that purpose may be made to the purchaser of goods where sales tax has been included in the purchase price of the goods, or has been passed on to the purchaser in any other manner".

No. 8.—Page 7, clause 11, after line 12 insert the following :—

"Agricultural and mining machinery and implements, including spare and duplicate parts ;".

No. 9.—Page 7, clause 11, line 38, after "Hydraulic power ;" insert "Materials for use in the manufacture of spraying and wheat pickling preparations ;".

No. 10.—Page 8, clause 12, line 18, leave out "Paragraph", insert "Section three, paragraph".

Amendment No. 1—

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

The House resumed ; Mr. McGrath reported accordingly.

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

11. WAYS AND MEANS [CUSTOMS TARIFF AMENDMENTS (Nos. 9, 10, AND 11) AND EXCISE TARIFF AMENDMENTS (Nos. 9 AND 10)].—The House, according to Order, again resolved itself into the Committee of Ways and Means.

(In the Committee.)

[See proposed Resolutions for Customs and Excise Tariff Amendments of the 26th March, 1931 (pages 508-569) and of the 29th July, 1931 (pages 780-2).]

Item numbered 170, and the amendment moved thereto by Mr. Forde (Minister for Trade and Customs) (see entry No. 8), further considered.

Amendment agreed to.

Item, as amended, agreed to.

Item numbered 176 debated and postponed.

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

The House resumed ; Mr. McGrath reported accordingly.

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

12. SALES TAX ASSESSMENT BILL (No. 1) (1931).—SENATE'S AMENDMENTS.—The Order of the Day having been read for the further consideration in Committee of the whole House of the Amendments made by the Senate in this Bill—Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

(In the Committee.)

The Committee proceeded to consider the Amendments made by the Senate (see entry No. 10).

Amendments Nos. 1 to 7 agreed to.

Amendments Nos. 8 and 9 disagreed to, after debate.

Amendment No. 10 agreed to.

Resolutions to be reported.

The House resumed ; Mr. McGrath reported accordingly.

On the motion of Mr. Brennan (Attorney-General), the House adopted the Report.

Mr. Brennan moved, That Mr. Blakeley, Mr. Albert Green, and the Mover be appointed a Committee to draw up Reasons for the House of Representatives disagreeing to Amendments Nos. 8 and 9.

Question—put and passed.

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Mr. Brennan, on behalf of the Committee, brought up such Reasons, which were read, and are as follows:—

*Reason for disagreeing to Amendment No. 8.*

That it will involve a serious loss of revenue amounting approximately to £200,000.

*Reasons for disagreeing to Amendment No. 9.*

(1) That it will involve a loss of revenue amounting approximately to £5,000.

(2) That it would amount to discrimination against the manufacturer of prepared sprays.

Mr. Brennan moved, That the Committee's Reasons be adopted.

Question—put and passed.

13. MESSAGES FROM THE SENATE.—Mr. Speaker announced the receipt of the following Messages from the Senate:—

[*Sales Tax Assessment Bill (No. 2) (1931)*].

MR. SPEAKER,

*Message No. 140.*

The Senate returns to the House of Representatives the Bill for “*An Act to amend the 'Sales Tax Assessment Act (No. 2) 1930', as amended by the 'Sales Tax Assessment Act (No. 2A) 1930'*,” and acquaints the House that the Senate has agreed to the Bill with the Amendments indicated by the annexed Schedule, in which Amendments the Senate requests the concurrence of the House of Representatives.

WALTER KINGSMILL,  
President.

The Senate,  
Canberra, 6th August, 1931.

[*Sales Tax Assessment Bill (No. 3) (1931)*].

MR. SPEAKER,

*Message No. 141.*

The Senate returns to the House of Representatives the Bill for “*An Act to amend the 'Sales Tax Assessment Act (No. 3) 1930', as amended by the 'Sales Tax Assessment Act (No. 3A) 1930'*,” and acquaints the House that the Senate has agreed to the Bill with the Amendments indicated by the annexed Schedule, in which Amendments the Senate requests the concurrence of the House of Representatives.

WALTER KINGSMILL,  
President.

The Senate,  
Canberra, 6th August, 1931.

[*Sales Tax Assessment Bill (No. 4) (1931)*].

MR. SPEAKER,

*Message No. 142.*

The Senate returns to the House of Representatives the Bill for “*An Act to amend the 'Sales Tax Assessment Act (No. 4) 1930', as amended by the 'Sales Tax Assessment Act (No. 4A) 1930'*,” and acquaints the House that the Senate has agreed to the Bill with the Amendments indicated by the annexed Schedule, in which Amendments the Senate requests the concurrence of the House of Representatives.

