

THE
PARLIAMENTARY DEBATES
OFFICIAL REPORT

[VOLUME 1]

PROCEEDINGS AND DEBATES OF THE FIRST SESSION OF THE FIRST
LEGISLATURE CONSTITUTED UNDER THE BRITISH GUIANA
(CONSTITUTION) ORDER IN COUNCIL, 1961

10th Sitting

Monday, 4th June, 1962

SENATE

The Honourable Senate met at 9 a.m.

Prayers

[The Vice-President *in the Chair*]

Present:

Appointed under Article 47 (2) (a):

Senator the Honourable H. J. M. Hubbard, Minister of Trade and Industry

Senator the Honourable C. V. Nunes, Minister of Education and Social Development

Senator M. Khan

Senator C. S. Persaud

Senator Christina Ramjattan

Senator H. Thomas

Appointed under Article 47 (2) (b):

Senator Anne Jardim

Appointed under Article 47 (2) (c):

Senator A. G. Tasker, O.B.E.

Senator C. V. Too-Chung, Vice-President.

Mr. I. Crum Ewing—Clerk of the Legislature

Mr. E. V. Viapree—Assistant Clerk of the Legislature.

ABSENT:

Senator C. V. Christian— excused.

ANNOUNCEMENTS BY THE PRESIDENT

LEAVE TO MEMBER

The Vice-President: There is an excuse from Senator Christian who is absent on account of illness.

SITTING OF THE SENATE

Honourable Senators will remember that, when I suspended the sitting last Monday, it was agreed that we should have the next sitting on Friday, 8th June, 1962. However, it was subsequently discovered that Friday would not have been convenient, and the sitting was postponed until today.

RULING BY THE ATTORNEY-GENERAL

Before I pass on to the Order of the Day, and deal with the Second Reading of the Income Tax (Amendment) Bill, I wish to mention that I have a ruling from the Attorney-General in connection with the interpretation of Article 69 (1) of the Constitution. It is addressed to the Clerk of the Legislature (Mr. Crum Ewing), and it reads as follows:

"Dear Mr. Crum Ewing,

It appears to my mind that article 69 (1) of the Constitution to which you refer in your letter of the 29th May does not of itself contemplate that the Senate may pass a Money Bill with an amendment. The provision is borrowed from the Parliament Act, 1911, in which similar terms are used and these have not been interpreted to mean that the Lords may, by virtue only of that provision, amend Money Bills. Indeed it would appear that the House of Lords cannot amend a Money Bill without infringement of the privileges of the House of Commons (see Erskine May; Parliamentary Practice, 16th edn. pp. 803 and 804) and the position of the Senate in British Guiana could be no different from that of the House of Lords.

The provisions of Standing Order 60 of the Senate provide that a Money Bill may not be committed after the Second Reading, and since amendments are

made in Committee upon consideration of the Bill clause by clause there would appear to be no appropriate procedure whereby Money Bills may be amended in the Senate.

For myself I can offer no view other than that which you have given, and I express my concurrence with your opinion.

Yours very sincerely,

(gd) Fenton Ramsahoye
Attorney-General".

Senator Tasker: May I, sir, ask a question arising out of that statement? Am I right in thinking that, while the Attorney-General's ruling is quite clear on the question of amendments, the position of the Senate is that if it wishes to oppose or to amend in any way a Money Bill which has been certified by the Speaker of the Legislative Assembly, the only action open to it is to delay that Bill without amendment for a maximum of 30 days under the Constitution? Is that the only power available to the Senate?

The Vice-President: It appears to me that that is so.

PUBLIC BUSINESS

BILL—SECOND READING

INCOME TAX (AMENDMENT) BILL

The Vice-President: The Senate will now resume the debate on the Motion for the Second Reading of the Bill intitled:

"An Ordinance to amend the Income Tax Ordinance."

As I said previously, if there are no other Members who wish to speak, I would like to make a few points before I call upon the Minister to reply. Attention has already been directed to the amendment of Section 5 of the Income Tax Ordinance, but one aspect of it has not been referred to—that self-employed persons are not exempt from tax on medical or dental expenses, or passage allowances as provided for employees. This Section was amended not so long

ago, in 1952, to legalize the practice of exempting civil servants from tax on their passage allowances. Now that the whole Section is to be repealed and a new Section substituted, I suggest that opportunity should be taken to give self-employed persons a similar concession.

