

1929-30-31.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA,
CANBERRA.

VOTES AND PROCEEDINGS
OF THE
HOUSE OF REPRESENTATIVES.

No. 179.

WEDNESDAY, 29TH JULY, 1931.

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. SUPPLY [ESTIMATES—ADDITIONS, NEW WORKS, BUILDINGS, ETC., 1931-32].—The House, according to Order, resolved itself into the Committee of Supply.

(In the Committee.)

ADDITIONS, NEW WORKS, BUILDINGS, ETC., 1931-32.

Remainder of Vote—"The Department of Defence, £45,746"—agreed to.
 Vote—"The Department of Trade and Customs, £1,170"—agreed to.
 Vote—"The Department of Works, £125,000"—debated and agreed to.
 Vote—"The Department of Health, £15,300"—debated and agreed to.
 Vote—"The Department of Transport, £94,626"—debated and agreed to.
 Vote—"Commonwealth Railways, £57,000"—debated and agreed to.
 Vote—"Postmaster-General's Department, £550,000"—debated and agreed to.
 Vote—"Northern Territory, £14,735"—agreed to.
 Vote—"Federal Capital Territory, £90,500"—debated and agreed to.

Mr. Scullin (Prime Minister) moved, That there be granted to His Majesty to the service of the year 1931-32, for the purposes of Additions, New Works, Buildings, &c., a sum not exceeding £829,077.

Question—put and passed.

Resolution 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.

3. SUSPENSION OF STANDING ORDERS.—Mr. Scullin (Prime Minister) moved, pursuant to contingent notice, That the Standing Orders be suspended, to enable the remaining stages to be passed without delay.
Question—put and passed.
4. SUPPLY RESOLUTION.—The Resolution reported from the Committee of Supply was read, and, on the motion of Mr. Scullin (Prime Minister), was adopted by the House.
5. WAYS AND MEANS RESOLUTION [ESTIMATES—ADDITIONS, NEW WORKS, BUILDINGS, ETC., 1931-32].—The House, according to Order, resolved itself into the Committee of Ways and Means.

(In the Committee.)

ADDITIONS, NEW WORKS, BUILDINGS, ETC., 1931-32.

Mr. Scullin (Prime Minister) moved, That, towards making good the Supply granted to His Majesty for Additions, New Works, Buildings, &c., for the year 1931-32, there be granted out of the Consolidated Revenue Fund a sum not exceeding £829,077.

Question—put and passed.

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

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

6. APPROPRIATION (WORKS AND BUILDINGS) BILL 1931-32.—Mr. Scullin (Prime Minister) then brought up a Bill intituled "A 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-two for the purposes of Additions, New Works, Buildings, &c., and to appropriate such sum," and moved, That it be now read a first time.

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

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

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

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

(In the Committee.)

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

Bill to be reported without amendment.

The House resumed ; Mr. McGrath reported accordingly.

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

7. SUPPLY [ESTIMATES 1931-32].—The House, according to Order, again resolved itself into the Committee of Supply.

(In the Committee.)

Vote—"The Parliament, £64,400"—debated—

Mr. Gabb moved, as an amendment, That the amount be reduced by £1.

Debate continued.

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

The House resumed ; Mr. Keane reported accordingly.

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

8. WAYS AND MEANS [CUSTOMS TARIFF AMENDMENTS (NOS. 10 AND 11) AND EXCISE TARIFF AMENDMENT (No. 10)].—The House, according to Order, again resolved itself into the Committee of Ways and Means.

(In the Committee.)

Mr. Forde (Minister for Trade and Customs) moved—

(1.) That the Schedule to the *Customs Tariff 1921-1930* as proposed to be amended by the Customs Tariff Proposals introduced into the House of Representatives on the twenty-sixth day of March, One thousand nine hundred and thirty-one, be further amended as hereunder set out, and that on and after the twenty-seventh day of March, One thousand nine hundred and thirty-one, at nine o'clock in the forenoon, reckoned according to standard time in the Territory for the Seat of Government, Duties of Customs be collected in pursuance of the *Customs Tariff 1921-1930* as so amended.

That, excepting by mutual agreement or until after six months' notice has been given to the Government of the Dominion of New Zealand, nothing in this Resolution shall affect any goods the produce or manufacture of the Dominion of New Zealand entering the Commonwealth of Australia from the Dominion of New Zealand.

IMPORT DUTIES.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION VII.—OILS, PAINTS, AND VARNISHES.			
229. By omitting the whole of sub-item (b) (twice occurring) and inserting in its stead the following sub-item :—			
“(b) Petroleum and Shale Products, viz. :—			
(1) Crude Petroleum, Residual Oil†, Solar Oil—			
(a) For use in the treatment of metallic ores by the flotation process, as prescribed by Departmental By-laws	Free	Free	Free
(b) For use as Fuel provided that the recoverable petrol content* of Crude Petroleum does not exceed 15 per cent., as prescribed by Departmental By-laws	Free	Free	Free
(c) For use in the manufacture of Gas, as prescribed by Departmental By-laws per gallon	1d.	1½d.	1½d.
(2) Crude Petroleum, Crude Petroleum enriched with a distillate from crude petroleum, and Residual Oil†, for use in the production of petroleum products by distillation, as prescribed by Departmental By-laws—			
(a) Having a recoverable petrol content* not exceeding 70 per cent.	Free	Free	Free
(b) Having a recoverable petrol content* exceeding 70 per cent.—On the total recoverable petrol content* per gallon	2d.	2d.	2d.
(3) Once-run distillate from crude petroleum for use in the production of petroleum products by distillation, as prescribed by Departmental By-laws—On the total recoverable petrol content* per gallon	2d.	2d.	2d.

29th July, 1931.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VII.—Oils, Paints, and Varnishes.—continued.			
229.—continued			
(v)—continued			
(4) Crude Petroleum n.e.i., Crude Petroleum enriched with a distillate from crude petroleum n.e.i.—			
(a) Having a recoverable petrol content* not exceeding 70 per cent.			
per gallon	4d.	4½d.	4½l.
(b) Having a recoverable petrol content* exceeding 70 per cent.			
per gallon	7d.	7d.	7d.
(5) Once-run Distillate from crude petroleum n.e.i.	7d.	7d.	7d.
(6) Residual Oil† n.e.i. and Solar Oil n.e.i.	4d.	4½d.	4½d.
†Residual Oil for the purposes of this sub-item shall be as defined by Departmental By-law.			
* For the purposes of this sub-item the term "recoverable petrol content" shall mean the quantity of petrol recoverable by distillation when the crude petroleum, crude petroleum enriched with a distillate from crude petroleum, residual oil or once-run distillate from crude petroleum is tested in conformity with a method or methods prescribed by Departmental By-law."			
By omitting the whole of sub-item (c) (twice occurring) and inserting in its stead the following sub-item:—			
"(c) Petroleum and Shale Products, viz.:—Naphtha, Benzine, Benzoline, Gasoline, Pentane, Petrol and any other petroleum or shale spirit—			
(1) In containers of less than 40 gallons capacity	8½d.	8½d.	8½d.
(2) Otherwise	7d.	7d.	7d.
Provided that the rate of duty payable on any petroleum or shale products classifiable under paragraph (1) of this sub-item which were ordered before the 26th March, 1931, and which are entered for home consumption on or before the 30th April, 1931, shall be the rate provided in paragraph (2) of this sub-item."			