WALTER KINGSMILL,  
President.

The Senate,  
Canberra, 6th August, 1931.

Ordered—That the foregoing Messages be taken into consideration, in Committee of the whole House, forthwith.

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

(*In the Committee.*)

*Sales Tax Assessment Bill (No. 2) (1931)—*

The Committee proceeded to consider the Amendments made by the Senate, which are as follows:—

**SCHEDULE OF THE AMENDMENTS MADE BY THE SENATE.**

No. 1.—Page 2, clause 2, lines 4–7, leave out “the sale value shall be altered by the Commissioner to the value which, in his opinion, would be their fair market value if so sold, and the altered value”, insert “the Commissioner may alter the amount set forth in the return to the amount which, in his opinion, would be the fair market value of the goods if sold by wholesale, and the amount as so altered”.

No. 2.—Page 2, clause 4, line 29, after “amended” insert—

(a) by omitting the words ‘the last preceding section’ and inserting in their stead the words ‘section five of this Act’; and  
(b).

No. 3.—Page 2, after clause 4, insert the following new clause:—

4A. Section eleven of the Principal Act is amended by omitting from sub-section (2.) the portion commencing with the word “Where” and ending with the words “to be a bad debt”, and inserting in its stead the words:—

“Where a registered person has sold goods upon the sale value of which he has paid tax, and has subsequently written off as a bad debt the whole or any part of the amount for which the goods were sold, the Commissioner may—

(a) on proof to his satisfaction that the whole amount is a bad debt—refund to the registered person the amount of tax paid on the sale value of the goods;

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(b) on proof to his satisfaction that a part of the amount is a bad debt—refund to the registered person so much of the tax as bears to the total amount of tax the same proportion as the amount so proved to be a bad debt bears to the total amount for which the goods were sold".

No. 4.—Page 3, clause 5, after line 3 insert the following :—

“Agricultural and mining machinery and implements, including spare and duplicate parts ;”.

No. 5.—Page 3, clause 5, after “Hydraulic power ;” (in line 29) insert “Materials for use in the manufacture of spraying and wheat pickling preparations ;”.

No. 6.—Page 4, clause 6, line 4, leave out “Sections four and five of”.

Amendments Nos. 1 to 3 agreed to.

Amendment Nos. 4 and 5 disagreed to.

Amendment No. 6 agreed to.

*Sales Tax Assessment Bill (No. 3) (1931)—*

The Committee proceeded to consider the Amendments made by the Senate, which are as follows :—

SCHEDULE OF THE AMENDMENTS MADE BY THE SENATE.

No. 1.—Page 2, clause 2, lines 2–5, leave out “the sale value shall be altered by the Commissioner to the value which, in his opinion, would be their fair market value if so sold, and the altered value”, insert “the Commissioner may alter the amount set forth in the return to the amount which, in his opinion, would be the fair market value of the goods if sold by wholesale, and the amount as so altered”.

No. 2.—Page 2, clause 4, line 26, after “amended” insert

(a) by omitting the words ‘the last preceding section’ and inserting in their stead the words ‘section five of this Act’ ; and  
(b) ”.

No. 3.—Page 2, after clause 4, insert the following new clause :—

4A. Section eleven of the Principal Act is amended by omitting from sub-section (2.) the portion commencing with the word “Where” and ending with the words “to be a bad debt”, and inserting in its stead the words :—

“Where a registered person has sold goods upon the sale value of which he has paid tax, and has subsequently written off as a bad debt the whole or any part of the amount for which the goods were sold, the Commissioner may—

(a) on proof to his satisfaction that the whole amount is a bad debt—refund to the registered person the amount of tax paid on the sale value of the goods ;

(b) on proof to his satisfaction that a part of the amount is a bad debt—refund to the registered person so much of the tax as bears to the total amount of tax the same proportion as the amount so proved to be a bad debt bears to the total amount for which the goods were sold”.

No. 4.—Page 2, clause 5, after line 45 insert the following :—

“Agricultural and mining machinery and implements, including spare and duplicate parts ;”.

No. 5.—Page 3, clause 5, after “Hydraulic power ;” (in line 23) insert “Materials for use in the manufacture of spraying and wheat pickling preparations ;”.

No. 6.—Page 3, clause 6, line 42, leave out “Sections four and five of”.