Employees in high positions receive big salaries as well as free passages and holidays with pay. The employer pays for those passages or medical expenses, and is allowed to deduct the amount as a business expense. The self-employed person, however, does not get a free passage; he has to pay for it, and if he can afford to pay for it he should at least be exempt from tax. He should also be allowed medical and dental expenses as a business deduction. There are numerous self-employed persons who do not earn as much as some employees. Furthermore, employees get scholarship grants which are not taxable. Even some high-salaried employees get scholarships, but the self-employed person is not allowed this concession.

I wish to refer to Clause 9 of the Bill which seeks to amend Section 14 of the Principal Ordinance by the insertion of a new paragraph (j) to provide that expenses in excess of the amount which the Commissioner considers reasonable and necessary shall not be allowable as a deduction. Section 14 states specifically certain things which are not to be allowed as deductions. Paragraph (a) states

“(a) No deduction shall be allowed in respect of domestic or private expenses”,

and goes on to name certain specific items—things which are known and can be recognized as described in the negative list that follows. I am suggesting that it would be bad law to add a new paragraph (j) to the list in this section, since there is nothing specific in the phrase “which the Commissioner considers reasonable and necessary.” Furthermore, the Commissioner is a civil servant and not a businessman, and even if he had any experience in business he could

never be in a position to say specifically what is reasonable and necessary, and it appears to me that whatever amount he may consider reasonable and necessary cannot be challenged if this Amendment becomes law.

Surely the Commissioner of Inland Revenue does not need this extra power. He can use his powers under another Section which gives him the right to assess to the best of his judgment. It should be remembered also that the Commissioner does not examine every return before he makes his assessment. His officers do work sometimes, and they, too, will decide what is reasonable and necessary. It would appear to be impossible to make a true and correct return, if one has to read the mind of the Commissioner to find out what he considers reasonable and necessary.

As regards Clause 10 it would be interesting to know in which category the hazards of Pools Agents, undertakers, and fish and shrimp catching will be placed, and how their turnover will be determined. I have already referred to the definition of “chargeable income” and “earned income”, and it appears to me that notwithstanding the words “Notwithstanding anything to the contrary”, this Section will provide many cases for the Courts. If it is believed that businesses show loss through manipulating their accounts, the Inland Revenue Department can send out Tax Inspectors to check their books, as Audit officers do, instead of introducing a minimum tax.

Section 8 of the Principal Ordinance reads:

“8. Tax shall be charged, levied and collected for each year of assessment upon the chargeable income of any person for the year immediately preceding the year of assessment.”

This is the “Basis of Assessment” as shown in the Arrangement of Sections to Chapter 299. In 1929 income tax came into operation, and that was the

[THE VICE-PRESIDENT]

first year of assessment. Tax was paid on income earned in the previous year, 1928, and it has since been assessed and collected on the basis of a person's income in the preceding year. If it should become possible to abolish income tax, nobody would be liable to pay income tax for the year in which the law is abolished. That is to say, tax on the income of the preceding year will not be collected.

The proposed amendment of Section 8 destroys the object and reason for the original Section—a basis of assessment. Because of P.A.Y.E. it is found necessary to make special provisions to authorize collection of tax on income of the current year, and this relates to employees only, but the insertion of the words “subject to the provisions of this Ordinance”, which is apparently a simple amendment, seems to go beyond providing a basis of assessment. For purposes of P.A.Y.E. tax will be computed on a different basis, but the revenue will not lose anything by it. The tax will remain payable for that year of assessment, the year in which it becomes due.

If this Amendment is allowed to stand it may be possible for employees to be required to pay tax for more than one year in that particular year. If an employee is so assessed and he leaves British Guiana or dies, if it is intended to spread the tax over a period of years, the whole balance will be demanded in one sum, which would result in payment of two years' tax in one year.

Those are the points to which I wish to direct members' attention, and I am sure the Minister will let us have his views when he replies to the debate.

Senator Hubbard (Minister of Trade and Industry) (replying): I would like to pay a tribute to the Senate and to Senators for having produced one of the

most interesting debates to which I have listened as a member of the Legislature. I find, however, that there have been a number of misconceptions on which the eloquent arguments of Members have been based, and so I shall deal with these as we proceed.

