



COMMONWEALTH OF AUSTRALIA

PARLIAMENTARY DEBATES



## **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**

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**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**

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

**A NEW TAX SYSTEM (TRADE  
PRACTICES AMENDMENT) BILL 1998**

**In Committee**

**SPEECH**

**Friday, 30 April 1999**

BY AUTHORITY OF THE SENATE

## SPEECH

**Date** Friday, 30 April 1999  
**Page** 4659  
**Questioner**  
**Speaker** Murray, Sen Andrew

**Source** Senate  
**Proof** No  
**Responder**  
**Question No.**

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**Senator MURRAY (WA)** (11.30 am)—As you know with these answers, your response matters in terms of the interpretation that will be put on these things by the Commissioner of Taxation. I doubt if this is a matter that will go to the courts. If I understand your response correctly, you are saying that the flexibility exists in the law for the tax commissioner to accept 13 four-weekly tax accounting periods as operated by a company?