Amendments Nos. 1 to 3 agreed to.

Amendments Nos. 4 and 5 disagreed to.

Amendment No. 6 agreed to.

*Sales Tax Assessment Bill (No. 4) (1931)—*

The Committee proceeded to consider the Amendments made by the Senate, which are as follows :—

SCHEDULE OF THE AMENDMENTS MADE BY THE SENATE.

No. 1.—Page 1, clause 2, after line 13 insert the following :—

“Agricultural and mining machinery and implements, including spare and duplicate parts ;”.

No. 2.—Page 2, clause 2, after “Hydraulic power ;” (in line 13) insert “Materials for use in the manufacture of spraying and wheat pickling preparations ;”.

Amendments disagreed to.

Resolutions to be reported.

The House resumed ; Mr. McGrath reported accordingly.

On the motion of Mr. Brennan (Attorney-General), the House adopted the Report.

Mr. Brennan moved, That Mr. Blakeley, Mr. Albert Green, and the Mover be appointed a Committee to draw up Reasons for the House of Representatives disagreeing to Amendments Nos. 4 and 5 in the Sales Tax Assessment Bill (No. 2), Amendments Nos. 4 and 5 in the Sales Tax Assessment Bill (No. 3) and Amendments Nos. 1 and 2 in the Sales Tax Assessment Bill (No. 4).

Question—put and passed.

6th August, 1931.

Mr. Brennan, on behalf of the Committee, brought up such Reasons, which were read, and are as follows:—

*Reason for disagreeing to Amendment No. 4 of the Sales Tax Assessment Bill (No. 2), Amendment No. 4 of the Sales Tax Assessment Bill (No. 3) and Amendment No. 1 of the Sales Tax Assessment Bill (No. 4).*

That it will involve a serious loss of revenue amounting approximately to £200,000.

*Reasons for disagreeing to Amendment No. 5 of the Sales Tax Assessment Bill (No. 2), Amendment No. 5 of the Sales Tax Assessment Bill (No. 3), and Amendment No. 2 of the Sales Tax Assessment Bill (No. 4).*

(1) That it will involve a loss of revenue amounting approximately to £5,000.

(2) That it would amount to discrimination against the manufacturer of prepared sprays.

Mr. Brennan moved, That the Committee's Reasons be adopted.

Question—put and passed.

14. MESSAGES FROM THE SENATE.—Mr. Speaker announced the receipt of the following Messages from the Senate:—

[*Sales Tax Assessment Bill (No. 5) (1931)*].

MR. SPEAKER,

Message No. 143.

The Senate returns to the House of Representatives the Bill for “*An Act to amend the ‘Sales Tax Assessment Act (No. 5) 1930’, as amended by the ‘Sales Tax Assessment Act (No. 5A) 1930’*,” and acquaints the House that the Senate has agreed to the Bill with the Amendment indicated by the annexed Schedule, in which Amendment the Senate requests the concurrence of the House of Representatives.

WALTER KINGSMILL,

President.

The Senate,

Canberra, 6th August, 1931.

[*Sales Tax Assessment Bill (No. 6) (1931)*].

MR. SPEAKER,

Message No. 144.

The Senate returns to the House of Representatives the Bill for “*An Act to amend the ‘Sales Tax Assessment Act (No. 6) 1930’, as amended by the ‘Sales Tax Assessment Act (No. 6A) 1930’*,” and acquaints the House that the Senate has agreed to the Bill with the Amendments indicated by the annexed Schedule, in which Amendments the Senate requests the concurrence of the House of Representatives.

WALTER KINGSMILL,

President.

The Senate,

Canberra, 6th August, 1931.

[*Sales Tax Assessment Bill (No. 7) (1931)*].

MR. SPEAKER,

Message No. 145.

The Senate returns to the House of Representatives the Bill for “*An Act to amend the ‘Sales Tax Assessment Act (No. 7) 1930’, as amended by the ‘Sales Tax Assessment Act (No. 7A) 1930’*,” and acquaints the House that the Senate has agreed to the Bill with the Amendments indicated by the annexed Schedule, in which Amendments the Senate requests the concurrence of the House of Representatives.

WALTER KINGSMILL,

President.

The Senate,

Canberra, 6th August, 1931.

[*Sales Tax Assessment Bill (No. 8) (1931)*].

MR. SPEAKER,

Message No. 146.