(2.) That the Schedule to the *Excise Tariff* 1921–1928 as proposed to be amended by the Excise Tariff Proposals introduced into the House of Representatives on the twenty-sixth day of March, One thousand nine hundred and thirty-one, be further amended as hereunder set out, and that on and after the twenty-seventh day of March, One thousand nine hundred and thirty-one, at nine o'clock in the forenoon, reckoned according to standard time in the Territory for the Seat of Government, Duties of Excise be collected in pursuance of the *Excise Tariff* 1921–1928 as so amended.

EXCISE DUTIES.

Articles.	Rate of Duty.
By adding a new item as follows:—	
"11. (A) Petroleum or Shale Products, viz.:—	
Petrol, Benzine, Benzol, Benzoline, Gasoline, Naphtha, Pentane and any other petroleum or shale spirit, having a flash point of under 73 degrees fahrenheit when tested in an Abel Pensky closed test apparatus—	
(1) As prescribed by Departmental By-laws	Free
(2) N.E.I.	4d.
(B) Coal Tar and Coke Oven Distillates suitable for use as petrol substitutes having a flash point of under 73 degrees fahrenheit when tested in an Abel Pensky closed test apparatus—	
(1) As prescribed by Departmental By-laws	Free
(2) N.E.I.	4d.
And on and after 30th July, 1931	
11. (A) Petroleum or Shale Products, viz.:—	
Petrol, Benzine, Benzol, Benzoline, Gasoline, Naphtha, Pentane and any other petroleum or shale spirit, having a flash point of under 73 degrees fahrenheit when tested in an Abel Pensky closed test apparatus—	
(1) As prescribed by Departmental By-laws	Free
(2) N.E.I.	4d.
(B) Petroleum or Shale Distillates, viz.:—Turpentine Substitutes—	
(1) As prescribed by Departmental By-laws	Free
(2) N.E.I.	4d.
(C) Coal Tar and Coke Oven Distillates suitable for use as petrol substitutes having a flash point of under 73 degrees fahrenheit when tested in an Abel Pensky closed test apparatus—	
(1) As prescribed by Departmental By-laws	Free
(2) N.E.I.	4d."

29th July, 1931.

(3.) That the Schedule to the *Customs Tariff* 1921-1930 as proposed to be amended by the Customs Tariff Proposals introduced into the House of Representatives on the twenty-sixth day of March, One thousand nine hundred and thirty-one, be further amended as hereunder set out, and that on and after the thirtieth day of July, One thousand nine hundred and thirty-one, at nine o'clock in the forenoon, reckoned according to standard time in the Territory for the Seat of Government, Duties of Customs be collected in pursuance of the *Customs Tariff* 1921-1930 as so amended.

That, excepting by mutual agreement or until after six months' notice has been given to the Government of the Dominion of New Zealand, nothing in this Resolution shall affect any goods the produce or manufacture of the Dominion of New Zealand entering the Commonwealth of Australia from the Dominion of New Zealand.

IMPORT DUTIES.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION V.—TEXTILES, FELTS AND FURS, AND MANUFACTURES THEREOF, AND ATTIRE.			
114. By adding the following to sub-item (g) :— “ And on and after 30th July, 1931 (g) Hoods other than of felt— (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 plaits or other material together - - - - - ad val. (2) Other - - - - - per dozen or ad val. whichever rate returns the higher duty.”	45 per cent. 18s. 45 per cent.	55 per cent. 20s. 55 per cent.	60 per cent. 24s. 60 per cent.
DIVISION VI.—METALS AND MACHINERY.			
180. By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :— “ (D) Filament Lamps for lighting and heating - per lb.	2s.	4s.	4s.”
181. By omitting the whole of paragraph (2) (twice occurring) of sub-item (A) and inserting in its stead the following paragraph :— “ (2) Valves for Wireless Telegraphy and Telephony each or ad val. whichever rate returns the higher duty. And on and after 1st January, 1932 (2) Valves for Wireless Telegraphy and Telephony each or ad val. whichever rate returns the higher duty.”	1s. 10 per cent. 1s. 6d. 20 per cent.	1s. 6d. 15 per cent. 2s. 35 per cent.	2s. 25 per cent. 2s. 6d. 40 per cent.
DIVISION VII.—OILS, PAINTS, AND VARNISHES.			
229. By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :— “ (D) Turpentine Substitutes— (1) As prescribed by Departmental By-laws per gallon (2) N.E.I. - - - - - per gallon	$\frac{1}{2}$ d. 7d.	1d. 7d.	1d. 7d.”
DIVISION X.—WOOD, WICKER, AND CANE.			
291. By omitting the whole of sub-item (I) and inserting in its stead the following sub-item :— “ (I) (1) Timber, undressed, n.e.i., in sizes not less than 4 inches in width and not less than 3 inches in thickness for the manufacture of boxes, as prescribed by Departmental By-laws per 100 super. feet (2) Timber, undressed, cut to size for making boxes per 100 super. feet By omitting the whole of sub-item (J) and inserting in its stead the following sub-item :— “ (J) Timber, for making boxes, being cut to size, and dressed or partly dressed per 100 super. feet	Free 12s. 14s.	Free 12s. 14s.	1s. 14s.” 16s.”
DIVISION XIII.—PAPER AND STATIONERY.			
334. By omitting the whole of paragraphs (1) and (2) of sub-item (c) and inserting in their stead the following paragraphs :— “ (1) News Printing, not glazed mill-glazed or coated, in rolls not less than 10 inches in width or in sheets not less than 20 inches by 25 inches or its equivalent - - - - - per ton (2) Printing, n.e.i., (glazed, unglazed, mill-glazed, or coated) not ruled or printed in any way in rolls not less than 10 inches in width or in sheets not less than 20 inches by 25 inches or its equivalent per ton	Free Free	£4 £4	£4 £4.”

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.

29th and 30th July, 1931.

9. SUPPLY [ESTIMATES 1931-32].—The House, according to Order, again resolved itself into the Committee of Supply.

(In the Committee.)

Vote—"The Parliament, £64,000"—and the amendment moved thereto by Mr. Gabb, viz.:—That the amount be reduced by £1—further considered.

Closure.—Mr. Scullin (Prime Minister) moved, That the question be now put.

Question—That the question be now put—put.

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

Ayes, 40.		Noes, 12.	
Mr. Bell	Mr. Jones	Mr. Beasley	
Mr. Blakeley	Mr. Keane	Mr. Eldridge	
Mr. Brennan	Mr. Lacey	Mr. Fenton	
Mr. Donald Camerou	Mr. Lewis	Mr. Gabb	
Mr. Malcolm Cameron	Mr. Long	Mr. Hawker	
Mr. Chifley	Mr. Mackay	Mr. James	
Mr. Coleman	Mr. Makin	Mr. Lazzarini	
Mr. Crouch	Mr. McNeill	Mr. Lyons	
Mr. Culley	Mr. Parker Moloney	Mr. Price	
Mr. Cunningham	Mr. Thomas Paterson	Mr. Ward	
Mr. Cusack	Mr. Riordan		
Mr. Forde	Mr. Rowe		
Mr. Josiah Francis	Mr. Scullin		
Mr. Frost	Mr. Stewart		
Mr. Gardner	Mr. Tully		
Mr. Gibbons	Mr. White		
Mr. Albert Green	Mr. Yates		
Mr. Roland Green			
Mr. Guy			
Mr. Hill			
Mr. Hunter			

Tellers:
Mr. Marr
Mr. Parkhill

And so it was resolved in the affirmative.

