

1929-30.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA,
CANBERRA.

VOTES AND PROCEEDINGS
OF THE
HOUSE OF REPRESENTATIVES.

No. 86.

WEDNESDAY, 6TH AUGUST, 1930.

1. **The House met**, at half-past two o'clock p.m., pursuant to adjournment.—Mr. Speaker (the Honorable Norman J. O. Makin) took the Chair, and offered Prayers.
2. **PETITION**.—Mr. Gibbons presented a Petition from 202 wheat-growers of New South Wales, praying that Parliament may take steps to guarantee to the growers four shillings per bushel for this season's wheat.
Petition received and read.
3. **PAPERS**.—The following Paper was presented, by command of His Excellency the Governor-General—Postmaster-General's Department—Details of Contracts let to overseas firms in connexion with Postal, Telegraphic and Radio Supplies and Equipment.
Ordered to lie on the Table.
The following Paper was presented, pursuant to Statute—
Australian Soldiers' Repatriation Act—Regulations Amended—Statutory Rules 1930, No. 63.
4. **ALTERATION OF HOUR OF NEXT MEETING**.—Mr. Scullin (Prime Minister) moved, That the House, at its rising, adjourn until eleven o'clock a.m. to-morrow.
Question—put and passed.
5. **MESSAGE FROM THE SENATE**.—**APPROPRIATION (WORKS AND BUILDINGS) BILL 1930-31**.—Mr. Speaker announced the receipt of the following Message from the Senate:—

MR. SPEAKER,

Message No. 43.

The Senate returns to the House of Representatives the Bill for "*An Act to grant and apply a sum out of the Consolidated Revenue Fund for the service of the year ending the thirtieth day of June One thousand nine hundred and thirty-one for the purposes of Additions, New Works, Buildings, &c., and to appropriate such sum*", and acquaints the House that the Senate has agreed to the Bill without amendment.

WALTER KINGSMILL,
President.

The Senate,
Canberra, 6th August, 1930.

6. **SALES TAX ASSESSMENT BILL (No. 1)**.—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.
The House divided (The Speaker, Mr. Makin, in the Chair)—

Ayes, 40.

Mr. Anstey	Mr. Lazzarini
Mr. Beasley	Mr. Lewis
Mr. Blakeley	Mr. Long
Mr. Chifley	Mr. Lyons
Mr. Crouch	Mr. W. Maloney
Mr. Culley	Mr. Martens
Mr. Cunningham	Mr. McGrath
Mr. Curtin	Mr. McTiernan
Mr. Cusack	Mr. Parker Moloney
Mr. Eldridge	Mr. Edward Riley
Mr. Fenton	Mr. Riordan
Mr. Forde	Mr. Rowe
Mr. Frost	Mr. Scullin
Mr. Gabb	Mr. Tully
Mr. Gibbons	Mr. Watkins
Mr. Albert Green	Mr. West
Mr. Guy	Mr. Yates
Mr. James	
Mr. Jones	<i>Tellers:</i>
Mr. Keane	Mr. Price
Mr. Lacey	Mr. E. C. Riley

Noes, 25.

Mr. Bell	Mr. Maxwell
Mr. Donald Cameron	Mr. Morgan
Mr. Malcolm Cameron	Mr. Nairn
Mr. Bernard Corser	Mr. Earle Page
Mr. Josiah Francis	Mr. Parkhill
Mr. Gardner	Mr. Thomas Paterson
Mr. Gregory	Mr. Prowse
Mr. Gullett	Mr. Thompson
Mr. Hawker	Mr. White
Mr. Hill	
Mr. Hughes	<i>Tellers:</i>
Mr. Killen	Mr. Bayley
Mr. Latham	Mr. Hunter
Mr. Mackay	

And so it was resolved in the affirmative.—Bill read a second time.

6th August, 1930.

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

(*In the Committee.*)

Clauses 1 and 2 agreed to.

Clause 3—

Mr. Latham moved, as an amendment, That after "commodities;" (page 2, line 13) the following definition be inserted:—

"'Goods applied to his own use' shall include goods transferred by the taxpayer into stock for retail sale by him, and 'applied to his own use' shall have a corresponding meaning;"

Debate ensued.

Amendment, by leave, withdrawn.

Further consideration of clause postponed.

Clauses 4 to 10 agreed to.

Clause 11 debated—

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

Page 5, line 24, after "Commissioner" insert "in an amount not less than twenty-five pounds and not more than One thousand pounds".

Page 5, line 30, after "Commissioner" insert "in an amount not less than twenty-five pounds and not more than One thousand pounds".

Debate continued.

Mr. Gregory moved, as a further amendment, That the word "August" (page 6, line 14) be omitted with a view to the insertion of the word "September" in place thereof.

Debate continued.

Amendment negatived.

On the motion of Mr. Scullin (Treasurer), the following further amendment was made:—

Page 6, line 15, omit "twenty-eighth day of August One thousand nine hundred and thirty", insert "expiration of twenty-eight days after the commencement of this Act".

Clause, as amended, agreed to.

Clause 12 debated and agreed to.

Clause 13 debated and agreed to.

Clauses 14 to 16 agreed to.

Clause 17—

On the motion of Mr. Scullin, the following amendment was made, after debate:—

Page 7, line 21, after "him" insert "or treated by him as stock for sale by retail".

Clause, as amended, agreed to.

Clause 18—

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

Page 7, line 23, after "goods" insert "not being goods to which the next succeeding sub-section applies,"

Page 7, after sub-clause (1.) insert the following sub-clause:—

"(1A.) For the purposes of this Act the sale value of goods treated by the manufacturer of the goods on or after the first day of August One thousand nine hundred and thirty as stock for sale by him by retail, shall be the amount which would be the fair market value of those goods if sold by him by wholesale."