The Senate returns to the House of Representatives the Bill for “*An Act to amend the ‘Sales Tax Assessment Act (No. 8) 1930’, as amended by the ‘Sales Tax Assessment Act (No. 8A) 1930’*,” and acquaints the House that the Senate has agreed to the Bill with the Amendment indicated by the annexed Schedule, in which Amendment the Senate requests the concurrence of the House of Representatives.

WALTER KINGSMILL,

President.

The Senate,

Canberra, 6th August, 1931.

Ordered—That the foregoing Messages be taken into consideration, in Committee of the whole House, forthwith.

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

(In the Committee.)

*Sales Tax Assessment Bill (No. 5) (1931)*—

The Committee proceeded to consider the Amendment made by the Senate, which is as follows:—

SCHEDULE OF THE AMENDMENT MADE BY THE SENATE.

No. 1.—Page 2, clause 4, after line 36 insert the following:—

“ Agricultural and mining machinery and implements, including spare and duplicate parts; ”.

Amendment disagreed to.

6th August, 1931.

*Sales Tax Assessment Bill (No. 6) (1931)—*

The Committee proceeded to consider the Amendments made by the Senate, which are as follows:—

## SCHEDULE OF THE AMENDMENTS MADE BY THE SENATE.

No. 1.—Page 2, clause 2, lines 4–7, leave out “the sale value shall be altered by the Commissioner to the value which, in his opinion, would be their fair market value if so sold, and the altered value”, insert “the Commissioner may alter the amount set forth in the return to the amount which, in his opinion, would be the fair market value of the goods if sold by wholesale, and the amount as so altered”.

No. 2.—Page 2, clause 4, lines 31–32, leave out “the last preceding section”, insert “section five of this Act”.

No. 3.—Page 3, after clause 4, insert the following new clause:—

4A. Section eleven of the Principal Act is amended by omitting from sub-section (2.) the portion commencing with the word “Where” and ending with the words “to be a bad debt”, and inserting in its stead the words:—

“Where a registered person has sold goods upon the sale value of which he has paid tax, and has subsequently written off as a bad debt the whole or any part of the amount for which the goods were sold, the Commissioner may—

(a) on proof to his satisfaction that the whole amount is a bad debt—refund to the registered person the amount of tax paid on the sale value of the goods;

(b) on proof to his satisfaction that a part of the amount is a bad debt—refund to the registered person so much of the tax as bears to the total amount of tax the same proportion as the amount so proved to be a bad debt bears to the total amount for which the goods were sold”.

No. 4.—Page 3, clause 5, after line 8 insert the following:—

“Agricultural and mining machinery and implements, including spare and duplicate parts;”.

Amendments Nos. 1 to 3 agreed to.

Amendment No. 4 disagreed to.

*Sales Tax Assessment Bill (No. 7) (1931)—*

The Committee proceeded to consider the Amendments made by the Senate, which are as follows:—

## SCHEDULE OF THE AMENDMENTS MADE BY THE SENATE.

No. 1.—Page 2, clause 2, lines 12–15, leave out “the sale value shall be altered by the Commissioner to the value which, in his opinion, would be their fair market value if so sold, and the altered value”, insert “the Commissioner may alter the amount set forth in the return to the amount which, in his opinion, would be the fair market value of the goods if sold by wholesale, and the amount as so altered”.

No. 2.—Page 2, clause 4, lines 39–40, leave out “the last preceding section”, insert “section five of this Act”.

No. 3.—Page 3, after clause 4, insert the following new clause:—

4A. Section eleven of the Principal Act is amended by omitting from sub-section (2.) the portion commencing with the word “Where” and ending with the words “to be a bad debt”, and inserting in its stead the words:—

“Where a registered person has sold goods upon the sale value of which he has paid tax, and has subsequently written off as a bad debt the whole or any part of the amount for which the goods were sold, the Commissioner may—

(a) on proof to his satisfaction that the whole amount is a bad debt—refund to the registered person the amount of tax paid on the sale value of the goods;

(b) on proof to his satisfaction that a part of the amount is a bad debt—refund to the registered person so much of the tax as bears to the total amount of tax the same proportion as the amount so proved to be a bad debt bears to the total amount for which the goods were sold”.

No. 4.—Page 3, clause 5, after line 17 insert the following:—

“Agricultural and mining machinery and implements, including spare and duplicate parts;”.

Amendments Nos. 1 to 3 agreed to.

Amendment No. 4 disagreed to.

6th August, 1931.

