

1926-27.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA,
CANBERRA.

No. 131.

VOTES AND PROCEEDINGS
OF THE
HOUSE OF REPRESENTATIVES.

TUESDAY, 29TH NOVEMBER, 1927.

1. The House met, at eleven o'clock a.m., pursuant to adjournment.—Mr. Speaker (the Honorable Sir Littleton Groom) took the Chair, and read Prayers.
2. PAPERS.—The following Papers were presented, by command of His Excellency the Governor-General—
Tariff Board Act—Tariff Board Reports and Recommendations—
Aluminium and Enamelled Hollow-ware.
Domestic Electrical Appliances.
Domestic Hand Food Miners and Choppers.
Fluorspar.
Malleable Iron Pipe Fittings.
Motor Cycles.
Pressed and Blown Glassware.
Storage Batteries.
Straw Envelopes for Bottles.
Straw Paper.
Severally ordered to be printed.
3. INCOME TAX ASSESSMENT BILL (1927).—The Order of the Day having been read for the further consideration of this Bill in Committee of the whole House—Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

(In the Committee.)

Clause 12 further considered—

Paragraph (b)—

Mr. West moved, as an amendment, That the paragraph be omitted.

Debate ensued.

Amendment, by leave, withdrawn.

On the motion of Mr. West, the following amendment was made :—

Page 8, line 18, omit "exceeding Five pounds each", insert "of One pound and upwards".

Mr. Mann moved, as a further amendment, That after "therewith," (page 8, line 22) the words "or for encouraging education or research" be inserted.

Debate ensued.

Amendment, by leave, withdrawn.

Debate continued.

Mr. Atkinson moved, as a further amendment, That after "therewith," (page 8, line 22) the words "or to educational institutions not conducted for profit" be inserted.

Debate ensued.

Amendment negatived.

On the motion of Mr. Earle Page (Treasurer) the following further amendment was made :—

Page 8, after line 31 insert "'Affiliated college' means a residential educational institution affiliated under statutory provisions with a public university ;".

Paragraph (b), as amended, agreed to.

Paragraphs (c) and (d) agreed to.

Paragraph (e) debated and agreed to.

Paragraph (f) agreed to.

Clause, as amended, agreed to.

Postponed clauses 9, 10, and 11 further postponed.

Clause 13 debated and agreed to.

Clause 14 debated and agreed to.

Clauses 15 to 17 agreed to.

29th November, 1927.

Clause 18—

On the motion of Mr. Earle Page, the following amendments were made:—

Page 11, line 37, omit " and ".

Page 11, after line 37 insert—

" (aa) by omitting from the second proviso to sub-section (1.) the words ' has reason to believe that there has been an avoidance of tax owing to fraud or attempted evasion ' and inserting in their stead the words ' is of opinion that there has been an avoidance of tax and that the avoidance was due to fraud or evasion ' "

Clause, as amended, agreed to.

Clause 19 agreed to.

Clause 20 debated—

Mr. Theodore moved, as an amendment, That the following words be added to the clause:—" Provided that, if under this sub-section a question is referred to the High Court at the instance of the Commissioner, the costs of the action in such a case shall be borne by the Commissioner."

Debate continued.

Amendment negatived.

Clause agreed to.

Clause 21 debated and agreed to.

Clause 22 debated—

Mr. Latham (Attorney-General) moved, as an amendment, page 13, lines 2—10, omit all words from and including " and that assessment " to the end of the clause, insert—

" (3B.) The Commissioner shall cause notice of the assessment to be published twice in a daily newspaper circulating in the State in which the taxpayer resided.

" (3C.) Any person claiming an interest in the estate of the taxpayer, may, within forty-two days of the first publication of notice of the assessment, post to or lodge with the Commissioner an objection in writing against the assessment stating fully and in detail the grounds on which he relies ; and the provisions of this Act relating to objections and appeals shall thereupon apply in relation to the objection as if the person so claiming an interest were the taxpayer.

" (3D.) Subject to any amendment of the assessment by the Commissioner, or by the Board of Review or by a Court, the assessment so made shall be conclusive evidence of the indebtedness of the deceased to the Commissioner.

" (3E.) The Commissioner may issue an order in the form in the Second Schedule to this Act authorizing any member of the police force of the Commonwealth or of a State or of a Territory of the Commonwealth or any other person named therein to levy the amount of tax due by the deceased, with costs, by distress and sale of any property of the deceased.

" (3F.) Upon the issue of any such order the member or person so authorized shall have power to levy that amount accordingly in the prescribed manner.

" (3G.) Notwithstanding anything contained in the last three preceding sub-sections, if at any time probate of the will of the deceased is granted to, or letters of administration of the estate are taken out by, a person, that person may, within forty-two days after the date on which probate was granted or letters of administration were taken out, lodge an objection against the assessment, stating fully and in detail the grounds on which he relies, and the provisions of this Act relating to objections and appeals shall thereupon apply in relation to the objection as if that person were the taxpayer."

Further consideration of the clause postponed.

Clause 23—

Mr. Scullin moved, as an amendment, That paragraph (e) be omitted.

Debate ensued.

Further consideration of the clause postponed.

Clauses 24 to 28 agreed to.

Clause 29 debated and postponed.

Postponed clause 7 debated and agreed to.

Postponed clause 9—

Progress to be reported, and leave asked to sit again.

The House resumed ; Mr. Bayley reported accordingly.

Resolved—That the House will, at the next sitting, again resolve itself into the said Committee.

4. ALTERATION OF HOUR OF NEXT MEETING.—Mr. Bruce (Prime Minister) moved, That the House, at its rising, adjourn until eleven o'clock a.m. to-morrow.

Question—put and passed.

5. ADJOURNMENT.—Mr. Bruce (Prime Minister) moved, That the House do now adjourn.

Question—put and passed.

And then the House, at one minute past eleven o'clock p.m., adjourned until to-morrow at eleven o'clock a.m.

MEMBERS PRESENT.—All Members were present (at some time during the sitting) except—
Mr. Anstey, Mr. Bowden*, Mr. Robert Cook, Mr. Hughes, Mr. Lacey, Mr. Lambert, Mr. Ley*,
Mr. W. Maloney, Mr. Maxwell, Mr. McGrath, Mr. Parker Moloney*, Mr. Nelson, Mr. Perkins,
Mr. Stewart, and Mr. Watt.

* On leave.

E. W. PARKES,

Clerk of the House of Representatives.