Our debate on this Second Reading began with questions as to the competence of the Senate in terms of its personnel and in terms of its powers. I am happy, sir, that you have had the ruling of the hon. Attorney-General to present to us this morning and so that question of competence is no longer in doubt. But I am surprised to find that Members of the Senate should cavil at seeming adequacies or inadequacies of this House since it is a feature of the Constitution and all of us were well aware of its limitations when we accepted our appointments. We must never forget that this is an appointed House, and as an appointed House, it cannot expect to put its hand into the public purse. That much for that original question.

I think, too, that in dealing with the question of income tax, we should bear certain things very clearly in mind. I would like to refer to Section 40 of the original Ordinance, Chapter 299, where it is provided that—

“Every person chargeable with tax shall on or before the prescribed day in every year deliver to the Commissioner a true and correct return of the whole of his income from every source whatsoever for the year immediately preceding the year of assessment and shall if absent from the Colony give the name and address of an agent residing therein.”

It is clear that every person is required to submit to the Commissioner a true and correct return, and that he has been so required all along.

It is, therefore, a little difficult to understand the special pleading of our fair Senator (Senator Jardim) who spoke on behalf of those who do not fulfil their

statutory obligation of submitting a true and correct return. Perhaps, it is symptomatic that so much emotion and so much eloquence could be expended in the defence of people who do not discharge their statutory obligations.

The Commissioner of Income Tax is not all powerful. He cannot rob you and keep you robbed because it is provided at Section 73 of the Principal Ordinance as follows:

"If it be proved to the satisfaction of the Commissioner that any person for any year of assessment has paid tax, by deduction or otherwise, . . ."

that would meet your point on P.A.Y.E., sir

. . . in excess of the amount with which he is properly chargeable, that person shall be entitled to have the amount so paid in excess refunded."

That is the framework of the tax.

The Vice-President: To the satisfaction of the Commissioner!

Senator Hubbard: There is the obligation on the part of the taxpayer to furnish a return, and there is the obligation on the Commissioner to refund to him any tax which is collected in excess of what is due. While there are many Sections in this amending Ordinance, there are even more Sections in the Principal Ordinance—Sections which provide machinery which you yourself, sir, have administered, and I venture to suggest administered well and justly, so that all that we seek by this Ordinance is to close those doors which experience has shown remain open to the tax dodger, the avoider of social obligations.

We have been charged with presenting "nonsense", or I should say "a nonsense", in several Sections of this Ordinance. First and principal among these is Section 31, subsection (3) where a reference is made to subsection (10) of Section 33. That is a typographical error. The reference should be to sub-

section (11). The Government accepts full responsibility for the machinations of the printers' devil and I tender to the fair Senator, to the Senate and to the public at large, the Government's apology for having made the error through the printers' devil. That deals with the main and principal objection of the fair Senator.

We were referred to the definition of a "wholtime service director". It was represented to us that this was creating a very grave hardship on Guianese who had worked and who had laboured to set themselves up as part-time service directors, and we were threatened that if this Section were left in, these part-time service directors would demote themselves to managers or secretaries or some functionary in order to qualify for this exemption from tax.

That brings me to a point made by Senator Tasker and by you, sir, on the inclusion in Clause 9 of the words "reasonable and necessary", and when we consider the illuminating information provided by the hon. Senator we see that the experience in inland revenue matters justifies some measure which will require expenditure to be necessary. It is not always necessary to have a part-time service director go on a trip for a firm, but this phrase "reasonable and necessary" is not new to the law of British Guiana. Indeed, it was a part of the Excess Profits Tax Ordinance of 1941, so that neither from the standpoint of novelty nor from the standpoint of wishing to be tyrannical has the argument against the inclusion of this phrase been justified.

Senator Tasker also referred to the phrase "wholly, exclusively and necessarily", and what I have said just a moment ago would apply. We have to bear in mind that people are always on the lookout for a way of avoiding their income tax.

Our charming, fair Senator referred us to another "nonsense" in this Bill at Clause 26 where it is said that —

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"....any person whether an employee or the holder of an office or a pensioner to whom any payment is made at any time during the year 1963 or any year thereafter of or on account of any emoluments may, and any such person who is required by the Commissioner so to do shall, within the time specified by the Commissioner...."

and she suggested that this would possibly create a hardship on large companies. If the Government is entitled to create "a nonsense" through a typographical error as it has done, the fair Senator is certainly entitled to create "a nonsense" by misreading what is put before her.