*Sales Tax Assessment Bill (No. 8) (1931)—*

The Committee proceeded to consider the Amendment made by the Senate, which is as follows:—

## SCHEDULE OF THE AMENDMENT MADE BY THE SENATE.

No. 1.—Page 1, clause 2, after line 15 insert the following:—

“Agricultural and mining machinery and implements, including spare and duplicate parts;”.

Amendment disagreed to.

Resolutions to be reported.

The House resumed; Mr. McGrath reported accordingly.

On the motion of Mr. Brennan (Attorney-General), the House adopted the Report.

Mr. Brennan moved, That Mr. Blakeley, Mr. Albert Green and the Mover be appointed a Committee to draw up a Reason for the House of Representatives disagreeing to Amendment No. 1 of the Sales Tax Assessment Bill (No. 5), Amendment No. 4 of the Sales Tax Assessment Bill (No. 6), Amendment No. 4 of the Sales Tax Assessment Bill (No. 7), and Amendment No. 1 of the Sales Tax Assessment Bill (No. 8).

Question—put and passed.

Mr. Brennan, on behalf of the Committee, brought up such Reason, which was read, and is as follows:—

*Reason for disagreeing to Amendment No. 1 of the Sales Tax Assessment Bill (No. 5), Amendment No. 4 of the Sales Tax Assessment Bill (No. 6), Amendment No. 4 of the Sales Tax Assessment Bill (No. 7) and Amendment No. 1 of the Sales Tax Assessment Bill (No. 8).*

That it will involve a serious loss of revenue amounting approximately to £200,000.

Mr. Brennan moved, That the Committee's Reason be adopted.

Question—put and passed.

15. MESSAGE FROM THE SENATE.—SALES TAX ASSESSMENT BILL (No. 9) (1931).—Mr. Speaker announced the receipt of the following Message from the Senate:—

MR. SPEAKER,

Message No. 147.

The Senate returns to the House of Representatives the Bill for “*An Act to amend the ‘Sales Tax Assessment Act (No. 9) 1930’, as amended by the ‘Sales Tax Assessment Act (No. 9A) 1930’*,” and acquaints the House that the Senate has agreed to the Bill without amendment.

WALTER KINGSMILL,

President.

The Senate,

Canberra, 6th August 1931.

16. MESSAGE FROM THE SENATE.—SALES TAX BILLS (Nos. 1 to 9) (1931).—Mr. Speaker announced the receipt of the following Message from the Senate:—

MR. SPEAKER,

Message No. 148.

The Senate returns to the House of Representatives the following Bills:—

“*A Bill for an Act to amend the ‘Sales Tax Acts (No. 1) 1930’*”;  
 “*A Bill for an Act to amend the ‘Sales Tax Act (No. 2) 1930’*”;  
 “*A Bill for an Act to amend the ‘Sales Tax Act (No. 3) 1930’*”;  
 “*A Bill for an Act to amend the ‘Sales Tax Act (No. 4) 1930’*”;  
 “*A Bill for an Act to amend the ‘Sales Tax Act (No. 5) 1930’*”;  
 “*A Bill for an Act to amend the ‘Sales Tax Act (No. 6) 1930’*”;  
 “*A Bill for an Act to amend the ‘Sales Tax Act (No. 7) 1930’*”;  
 “*A Bill for an Act to amend the ‘Sales Tax Act (No. 8) 1930’*”;  
 “*A Bill for an Act to amend the ‘Sales Tax Act (No. 9) 1930’*”;

and requests the House to amend the Bills as set forth in the Schedule annexed to each of the respective Bills.

WALTER KINGSMILL.

President.

The Senate,

Canberra, 6th August, 1931.

Ordered—That the foregoing Message be taken into consideration, in Committee of the whole House, forthwith.

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

*(In the Committee.)**Sales Tax Bill (No. 1) (1931)—*

The Committee proceeded to consider the Amendment requested by the Senate, which is as follows:—

## SCHEDULE OF A REQUEST BY THE SENATE FOR AN AMENDMENT.

Page 1, after clause 2 insert the following new clause:—

2A. Section two of the Principal Act is amended by omitting the figures “*Incorporation, 1930*” and inserting in their stead the figures “*1930–1931*”.

Requested Amendment made.

*6th August, 1931.**Sales Tax Bill (No. 2) (1931)—*

The Committee proceeded to consider the Amendment requested by the Senate, which is as follows :—

**SCHEDULE OF A REQUEST BY THE SENATE FOR AN AMENDMENT.**

Page 1, after clause 2 insert the following new clause :—

2A. Section two of the Principal Act is amended by omitting the figures *Incorporation*.  
“1930” and inserting in their stead the figures “1930-1931”.