Page 8, line 8, after "tax" insert "but, when the goods are sold in bond, shall be taken to include the amount of any duty of Excise to which the goods would be subject upon entry for home consumption".

Clause, as amended, agreed to.

Clause 19 agreed to.

Clause 20—

On the motion of Mr. Scullin, the following amendment was made, after debate:—

Page 8, after paragraph (a) insert the following paragraphs:—

"(aa) goods sold by a dispensing chemist who sells goods exclusively by retail;

(ab) goods, being medicines, sold by a society duly registered under any Friendly Societies' Act of the Commonwealth or a State;

(ac) goods made to the order of individual customers by persons who sell exclusively by retail;

or

(ad) goods sold exclusively by retail by an individual who manufactures some or all of those goods and total value of whose average yearly sales is not, or would not be, in the opinion of the Commissioner, in excess of One thousand pounds;

(ae) goods manufactured by a person exclusively in his own home for sale the total value of whose average yearly sales is not, or would not be, in the opinion of the Commissioner, in excess of Five hundred pounds;"

Debate continued.

Mr. Gullett moved, as a further amendment, That the following paragraph be inserted after new paragraph (ae):—

"(af) agricultural implements and machinery;"

Debate continued.

Question—That the paragraph proposed to be inserted be so inserted—put.

6th August, 1930.

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

Ayes, 24.		Noes, 31.	
Mr. Bell	Mr. Maxwell	Mr. Anstey	Mr. Lewis
Mr. Donald Cameron	Mr. Morgan	Mr. Beasley	Mr. Long
Mr. Malcolm Cameron	Mr. Nairn	Mr. Blakeley	Mr. Lyons
Mr. Bernard Corser	Mr. Earle Page	Mr. Chifley	Mr. Martens
Mr. Josiah Francis	Mr. Parkhill	Mr. Crouch	Mr. McTiernan
Mr. Gardner	Mr. Thomas Paterson	Mr. Culley	Mr. Parker Moloney
Mr. Gregory	Mr. Prowse	Mr. Cunningham	Mr. Edward Riley
Mr. Gullett	Mr. Thompson	Mr. Cusack	Mr. Riordan
Mr. Hawker	Mr. White	Mr. Eldridge	Mr. Rowe
Mr. Hill		Mr. Frost	Mr. Scullin
Mr. Hughes	<i>Tellers:</i>	Mr. Gabb	Mr. Tully
Mr. Latham	Mr. Bayley	Mr. Gibbons	Mr. Yates
Mr. Mackay	Mr. Hunter	Mr. Albert Green	
		Mr. Guy	<i>Tellers:</i>
		Mr. James	
		Mr. Keane	Mr. Price
		Mr. Lazzarini	Mr. E. C. Riley

And so it was negatived.

On the motion of Mr. Scullin, the following further amendment was made, after debate :—

Page 8, lines 32-35, omit “ ; or

(d) goods in so far as they are the subject of a sale to or by the Government of the Commonwealth or a State, or to or by any authority under any such Government.”.

Clause, as amended, agreed to.

Clause 21—

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

Page 8, after paragraph (a) insert the following paragraph :—

“(aa) treats any goods as stock for sale by him by retail ; or ”.

Page 8, line 42, omit “ seven ”, insert “ twenty-one ”.

Page 9, after paragraph (i) insert the following paragraph :—

“(ia) in cases to which paragraph (aa) of this sub-section applies—setting forth the aggregate amount which would be the fair market value of goods treated as stock for sale by retail if those goods were sold by the manufacturer by wholesale ; ”.

Clause, as amended, agreed to.

Clauses 22 and 23 agreed to.

Clause 24—

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

Page 9, lines 29-30, omit “ by him during any month, in the cases provided for by sub-section (1.) ”, insert “ or treated by him during any month as specified in sub-section (1.) or (1A.) ”.

Page 9, line 30, omit “ seven ”, insert “ twenty-one ”.

Clause, as amended, agreed to.

Clause 25 agreed to.

Clause 26—

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

Page 10, at the end of the clause insert the following sub-clause :—

“(3.) Where the Commissioner is satisfied that sales tax has been paid under the provisions of any other Act upon the sale value of goods used in, wrought into or attached to goods, the sale value of which is subject to sales tax under this Act, the Commissioner may refund so much of the tax paid under this Act as is in his opinion equivalent to the tax paid under that other Act upon the sale value of the goods so used wrought into or attached.”.

Clause, as amended, agreed to.

Clauses 27 to 72 agreed to.

Postponed clause 3 agreed to.

New clause—

Mr. Latham moved, That the following new clause be inserted in the Bill :—

19A. In the case of a sale by a taxpayer by reason whereof the taxpayer becomes liable to pay sales tax, the taxpayer shall state upon the invoice delivered by him to the purchaser of any goods from him upon the sale value of which he is liable to pay sales tax, the amount of sales tax payable in respect thereof, and the taxpayer shall have the same right to recover the said amount of sales tax from the purchaser as he has to recover the price of or other payment for or in respect of the said goods :

Provided that where the said price or other payment is payable by instalments the amount of sales tax shall be recoverable at the same time as the first instalment is recoverable.

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

The House resumed ; Mr. Josiah Francis reported accordingly.

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

6th August, 1930.

7. **SUSPENSION OF STANDING ORDER NO. 70.**—Mr. Scullin (Prime Minister) moved, by leave, That Standing Order No. 70 (eleven o'clock rule) be suspended for the remainder of this sitting, in order to allow further new business to be taken.
Question—put and passed.
8. **POSTPONEMENT OF ORDERS OF THE DAY.**—Ordered—That Orders of the Day Nos. 2 to 10 be postponed until after Order of the Day No. 11, Government Business.
9. **CONCILIATION AND ARBITRATION BILL (1930).**—SENATE'S AMENDMENTS.—The Order of the Day having been read for the 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, which are as follows:—

SCHEDULE OF THE AMENDMENTS MADE BY THE SENATE.