Then, exception was taken to Clause 31 and its requirements that "....it shall not be lawful for any person to dispute such an assessment unless he delivers a true and correct return within the period provided....", etc. I think that this Clause evoked my friend's most passionate pleading. That is why I went to the original Ordinance to point out that it is the obligation of a person liable to tax to submit a true and correct return to the Commissioner and he must submit that true and correct return on a given date or before a given date.

9.45 a.m.

It is when the taxpayer or the person liable to tax, or who may be liable to tax, fails to perform this requirement, this legal obligation to submit a true and correct return, that the Commissioner may assess him. Some words of Shakespeare in the Merchant of Venice come to my mind, but I do not think I will use them today because they may be a little harsh.

What nonsense is it to suggest that a hardship is created on a tax-dodger, who, having failed to fulfil his obligation to submit a true and correct return, and having been assessed by the Commissioner, is permitted to contest that assessment without first having submitted his true and correct return! We have had a lot of pleading in this

matter, and I would have liked to see the good words put to far better and far nobler purpose.

Then there is Section 32. Objection is taken to the proviso which reads as follows:

"Provided that where any fraud or any gross or wilful neglect has been committed by or on behalf of any person in connection with or in relation to tax for any year of assessment, an assessment in relation to such year of assessment shall be made at any time."

Here, again, it is a question of fraud. Government is proposing that the assessment may be raised at any time where there has been fraud. My hon. Friend treated us to a long quotation from the English Finance Act. I will not go to the English Finance Act; I will go to the Income Tax Act, 1952, where the following is provided in a proviso to Section 47:

"Provided that where any form of fraud or wilful default has been committed by or on behalf of any person in connection with or in relation to income tax, assessments, additional assessments and surcharges on that person to income tax for that year may, for the purpose of making good to the Crown any loss of tax attributable to the fraud or wilful default, be amended or made as aforesaid at any time."

So we have not violated any principle of English law, or any principle of English justice. It is a pity that my friend had not sought the original rather than the secondary source.

I think the next section is Section 35. This Section does not give the Commissioner power to raise an assessment beyond a period of six years, except in a case of fraud, as I have pointed out earlier.

I will now deal with some of the points made by Senator Tasker. He predicted that there would be some

undesirable consequences as a result of the 70¢ rate and the general revamping of the structure of income tax collection. I would just like to mention that it does not matter to the Government if the income tax is graded from 6¢, 12¢ and so on. It would have had to amend the rate of tax either up or down, if it wanted to introduce a decimal figure. However, it was not Senator Tasker who raised that point. Indeed, the later tax figures are in decimal figures which are in line with our present currency.

But Senator Tasker spoke of skills; the need for skills, and of the possibility that the tax rates now applicable in the higher income brackets might have the effect of frightening away some of the very people we would like to attract. Let me say at once that Senator Tasker is probably right. But let me add that it is not every person who is possessed of a skill who is willing to contribute to the advancement of a developing community. If a community is to be developed, it means that the pattern of spending in that community has to change for a while. It has to spend less on consumer goods and more on capital goods. Colonies managed to get away with that, and people spent as much as they earned on consumer goods for the reason that, as Colonies, they were sources of investment for some metropolitan power. Consequently, the capital which is required comes from overseas.

You cannot have your cake and eat it. You are either going to have an economy which is nationally based, responding to the needs on the nation, contributing to the advancement of the people, and an enlightened middle class ready to make more than the normal contribution—normal in terms of the past history of that society—or you are going to remain forever an appendage of some outside power lacking and in self-respect.

This Government is always receiving applications for employment from Guianese overseas, West Indians and Western Europeans who see the challeng-

ing opportunities in this land and are anxious to come here and make sacrifices in order to answer that challenge and go forward. It may turn out that the Government has been unrealistic in fixing the tax rates; but time will tell that, and the Government will not then be afraid to admit that it has over-estimated the generosity of character of certain classes in the community. I have answered Senator Tasker's point about having the word "necessarily" in the legislation, and I hope that he now sees the necessity for having put that word in.

I also wish to say on behalf of my colleague, the hon. Minister of Finance, who is not present, that his categorical statement in the Budget Speech notwithstanding we are sometimes forced to change our minds—this is one occasion.

On the question of allowances for entertainment, it has been a little novel to find a "thank-you" card thrown at me, but there was certainly no malice in the Senator's reference and I appreciate the point made. But very often concessions are abused, and a line had to be drawn somewhere. The Government decided to draw a line at the beginning, and if it becomes necessary the Bill will be amended at a later date.