And the question—That the amount proposed to be reduced be so reduced—being accordingly put—The Committee divided (The Chairman, Mr. McGrath, in the Chair)—

Ayes, 17.		Noes, 34.	
Mr. Beasley	Mr. Marr	Mr. Blakeley	Mr. Hunter
Mr. Eldridge	Mr. Parkhill	Mr. Brennan	Mr. Lacey
Mr. Fenton	Mr. Price	Mr. Donald Cameron	Mr. Long
Mr. Gabb	Mr. Riordan	Mr. Malcolm Cameron	Mr. Lyons
Mr. Hawker	Mr. Ward	Mr. Chifley	Mr. Mackay
Mr. James		Mr. Coleman	Mr. Makin
Mr. Jones		Mr. Crouch	Mr. McNeill
Mr. Keane		Mr. Culley	Mr. Parker Moloney
Mr. Lazzarini		Mr. Cunningham	Mr. Thomas Paterson
Mr. Lewis		Mr. Cusack	Mr. Rowe
		Mr. Forde	Mr. Scullin
		Mr. Frost	Mr. Stewart
		Mr. Gardner	Mr. Tully
		Mr. Gibbons	Mr. Yates
		Mr. Albert Green	
		Mr. Roland Green	
		Mr. Guy	
		Mr. Hill	

Tellers:

Mr. Bell
Mr. White

Tellers:

Mr. Bayley
Mr. E. C. Riley

And so it was negatived.

Vote agreed to.

Vote—"The Prime Minister's Department, £251,900"—debated—

The Committee continuing to sit until after midnight—

THURSDAY, 30TH JULY, 1931.

Debate continued.

Temporary Chairman's Ruling.—Mr. Parkhill proceeding to discuss the negotiations between the Commonwealth Bank and the Government Savings Bank of New South Wales, the Temporary Chairman (Mr. Crouch) ruled that this matter could not be debated on the Estimates of the Prime Minister's Department.

Dissent from Temporary Chairman's Ruling.—Mr. Parkhill having handed in, in writing, an objection to the Ruling of the Temporary Chairman, moved, That the Ruling be dissented from.

Debate ensued.

Motion, by leave, withdrawn.

Debate on Vote continued.

29th and 30th July, 1931.

Mr. James moved, as an amendment, That Item No. 3 of Subdivision No. 3 of Division No. 9, viz. :—
Travelling Expenses of Commonwealth Ministers, £3,000—be omitted.

Debate continued.

Amendment negatived.

Vote agreed to.

Vote—"The Department of the Treasury, £642,800"—debated and agreed to.

Ordered—That all intervening Votes be postponed until after the consideration of Division No. 107,
Under Control of Prime Minister's Department, and Divisions Nos. 108–109, Under Control of
Department of the Treasury, Miscellaneous Services.

Vote—Miscellaneous Services, £996,250—

Division No. 107, Under Control of Prime Minister's Department, £96,800, debated—

Mr. Gabb moved, as an amendment, That Item No. 21 of Subdivision No. 1, viz. :—World Conference
on reduction and limitation of armaments, £2,000—be omitted.

Debate continued.

Question—That the Item be omitted—put.

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

Ayes, 9.		Noes, 38.
Mr. Beasley		Mr. Blakeley
Mr. Eldridge		Mr. Brennan
Mr. Gabb		Mr. Donald Cameron
Mr. James		Mr. Malcolm Cameron
Mr. Keane		Mr. Chifley
Mr. Price		Mr. Coleman
Mr. Ward		Mr. Bernard Corser
		Mr. Crouch
		Mr. Cunningham
		Mr. Cusack
		Mr. Fenton
		Mr. Forde
		Mr. Josiah Francis
		Mr. Frost
		Mr. Gardner
		Mr. Gibbons
		Mr. Albert Green
		Mr. Roland Green
		Mr. Guy
		Mr. Hill
		Mr. Hunter
		Mr. Jones
		Mr. Lacey
		Mr. Lewis
		Mr. Long
		Mr. Lyons
		Mr. Makin
		Mr. Marr
		Mr. McNeill
		Mr. Parker Moloney
		Mr. Parkhill
		Mr. Thomas Paterson
		Mr. Rowe
		Mr. Scullin
		Mr. Thompson
		Mr. Tully
		<i>Tellers:</i>
		Mr. Bayley
		Mr. E. C. Riley

And so it was negatived.

Division agreed to.

Divisions Nos. 108–109, Under Control of Department of the Treasury, £744,050, agreed to.

Postponed Vote—"The Attorney-General's Department, £156,500"—debated and agreed to.

Postponed Vote—"The Department of Home Affairs, £217,400"—debated and agreed to.

Postponed Vote—"The Department of Defence, £3,210,000"—debated and agreed to.

Postponed Vote—"The Department of Trade and Customs, £498,000"—

Mr. Gabb moved, as an amendment, That Item No. 6 of Subdivision No. 2 of Division No. 82, viz. :—
Travelling expenses, £1,000—be reduced by £500.

Debate ensued.

Question—That the amount proposed to be reduced be so reduced—put.

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

Ayes, 3.		Noes, 42.
Mr. Eldridge		Mr. Bell
		Mr. Blakeley
		Mr. Brennan
		Mr. Donald Cameron
		Mr. Malcolm Cameron
		Mr. Chifley
		Mr. Coleman
		Mr. Bernard Corser
		Mr. Crouch
		Mr. Culley
		Mr. Cunningham
		Mr. Cusack
		Mr. Fenton
		Mr. Forde
		Mr. Josiah Francis
		Mr. Frost
		Mr. Gardner
		Mr. Gibbons
		Mr. Albert Green
		Mr. Roland Green
		Mr. Hill
		Mr. Hunter
		Mr. Keane
		Mr. Lacey
		Mr. Lewis
		Mr. Long
		Mr. Lyons
		Mr. Makin
		Mr. Marr
		Mr. McNeill
		Mr. Parker Moloney
		Mr. Parkhill
		Mr. Thomas Paterson
		Mr. Riordan
		Mr. Rowe
		Mr. Scullin
		Mr. Stewart
		Mr. Thompson
		Mr. Tully
		Mr. White
		<i>Tellers:</i>
		Mr. Bayley
		Mr. E. C. Riley

And so it was negatived.

29th and 30th July, 1931.