Requested Amendment made.

*Sales Tax Bill (No. 3) (1931)—*

The Committee proceeded to consider the Amendment requested by the Senate, which is as follows :—

**SCHEDULE OF A REQUEST BY THE SENATE FOR AN AMENDMENT.**

Page 1, after clause 2 insert the following new clause :—

2A. Section two of the Principal Act is amended by omitting the figures *Incorporation*.  
“1930” and inserting in their stead the figures “1930-1931”.

Requested Amendment made.

*Sales Tax Bill (No. 4) (1931)—*

The Committee proceeded to consider the Amendment requested by the Senate, which is as follows :—

**SCHEDULE OF A REQUEST BY THE SENATE FOR AN AMENDMENT.**

Page 1, after clause 2 insert the following new clause :—

2A. Section two of the Principal Act is amended by omitting the figures *Incorporation*.  
“1930” and inserting in their stead the figures “1930-1931”.

Requested Amendment made.

*Sales Tax Bill (No. 5) (1931)—*

The Committee proceeded to consider the Amendment requested by the Senate, which is as follows :—

**SCHEDULE OF A REQUEST BY THE SENATE FOR AN AMENDMENT.**

Page 1, after clause 2 insert the following new clause :—

2A. Section two of the Principal Act is amended by omitting the figures *Incorporation*.  
“1930” and inserting in their stead the figures “1930-1931”.

Requested Amendment made.

*Sales Tax Bill (No. 6) (1931)—*

The Committee proceeded to consider the Amendment requested by the Senate, which is as follows :—

**SCHEDULE OF A REQUEST BY THE SENATE FOR AN AMENDMENT.**

Page 1, after clause 2 insert the following new clause :—

2A. Section two of the Principal Act is amended by omitting the figures *Incorporation*.  
“1930” and inserting in their stead the figures “1930-1931”.

Requested Amendment made.

*Sales Tax Bill (No. 7) (1931)—*

The Committee proceeded to consider the Amendment requested by the Senate, which is as follows :—

**SCHEDULE OF A REQUEST BY THE SENATE FOR AN AMENDMENT.**

Page 1, after clause 2 insert the following new clause :—

2A. Section two of the Principal Act is amended by omitting the figures *Incorporation*.  
“1930” and inserting in their stead the figures “1930-1931”.

Requested Amendment made.

*Sales Tax Bill (No. 8) (1931)—*

The Committee proceeded to consider the Amendment requested by the Senate, which is as follows :—

**SCHEDULE OF A REQUEST BY THE SENATE FOR AN AMENDMENT.**

Page 1, after clause 2 insert the following new clause :—

2A. Section two of the Principal Act is amended by omitting the figures *Incorporation*.  
“1930” and inserting in their stead the figures “1930-1931”.

Requested Amendment made.

*Sales Tax Bill (No. 9) (1931)—*

The Committee proceeded to consider the Amendment requested by the Senate, which is as follows :—

**SCHEDULE OF A REQUEST BY THE SENATE FOR AN AMENDMENT.**

Page 1, after clause 2 insert the following new clause :—

2A. Section two of the Principal Act is amended by omitting the figures *Incorporation*.  
“1930” and inserting in their stead the figures “1930-1931”.

Requested Amendment made.

Resolutions to be reported.

6th August, 1931.

The House resumed ; Mr. McGrath reported accordingly.

On the motion of Mr. Brennan (Attorney-General), the House adopted the Report.

Ordered—That the Bills, amended accordingly, be returned to the Senate.

*Suspension of Sitting.*—At twenty-four minutes past eight o'clock p.m., Mr. Speaker left the Chair.

*Resumption of Sitting.*—At eleven o'clock p.m., Mr. Speaker resumed the Chair.

17. MESSAGE FROM THE GOVERNOR-GENERAL.—ASSENT TO BILL.—The following Message from His Excellency the Governor-General was received, and the same was read by Mr. Speaker :—

ISAAC A. ISAACS,  
Governor-General.

Message No. 91.

A Proposed Law intituled " *Commonwealth Debt Conversion Act 1931* ", as finally passed by the Senate and the House of Representatives of the Commonwealth, having been presented to the Governor-General for the Royal Assent, His Excellency has, in the name and on behalf of His Majesty, assented to the said Law.

Government House,  
Canberra, 6th August, 1931.