Another very important point was with reference to the fact that at Section 9 there appeared to be a contradiction, and that we were, as the hon. Senator pointed out, making a man collect his allowance only if he did not spend it. I say that this is a valid criticism, and an opportunity will be taken to amend and correct the anomaly when a further Income Tax Bill comes up for discussion later on.

10.00 a.m.

There has also been a great deal of talk about the requirement that a person should secure his tax before he exercises his right of appeal. This matter was dealt with very fully in the Legislative Assembly, but it may be well if I dealt

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with it here again, because Members of the Senate may not have had access to what was said in the Lower House. Section 201 of the Australia Income Tax and Social Services Contribution Assessment Act, 1936-61, states:

"201. The fact that an appeal or reference is pending shall not in the meantime interfere with or affect the assessment the subject of the appeal or reference; and income tax may be recovered on the assessment as if no appeal or reference were pending."

So that in Australia, where you are assessed you pay your assessment, then the appeal is heard, and an adjustment is made after the determination of the appeal.

The Canada Income Tax Act, 1961, states at Section 51 (1) and (2):

"51 (1). The taxpayer shall, within 30 days from the day of mailing of the notice of assessment, pay to the Receiver General of Canada any part of the assessed tax, interest and penalties then remaining unpaid, whether or not an objection to or appeal from the assessment is outstanding.

(2). Where, in the opinion of the Minister, a taxpayer is attempting to avoid payment of taxes, the Minister may direct that all taxes, penalties and interest be paid forthwith upon assessment."

In the Jamaica Income Tax Ordinance, Section 57 states:

"57. Notwithstanding that notice of appeal to a Judge in Chambers against any decision of the Appeal Board has been given, and notwithstanding any other provision of this Law, income tax shall be paid in accordance with the decision of the Appeal Board until the Judge in Chambers before whom the appeal is heard, or in the event of an appeal being made to the Court of Appeal under section 58 of this Law, the Court of Appeal, shall otherwise order."

So we have plenty of precedents for requiring the securing of tax pending appeal. I think it is also an ordinary principle of civil jurisprudence that anyone going to the Court of Appeal on any matter must lodge a reasonable sum to cover costs of the other party.

The last main point to be considered is the question of a minimum taxable income. This has been the subject of much controversy, and it is really surprising that most of the people who claim to be affected most strongly by this, only made their representations a few short weeks ago, and only submitted proof in support of their claim a very short time ago, a matter of ten days or so. The Government is examining this question, and upon determination will amend or continue the Section as it stands, as the evidence justifies.

I want Members further to take a look at our history, where people have operated businesses here for a number of years and have not been able, according to their books, to produce anything which would fall within the normal definition of chargeable income. This has happened because people have by arrangement been able to manipulate the prices at which they sell what they produce, so that all the benefits have gone outside and nothing has remained inside. It is common knowledge that this has been the case with the younger of the two bauxite companies operating here, where our bauxite has gone abroad year after year and there has been no income-tax whatever to collect from the company, because it just has not had a taxable income within the terms of the original definition.

So that there is great necessity for the Government to have powers to ensure that those who would use our resources—and in this instance they were expendable resources, irreplaceable resources—would not escape paying income tax to this country. But the Government is not a tyrant. It does not want to use its powers to the discomfiture and suffering of people. It likes to deal

harshly with tax dodgers, but only with tax dodgers, and the good taxpayer will get fair treatment.

You, sir, did raise a question. have not singled you out, and you will appreciate my reason for not doing so. My recollection is that you referred to the possibility that with the introduction of P.A.Y.E. a person may be required to pay tax for two years in one year. I understand that that can be the case now, because if an individual is about to leave the country and the Commissioner has any doubts about his intention to pay income tax, he may make him pay what is to become due as well as what is at present due. I can assure you there is no intention to operate that harshly. Government will make it easy for the taxpayer. It must, if it is to get the tax.

The next point for consideration was allowances for self-employed persons as against allowances for employed persons. I submit that we are comparing unlike things when we compare a self-employed person with a salaried person. I learned early that it is a logical fallacy to compare unlike things, and I need only draw to your attention the radical difference in the position of a person whose income is fixed and who cannot expand that income by working extra hours for anyone else, and the person who is free to expand and extend his income at his own will.