Postponed Vote agreed to.
 Postponed Vote—"The Department of Works, £183,000"—debated and agreed to.
 Postponed Vote—"The Department of Health, £109,500"—debated and agreed to.
 Postponed Vote—"The Department of Markets, £99,000"—debated and agreed to.
 Postponed Vote—"The Department of Transport, £231,800"—debated and agreed to.
 Remainder of Vote—"Miscellaneous Services, £996,250"—debated and agreed to.
 Vote—"Refunds of Revenue, £1,000,000"—agreed to.
 Vote—"Advance to the Treasurer, £2,000,000"—agreed to.
 Vote—"War Services payable out of Revenue, £2,507,840"—debated and agreed to.
 Vote—"Commonwealth Railways, £530,900"—agreed to.
 Vote—"Postmaster-General's Department, £8,846,500"—debated and agreed to.
 Vote—"Northern Territory, £133,680"—agreed to.
 Vote—"Federal Capital Territory, £270,878"—debated and agreed to.
 Vote—"Papua, £42,043"—agreed to.
 Vote—"Norfolk Island, £3,500"—agreed to.

Mr. Scullin moved, That the following resolution be reported to the House:—

That, including the sum already voted for such services, there be granted to His Majesty to defray the charges for the year 1931-32, for the several services hereunder specified, a sum not exceeding £21,995,891.

Part 1.—DEPARTMENTS AND SERVICES—Other than Business Undertakings and Territories of the Commonwealth.

	£
The Parliament	64,400
The Prime Minister's Department	251,900
The Department of the Treasury	642,800
The Attorney-General's Department	156,500
The Department of Home Affairs	217,400
The Department of Defence	3,210,000
The Department of Trade and Customs	498,000
The Department of Works	183,000
The Department of Health	109,500
The Department of Markets	99,000
The Department of Transport	231,800
Miscellaneous Services	996,250
Refunds of Revenue	1,000,000
Advance to the Treasurer	2,000,000
War Services payable out of Revenue	2,507,840
Total Part 1	12,168,390

PART 2.—BUSINESS UNDERTAKINGS.

Commonwealth Railways	530,900
Postmaster-General's Department	8,846,500
Total Part 2	9,377,400

PART 3.—TERRITORIES OF THE COMMONWEALTH.

Northern Territory	133,680
Federal Capital Territory	270,878
Papua	42,043
Norfolk Island	3,500
Total Part 3	450,101
Total	21,995,891

Question—put and passed.
 Leave to be 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.

10. SUSPENSION OF STANDING ORDERS.—Mr. Scullin (Prime Minister) moved, pursuant to contingent notice, That the Standing Orders be suspended, to enable the remaining stages to be passed without delay.
 Question—put and passed.
11. SUPPLY RESOLUTION.—The Resolution reported from the Committee of Supply was read, and, on the motion of Mr. Scullin (Prime Minister), was adopted by the House.

29th and 30th July, 1931.

12. WAYS AND MEANS [ESTIMATES 1931-32].—The House, according to Order, again resolved itself into the Committee of Ways and Means.

(In the Committee.)

ESTIMATES 1931-32.

Mr. Scullin (Prime Minister) moved, That, towards making good the Supply granted to His Majesty for the services of the year 1931-32, there be granted out of the Consolidated Revenue Fund a sum not exceeding £19,586,111.

Mr. Lyons moved, as an amendment, That the amount be reduced by £16,506,919.

Debate ensued.

Mr. Gabb rising to address the Committee—

Closure.—Mr. Brennan (Attorney-General) moved, That the question be now put.

Question—That the question be now put—put.

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

Ayes, 40.		Noes, 18.
Mr. Blakeley	Mr. Long	Mr. Beasley
Mr. Brennan	Mr. Makin	Mr. Donald Cameron
Mr. Malcolm Cameron	Mr. McNeill	Mr. Fenton
Mr. Chifley	Mr. Parker Moloney	Mr. Josiah Francis
Mr. Coleman	Mr. Morgan	Mr. Gabb
Mr. Bernard Corser	Mr. Parkhill	Mr. Guy
Mr. Crouch	Mr. Thomas Paterson	Mr. Hawker
Mr. Culley	Mr. Edward Riley	Mr. James
Mr. Cunningham	Mr. Riordan	Mr. Lazzarini
Mr. Cusack	Mr. Rowe	Mr. Lyons
Mr. Forde	Mr. Scullin	Mr. Mackay
Mr. Frost	Mr. Stewart	Mr. Marks
Mr. Gardner	Mr. Thompson	Mr. Marr
Mr. Gibbons	Mr. Tully	Mr. Maxwell
Mr. Albert Green	Mr. Watkins	Mr. Price
Mr. Roland Green	Mr. White	Mr. Ward
Mr. Hill	Mr. Yates	
Mr. Hunter		
Mr. Jones	<i>Tellers:</i>	<i>Tellers:</i>
Mr. Keane	Mr. Lacey	Mr. Bayley
Mr. Lewis	Mr. E. C. Riley	Mr. Bell

And so it was resolved in the affirmative.

And the question—That the amount proposed to be reduced be so reduced—being accordingly put—

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

Ayes, 19.		Noes, 34.
Mr. Donald Cameron	Mr. Marr	Mr. Blakeley
Mr. Malcolm Cameron	Mr. Maxwell	Mr. Brennan
Mr. Fenton	Mr. Morgan	Mr. Chifley
Mr. Josiah Francis	Mr. Parkhill	Mr. Coleman
Mr. Gabb	Mr. Price	Mr. Bernard Corser
Mr. Gardner	Mr. White	Mr. Crouch
Mr. Guy		Mr. Culley
Mr. Hawker		Mr. Cunningham
Mr. Lyons	<i>Tellers:</i>	Mr. Cusack
Mr. Mackay	Mr. Bayley	Mr. Forde
Mr. Marks	Mr. Bell	Mr. Frost
		Mr. Gibbons
		Mr. Albert Green
		Mr. Roland Green
		Mr. Hill
		Mr. Hunter
		Mr. Jones
		Mr. Keane
		Mr. Lewis
		Mr. Long
		Mr. Makin
		Mr. McNeill
		Mr. Parker Moloney
		Mr. Thomas Paterson
		Mr. Edward Riley
		Mr. Riordan
		Mr. Rowe
		Mr. Stewart
		Mr. Thompson
		Mr. Tully
		Mr. Watkins
		Mr. Yates
		<i>Tellers:</i>
		Mr. Lacey
		Mr. E. C. Riley

And so it was negatived.

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

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

Ordered—That Mr. Scullin and Mr. Parker Moloney do prepare and bring in a Bill to carry out the foregoing Resolution.

29th and 30th July, 1931.

13. APPROPRIATION BILL 1931-32.—Mr. Scullin (Prime Minister) then brought up a Bill intituled “ *A 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 moved, That it be now read a first time.
 Question—put and passed.—Bill read a first time.
 Mr. Scullin moved, That the Bill be now read a second time.
 Question—put and passed.—Bill read a second time.
 Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

(In the Committee.)

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

The House resumed ; Mr. McGrath reported accordingly.
 On the motion of Mr. Scullin, the House adopted the Report, and the Bill was read a third time.

14. 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 week.
 Question—put and passed.
15. MESSAGE FROM THE SENATE.—GOLD BOUNTY BILL (1931).—Mr. Speaker announced the receipt of the following Message from the Senate :—

MR. SPEAKER,

Message No. 130.

The Senate returns to the House of Representatives the Bill for “ *An Act to amend the ‘ Gold Bounty Act 1930 ’*”, and acquaints the House that the Senate has agreed to the Bill without amendment.

WALTER KINGSMILL,
 President.

The Senate,
 Canberra, 30th July, 1931.