- No. 1.—Page 2, clause 9, line 31, leave out “ of such number and ”, insert “ not more than three in number ”.
- No. 2.—Page 2, clause 9, line 39, after “ for ” insert “ proved ”.
- No. 3.—Page 2, clause 9, line 44, leave out “ if ”, insert “ unless ”.
- No. 4.—Page 3, clause 9, line 1, leave out “ restoration ”, insert “ removal ”.
- No. 5.—Page 3, clause 9, line 2, leave out “ to ”, insert “ from ”.
- No. 6.—Page 3, clause 9, line 3, leave out “ accordingly ”, insert “ to office ”.
- No. 7.—Page 3, clause 9, line 3, leave out “ but ”, insert “ and ”.
- No. 8.—Page 3, clause 9, line 3, leave out “ no ”.
- No. 9.—Page 3, clause 9, line 37, leave out “ for all purposes ”, insert “, subject to section thirty-one A of this Act,”.
- No. 10.—Page 4, clause 12, leave out paragraphs (c), (e), (f), (g), (h) and (i).
- No. 11.—Page 4, clause 14, leave out paragraph (e).
- No. 12.—Page 5, clause 20, leave out the clause.
- No. 13.—Page 5, clause 24, before paragraph (a) insert the following new paragraph:—
(1a) by inserting in sub-section (1.) before the words “No award or order” the words “Except as in this Act provided,”.
- No. 14.—Page 5, clause 24, line 44, leave out “ and ”.
- No. 15.—Page 5, clause 24, after paragraph (a) insert the following new paragraph:—
(aa) by inserting in sub-section (1.) after the word “ shall ”, the words “, except as provided in the next succeeding section,”.
- No. 16.—Page 5, clause 24, after new paragraph (aa) insert the following new paragraph:—
(ab) by inserting in sub-section (1.) after the words “in any other Court” the words “other than the High Court”.
- No. 17.—Page 6, after clause 24 insert the following new clause:—
“ 24A. After section thirty-one of the Principal Act, the following section is inserted in Division 3 of Part III. :—
31A.—(1.) An appeal shall lie to the Court constituted by the Chief Judge and not less than two other Judges against any provision in any award or order of a Conciliation Commissioner or a Conciliation Committee affecting—
(a) wages ;
(b) hours ;
(c) any condition of employment which in the opinion of the Court is likely to affect the public interest.
(2.) Any such appeal shall be made in the manner and within the time prescribed by the rules made in accordance with section forty-three of this Act.
(3.) On the hearing of an appeal under this section the Court may—
(a) take fresh evidence ;
(b) confirm, quash or vary the award or order or part thereof which is under appeal ;
(c) refer the award or order, or any part thereof, back to the Conciliation Commissioner or Conciliation Committee, as the case may be, for reconsideration, and with or without such directions or suggestions as the Court thinks fit ; or
(d) make an award or order dealing with the matters under appeal :
Provided that no such award or order shall include any provision which would be outside the powers of the Conciliation Commissioner or Conciliation Committee, as the case may be.
(4.) An award or order of a Conciliation Commissioner or a Conciliation Committee shall not have effect until the expiration of the time within which such appeal may be made’.”
- No. 18.—Page 9, clause 31, leave out the clause.
- No. 19.—Page 9, clause 33, leave out the clause.
- No. 20.—Page 9, clause 35, leave out paragraph (b).
- No. 21.—Page 10, clause 41, leave out the clause.
- No. 22.—Page 10, clause 43, leave out the clause.
- No. 23.—Page 10, clause 44, line 18, leave out “ repealed ”, insert “ amended by omitting the words ‘ and the officials of such organization ’ ”.

Appeals from
awards or
orders of
Conciliation
Commissioner
or Conciliation
Committee.

6th August, 1930.

No. 24.—Page 10, after clause 44 insert the following new clause :—

“ 44A. After section fifty-eight B of the Principal Act the following section is inserted :—

‘ 58BA. No officer of an organization, or member of any committee thereof, or servant or agent thereof, shall, during the currency of an award in the industry concerned, advise, encourage or incite any member of such organization to refrain from—

Incitement to boycott award forbidden.

(a) entering into a written agreement, or

(b) accepting employment, or

(c) offering for work, or working,

in accordance with such award.

Penalty : Twenty pounds.’ ”

No. 25.—Page 10, clause 45, lines 22 and 23, leave out “ (j), (k) and (l) ”.

No. 26.—Page 10, clause 46, leave out proposed section 61, insert the following new section :—

“ 61. A member may resign his membership of any organization—

(a) if he accepts employment in an industry other than that represented by the organization ; or

Resignation from membership of organisation.

(b) on giving one month’s notice and the payment of all dues to the date of his resignation.”

No. 27.—Page 11, clause 50, after paragraph (b) insert the following new paragraph :—

“ (ba) by inserting after the word ‘ section ’ in sub-section (2.) the words ‘ excepting the list of its members ’.”

No. 28.—Page 11, clause 50, after paragraph (c) insert the following new paragraph :—

“ (d) by inserting after sub-section (3.) the following new sub-section :—

‘ (4.) The list of members of an organization shall be open to inspection at the office of the organization during the usual office hours by any person authorized by the Registrar.’ ”

No. 29.—Page 11, clause 54, leave out the clause.

No. 30.—Page 11, clause 56, leave out the clause.

Mr. Beasley (Honorary Minister) moved, That the Amendments be disagreed to.

Debate ensued.

Question—put.

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

Ayes, 36.

Noes, 22.

