



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** 4675  
**Questioner**  
**Speaker** Murray, Sen Andrew

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

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**Senator MURRAY** (WA) (1.47 pm)—Minister, thank you for that. That was actually very helpful. I will just give you a quick check back of your preliminary advice, and I accept that it is preliminary and on the run. Of the 16 items listed, eight you gave a tick to, two had a tick and a cross—some parts were in, and some parts were out—five were out and one you were not sure on and would need to check on.

The point that I then want to explore is that for those that are in there is little problem. There is tax precedent, tax ruling, common law, definitions established, and so on. For the remainder that are not in, I would assume it would then be necessary in terms of this legislation to add them to the dictionary of definitions. Is that right? Because if it was the intention of the parliament to put in, for example, a political party you would have to define what that meant, I would guess. Or if it was a trade union or a professional organisation, you would have to define what that meant. Because, otherwise, I assume you have to go through the whole process of common law development, rulings, definitions and all those sorts of things over time. Is that right?