THE SENATE

A NEW TAX SYSTEM (GOODS AND SERVICES TAX) BILL 1998

A NEW TAX SYSTEM (GOODS AND SERVICES TAX IMPOSITION—EXCISE) BILL 1998

A NEW TAX SYSTEM (GOODS AND SERVICES TAX IMPOSITION—CUSTOMS) BILL 1998

A NEW TAX SYSTEM (GOODS AND SERVICES TAX IMPOSITION—GENERAL) BILL 1998
A NEW TAX SYSTEM
(GOODS AND SERVICES TAX ADMINISTRATION) BILL 1998

A NEW TAX SYSTEM (GOODS AND SERVICES TAX TRANSITION) BILL 1998

A NEW TAX SYSTEM (AUSTRALIAN BUSINESS NUMBER) BILL 1998

A NEW TAX SYSTEM (AUSTRALIAN BUSINESS NUMBER CONSEQUENTIAL AMENDMENTS) BILL 1998

A NEW TAX SYSTEM (END OF SALES TAX) BILL 1998

A NEW TAX SYSTEM (PERSONAL INCOME TAX CUTS) BILL 1998

A NEW TAX SYSTEM (COMPENSATION MEASURES LEGISLATION AMENDMENT) BILL 1998

A NEW TAX SYSTEM (BONUSES FOR OLDER AUSTRALIANS) BILL 1998

A NEW TAX SYSTEM (INCOME TAX LAWS AMENDMENT) BILL 1998
A NEW TAX SYSTEM (AGED CARE COMPENSATION MEASURES LEGISLATION AMENDMENT) BILL 1998

A NEW TAX SYSTEM (TRADE PRACTICES AMENDMENT) BILL 1998

A NEW TAX SYSTEM (COMMONWEALTH-STATE FINANCIAL ARRANGEMENTS) BILL 1999

A NEW TAX SYSTEM (COMMONWEALTH-STATE FINANCIAL ARRANGEMENTS—CONSEQUENTIAL PROVISIONS) BILL 1999

A NEW TAX SYSTEM (WINE EQUALISATION TAX) BILL 1999

A NEW TAX SYSTEM (WINE EQUALISATION TAX IMPOSITION—GENERAL) BILL 1999

A NEW TAX SYSTEM (WINE EQUALISATION TAX IMPOSITION—CUSTOMS) BILL 1999

A NEW TAX SYSTEM (WINE EQUALISATION TAX IMPOSITION—EXCISE) BILL 1999
A NEW TAX SYSTEM (LUXURY CAR TAX) BILL 1999

A NEW TAX SYSTEM (LUXURY CAR TAX IMPOSITION—GENERAL) BILL 1999

A NEW TAX SYSTEM (LUXURY CAR TAX IMPOSITION—CUSTOMS) BILL 1999

A NEW TAX SYSTEM (LUXURY CAR TAX IMPOSITION—EXCISE) BILL 1999

A NEW TAX SYSTEM (INDIRECT TAX ADMINISTRATION) BILL 1999

A NEW TAX SYSTEM (WINE EQUALISATION TAX AND LUXURY CAR TAX TRANSITION) BILL 1999

Second Reading

PROCEDURAL TEXT

Tuesday, 20 April 1999

BY AUTHORITY OF THE SENATE
Debate resumed from 19 April on motions by Senator Ian Campbell, Senator Ian Macdonald and Senator Patterson:

That these bills be now read a second time.

and on the amendment moved by Senator Cook in respect of A New Tax System (Goods and Services Tax) Bill 1998:

Omit all words after "That", substitute "the Senate condemns the Government for:

(a) seeking to introduce a GST which is an unnecessary, unfair, job destroying tax which discriminates against low and middle income earners, the aged and families;

(b) putting at risk the low inflation environment delivered by Labor by proposing to introduce an inflationary GST which will put at risk the low interest rates made possible by low inflation; and

(c) placing a higher priority on imposing a GST on Australian families that will make the tax system less equitable, rather than addressing tax avoidance loopholes, which would improve the equity of the tax system".

and on the amendment moved by Senator Margetts in respect of A New Tax System (Wine Equalisation Tax) Bill 1999:

At the end of the motion, add "but that the Senate:

(a) notes:

(i) that cask wine is a category 1 cause of alcohol abuse, with alcohol abuse:

(a) costing taxpayers $4.7 billion annually;

(b) contributing to more than 3,700 alcohol-related deaths annually;

(c) contributing to 730,000 hospital bed-days; and

(d) being a prime cause of human distress, through health problems, serious accidents, family breakdowns, unemployment and alcohol related offences;

(ii) that a study commissioned by the Department of Health and Family Services in 1995 estimated that alcohol is associated with:

(a) 44% of fire injuries;

(b) 34% of falls and drownings;

(c) 30% of car accidents;

(d) 50% of assaults;

(e) 16% of child abuse;

(f) 12% of suicides; and

(g) 10% of machine accidents; and
(iii) that aboriginal people in Australia experience significantly higher rates of alcohol-related illness such as alcoholic cardiomyopathy, alcoholic gastritis and alcohol liver cirrhosis as well as traumatic injuries, road accidents, suicide and violent death than do non-aboriginal Australians;

(b) expresses major concern:

(i) that the current taxation arrangements in relation to wine have an adverse effect on public health, safety and order;

(ii) the Government's proposal for a price-based wine equalisation tax (WET) will perpetuate the anomalies in the present system which result in cheap cask wine being taxed at one fifth of the level applied to low alcohol beers; and

(iii) the Government's WET proposal will not address this wide range of social concerns associated with alcohol abuse; and

(c) considers that it is only by taxing alcohol content that incentives can be introduced to produce lower alcohol, less toxic beverages".