Mr. Anstey	Mr. Keane
Mr. Beasley	Mr. Lacey
Mr. Blakeley	Mr. Lazzarini
Mr. Chifley	Mr. Lewis
Mr. Crouch	Mr. Long
Mr. Culley	Mr. Lyons
Mr. Cunningham	Mr. Martens
Mr. Curtin	Mr. McTiernan
Mr. Cusack	Mr. Parker Moloney
Mr. Eldridge	Mr. Edward Riley
Mr. Fenton	Mr. Riordan
Mr. Forde	Mr. Rowe
Mr. Frost	Mr. Scullin
Mr. Gabb	Mr. Tully
Mr. Gibbons	Mr. Yates
Mr. Albert Green	
Mr. Guy	<i>Tellers:</i>
Mr. James	Mr. Price
Mr. Jones	Mr. E. C. Riley

Mr. Bell	Mr. Nairn
Mr. Donald Cameron	Mr. Earle Page
Mr. Malcolm Cameron	Mr. Parkhill
Mr. Bernard Corser	Mr. Thomas Paterson
Mr. Josiah Francis	Mr. Prowse
Mr. Gregory	Mr. Thompson
Mr. Gullett	Mr. White
Mr. Hawker	
Mr. Hill	<i>Tellers:</i>
Mr. Latham	
Mr. Mackay	Mr. Bayley
Mr. Maxwell	Mr. Hunter
Mr. Morgan	

And so it was resolved in the affirmative.

Resolution to be reported.

The House resumed ; Mr. McGrath reported accordingly.

On the motion of Mr. Beasley, the House adopted the Report, after debate.

Mr. Beasley moved, That Mr. Anstey, Mr. Blakeley, and the Mover be appointed a Committee to draw up Reasons for the House of Representatives disagreeing to the Amendments.

Question—put and passed.

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

Reasons of the House of Representatives for disagreeing to the Amendments of the Senate.

(1) Because the Amendments contain provisions which are contrary to the principles of the Bill.

(2) Because the Amendments do not effectuate the policy for which the Government received a mandate at the last elections.

Mr. Beasley moved, That the Committee’s Reasons be adopted.

Debate ensued.

Question—put and passed.

6th and 7th August, 1930.

10. SALES TAX ASSESSMENT BILL (No. 1).—The Order of the Day having been read for the further consideration of this Bill in Committee of the whole House—Mr. Speaker left the Chair, and the House again resolved itself into a Committee of the Whole.

(In the Committee.)

New clauses—

The proposed new clause previously moved by Mr. Latham (*see* Entry No. 6) was further considered and negatived.

On the motion of Mr. Scullin (Treasurer), the following new clause was inserted in the Bill :—

71A. This Act shall be read and construed subject to the Constitution, and ^{Construction of Act.} so as not to exceed the legislative power of the Commonwealth, to the intent that where any enactment thereof would, but for this sub-section, have been construed as being in excess of that power, it shall nevertheless be a valid enactment to the extent to which it is not in excess of that power.

First Schedule—

Mr. Earle Page moved, as an amendment, That the following words be inserted :—“ Agricultural, Pasture, Vegetable and Garden Seeds ”.

Debate ensued.

Amendment, by leave, withdrawn.

Mr. Gregory moved, as an amendment, That after “ primary products ” the words “ and fertilizers ” be inserted.

Debate continued.

Amendment, by leave, withdrawn.

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

After “ Act ” insert “ and items specified in this Schedule ”.

Mr. Josiah Francis moved, as a further amendment, That the following words be inserted :—
Bi-carbonate of Soda.

Debate continued.

Amendment negatived.

The Committee continuing to sit until after midnight—

THURSDAY, 7TH AUGUST, 1930.

Mr. Mackay moved, as a further amendment, That the following words be inserted :—“ Books, scientific and professional ”.

Debate continued.

Amendment negatived.

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

After “ goods specified in this Schedule ” insert “, or in paragraph (b) of section twenty of this Act,”.

After “ Cigarettes ” insert “ Cigars ”.

Mr. Gullett moved, as a further amendment, that the following word be inserted :—“ Cakes ”.

Debate continued.

Amendment negatived.

On the motion of Mr. Latham, the following further amendment was made :—Insert “ Compressed Air ”.

Mr. Hill moved, as a further amendment, That after the word “ Dried ” the words “ and canned ” be inserted.

Debate continued.

Question—That the words proposed to be inserted be so inserted—put.

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

Ayes, 22.

Mr. Bell	Mr. Prowse
Mr. Donald Cameron	Mr. Thompson
Mr. Malcolm Cameron	Mr. White
Mr. Bernard Corser	
Mr. Josiah Francis	<i>Tellers:</i>
Mr. Gardner	
Mr. Gregory	Mr. Bayley
Mr. Gullett	Mr. Hunter
Mr. Hawker	
Mr. Hill	
Mr. Latham	
Mr. Mackay	
Mr. Morgan	
Mr. Nairn	
Mr. Earle Page	
Mr. Parkhill	
Mr. Thomas Paterson	

And so it was negatived.

Noes, 31.

Mr. Anstey	Mr. Jones
Mr. Beasley	Mr. Keane
Mr. Blakeley	Mr. Lewis
Mr. Chifley	Mr. Long
Mr. Crouch	Mr. Lyons
Mr. Culley	Mr. Martens
Mr. Cunningham	Mr. Parker Moloney
Mr. Curtin	Mr. Riordan
Mr. Cusack	Mr. Rowe
Mr. Eldridge	Mr. Scullin
Mr. Fenton	Mr. Tully
Mr. Forde	Mr. Yates
Mr. Frost	
Mr. Gibbons	<i>Tellers:</i>
Mr. Albert Green	
Mr. Guy	Mr. Price
Mr. James	Mr. E. C. Riley

6th and 7th August, 1930.

On the motion of Mr. Scullin, the following further amendment was made :—Omit “ (illuminating or heating) produced from coal ”, insert “, commercially known as coal gas ”.

Mr. Josiah Francis moved, as a further amendment, That the following words be inserted :—“ Goods sold to Hospitals ”.

