THE SENATE

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
Senator HARRADINE (TAS) (11.22 am)—by leave—I just say that this seems to me to be an unhelpful process. I can understand the opposition making certain points about the matter, but it seems to me to be quite unhelpful to the way things are ultimately to proceed. I expressed my view about matters during my second reading contribution, and no doubt everybody else did as well. I am concerned about the rushing of this measure. I think tax matters should be considered very carefully, and other honourable senators will say, 'They have been.' Even those who will be principally affected by the Ralph committee's examination of the measures that were contained in the package itself are calling for time. They say that the reforms are too vital to rush. I think these reforms being proposed here are too vital to rush, and I do not believe that the proposals that have been put forward by the opposition will assist in that.

If the government is insisting that the matters be considered by the Senate, I am not in a position to oppose its right to insist on that. I believe that in the long run it will be seen, possibly even by the government, that it is more appropriate for the matter to be given further consideration and not to be governed by a date deadline, which appears to be the case at the moment. If voting for this amendment by the opposition means that that is the end of the matter at this point in time, I cannot support that, although I am in favour of a number of the aspirations that are in some of these amendments.