18. MESSAGES FROM THE SENATE.—Mr. Speaker announced the receipt of the following Messages from the Senate :—

[*Federal Aid Roads Bill (1931)*].

MR. SPEAKER,

Message No. 149.

The Senate returns to the House of Representatives the Bill for " *An Act to authorize the Execution by the Commonwealth of Agreements between the Commonwealth and the States in relation to the Construction, Re-construction, Maintenance or Repair of Roads, and to make provision for the carrying out thereof,* " and acquaints the House that the Senate has agreed to the Bill without amendment.

WALTER KINGSMILL,  
President.

The Senate,  
Canberra, 6th August, 1931.

[*Sales Tax Assessment Bill (No. 1) (1931)*].

MR. SPEAKER,

Message No. 150.

The Senate returns to the House of Representatives the Bill for " *An Act to amend the ' Sales Tax Assessment Act (No. 1) 1930 ', as amended by the ' Sales Tax Assessment Act (No. 1A) 1930 ',* " and acquaints the House that the Senate does not insist upon its Amendments Nos. 8 and 9, disagreed to by the House of Representatives.

WALTER KINGSMILL,  
President.

The Senate,  
Canberra, 6th August, 1931.

[*Income Tax Bill (1931)*].

MR. SPEAKER,

Message No. 151.

The Senate acquaints the House of Representatives that it has agreed to the amendments recommended by His Excellency the Governor-General in the Bill intituled " *A Bill for an Act to impose Taxes upon Incomes,* " which amendments were transmitted by the House of Representatives to the Senate for its concurrence.

The copy of the said Bill, which was forwarded by the House of Representatives, is returned herewith.

WALTER KINGSMILL,  
President.

The Senate,  
Canberra, 6th August, 1931.

[*Sales Tax Bills (Nos. 1 to 9) (1931)*].

MR. SPEAKER,

Message No. 152.

The Senate returns to the House of Representatives the following Bills :—

" *A Bill for an Act to amend the ' Sales Tax Acts (No. 1) 1930 ';* "

" *A Bill for an Act to amend the ' Sales Tax Act (No. 2) 1930 ';* "

" *A Bill for an Act to amend the ' Sales Tax Act (No. 3) 1930 ';* "

" *A Bill for an Act to amend the ' Sales Tax Act (No. 4) 1930 ';* "

" *A Bill for an Act to amend the ' Sales Tax Act (No. 5) 1930 ';* "

" *A Bill for an Act to amend the ' Sales Tax Act (No. 6) 1930 ';* "

" *A Bill for an Act to amend the ' Sales Tax Act (No. 7) 1930 ';* "

" *A Bill for an Act to amend the ' Sales Tax Act (No. 8) 1930 ';* "

" *A Bill for an Act to amend the ' Sales Tax Act (No. 9) 1930 ';* "

and acquaints the House that the Senate has agreed to each of the said Bills as amended by the House at the request of the Senate.

WALTER KINGSMILL,  
President.

The Senate,  
Canberra, 6th August, 1931.

6th August, 1931.

[Sales Tax Assessment Bill (No. 2) (1931)].

MR. SPEAKER,

Message No. 153.

The Senate returns to the House of Representatives the Bill for "An Act to amend the 'Sales Tax Assessment Act (No. 2) 1930', as amended by the 'Sales Tax Assessment Act (No. 2A) 1930', and acquaints the House that the Senate does not insist upon its Amendments Nos. 4 and 5, disagreed to by the House of Representatives.

WALTER KINGSMILL,  
President.The Senate,  
Canberra, 6th August, 1931.

[Sales Tax Assessment Bill (No. 3) (1931)].

MR. SPEAKER,

Message No. 154.

The Senate returns to the House of Representatives the Bill for "An Act to amend the 'Sales Tax Assessment Act (No. 3) 1930', as amended by the 'Sales Tax Assessment Act (No. 3A) 1930', and acquaints the House that the Senate does not insist upon its Amendments Nos. 4 and 5, disagreed to by the House of Representatives.

WALTER KINGSMILL,  
President.The Senate,  
Canberra, 6th August, 1931.

[Sales Tax Assessment Bill (No. 4) (1931)].

MR. SPEAKER,

Message No. 155.

The Senate returns to the House of Representatives the Bill for "An Act to amend the 'Sales Tax Assessment Act (No. 4) 1930', as amended by the 'Sales Tax Assessment Act (No. 4A) 1930', and acquaints the House that the Senate does not insist upon its Amendments, disagreed to by the House of Representatives.