Amendment negatived.

Mr. Morgan moved, as a further amendment, That after “ Meat, raw ” the words “ and potted ” be inserted.

Amendment negatived.

Mr. Gregory moved, as a further amendment, That the following words be inserted :—“ Second-hand mining and agricultural machinery and implements ”.

Amendment negatived.

Mr. Hawker moved, as a further amendment, That the following words be inserted :—“ Egg pulp ”.

Debate continued.

Amendment negatived.

Mr. Malcolm Cameron moved, as a further amendment, That the following words be inserted :—“ Oatmeal and Rolled Oats ”.

Debate continued.

Amendment negatived.

Mr. Josiah Francis moved, as a further amendment, That the following words be inserted :—“ Parchment Paper ”.

Debate continued.

Amendment, by leave, withdrawn.

Mr. Bernard Corser moved, as a further amendment, That the following words be inserted :—“ Remedies for the destruction of animal and vegetable pests ”.

Debate continued.

Amendment, by leave, withdrawn.

Mr. Hawker moved, as a further amendment, That the following word be inserted :—“ Firewood ”.

Debate continued.

Amendment negatived.

Mr. Bernard Corser moved, as a further amendment, That the following words be inserted :—“ Sawn timber, the product of Australia ”.

Debate continued.

Amendment negatived.

On the motion of Mr. Scullin, the following further amendment was made :—Insert “ Tobacco ”.

Mr. Hawker moved, as a further amendment, That the following word be inserted :—“ Salt ”.

Debate continued.

Amendment negatived.

Mr. Hawker moved, as a further amendment, That the following words be inserted :—“ Lard and small goods from bacon factories ”.

Debate continued.

Amendment negatived.

Mr. White moved, as a further amendment, That the following words be inserted :—“ Whole Meal and Meal Products, loose or compressed, manufactured in Australia for human consumption.”

Debate continued.

Amendment negatived.

First Schedule, as amended, agreed to.

Second Schedule agreed to.

Title agreed to.

Bill to be reported with amendments.

The House resumed ; Mr. Mackay reported accordingly.

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

11. SUSPENSION OF STANDING ORDERS IN REGARD TO SALES TAX ASSESSMENT BILLS AND SALES TAX BILLS.—Mr. Scullin (Prime Minister) moved, by leave, That the Standing Orders be suspended to enable all Bills dealing with the Sales Tax to be passed through all stages without delay.
Question—put and passed.

12. SALES TAX ASSESSMENT BILL (No. 2). — The Order of the Day having been read for the second reading—Mr. Scullin (Treasurer) 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.)

Clauses 1 to 3 agreed to.

Clause 4—

On the motion of Mr. Scullin, the following amendment was made :—Page 2, line 35, after “ tax ” insert “, but when the goods are sold in bond, shall be taken to include the amount of any duty of Excise to which the goods would be subject upon entry for home consumption ”.

Clause, as amended, agreed to.

Clause 5 agreed to.

6th and 7th August, 1930.

Clause 6—

On the motion of Mr. Scullin, the following amendment was made :—Page 3, lines 11–14, omit “ ; or (d) goods in so far as they are the subject of a sale to or by the Government of the Commonwealth or a State, or to or by any authority under any such Government.”.

Clause, as amended, agreed to.

Clause 7—

On the motion of Mr. Scullin, the following amendment was made :—Page 3, line 18, omit “ seven ”, insert “ twenty-one ”.

Clause, as amended, agreed to.

Clause 8 agreed to.

Clause 9—

On the motion of Mr. Scullin, the following amendment was made :—Page 3, line 33, omit “ seven ”, insert “ twenty-one ”.

Clause, as amended, agreed to.

Clauses 10 to 12 agreed to.

Schedule—

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

After “ 1930 ” insert “ and items specified in this Schedule ”.

After “ goods specified in this Schedule ” insert “ , or in paragraph (b) of section six of this Act ”.

After “ Cigarettes ” insert “ Cigars ”.

After “ Cigars ” insert “ Compressed Air ”.

Omit “ (illuminating or heating) produced from coal ”, insert “ , commercially known as coal gas ”.

After “ Sugar ” insert “ Tobacco ”.

Schedule, as amended, agreed to.

Title agreed to.

Bill to be reported with amendments.

The House resumed ; Mr. Mackay reported accordingly.

On the motion of Mr. Scullin (Standing Orders suspended, page 363), the House adopted the Report, and the Bill was read a third time.

13. SALES TAX ASSESSMENT BILL (NO. 3).—The Order of the Day having been read for the second reading—Mr. Scullin (Treasurer) 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.*)

Clauses 1 to 3 agreed to.

Clause 4—

On the motion of Mr. Scullin, the following amendment was made :—Page 2, line 37, after “ tax ” insert “ , but when the goods are sold in bond, shall be taken to include the amount of any duty of Excise to which the goods would be subject upon entry for home consumption ”.

Clause, as amended, agreed to.

Clause 5 agreed to.

Clause 6—

On the motion of Mr. Scullin, the following amendment was made :—Page 3, lines 12–14, omit—“ (d) goods in so far as they are the subject of a sale to or by the Government of the Commonwealth or a State, or to or by any authority under any such Government ”.

Clause, as amended, agreed to.

Clause 7—

On the motion of Mr. Scullin, the following amendment was made :—Page 3, line 21, omit “ seven ”, insert “ twenty-one ”.

Clause, as amended, agreed to.

Clause 8 agreed to.

Clause 9—

On the motion of Mr. Scullin, the following amendment was made :—Page 3, line 36, omit “ seven ”, insert “ twenty-one ”.

Clause, as amended, agreed to.

Clauses 10 to 12 agreed to.

Schedule—

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

After “ 1930 ” insert “ and items specified in this Schedule ”.

