

1926-27-28.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA,
CANBERRA.

No. 202.

VOTES AND PROCEEDINGS
OF THE
HOUSE OF REPRESENTATIVES.

TUESDAY, 18TH SEPTEMBER, 1928.

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. THE LATE SENATOR THOMAS GIVENS.—Mr. Speaker informed the House that he had received from Mrs. Givens, widow of the late Senator Thomas Givens, a letter thanking the House for its resolution of sympathy.
3. MESSAGE FROM THE GOVERNOR-GENERAL.—ASSENT TO BILLS.—The following Message from His Excellency the Governor-General was received, and the same was read by Mr. Speaker :—

STONEHAVEN,
Governor-General.

Message No. 118.

Bills intituled :—

" *Appropriation (Works and Buildings) Act 1928-29* "
" *Invalid and Old-age Pensions Act 1928,* "

as finally passed by the Senate and the House of Representatives of the Commonwealth, having been presented to the Governor-General for the Royal Assent, His Excellency has, in the name and on behalf of His Majesty, assented to the said Acts.

Admiralty House,
Sydney, 14th September, 1928.

4. PAPERS.—The following Papers were presented, by command of His Excellency the Governor-General—
Postmaster-General's Department—Particulars of provision for buildings on Loan Estimates, 1928-29.
Renunciation of War—Further Documents relating to the Proposed Treaty.
Severally ordered to lie on the Table.
The following Papers were presented, pursuant to Statute—
Commonwealth Bank Act—Regulations Amended—Statutory Rules 1928, No. 94.
Lands Acquisition Act—Land acquired at Cook, South Australia—For Defence purposes.
Railways Act—By-law No. 48.
Seat of Government Acceptance Act and Seat of Government (Administration) Act—Ordinance of 1928—No. 19—Church of England Property Trust.
War Service Homes Act—Land acquired in New South Wales at—Albury, Glen Innes.
5. INCOME TAX ASSESSMENT BILL (1928).—The Order of the Day having been read for the resumption of the debate on the question, That the Bill be now read a second time—
Debate resumed.
Question—put and passed.—Bill read a second time.
Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

(In the Committee.)

Clause 1 agreed to.

Clause 2 debated.

On the motion of Mr. Earle Page (Treasurer), the following amendment was made :—Page 2, line 8, omit " the ".

Clause, as amended, agreed to.

Clauses 3 to 5 agreed to.

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Clause 6—

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

Page 3, line 29, after "amended" insert "(a)".

Page 3, lines 32–33, omit "except where the member or shareholder is a company,".

Page 3, line 34, omit "does not exceed", insert "is less than".

Page 3, line 36, omit "in his assessment".

Page 3, line 38, after "assessment:" insert "; and (b) by omitting from the second proviso following sub-paragraph (iii) of paragraph (b) the words 'in his assessment'".

Clause, as amended, agreed to.

Clause 7 debated.

Mr. Duncan-Hughes moved, as an amendment, That the word "not" (line 20) be omitted.

Debate continued.

Amendment negatived.

Clause agreed to.

Clause 8—

On the motion of Mr. Earle Page, the following amendment was made, after debate :—

Pages 4–5, omit proposed sub-sections (5.) and (6.), insert the following proposed sub-section :—

"(5.) For the purpose of ascertaining the taxable income of a company the principal business of which is life insurance there shall be excluded from the assessment the following amounts—

(a) all premiums received in respect of policies of life insurance and all considerations received in respect of annuities granted and all income derived from any source whether in or outside Australia which, apart from the provisions of this sub-section, would not be included in the assessment, and all expenditure exclusively incurred in gaining those premiums or considerations or that income; and

(b) the part of the expenditure incurred in the general management of the business of the company (but not including any expenditure exclusively incurred in gaining or producing the income included in the assessment) which bears to that expenditure the proportion which the sum of the premiums, considerations and income mentioned in paragraph (a) of this sub-section bears to the total income of the company derived from any source whether in or outside Australia."

Question—That the clause, as amended, be agreed to—put.

The Committee divided—

Ayes, 27.

Mr. Atkinson	Mr. Latham
Mr. Bowden	Mr. Lister
Mr. Bruce	Mr. Marr
Mr. Robert Cook	Mr. Earle Page
Mr. Bernard Corser	Mr. Parkhill
Mr. Duncan-Hughes	Mr. Parsons
Mr. Josiah Francis	Mr. Perkins
Mr. Gardner	Mr. Graham Pratten
Sir John Gellibrand	Mr. Seabrook
Mr. Gibson	Mr. William Watson
Mr. Gregory	
Mr. Gullett	<i>Tellers:</i>
Mr. Hill	
Sir Neville Howse	Mr. Hunter
Mr. Killen	Mr. Manning

Noes, 14.

Mr. Blakeley	Mr. E. C. Riley
Mr. Brennan	Mr. Scullin
Mr. Coleman	Mr. Watkins
Mr. Albert Green	Mr. Yates
Mr. Makin	
Mr. W. Maloney	<i>Tellers:</i>
Mr. Maxwell	Mr. Fenton
Mr. McGrath	Mr. Edward Riley

And so it was resolved in the affirmative.

Clause 9 debated and agreed to.

Clause 10 debated and agreed to.

Clauses 11 to 21 agreed to.

Clause 22 debated and agreed to.

Title agreed to.

Bill to be reported with amendments.

The House resumed; Mr. Bayley reported accordingly.

On the motion of Mr. Earle Page, the House, by leave, adopted the Report, and, by leave, the Bill was read a third time.

6. POSTPONEMENT OF ORDER OF THE DAY.—Ordered—That Order of the Day No. 2 be postponed until after Order of the Day No. 3, Government Business.
7. SUPPLY [BUDGET DEBATE].—The House, according to Order, resolved itself into the Committee of Supply.

*(In the Committee.)*General debate resumed on the question (*see page 628*), That the first item in the Estimates, under Division I.—The Parliament—namely—

The President £1,300

be agreed to.

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.

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8. ALTERATION OF HOUR OF NEXT MEETING.—Mr. Latham (Attorney-General) moved, That the House, at its rising, adjourn until eleven o'clock a.m. to-morrow.
Question—put and passed.

9. ADJOURNMENT.—Mr. Latham (Attorney-General) moved, That the House do now adjourn.
Debate ensued.
Question—put and passed.

And then the House, at twenty-one minutes 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. Aubrey Abbott, Mr. Anstey, Mr. Bell, Mr. Donald Cameron, Mr. Malcolm Cameron, Mr. Charlton, Mr. Forde, Mr. R. W. Foster, Mr. Grosvenor Francis, Mr. Roland Green, Mr. Hughes, Mr. Hurry, Mr. Jackson, Sir Elliot Johnson, Mr. Lacey, Mr. Lazzarini, Mr. Ley, Mr. Mackay, Mr. Mann, Mr. Marks, Mr. Parker Moloney, Mr. Nelson, Mr. Thomas Paterson, Mr. Prowse, Mr. Rodgers, Mr. Stewart, Mr. Theodore, Mr. Thompson, and Mr. Watt.

E. W. PARKES,
Clerk of the House of Representatives.