WALTER KINGSMILL,  
President.The Senate,  
Canberra, 6th August, 1931.

[Sales Tax Assessment Bill (No. 5) (1931)].

MR. SPEAKER,

Message No. 156.

The Senate returns to the House of Representatives the Bill for "An Act to amend the 'Sales Tax Assessment Act (No. 5) 1930', as amended by the 'Sales Tax Assessment Act (No. 5A) 1930', and acquaints the House that the Senate does not insist upon its Amendment, disagreed to by the House of Representatives.

WALTER KINGSMILL,  
President.The Senate,  
Canberra, 6th August, 1931.

[Sales Tax Assessment Bill (No. 6) (1931)].

MR. SPEAKER,

Message No. 157.

The Senate returns to the House of Representatives the Bill for "An Act to amend the 'Sales Tax Assessment Act (No. 6) 1930', as amended by the 'Sales Tax Assessment Act (No. 6A) 1930', and acquaints the House that the Senate does not insist upon its Amendment No. 4, disagreed to by the House of Representatives.

WALTER KINGSMILL,  
President.The Senate,  
Canberra, 6th August, 1931.

[Sales Tax Assessment Bill (No. 7) (1931)].

MR. SPEAKER,

Message No. 158.

The Senate returns to the House of Representatives the Bill for "An Act to amend the 'Sales Tax Assessment Act (No. 7) 1930', as amended by the 'Sales Tax Assessment Act (No. 7A) 1930', and acquaints the House that the Senate does not insist upon its Amendment No. 4, disagreed to by the House of Representatives.

WALTER KINGSMILL,  
President.The Senate,  
Canberra, 6th August, 1931.

[Sales Tax Assessment Bill (No. 8) (1931)].

MR. SPEAKER,

Message No. 159.

The Senate returns to the House of Representatives the Bill for "An Act to amend the 'Sales Tax Assessment Act (No. 8) 1930', as amended by the 'Sales Tax Assessment Act (No. 8A) 1930', and acquaints the House that the Senate does not insist upon its Amendment, disagreed to by the House of Representatives.

WALTER KINGSMILL,  
President.The Senate,  
Canberra, 6th August, 1931.

*6th and 7th August, 1931.*

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19. **SPECIAL ADJOURNMENT.**—Mr. Brennan (Attorney-General) moved, That the House, at its rising, adjourn until Wednesday, the 16th September, 1931, at three o'clock p.m., unless Mr. Speaker shall, prior to that date, by telegram addressed to each Member of the House, fix an earlier day of meeting.

Question—put and passed.

20. **LEAVE OF ABSENCE TO ALL MEMBERS.**—Mr. Blakeley (Minister for Home Affairs) moved, by leave, That leave of absence be given to every Member of the House of Representatives from the determination of this sitting of the House to the date of its next sitting.

Question—put and passed.

21. **PAPER.**—The following Paper was presented, pursuant to Statute—  
Public Service Act—Regulations Amended—Statutory Rules 1931, No. 85.

22. **ADJOURNMENT.**—Mr. Blakeley (Minister for Home Affairs) moved, That the House do now adjourn.  
Debate ensued.

The House continuing to sit until after midnight.—

FRIDAY, 7TH AUGUST, 1931.

Debate continued.

Question—put and passed.

And then the House, at three minutes past twelve o'clock midnight, adjourned until Wednesday, the 16th September, 1931, at three o'clock p.m., unless Mr. Speaker shall, prior to that date, by telegram addressed to each Member of the House, fix an earlier day of meeting.

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**MEMBERS PRESENT.**—All Members were present (at some time during the sitting) except—Mr. Anstey, Mr. Bayley, Mr. Bell, Mr. Donald Cameron, Mr. Malcolm Cameron, Mr. Crouch, Mr. Culley, Mr. Curtin, Mr. Gardner, Mr. Roland Green, Mr. Gregory, Mr. Gullett, Mr. Guy, Mr. Hawker, Mr. Holloway, Mr. Hughes, Mr. Hunter, Mr. Killen, Mr. Lacey, Mr. Lazzarini, Mr. Lyons, Mr. Mackay, Mr. W. Maloney, Mr. Martens, Mr. Mathews, Mr. Morgan, Mr. Nairn, Mr. Earle Page, Mr. Prowse, Mr. Edward Riley, Mr. Riordan, Mr. Scullin, Mr. Stewart, Mr. Theodore, Mr. Thompson and Mr. Yates.

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