After “ goods specified in this Schedule ” insert “ , or in paragraph (b) of section six of this Act,”.

After “ Cigarettes ” insert “ Cigars ”.

After “ Cigars ” insert “ Compressed Air ”.

Omit “ (illuminating or heating) produced from coal ”, insert “ , commercially known as coal gas ”.

After “ Sugar ” insert “ Tobacco ”.

Schedule, as amended, agreed to.

Title agreed to.

Bill to be reported with amendments.

The House resumed ; Mr. Mackay reported accordingly.

On the motion of Mr. Scullin (Standing Orders suspended, page 363), the House adopted the Report, and the Bill was read a third time.

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14. SALES TAX ASSESSMENT BILL (No. 4).—The Order of the Day having been read for the second reading—Mr. Scullin (Treasurer) 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.)

Clauses 1 to 6 agreed to.

Clause 7—

On the motion of Mr. Scullin, the following amendment was made :—Page 2, line 36, omit “ seven ”, insert “ twenty-one ”.

Clause, as amended, agreed to.

Clauses 8 to 12 agreed to.

Schedule—

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

After “ 1930 ” insert “ and items specified in this Schedule ”.

After “ goods specified in this Schedule ” insert “, or in paragraph (b) of section six of this Act,”.

After “ Cigarettes ” insert “ Cigars ”.

After “ Cigars ” insert “ Compressed Air ”.

Omit “ (illuminating or heating) produced from coal ”, insert “, commercially known as coal gas ”.

After “ Sugar ” insert “ Tobacco ”.

Schedule, as amended, agreed to.

Title agreed to.

Bill to be reported with amendments.

The House resumed ; Mr. Mackay reported accordingly.

On the motion of Mr. Scullin (Standing Orders suspended, page 363), the House adopted the Report, and the Bill was read a third time.

15. SALES TAX ASSESSMENT BILL (No. 5).—The Order of the Day having been read for the second reading—Mr. Scullin (Treasurer) 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.)

Clauses 1 to 3 agreed to.

Clause 4—

Mr. Donald Cameron moved, as an amendment, That after “ Customs ” (page 2, line 24) the following proviso be inserted :—

“ Provided further that no regulations prescribed under section twelve of the Sales Tax Assessment Act (No. 1) as applied to this Act shall compel a registered person to quote his certificate so as to prevent his sales tax being assessed under section four (1.) (b) of this Act.”.

Debate ensued.

Amendment, by leave, withdrawn.

Clause agreed to.

Clause 5 agreed to.

Clause 6—

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

Page 2, lines 29–30, omit “—(a)”.

Page 2, lines 30–33, omit “; or (b) goods in so far as they are the subject of importation by the Government of the Commonwealth or a State, or by any authority under any such Government.”.

Clause, as amended, agreed to.

Clauses 7 to 11 agreed to.

Clause 12—

On the motion of Mr. Scullin, the following amendment was made :—Page 4, lines 24–25, omit “ twenty-eighth day of August One thousand nine hundred and thirty ”, insert “ expiration of twenty-eight days after the commencement of this Act ”.

Clause, as amended, agreed to.

Clause 13 agreed to.

Proposed new clause—

Mr. White moved, That the following new clause be inserted in the Bill :—

“ 5A. The Sales Tax imposed by this Act shall be deemed to be a duty affecting the goods sold within the meaning of section one hundred and fifty-two of the *Customs Act 1901–1923*.”.

Debate ensued.

Proposed new clause negatived.

Schedule—

Mr. Earle Page moved, as an amendment, That the following words be inserted :—“ Agricultural, Pasture, Vegetable and Garden Seeds ”.

Debate ensued.

Amendment negatived.

On the motion of Mr. Gregory, the following amendment was made :—After “ used for ” insert “ fertilizers and for ”.

Mr. Bayley moved, as a further amendment, That the following word be inserted :—“ Vessels ”.

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Debate continued.

Question—That the word proposed to be inserted be so inserted—put.

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

Ayes, 18.

Mr. Bayley	Mr. Nairn
Mr. Bell	Mr. Earle Page
Mr. Donald Cameron	Mr. Thomas Paterson
Mr. Malcolm Cameron	Mr. Prowse
Mr. Josiah Francis	Mr. Thompson
Mr. Gardner	Mr. White
Mr. Gullett	
Mr. Hawker	<i>Tellers:</i>
Mr. Latham	Mr. Hunter
Mr. Morgan	Mr. Parkhill

Noes, 30.

Mr. Anstey	Mr. Lacey
Mr. Beasley	Mr. Lewis
Mr. Blakeley	Mr. Long
Mr. Chifley	Mr. Lyons
Mr. Crouch	Mr. Martens
Mr. Culley	Mr. McGrath
Mr. Cunningham	Mr. Parker Moloney
Mr. Curtin	Mr. Riordan
Mr. Cusack	Mr. Rowe
Mr. Eldridge	Mr. Scullin
Mr. Fenton	Mr. Tully
Mr. Forde	
Mr. Frost	
Mr. Gibbons	<i>Tellers:</i>
Mr. Guy	
Mr. James	Mr. Price
Mr. Jones	Mr. E. C. Riley

And so it was negatived.

Mr. Curtin moved, as a further amendment, That the following words be inserted:—"Oregon 12 x 6, or its equivalent, for use underground in mines".

Debate continued.

Amendment negatived.

Schedule, as amended, agreed to.

Title agreed to.

Bill to be reported with amendments.

The House resumed; Mr. McGrath reported accordingly.

On the motion of Mr. Scullin (Standing Orders suspended, page 363), the House adopted the Report, and the Bill was read a third time.

16. SALES TAX ASSESSMENT BILL (No. 6).—The Order of the Day having been read for the second reading—Mr. Scullin (Treasurer) 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.)

Clauses 1 to 3 agreed to.