To sum up, this Senate has made a very striking contribution to the debate on a very technical, almost trying subject but one nevertheless capable of generating a great deal of emotion. The Senate has drawn attention to two errors which were overlooked before this matter came to this House, and on behalf of the Government I would like to congratulate the Members on the other side, and you, sir, for the careful attention which you have given to a complex question, and the assistance which you have thereby rendered the Government and this country as a whole. I now formally move that the Bill be read a Second time.

Question put, and agreed to.

Bill read a Second time.

Senator Hubbard: I beg to move that the Bill be now read the Third time and passed.

Senate divided: Ayes 7. Noes 2, as follows:

Noes

Mr. Tasker	Mr. Too-Chung
Mr. Thomas	Miss Jardim.—2.
Mrs. Ramjattan	
Mr. Persaud	
Mr. Khan	
Mr. Nunes	
Mr. Hubbard—7.	

Bill read the Third time and passed.

10.15 a.m.

MOTION

FISHERIES (PIN SEINE) REGULATIONS

Senator Nunes (Minister of Education and Social Development): In moving this Motion, I should like to state that, in view of the numerous disturbances and complaints between fishermen which have reached the Ministry of Natural Resources, the Government decided that immediate action should be taken to prevent these occurrences before they flare into violence and advised that the Governor should make these Regulations under the Fisheries Ordinance, 1956. I therefore have great pleasure in moving—

“That the Legislature in terms of section 33 (3) of the Fisheries Ordinance, 1956 (No. 30), approves of the Fisheries (Pin Seine) Regulations, 1962 (No. 8) which were made on the 8th day of May, 1962.”

Question put, and agreed to.

Motion carried.

BILLS—SECOND READING MINING (AMENDMENT) BILL

A Bill intituled:

“An Ordinance to amend the Mining Ordinance.”

Senator Hubbard: This is an instance where the Senate is dealing first with a piece of legislation. I think it is the first time in the history of this country that, in a two-Chamber Legislature, the Senate or upper Chamber approximating to the Senate has dealt with legislation first.

This is a minor piece of legislation and is required in consequence of the constitutional advance of this country which took place in August last year. The Mining Ordinance has required, at Section 14, that—

“The Governor may, with the approval of the Secretary of State, grant a general concession to anyone entitling him to the soil, and to all metals and minerals, including gold, silver, valuable minerals, precious stones, mineral oil, asphalt, coal, and substances of a like nature.”

Also, at Section 90, the Ordinance requires that —

“All royalties, duty on profits, rent, fees, and other moneys payable under this Ordinance, or under the regulations shall be paid over to the Financial Secretary for the use of the Colony so long as the Legislature of the Colony makes due provision, to the satisfaction of Her Majesty, for maintaining the civil list establishment of the Colony.”

It is no longer necessary for this Government to seek the approval of the Secretary of State for the grant of a mining licence and this Bill seeks to amend Chapter 196 to make the appeal to the Secretary of State unnecessary. Since no civil list now applies to British Guiana and there is no Financial Secretary, consequential amendment to that section is made also. I have pleasure in moving that this Bill be read a Second time.

Question put, and agreed to.

Bill read a Second time.

Senate in Committee.

Clauses 1 and 2 agreed to and ordered to stand part of the Bill.

Senate resumed.

Bill reported without amendment, read the Third time and passed.

APPROPRIATION BILL

Senator Hubbard: It is my privilege to move the Second Reading of the Appropriation Bill, 1962. This Bill seeks to appropriate the supplies necessary for maintaining the civil establishment of British Guiana. It has been considered twice in another place as it is printed and referred here to us. The debate on this Bill in the other place was quite a long one, and I think the public is generally familiar with the Government's proposals. I, therefore, formally move the Second Reading of the Bill intituled:

“An Ordinance to appropriate the supplies granted in the current session of the Legislature.”

The Vice-President: We have already received the certificate from the Speaker that this is a Money Bill.

Question put, and agreed to.

Bill read a Second time.

Senator Hubbard: I beg to move that the Appropriation Bill, 1962, be read the Third time and passed.

Question put, and agreed to.

Bill read the Third time and passed.

ADJOURNMENT

Senator Hubbard: The Senate has come to the end of its business and I now beg to move that the Senate do now adjourn to a date to be fixed.

Adjourned accordingly at 10.26 a.m.