

1929.

(SECOND SESSION.)

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA,  
CANBERRA.

VOTES AND PROCEEDINGS  
OF THE  
HOUSE OF REPRESENTATIVES.

No. 9.

WEDNESDAY, 4TH DECEMBER, 1929.

1. The House met, at half-past two o'clock p.m., pursuant to adjournment.—Mr. Speaker (the Honorable Norman J. O. Makin) took the Chair, and read Prayers.
2. PAPER.—The following Paper was presented, by command of His Excellency the Governor-General—North Australia and Central Australia—Report on visit, June, 1929, by the then Minister for Home Affairs (Hon. C. L. A. Abbott).  
Ordered to lie on the Table.
3. WAYS AND MEANS—INCOME TAX.—The House, according to Order, resolved itself into the Committee of Ways and Means.

(In the Committee.)

Mr. Theodore (Treasurer) moved—

1. That a tax be imposed on income derived from sources in Australia at the following rates, namely:—

A.—Rate of Tax upon Income Derived from Personal Exertion.

For so much of the whole taxable income as does not exceed £7,600, the average rate of tax per pound sterling shall be Threepence and three eight-hundredths of one penny where the taxable income is One pound sterling, and shall increase uniformly with each increase of One pound sterling of the taxable income by three eight-hundredths of one penny.

The average rate of tax per pound sterling for so much of the taxable income as does not exceed £7,600 may be calculated from the following formula:—

R = average rate of tax in pence per pound sterling.  
I = taxable income in pounds sterling.

$$R = \left( 3 + \frac{3}{800} I \right) \text{ pence.}$$

For every pound sterling of taxable income in excess of £7,600, the rate of tax shall be Sixty pence.

B.—Rate of Tax upon Income Derived from Property.

(a) For such part of the taxable income as does not exceed £546, the average rate of tax per pound sterling shall be that given by the following formula:—

R = average rate of tax in pence per pound sterling.  
I = taxable income in pounds sterling.

$$R = \left( 3 + \frac{I}{181 \cdot 058} \right) \text{ pence.}$$

(b) For such part of the taxable income as exceeds £546 but does not exceed £2,000, the additional tax for each additional pound of taxable income above £546 shall increase continuously with the increase of the taxable income in a curve of the second degree in such a manner that the increase of tax for One pound increase of taxable income shall be—

11·713 pence for the pound sterling between	£545 10s. Od. and	£546 10s. Od.
12·768 pence for the pound sterling between	£599 10s. Od. and	£600 10s. Od.
14·672 pence for the pound sterling between	£699 10s. Od. and	£700 10s. Od.
16·512 pence for the pound sterling between	£799 10s. Od. and	£800 10s. Od.
18·288 pence for the pound sterling between	£899 10s. Od. and	£900 10s. Od.
20·000 pence for the pound sterling between	£999 10s. Od. and	£1,000 10s. Od.
27·600 pence for the pound sterling between	£1,499 10s. Od. and	£1,500 10s. Od.
33·600 pence for the pound sterling between	£1,999 10s. Od. and	£2,000 10s. Od.

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(c) For such part of the taxable income as exceeds £2,000 but does not exceed £6,500, the additional tax for each additional pound of taxable income above £2,000 shall increase continuously with the increase of the taxable income in a curve of the third degree in such a manner that the increase of tax for One pound increase of taxable income shall be—

- 33·600 pence for the pound sterling between £1,999 10s. Od. and £2,000 10s. Od.
- 40·000 pence for the pound sterling between £2,499 10s. Od. and £2,500 10s. Od.
- 45·300 pence for the pound sterling between £2,999 10s. Od. and £3,000 10s. Od.
- 49·600 pence for the pound sterling between £3,499 10s. Od. and £3,500 10s. Od.
- 53·000 pence for the pound sterling between £3,999 10s. Od. and £4,000 10s. Od.
- 55·600 pence for the pound sterling between £4,499 10s. Od. and £4,500 10s. Od.
- 57·500 pence for the pound sterling between £4,999 10s. Od. and £5,000 10s. Od.
- 58·800 pence for the pound sterling between £5,499 10s. Od. and £5,500 10s. Od.
- 59·600 pence for the pound sterling between £5,999 10s. Od. and £6,000 10s. Od.
- 60·000 pence for the pound sterling between £6,499 10s. Od. and £6,500 10s. Od.

(d) For every pound sterling of taxable income in excess of £6,500, the rate of tax shall be Sixty pence.