Clause 4—

On the motion of Mr. Scullin, the following amendment was made:—Page 2, line 31, omit "or of Excise".

Clause, as amended, agreed to.

Clause 5 agreed to.

Clause 6—

On the motion of Mr. Scullin, the following amendment was made:—Page 2, lines 46–49, omit "; or (c) goods in so far as they are the subject of a sale to or by the Government of the Commonwealth or a State, or to or by any authority under any such Government."

Clause, as amended, agreed to.

Clause 7—

On the motion of Mr. Scullin, the following amendment was made:—Page 3, line 4, omit "seven", insert "twenty-one".

Clause, as amended, agreed to.

Clause 8 agreed to.

Clause 9—

On the motion of Mr. Scullin, the following amendment was made:—Page 3, line 19, omit "seven", insert "twenty-one".

Clause, as amended, agreed to.

Clauses 10 to 12 agreed to.

Schedule—

On the motion of Mr. Scullin, the following amendment was made:—After "used for" insert "fertilizers and for".

Schedule, as amended, agreed to.

Title agreed to.

Bill to be reported with amendments.

The House resumed; Mr. McGrath reported accordingly.

On the motion of Mr. Scullin (Standing Orders suspended, page 363), the House adopted the Report, and the Bill was read a third time.

6th and 7th August, 1930.

17. SALES TAX ASSESSMENT BILL (No. 7).—The Order of the Day having been read for the second reading—Mr. Scullin (Treasurer) 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.)

Clauses 1 to 3 agreed to.

Clause 4—

On the motion of Mr. Scullin, the following amendment was made:—Page 2, line 28, omit “ or of Excise ”.

Clause, as amended, agreed to.

Clause 5 agreed to.

Clause 6—

On the motion of Mr. Scullin, the following amendment was made:—Page 2, lines 44–46, omit—
“(c) goods in so far as they are the subject of a sale to or by the Government of the Commonwealth or a State, or to or by any authority under any such Government;”.

Clause, as amended, agreed to.

Clause 7—

On the motion of Mr. Scullin, the following amendment was made:—Page 3, line 4, omit “ seven ”, insert “ twenty-one ”.

Clause, as amended, agreed to.

Clause 8 agreed to.

Clause 9—

On the motion of Mr. Scullin, the following amendment was made:—Page 3, line 19, omit “ seven ”, insert “ twenty-one ”.

Clauses, as amended, agreed to.

Clauses 10 to 12 agreed to.

Schedule—

On the motion of Mr. Scullin, the following amendment was made:—After “ used for ” insert “ fertilizers and for ”.

Schedule, as amended, agreed to.

Title agreed to.

Bill to be reported with amendments.

The House resumed; Mr. McGrath reported accordingly.

On the motion of Mr. Scullin (Standing Orders suspended, page 363), the House adopted the Report, and the Bill was read a third time.

18. SALES TAX ASSESSMENT BILL (No. 8).—The Order of the Day having been read for the second reading—Mr. Scullin (Treasurer) 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.)

Clauses 1 to 6 agreed to.

Clause 7—

On the motion of Mr. Scullin, the following amendment was made:—Page 2, line 28, omit “ seven ”, insert “ twenty-one ”.

Clause, as amended, agreed to.

Clauses 8 to 12 agreed to.

Schedule—

On the motion of Mr. Scullin, the following amendment was made:—After “ used for ” insert “ fertilizers and for ”.

Schedule, as amended, agreed to.

Title agreed to.

Bill to be reported with amendments.

The House resumed; Mr. McGrath reported accordingly.

On the motion of Mr. Scullin (Standing Orders suspended, page 363), the House adopted the Report, and the Bill was read a third time.

19. SALES TAX ASSESSMENT BILL (No. 9).—The Order of the Day having been read for the second reading—Mr. Scullin (Treasurer) moved, That the Bill be now read a second time.
Debate ensued.
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.)

Clauses 1 to 5 agreed to.

Clause 6—

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

Page 2, line 17, after “ films; ” insert “ (b) ships engaged in or suitable for ocean navigation; ”.

Page 2, lines 18–20, omit “ (b) goods in so far as they are the subject of a lease to or by the Government of the Commonwealth or a State, or to or by any authority under any such Government ”.

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Clause, as amended, agreed to.

Clause 7—

On the motion of Mr. Scullin, the following amendment was made:—Page 2, line 24, omit “seven”, insert “twenty-one”.

Clause, as amended, agreed to.

Clauses 8 to 12 agreed to.

Title agreed to.

Bill to be reported with amendments.

The House resumed; Mr. McGrath reported accordingly.

On the motion of Mr. Scullin (Standing Orders suspended, page 363), the House adopted the Report, and the Bill was read a third time.

20. MESSAGE FROM THE SENATE.—INCOME TAX ASSESSMENT BILL (1930).—Mr. Speaker announced the receipt of the following Message from the Senate:—

Message No. 44.

MR. SPEAKER,

The Senate returns to the House of Representatives the Bill for “*An Act to amend the Income Tax Assessment Act 1922–1929 and for other purposes*,” 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, 1930.

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

21. WAYS AND MEANS.—SALES TAX BILLS.—The House, according to Order, resolved itself into the Committee of Ways and Means.

(In the Committee.)

Mr. Scullin (Treasurer) moved—

(1) That sales tax be imposed at the rate of two and one-half per centum upon the sale value of goods manufactured in Australia by a taxpayer, and sold by him or applied to his own use.

(2) That sales tax be imposed at the rate of two and one-half per centum upon the sale value of goods manufactured in Australia and sold by a taxpayer who purchased them from the manufacturer.

(3) That sales tax be imposed at the rate of two and one-half per centum upon the sale value of goods manufactured in Australia and sold by a taxpayer, not being either the manufacturer of those goods or a purchaser of those goods from the manufacturer.