16. SALES TAX ASSESSMENT BILLS (Nos. 1 TO 9) (1931).—The Orders of the Day having been read for the resumption of the debate on the Question, That the Bills be now read a second time—
 Debate resumed.
 Question—put.
 The House divided (The Speaker, Mr. Makin, in the Chair)—

Ayes, 45.

Noes, 3.

Mr. Blakeley	Mr. Long
Mr. Brennan	Mr. Lyons
Mr. Malcolm Cameron	Mr. Mackay
Mr. Chifley	Mr. Marr
Mr. Coleman	Mr. Maxwell
Mr. Bernard Corser	Mr. McGrath
Mr. Crouch	Mr. McNeill
Mr. Culley	Mr. Parker Moloney
Mr. Cunningham	Mr. Morgan
Mr. Cusack	Mr. Parkhill
Mr. Fenton	Mr. Thomas Paterson
Mr. Forde	Mr. Edward Riley
Mr. Josiah Francis	Mr. Rowe
Mr. Frost	Mr. Scullin
Mr. Gardner	Mr. Stewart
Mr. Gibbons	Mr. Thompson
Mr. Albert Green	Mr. Tully
Mr. Guy	Mr. White
Mr. Hawker	Mr. Yates
Mr. Hill	
Mr. Hunter	
Mr. Jones	
Mr. Lacey	
Mr. Lewis	

Mr. James

Tellers:
 Mr. Eldridge
 Mr. Lazzarini

Tellers:

Mr. Bayley
 Mr. E. C. Riley

And so it was resolved in the affirmative.—Bills read a second time.
 Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

(In the Committee.)

Sales Tax Assessment Bill (No. 1) (1931)—

Clauses 1 and 2 agreed to.
 Clause 3—

Mr. Hawker moved, as an amendment, That after “ amended ” (page 3, line 22) the following paragraph be inserted :—

“ —(aa) by inserting in sub-section (1.), after the word ‘ shall ’, the words ‘ if sold by whole-sale ’ ”.

Debate ensued.
 Amendment withdrawn, by leave.

29th and 30th July, 1931.

On the motion of Mr. Scullin (Prime Minister), the following amendments were made :—

Page 3, line 35, omit " sub-section ", insert " sub-sections ".

Page 3, at the end of paragraph (b) insert the following new sub-section :—

" (5A.) Notwithstanding anything contained in this section, in the case of any prescribed goods manufactured to the order of individual customers, the sale value shall be an amount ascertained in such manner as is prescribed, but not exceeding the amount for which the goods are sold."

Clause, as amended, agreed to.

Clause 4—

Mr. Hawker moved, as an amendment, That after " Government " (page 4, line 5) the words " or for use of a University " be inserted.

Debate ensued.

Amendment negatived.

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

Page 4, line 6, omit " where ".

Page 4, line 16, omit " and ".

Mr. Parkhill moved, as a further amendment, That the following paragraph be added to the clause :—

" (c) by inserting after paragraph (g) the following paragraph :—

" (ga) goods which a taxpayer has manufactured and treated as stock for sale by retail prior to the first day of August One thousand nine hundred and thirty and subsequently sold by retail ' ".

Debate ensued.

Amendment negatived.

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

Page 4, after paragraph (b) insert " ; and

(c) by adding at the end thereof the following sub-sections :—

(2.) Where the Commissioner is satisfied that the average amount of sales tax which, but for this sub-section, would be payable by any manufacturer is not, or would not be, in excess of Three pounds per annum, the Commissioner may issue to the manufacturer a statement in writing to that effect, and, while the statement remains in force, sales tax shall not be payable under this Act upon the sale value of the goods manufactured by that manufacturer :

Provided that, in cases where a manufacturer has on hand goods in respect of the purchase or importation of which he has quoted his certificate, the Commissioner shall not issue a statement to him under this sub-section unless he pays the amount of sales tax which would have been payable in respect of the sale or importation of those goods if he had not quoted his certificate.

(3.) Any statement issued in pursuance of sub-section (2.) of this section may be revoked at any time by the Commissioner by notice in writing to the manufacturer.' "

Clause, as amended, agreed to.

Clauses 5 to 8 agreed to.

Clause 9—

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

Page 5, after new section 70A., insert the following new section :—

" 70B.—(1.) Where, before or after the commencement of this section— Alteration of prices fixed under certain contracts.

(a) a contract has been made for the erection of any building or for the performance of any other work, and, under the terms of the contract, the person undertaking the erection of the building or the performance of the work (hereinafter in this section called the contractor) contracts to supply the material to be used in connexion therewith ; and

(b) after the date of the contract an alteration has taken place in the rate of sales tax, as the result of which the cost of supplying the material is increased or reduced,

then, unless the contract contains express written provision to the contrary or it is clear from the terms of the contract that the alteration of the rate of tax has been taken into account in the contract price, the contract shall be altered as follows :—

(i) If the cost of supplying the material has been increased, the contractor may add to the contract price an amount equivalent to the additional amount payable by him for the material (other than material which remains the property of the contractor) as the result of the alteration of the rate of tax ;

(ii) If the cost of supplying the material has been reduced, the party liable to pay the contract price may require the contractor to deduct from that price an amount equivalent to the amount by which the cost of supplying the material (other than material which remains the property of the contractor) has been reduced as the result of the alteration of the rate of tax.

(2.) Where the contract price is altered in pursuance of this section, the contractor shall deliver to the party liable to pay the contract price a statement in writing showing the amount of the increase or reduction of that price, and containing prescribed particulars of the items affected by the alteration of the rate of tax."

Page 5, line 9, omit " 70B ", insert " 70c ".

Clause, as amended, agreed to.

Clause 10 debated and agreed to.

Clause 11—

Mr. James moved, as an amendment, That after paragraph (a) the following paragraph be inserted :—

" (aa) Brattice and explosives used by contract workers in the mining industry ; "

Debate ensued.

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

29th and 30th July, 1931.

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

Ayes, 8.		Noes, 36.	
Mr. Beasley		Mr. Blakeley	Mr. Long
Mr. Eldridge		Mr. Brennan	Mr. Lyons
Mr. James		Mr. Malcolm Cameron	Mr. Mackay
Mr. Lazzarini		Mr. Chifley	Mr. Marks
Mr. Ward		Mr. Coleman	Mr. Marr
Mr. Watkins		Mr. Cunningham	Mr. Maxwell
		Mr. Cusack	Mr. McNeill
		Mr. Fenton	Mr. Parker Moloney
		Mr. Forde	Mr. Morgan
		Mr. Frost	Mr. Parkhill
		Mr. Gibbons	Mr. Rowe
		Mr. Albert Green	Mr. Scullin
		Mr. Roland Green	Mr. Stewart
		Mr. Guy	Mr. Tully
		Mr. Hawker	
		Mr. Hill	
		Mr. Hunter	
		Mr. Keane	
		Mr. Lacey	
		Mr. Lewis	
			<i>Tellers:</i>
			Mr. Bayley
			Mr. Donald Cameron

And so it was negatived.

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

Page 5, line 34, after "Bibles" insert "and Scripture portions".

Mr. Hawker moved, as a further amendment, That the word "Binder-twine" be inserted.

Debate ensued.