*C.—Rates of Tax in respect of Taxable Income Derived Partly from Personal Exertion and Partly from Property.*

(a) For every pound sterling of taxable income derived from personal exertion, the rate of tax shall be ascertained by dividing the total amount of the tax that would be payable under Subdivision A if the total taxable income of the taxpayer were derived exclusively from personal exertion by the amount of the total taxable income.

(b) For every pound sterling of taxable income derived from property, the rate of tax shall be ascertained by dividing the total amount of the tax that would be payable under Subdivision B if the total taxable income of the taxpayer were derived exclusively from property by the amount of the total taxable income.

*D.—Rate of Tax payable by a Trustee.*

For every pound sterling of the taxable income in respect of which a trustee is liable to be separately assessed and to pay tax, the rate of tax shall be at the rate which would be payable under Subdivision A, B or C, as the case requires, if one individual were liable to be separately assessed and to pay tax on that taxable income.

*E.—Rate of Tax payable by a Company.*

(a) Subject to the last preceding Subdivision, for every pound sterling of the taxable income of a company, the rate of tax shall be One shilling.

(b) For every pound sterling of interest paid or credited by the company to any person who is an absentee, in respect of debentures of the company, or on money lodged at interest with the company by such person, the rate of tax shall be One shilling.

*F.—Additional Tax.*

In addition to the tax payable under the preceding provisions, there shall be payable—

- (a) in the case of incomes in respect of which the tax is calculated under Subdivisions A, B, C or D—an additional tax equal to eight per centum of the amount of the tax so calculated; and
- (b) in the case of incomes in respect of which the tax is calculated under Subdivision E—an additional tax equal to twenty per centum of the amount of the tax so calculated.

*G.—Super-Tax.*

In addition to any tax (including additional tax) payable under the preceding provisions, there shall be payable, in the case of incomes in respect of which the tax is calculated under Subdivisions A, B, C or D—

- (a) where the total taxable income is not less than Two hundred and one pounds and does not amount to One thousand five hundred and one pounds—a super-tax equal to ten per centum of the total amount of the tax payable under those provisions;
- (b) where the total taxable income is not less than One thousand five hundred and one pounds and does not amount to Three thousand and one pounds—a super-tax equal to fifteen per centum of the total amount of the tax payable under those provisions; and
- (c) where the total taxable income is not less than Three thousand and one pounds—a super-tax equal to twenty per centum of the total amount of the tax payable under those provisions.

*H.—Tax payable where amount would otherwise be less than Ten shillings.*

Notwithstanding anything contained in the preceding provisions, where a person would, apart from this provision, be liable to pay income tax of an amount less than Ten shillings, the tax payable by that person shall be Ten shillings.

2. That tax in accordance with the foregoing provisions of this resolution shall be levied and paid for the financial year beginning on the first day of July One thousand nine hundred and twenty-nine.

3. That the foregoing provisions of this resolution shall also apply to all assessments of income tax for financial years subsequent to that beginning on the first day of July One thousand nine hundred and twenty-nine made prior to the passing of the Act for the levying and payment of income tax for the financial year beginning on the first day of July One thousand nine hundred and thirty.

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Debate ensued.

Mr. Bernard Corser moved, as an amendment, That the following proviso be added to Subdivision G:—  
 " Provided that the super-tax hereby proposed to be imposed shall not be payable by any resident of Australia who was on active service outside Australia with the Naval or Military Forces of any of the Allied Powers in connexion with the war between His Majesty the King and his Allies and the Emperor of Germany and his Allies which took place in the years 1914 to 1918, and whose military or naval duties required him to be in any part of the field of operations in connexion with the war."

Debate continued.

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

The House resumed ; Mr. Prowse reported accordingly.

Resolved—That the House will, at a later hour this day, again resolve itself into the said Committee.

4. WAYS AND MEANS RESOLUTION—WINE GRAPES CHARGES BILL (1929) (No. 3).—The House, according to Order, again resolved itself into the Committee of Ways and Means.

(In the Committee.)

Mr. Parker Moloney (Minister for Markets and Transport) moved—

(1) That, subject to a lower charge being prescribed by regulations made, and subject to exemptions allowed under order made, under the *Wine Grapes Charges Act 1929*, as amended by the Act passed to give effect to this Resolution, a charge shall be imposed at the rate of five shillings per ton in respect of all fresh grapes, and at the rate of fifteen shillings per ton in respect of all dried grapes, delivered after the first day of January One thousand nine hundred and thirty, for use in the manufacture of wine, including the making of spirit for the purpose of fortifying wine, to a winery or distillery which handles not less than ten tons of grapes for such use during the year in which those grapes are so delivered.