(4) That sales tax be imposed at the rate of two and one-half per centum upon the sale value of goods manufactured in Australia and sold to a taxpayer who has applied those goods to his own use.

(5) That sales tax be imposed at the rate of two and one-half per centum upon the sale value of goods imported into Australia by a taxpayer.

(6) That sales tax be imposed at the rate of two and one-half per centum upon the sale value of goods imported into Australia and sold by a taxpayer who imported those goods.

(7) That sales tax be imposed at the rate of two and one-half per centum upon the sale value of goods imported into Australia and sold by a taxpayer not being the importer of those goods.

(8) That sales tax be imposed at the rate of two and one-half per centum upon the sale value of goods imported into Australia which are sold to a taxpayer and applied to his own use.

(9) That sales tax be imposed at the rate of two and one-half per centum upon the sale value of goods in Australia, leased by a taxpayer.

Question—That the motions be agreed to—put and passed.

Resolutions 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. The Resolutions reported from the Committee were read, and (Standing Orders suspended, page 363), on the motion of Mr. Scullin, were adopted by the House.

Ordered—That Mr. Scullin and Mr. Fenton do prepare and bring in Bills to carry out the foregoing Resolutions.

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22. SALES TAX BILL (No. 1).—Mr. Scullin (Treasurer) then brought up a Bill intituled "*A Bill to impose a Tax upon the Sale Value of Goods manufactured in Australia, and sold by the Manufacturer or applied to his own use,*" and moved, That it be now read a first time.

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

Mr. Scullin moved (Standing Orders suspended, page 363), 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. McGrath reported accordingly.

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

23. SALES TAX BILL (No. 2).—Mr. Scullin (Treasurer) also brought up a Bill intituled "*A Bill for an Act to impose a Tax upon the Sale Value of Goods manufactured in Australia and sold by a Purchaser from the Manufacturer,*" and moved, That it be now read a first time.

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

Mr. Scullin moved (Standing Orders suspended, page 363), 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. McGrath reported accordingly.

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

24. SALES TAX BILL (No. 3).—Mr. Scullin (Treasurer) also brought up a Bill intituled "*A Bill for an Act to impose a Tax upon the Sale Value of Goods manufactured in Australia and sold by a person not being either the Manufacturer or a Purchaser from the Manufacturer,*" and moved, That it be now read a first time.

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

Mr. Scullin moved (Standing Orders suspended, page 363), 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. McGrath reported accordingly.

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

25. SALES TAX BILL (No. 4).—Mr. Scullin (Treasurer) also brought up a Bill intituled "*A Bill for an Act to impose a Tax upon the Sale Value of certain Goods manufactured in Australia and applied by the Purchaser to his own use,*" and moved, That it be now read a first time.

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

Mr. Scullin moved (Standing Orders suspended, page 363), 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. McGrath reported accordingly.

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

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26. SALES TAX BILL (No. 5).—Mr. Scullin (Treasurer) also brought up a Bill intituled "*A Bill for an Act to impose a Tax upon the Sale Value of Goods imported into Australia,*" and moved, That it be now read a first time.

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

Mr. Scullin moved (Standing Orders suspended, page 363), 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. McGrath reported accordingly.

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

27. SALES TAX BILL (No. 6).—Mr. Scullin (Treasurer) also brought up a Bill intituled "*A Bill for an Act to impose a Tax upon the Sale Value of Goods imported into Australia and sold by the Importer,*" and moved, That it be now read a first time.

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

Mr. Scullin moved (Standing Orders suspended, page 363), 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. McGrath reported accordingly.

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

28. SALES TAX BILL (No. 7).—Mr. Scullin (Treasurer) also brought up a Bill intituled "*A Bill for an Act to impose a Tax upon the Sale Value of Goods imported into Australia and sold by a person other than the Importer,*" and moved, That it be now read a first time.

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

Mr. Scullin moved (Standing Orders suspended, page 363), 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. McGrath reported accordingly.

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

29. SALES TAX BILL (No. 8).—Mr. Scullin (Treasurer) also brought up a Bill intituled "*A Bill for an Act to impose a Tax upon the Sale Value of certain Goods imported into Australia, purchased by a Taxpayer, and applied to his own use,*" and moved, That it be now read a first time.

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

Mr. Scullin moved (Standing Orders suspended, page 363), 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. McGrath reported accordingly.

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

30. SALES TAX BILL (No. 9).—Mr. Scullin (Treasurer) also brought up a Bill intituled "*A Bill for an Act to impose a Tax upon the Sale Value of certain Goods in Australia dealt with by lease,*" and moved, That it be now read a first time.

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

Mr. Scullin moved (Standing Orders suspended, page 363), 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. McGrath reported accordingly.

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

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31. **POSTPONEMENT OF ORDERS OF THE DAY.**—Ordered—That Orders of the Day Nos. 11 to 18, be postponed until after Order of the Day No. 19, Government Business.
32. **DISCHARGE OF ORDER OF THE DAY.**—The following Order of the Day, Government Business, was read, and, on the motion of Mr. Scullin (Prime Minister), discharged :—
Acts Interpretation Bill (No. 2) (1929)—Second reading.
33. **ALTERATION OF HOUR OF NEXT MEETING.**—Mr. Scullin (Prime Minister) moved, That the House, at its rising, adjourn until half-past two o'clock p.m. this day.
Question—put and passed.
34. **ADJOURNMENT.**—Mr. Scullin (Prime Minister) moved, That the House do now adjourn.
Question—put and passed.
- And then the House, at eighteen minutes past five o'clock in the morning, adjourned until this day at half-past two o'clock p.m.

MEMBERS PRESENT.—All Members were present (at some time during the sitting) except—Mr. Brennan, Mr. Coleman*, Mr. Roland Green, Mr. Holloway, Mr. Mathews, Mr. McNeill, and Mr. Theodore.

* On leave.

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