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

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

Ayes, 15.		Noes, 28.	
Mr. Beasley	Mr. Morgan	Mr. Blakeley	Mr. Marks
Mr. Eldridge	Mr. Thomas Paterson	Mr. Brennan	Mr. Marr
Mr. Josiah Francis	Mr. Stewart	Mr. Donald Cameron	Mr. Maxwell
Mr. Roland Green	Mr. Ward	Mr. Chifley	Mr. McGrath
Mr. Guy		Mr. Coleman	Mr. McNeill
Mr. Hawker		Mr. Cunningham	Mr. Parker Moloney
Mr. Hill	<i>Tellers:</i>	Mr. Cusack	Mr. Parkhill
Mr. James	Mr. Malcolm Cameron	Mr. Fenton	Mr. Rowe
Mr. Lazzarini	Mr. Hunter	Mr. Forde	Mr. Scullin
		Mr. Frost	Mr. Tully
		Mr. Gibbons	Mr. Watkins
		Mr. Albert Green	
		Mr. Long	
		Mr. Lyons	
		Mr. Mackay	
			<i>Tellers:</i>
			Mr. Bayley
			Mr. E. C. Riley

And so it was negatived.

Debate continued.

Mr. Josiah Francis moved, as a further amendment, That the word "Arrowroot" be inserted.

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, 10.		Noes, 36.	
Mr. Beasley		Mr. Blakeley	Mr. Mackay
Mr. Donald Cameron		Mr. Brennan	Mr. Marks
Mr. Eldridge		Mr. Malcolm Cameron	Mr. Marr
Mr. Roland Green		Mr. Chifley	Mr. Maxwell
Mr. James		Mr. Coleman	Mr. McGrath
Mr. Lazzarini		Mr. Cunningham	Mr. McNeill
Mr. Morgan		Mr. Cusack	Mr. Parker Moloney
Mr. Ward		Mr. Fenton	Mr. Parkhill
		Mr. Forde	Mr. Thomas Paterson
		Mr. Frost	Mr. Rowe
		Mr. Gibbons	Mr. Scullin
		Mr. Albert Green	Mr. Stewart
		Mr. Guy	Mr. Tully
		Mr. Hawker	Mr. Watkins
		Mr. Hill	
		Mr. Hunter	
		Mr. Jones	
		Mr. Lacey	
		Mr. Long	
		Mr. Lyons	
			<i>Tellers:</i>
			Mr. Lewis
			Mr. E. C. Riley

And so it was negatived.

29th and 30th July, 1931.

Debate continued.

Mr. Hill moved, as a further amendment, That after item—(page 5, line 35) the words “ Canned fruit, jam ” 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, 15.

Mr. Beasley	Mr. Lazzarini
Mr. Malcolm Cameron	Mr. Thomas Paterson
Mr. Eldridge	Mr. Stewart
Mr. Josiah Francis	Mr. Ward
Mr. Frost	
Mr. Roland Green	
Mr. Hawker	<i>Tellers:</i>
Mr. Hill	Mr. Guy
Mr. James	Mr. Hunter

Noes, 29.

Mr. Blakeley	Mr. Makin
Mr. Brennan	Mr. Marks
Mr. Donald Cameron	Mr. Marr
Mr. Chifley	Mr. Maxwell
Mr. Coleman	Mr. McNeill
Mr. Cunningham	Mr. Morgan
Mr. Cusack	Mr. Parkhill
Mr. Fenton	Mr. Rowe
Mr. Forde	Mr. Scullin
Mr. Gibbons	Mr. Tully
Mr. Albert Green	Mr. Watkins
Mr. Jones	
Mr. Keane	
Mr. Lewis	<i>Tellers:</i>
Mr. Long	Mr. Bayley
Mr. Mackay	Mr. E. C. Riley

And so it was negatived.

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

Page 6, after paragraph (g) insert the following paragraph :—

“(ga) by inserting, before the item ‘ Meat, raw ’, the item—‘ Hydraulic power ; ’”.

Page 6, after paragraph (h), insert the following paragraph :—

“(ha) by inserting, at the end of the item commencing with the word ‘ Milk ’, the words ‘, or any food containing not less than ninety-five per centum of milk or milk powder ’”.

Page 6, line 18, after “ Pastry,” insert “ scones, bread sandwiches, buns,”.

Debate continued.

Clause, as amended, agreed to.

Clause 12 agreed to.

Proposed new clause—

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

“ 10A. Notwithstanding anything contained in the Principal Act, sales tax shall not be payable under the said Act in respect of a sale other than in the ordinary course of business or trading either by way of reconstruction, merger, amalgamation or walk-in walk-out sale, by any person, firm or company to any other person, firm or company of plant or machinery which is acquired by such last-named person, firm or company for use as plant or machinery and not for re-sale.”.

Debate ensued.

Proposed new clause negatived.

Title agreed to.

Bill to be reported with amendments.

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

Clause 1 agreed to.

Clause 2—

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

Page 1, lines 11-12, omit “ by omitting sub-section (3.) and inserting in its stead the following sub-section :—”, insert “—

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

‘ Provided that where goods are sold by retail by a registered person who has quoted his certificate when purchasing the goods the sale value of the goods shall be the amount which would be the fair market value of those goods if sold by him by wholesale, but if the Commissioner is of opinion that the amount set forth in any return by the registered person as the sale value of any such goods is less than the amount which would be their fair market value if sold by wholesale, 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 shall be the sale value of the goods for the purposes of this Act. ’ ; and

(b) by omitting sub-section (3.) and inserting in its stead the following sub-section :—”.

Clause, as amended, agreed to.

Clause 3 agreed to.

Clause 4—

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

Page 2, line 25, after “ Bibles ” insert “ and Scripture portions ”.

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

“(ga) by inserting, at the end of the item commencing with the word ‘ Milk ’, the words ‘, or any food containing not less than ninety-five per centum of milk or milk powder ’”.

“(gb) by inserting, before the item ‘ Meat, raw ’, the item—‘ Hydraulic power ; ’”.

Page 3, line 3, after “ Pastry,” insert “ scones, bread sandwiches, buns,”.

Clause, as amended, agreed to.

29th and 30th July, 1931.

Clause 5 agreed to.

New clause—

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

“ 2A. After section five of the Principal Act the following section is inserted :—

‘ (5A.) Where a registered person has quoted his certificate in respect of goods ^{Rebates.} purchased by him prior to the eleventh day of July, One thousand nine hundred and thirty-one, he shall be entitled, in respect of any sale of those goods by retail made by him on or after that date to a rebate of tax of the difference between the amount of tax payable by him in respect of that sale and the amount of tax which would have been payable if the rate of tax payable in respect of such sale had been two and one-half per centum of the sale value of the goods.’ ”

Title agreed to.

Bill to be reported with amendments.

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

Clause 1 agreed to.

Clause 2—

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

Page 1, lines 11–12, omit “ by omitting sub-section (3.) and inserting in its stead the following sub-section :—”, insert “—

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

‘ Provided that where goods are sold by retail by a registered person who has quoted his certificate when purchasing the goods the sale value of the goods shall be the amount which would be the fair market value of those goods if sold by him by wholesale, but if the Commissioner is of opinion that the amount set forth in any return by the registered person as the sale value of any such goods is less than the amount which would be their fair market value if sold by wholesale, 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 shall be the sale value of the goods for the purposes of this Act.’ ; and

(b) by omitting sub-section (3.) and inserting in its stead the following sub-section :— ”.