(2) That the charge imposed in pursuance of this Resolution shall cease to be imposed upon a date fixed by Proclamation under the *Wine Grapes Charges Act 1929*, as so amended, as the date upon which that Act shall cease to be in force.

Question—put and passed.

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

The House resumed ; Mr. Crouch reported accordingly.

Resolved—That the House will, at a later hour this day, again resolve itself into the said Committee. The said Resolution was read, and, on the motion of Mr. Parker Moloney, by leave, was adopted by the House.

Ordered—That Mr. Parker Moloney and Mr. Theodore do prepare and bring in a Bill to carry out the foregoing Resolution.

Mr. Parker Moloney then brought up the Bill accordingly, and moved, That it be now read a first time.

Question—put and passed.—Bill read a first time.

Mr. Parker Moloney moved, by leave, That the Bill be now read a second time.

Mr. Thomas Paterson moved, That the debate be now adjourned.

Question—That the debate be now adjourned—put and passed.

Ordered—That the resumption of the debate be made an Order of the Day for a later hour this day.

5. COMMONWEALTH BANK BILL (1929).—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.

The House divided—

Ayes, 40.

Noes, 24.

Mr. Anstey	Mr. Lazzarini
Mr. Beasley	Mr. Lewis
Mr. Blakeley	Mr. Long
Mr. Brennan	Mr. Lyons
Mr. Chiffley	Mr. Marks
Mr. Coleman	Mr. Martens
Mr. Crouch	Mr. McGrath
Mr. Cunningham	Mr. Parker Moloney
Mr. Curtin	Mr. Edward Riley
Mr. Cusack	Mr. Riordan
Mr. Fenton	Mr. Rowe
Mr. Forde	Mr. Scullin
Mr. Gabb	Mr. Theodore
Mr. Albert Green	Mr. Tully
Mr. Guy	Mr. Watkins
Mr. Holloway	Mr. West
Mr. Hughes	Mr. Yates
Mr. James	
Mr. Jones	<i>Tellers:</i>
Mr. Keane	Mr. Price
Mr. Lacey	Mr. E. C. Riley

Mr. Bell	Mr. Maxwell
Mr. Donald Cameron	Mr. Morgan
Mr. Malcolm Cameron	Mr. Nairn
Mr. Bernard Corser	Mr. Earle Page
Mr. Josiah Francis	Mr. Parkhill
Mr. Gardner	Mr. Thomas Paterson
Mr. Roland Green	Mr. Prowse
Mr. Gregory	Mr. Thompson
Mr. Gullett	Mr. White
Mr. Hawker	
Mr. Hill	<i>Tellers:</i>
Mr. Latham	Mr. Bayley
Mr. Mackay	Mr. Hunter

And so it was resolved in the affirmative.—Bill read a second time.

Mr. Earle Page moved, pursuant to contingent notice, That the Bill be referred to a Select Committee for full inquiry as to its provisions and more particularly as to the effect the proposed embargo on the export of gold will have on the maintenance of the gold standard in Australia.

Debate ensued.

Question—put and negatived.

Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

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*(In the Committee.)*

Clause 1—

Mr. Latham moved, as an amendment, That after "1929" (page 1, line 5) the following words be inserted:—" , and shall continue in operation until the thirtieth day of June One thousand nine hundred and thirty".

Debate ensued.

Question—That the words proposed to be inserted be so inserted—put.

The Committee divided—

Ayes, 22.		Noes, 40.	
Mr. Bell	Mr. Mackay	Mr. Anstey	Mr. Long
Mr. Donald Cameron	Mr. Morgan	Mr. Beasley	Mr. Lyons
Mr. Malcolm Cameron	Mr. Nairn	Mr. Blakeley	Mr. Marks
Mr. Bernard Corser	Mr. Earle Page	Mr. Brennan	Mr. Martens
Mr. Josiah Francis	Mr. Thomas Paterson	Mr. Chifley	Mr. Maxwell
Mr. Gardner	Mr. Prowse	Mr. Coleman	Mr. McGrath
Mr. Roland Green	Mr. Thompson	Mr. Cunningham	Mr. Parker Moloney
Mr. Gregory	Mr. White	Mr. Curtin	Mr. Edward Riley
Mr. Gullett		Mr. Cusack	Mr. Riordan
Mr. Hawker	<i>Tellers:</i>	Mr. Fenton	Mr. Rowe
Mr. Hill	Mr. Bayley	Mr. Forde	Mr. Scullin
Mr. Latham	Mr. Hunter	Mr. Gabb	Mr. Stewart
		Mr. Albert Green	Mr. Theodore
		Mr. Guy	Mr. Tully
		Mr. Holloway	Mr. Watkins
		Mr. James	Mr. West
		Mr. Jones	Mr. Yates
		Mr. Keane	
		Mr. Lacey	<i>Tellers:</i>
		Mr. Lazzarini	Mr. Price
		Mr. Lewis	Mr. E. C. Riley

And so it was negatived.