Clause, as amended, agreed to.

Clause 3 agreed to.

Clause 4—

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

Page 2, line 25, after “ Bibles ” insert “ and Scripture portions ”.

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

“ (ga) by inserting, at the end of the item commencing with the word ‘ Milk ’, the words ‘, or any food containing not less than ninety-five per centum of milk or milk powder ’ ”.

“ (gb) by inserting, before the item ‘ Meat, raw ’, the item—‘ Hydraulic power ; ’ ”.

Page 3, line 7, after “ Pastry,” insert “ scones, bread sandwiches, buns, ”.

Clause, as amended, agreed to.

Clause 5 agreed to.

New clause—

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

“ 2A. After section five of the Principal Act the following section is inserted :—

‘ (5A.) Where a registered person has quoted his certificate in respect of ^{Rebates.} goods purchased by him prior to the eleventh day of July, One thousand nine hundred and thirty-one, he shall be entitled, in respect of any sale of those goods by retail made by him on or after that date to a rebate of tax of the difference between the amount of tax payable by him in respect of that sale and the amount of tax which would have been payable if the rate of tax payable in respect of such sale had been two and one-half per centum of the sale value of the goods.’ ”

Title agreed to.

Bill to be reported with amendments.

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

Clause 1 agreed to.

Clause 2—

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

Page 1, line 18, after “ Bibles ” insert “ and Scripture portions ”.

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

“ (fa) by inserting, before the item ‘ Meat, raw ’, the item—‘ Hydraulic power ; ’ ”.

“ (fb) by inserting, at the end of the item commencing with the word ‘ Milk ’, the words “, or any food containing not less than ninety-five per centum of milk or milk powder ’ ”.

Page 2, line 16, after “ Pastry,” insert “ scones, bread sandwiches, buns, ”.

Clause, as amended, agreed to.

Clause 3 agreed to.

Title agreed to.

Bill to be reported with amendments.

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

Clauses 1 and 2 agreed to.

Clause 3—

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

Page 2, line 11, omit “ where ”.

Clause, as amended, agreed to.

29th and 30th July, 1931.

Clause 4—

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

Page 2, line 34, after “ items :—” insert the following item :—

“ Agricultural and horticultural seeds not covered by any item in the *Customs Tariff* 1921–1930 ; ”.

Page 3, line 15, after “ Bibles ” insert “ and Scripture portions ”.

Clause, as amended, agreed to.

Clause 5—

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

Page 4, sub-clause (1.), after paragraph (a) insert the following paragraph :—

“ (aa) section six A inserted in the Principal Act by section three of this Act ; and ”.

Clause, as amended, agreed to.

Title agreed to.

Bill to be reported with amendments.

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

Clause 1 agreed to.

Clause 2—

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

Page 1, lines 11–12, omit “ by omitting sub-section (3.) and inserting in its stead the following sub-section :—”, insert “—

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

‘ Provided that where goods are sold by retail by a registered person who has quoted his certificate when importing the goods the sale value of the goods shall be the amount which would be the fair market value of those goods if sold by him by wholesale, but if the Commissioner is of opinion that the amount set forth in any return by the registered person as the sale value of any such goods is less than the amount which would be their fair market value if sold by wholesale, 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 shall be the sale value of the goods for the purposes of this Act.’; and

(b) by omitting sub-section (3.) and inserting in its stead the following sub-section :—”.

Clause, as amended, agreed to.

Clause 3 agreed to.

Clause 4—

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

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

“ (aa) by inserting, before the first item of the list of goods contained therein, the following item :—

‘ Agricultural and horticultural seeds not covered by any item in the *Customs Tariff* 1921–1930 ; ’ ”.

Page 2, line 28, after “ Bibles ” insert “ and Scripture portions ”.

Clause, as amended, agreed to.

Clause 5 agreed to.

New clause—

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

“ 2A. After section five of the Principal Act the following section is inserted :—

‘ (5A.) Where a registered person has quoted his certificate in respect of Rebates.

goods imported by him prior to the eleventh day of July, One thousand nine hundred and thirty-one, he shall be entitled, in respect of any sale of those goods by retail made by him on or after that date to a rebate of tax of the difference between the amount of tax payable by him in respect of that sale and the amount of tax which would have been payable if the rate of tax payable in respect of such sale had been two and one-half per centum of the sale value of the goods.’ ”.

Title agreed to.

Bill to be reported with amendments.

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

Clause 1 agreed to.

Clause 2—

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

Page 2, lines 1–2, omit “ by omitting sub-section (3.) and inserting in its stead the following sub-section :—”, insert “—

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

‘ Provided that where goods are sold by retail by a registered person who has quoted his certificate when purchasing the goods the sale value of the goods shall be the amount which would be the fair market value of those goods if sold by him by wholesale, but if the Commissioner is of opinion that the amount set forth in any return by the registered person as the sale value of any such goods is less than the amount which would be their fair market value if sold by wholesale, 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 shall be the sale value of the goods for the purposes of this Act.’; and

(b) by omitting sub-section (3.) and inserting in its stead the following sub-section :—”.

Clause, as amended, agreed to.

Clause 3 agreed to.

29th and 30th July, 1931.

Clause 4—

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

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

“(aa) by inserting, before the first item of the list of goods contained therein, the following item :—

‘Agricultural and horticultural seeds not covered by any item in the *Customs Tariff 1921-1930* ;’”.

Page 2, line 36, after “Bibles” insert “and Scripture portions”.

Clause, as amended, agreed to.

Clause 5 agreed to.

New clause—

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

“2A. After section five of the Principal Act the following section is inserted :—

‘(5A.) Where a registered person has quoted his certificate in respect of ^{Rebates.} goods purchased by him prior to the eleventh day of July, One thousand nine hundred and thirty-one, he shall be entitled, in respect of any sale of those goods by retail made by him on or after that date to a rebate of tax of the difference between the amount of tax payable by him in respect of that sale and the amount of tax which would have been payable if the rate of tax payable in respect of such sale had been two and one-half per centum of the sale value of the goods.’”.

Title agreed to.

Bill to be reported with amendments.

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

Clause 1 agreed to.

Clause 2—

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

Page 1, before paragraph (a) insert the following paragraph :—

“(aa) by inserting, before the first item of the list of goods contained therein, the following item :—

‘Agricultural and horticultural seeds not covered by any item in the *Customs Tariff 1921-1930* ;’”.

Clause, as amended, agreed to.

Clause 3 agreed to.

Title agreed to.

Bill to be reported with an amendment.

Sales Tax Assessment Bill (No. 9) (1931)—

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

Bill to be reported without amendment.

The House resumed ; Mr. McGrath reported accordingly.

Mr. Scullin moved, That the *Sales Tax Assessment Bill (No. 1) (1931)* be now recommitted to a

Committee of the whole House for the reconsideration of clauses 3 and 9.

Question—put and passed.

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

(*In the Committee.*)

On recommital—

Clause 3—

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

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

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

‘Provided that where the goods are sold by retail the sale value of the goods shall be the amount which would be the fair market value of those goods if sold by the registered person by wholesale, but if the Commissioner is of opinion that the amount set forth in any return by the registered person as the sale value of any such goods is less than the amount which would be their fair market value if sold by wholesale, 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 shall be the sale value of the goods for the purposes of this Act.’”.

Clause, as amended, agreed to.

Clause 9—

Mr. Parkhill moved, as an amendment, That the word “shall” (page 5, line 10) be omitted with a view to the insertion of the word “may” in place thereof.

Debate ensued.

Amendment negatived.

Clause agreed to.

Bill to be reported with a further amendment.

29th and 30th July, 1931.

The House resumed ; Mr. McGrath reported accordingly.

The Standing Orders having been suspended, *see* page 753—

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

Sales Tax Assessment Bill (No. 1) (1931).

On the motion of Mr. Scullin, the Bill was read a third time.

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

On the motion of Mr. Scullin, the Bill was read a third time.

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

On the motion of Mr. Scullin, the Bill was read a third time.

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

On the motion of Mr. Scullin, the Bill was read a third time.

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

On the motion of Mr. Scullin, the Bill was read a third time.

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

On the motion of Mr. Scullin, the Bill was read a third time.

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

On the motion of Mr. Scullin, the Bill was read a third time.

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

On the motion of Mr. Scullin, the Bill was read a third time.

Sales Tax Assessment Bill (No. 9) (1931).

On the motion of Mr. Scullin, the Bill was read a third time.

17. SALES TAX BILLS (NOS. 1 TO 9) (1931).—The Orders of the Day having been read for the second reading of these Bills—Mr. Scullin (Prime Minister) moved, That the Bills be now read a second time. Question—put and passed.—Bills read a second time. Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

(*In the Committee.*)

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

Bills to be reported without amendment.

The House resumed ; Mr. McGrath reported accordingly.

The Standing Orders having been suspended, *see* page 753—

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

Sales Tax Bill (No. 1) (1931).

On the motion of Mr. Scullin, the Bill was read a third time.

Sales Tax Bill (No. 2) (1931).

On the motion of Mr. Scullin, the Bill was read a third time.

Sales Tax Bill (No. 3) (1931).

On the motion of Mr. Scullin, the Bill was read a third time.

Sales Tax Bill (No. 4) (1931).

On the motion of Mr. Scullin, the Bill was read a third time.

Sales Tax Bill (No. 5) (1931).

On the motion of Mr. Scullin, the Bill was read a third time.

Sales Tax Bill (No. 6) (1931).

On the motion of Mr. Scullin, the Bill was read a third time.

Sales Tax Bill (No. 7) (1931).

On the motion of Mr. Scullin, the Bill was read a third time.

Sales Tax Bill (No. 8) (1931).

On the motion of Mr. Scullin, the Bill was read a third time.

Sales Tax Bill (No. 9) (1931).

On the motion of Mr. Scullin, the Bill was read a third time.

18. PUBLIC SERVICE BILL (1931).—The Order of the Day having been read for the second reading—Mr. Scullin (Prime Minister) moved, That the Bill be now read a second time. Question—put and passed.—Bill read a second time. Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

(*In the Committee.*)

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

Bill to be reported without amendment.

The House resumed ; Mr. McGrath reported accordingly.

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

19. 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. 85.

A Proposed Law intituled "*Debt Conversion Agreement 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, 30th July, 1931.

20. MESSAGE FROM THE GOVERNOR-GENERAL.—SOUTH AUSTRALIA GRANT BILL (1931).—The following Message from His Excellency the Governor-General was presented, and the same was read by Mr. Speaker :—

ISAAC A. ISAACS,
Governor-General.

Message No. 86.

In accordance with the requirements of section 56 of the Constitution of the Commonwealth of Australia, the Governor-General recommends to the House of Representatives that an appropriation of revenue be made for the purposes of a Bill for an Act to grant and apply out of the Consolidated Revenue Fund a sum for the purposes of Financial Assistance to the State of South Australia.

11th July, 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.*)

Mr. Scullin (Prime Minister) moved, That it is expedient that an appropriation of revenue be made for the purposes of a Bill for an Act to grant and apply out of the Consolidated Revenue Fund a sum for the purposes of Financial Assistance to the State of South Australia.

Question—put and passed.

Resolution to be reported.

The House resumed ; Mr. McGrath reported accordingly.

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

Question—put and passed.

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

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

Mr. Scullin then brought up the Bill accordingly, and moved, That it be now read a first time.

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

Ordered—That the second reading be made an Order of the Day for the next sitting.

21. MESSAGE FROM THE GOVERNOR-GENERAL.—WESTERN AUSTRALIA GRANT BILL (1931).—The following Message from His Excellency the Governor-General was presented, and the same was read by Mr. Speaker :—

ISAAC A. ISAACS,
Governor-General.

Message No. 87.

In accordance with the requirements of section 56² of the Constitution of the Commonwealth of Australia, the Governor-General recommends to the House of Representatives that an appropriation of revenue be made for the purposes of a Bill for an Act to grant and apply out of the Consolidated Revenue Fund a sum for the purposes of Financial Assistance to the State of Western Australia.

11th July, 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.*)

Mr. Scullin (Prime Minister) moved, That it is expedient that an appropriation of revenue be made for the purposes of a Bill for an Act to grant and apply out of the Consolidated Revenue Fund a sum for the purposes of Financial Assistance to the State of Western Australia.

Question—put and passed.

Resolution to be reported.

The House resumed ; Mr. McGrath reported accordingly.

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

Question—put and passed.

29th and 30th July, 1931.

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

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

Mr. Scullin then brought up the Bill accordingly, and moved, That it be now read a first time.

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

Ordered—That the second reading be made an Order of the Day for the next sitting.

22. MESSAGE FROM THE GOVERNOR-GENERAL.—FEDERAL AID ROADS BILL (1931).—The following Message from His Excellency the Governor-General was presented, and the same was read by Mr. Speaker :—

ISAAC A. ISAACS,
Governor-General.

Message No. 88.

In accordance with the requirements of section 56 of the Constitution of the Commonwealth of Australia, the Governor-General recommends to the House of Representatives that an appropriation of revenue be made for the purposes of a 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.

25th July, 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.)

Mr. Scullin (Prime Minister) moved, That it is expedient that an appropriation of revenue be made for the purposes of a 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.

Question—put and passed.

Resolution to be reported.

The House resumed ; Mr. McGrath reported accordingly.

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

Question—put and passed.

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

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

Mr. Scullin then brought up the Bill accordingly, and moved, That it be now read a first time.

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

Ordered—That the second reading be made an Order of the Day for the next sitting.

23. ADJOURNMENT.—Mr. Scullin (Prime Minister) moved, That the House do now adjourn.

Question—put and passed.

And then the House, at ten minutes past eleven o'clock p.m. on Thursday, adjourned until to-morrow at half-past ten o'clock a.m.

MEMBERS PRESENT.—All Members were present (at some time during the sitting) except—Mr. Anstey, Mr. Gregory, Mr. Gullett, Mr. Holloway, Mr. Hughes, Mr. Killen, Mr. Latham, Mr. W. Maloney, Mr. Mathews, Mr. Earle Page, Mr. Prowse, and Mr. Theodore.

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