Clause agreed to.

Clause 2—

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

- Page 1, line 17, omit "Bank", insert "Board".
- Page 1, line 18, omit "any person", insert "persons".
- Page 1, line 19, omit "him", insert "them".
- Page 1, line 20, omit "any person", insert "persons".
- Page 1, line 21, omit "him", insert "them".
- Page 2, line 1, omit "Bank", insert "Board".

On the motion of Mr. Theodore (Treasurer), the following amendments were made:—

- Page 2, line 1, omit "direction", insert "authority".
- Page 2, before sub-section (1.) of proposed section 7c insert the following sub-section:—

(1A.) Where, after the receipt of a recommendation from the Board, the Governor-General is of opinion that it is expedient so to do, he may by Proclamation prohibit the export of gold from the Commonwealth except in accordance with the provisions of the succeeding sub-sections of this section, and thereupon gold shall not, while the Proclamation remains in force, be exported from the Commonwealth except in accordance with those provisions.

- Page 2, line 20, omit "Bank", insert "Board".

Mr. Latham moved, as an amendment, That "Treasurer" (page 2, line 21) be omitted with a view to the insertion of "Board" in place thereof.

Debate ensued.

Question—That the word proposed to be omitted stand part of the clause—put.

The Committee divided—

Ayes, 37.		Noes, 24.	
Mr. Anstey	Mr. Lewis	Mr. Bell	Mr. Morgan
Mr. Beasley	Mr. Long	Mr. Donald Cameron	Mr. Nairn
Mr. Blakeley	Mr. Lyons	Mr. Malcolm Cameron	Mr. Earle Page
Mr. Brennan	Mr. Martens	Mr. Bernard Corser	Mr. Parkhill
Mr. Chifley	Mr. McGrath	Mr. Josiah Francis	Mr. Thomas Paterson
Mr. Coleman	Mr. Parker Moloney	Mr. Gardner	Mr. Prowse
Mr. Cunningham	Mr. Edward Riley	Mr. Roland Green	Mr. Stewart
Mr. Curtin	Mr. Riordan	Mr. Gregory	Mr. Thompson
Mr. Cusack	Mr. Rowe	Mr. Gullett	Mr. White
Mr. Fenton	Mr. Scullin	Mr. Hawker	
Mr. Forde	Mr. Theodore	Mr. Hill	<i>Tellers:</i>
Mr. Gabb	Mr. Tully	Mr. Latham	Mr. Bayley
Mr. Albert Green	Mr. Watkins	Mr. Mackay	Mr. Hunter
Mr. Guy	Mr. West		
Mr. Holloway	Mr. Yates		
Mr. James			
Mr. Jones	<i>Tellers:</i>		
Mr. Keane			
Mr. Lacey	Mr. Price		
Mr. Lazzarini	Mr. E. C. Riley		

And so it was resolved in the affirmative.

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On the motion of Mr. Theodore, the following amendment was made :—Page 2, line 22, omit " Bank ", insert " Board ".

Clause, as amended, agreed to.

Title agreed to.

Bill to be reported with amendments.

The House resumed ; Mr. Crouch reported accordingly.

On the motion of Mr. Theodore, by leave, the House adopted the Report, after debate.

Mr. Theodore asked leave to move, That the Bill be now read a third time.

Objection being raised, leave not granted.

Ordered—That the third reading be made an Order of the Day for the next sitting.

6. WINE GRAPES CHARGES BILL (1929) (No. 3).—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.)*

Bill, by leave, taken as a whole, and agreed to.

Bill to be reported without amendment.

The House resumed ; Mr. Watkins reported accordingly.

On the motion of Mr. Parker Moloney (Minister for Markets and Transport), the House adopted the Report, and, by leave, the Bill was read a third time.

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

Question—put and passed.

And then the House, at twenty-six minutes to eleven o'clock p.m., adjourned until to-morrow at half-past two o'clock p.m.

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MEMBERS PRESENT.—All Members were present (at some time during the sitting) except—  
Mr. Culley, Mr. Eldridge, Mr. Gibbons, Mr. Killen, Mr. W. Maloney, Mr. Mathews, and Mr. McTiernan.

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E. W. PARKES,

*Clerk of the House of Representatives.*