

1929-30.

**THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA,  
CANBERRA.**

**VOTES AND PROCEEDINGS**

OF THE

**HOUSE OF REPRESENTATIVES.**

**No. 106.**

FRIDAY, 5TH DECEMBER, 1930.

1. The House met, at eleven o'clock a.m.; pursuant to adjournment.—Mr. Speaker (the Honorable Norman J. O. Makin) took the Chair, and offered Prayers.

2. MESSAGE FROM THE SENATE.—PATENTS BILL (1930).—Mr. Speaker announced the receipt of the following Message from the Senate :—

MR. SPEAKER,

*Message No. 84.*

The Senate has passed a Bill for "*An Act to amend the ' Patents Act 1903-1921 '*," and transmits the same to the House of Representatives for its concurrence.

WALTER KINGSMILL,  
President.

The Senate,  
Canberra, 5th December, 1930.

Mr. Fenton (Acting Prime Minister) moved, That the Bill transmitted by the foregoing Message be now read a first time.

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

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

3. PAPERS.—The following Papers were presented, pursuant to Statute—

Audit Act—Transfers approved by His Excellency the Person Administering the Government of the Commonwealth of Australia—Financial Year 1929-30—Dated 24th November, 1930.

Naval Defence Act—Regulations Amended—Statutory Rules 1930, No. 137.

4. NORTHERN TERRITORY (ADMINISTRATION) BILL (1930).—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.

Mr. Yates 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. SALES TAX ASSESSMENT BILL (No. 1A) (1930).—Mr. Lyons (Acting Treasurer), pursuant to leave given on the 6th November last, brought up a Bill intituled "*A Bill for an Act to amend sections three and seventeen, sub-section (1) of section eighteen and paragraph (d) of section twenty of the ' Sales Tax Assessment Act (No. 1) 1930 '*," and moved, That it be now read a first time.

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

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

Mr. Latham 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 the next sitting.

6. SALES TAX ASSESSMENT BILL (No. 2A) (1930).—Mr. Lyons (Acting Treasurer), pursuant to leave given on the 6th November last, brought up a Bill intituled "*A Bill for an Act to amend section three of the ' Sales Tax Assessment Act (No. 2) 1930 '*," and moved, That it be now read a first time.

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

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

7. SALES TAX ASSESSMENT BILL (No. 3B) (1930).—Mr. Lyons (Acting Treasurer), pursuant to leave given on the 19th November last, brought up a Bill intituled "*A Bill for an Act to amend sections three and six of the ' Sales Tax Assessment Act (No. 3) 1930 '*," and moved, That it be now read a first time.

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

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

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8. SALES TAX ASSESSMENT BILL (No. 4A) (1930).—Mr. Lyons (Acting Treasurer), pursuant to leave given on the 6th November last, brought up a Bill intituled “*A Bill for an Act to amend section three of the ‘Sales Tax Assessment Act (No. 4) 1930’*,” and moved, That it be now read a first time.  
Question—put and passed.—Bill read a first time.  
Ordered—That the second reading be made an Order of the Day for the next sitting.
9. SALES TAX ASSESSMENT BILL (No. 5A) (1930). Mr. Lyons (Acting Treasurer), pursuant to leave given on the 6th November last, brought up a Bill intituled “*A Bill for an Act to amend section three of the ‘Sales Tax Assessment Act (No. 5) 1930’*,” and moved, That it be now read a first time.  
Question—put and passed.—Bill read a first time.  
Ordered—That the second reading be made an Order of the Day for the next sitting.
10. SALES TAX ASSESSMENT BILL (No. 6A) (1930).—Mr. Lyons (Acting Treasurer), pursuant to leave given on the 6th November last, brought up a Bill intituled “*A Bill for an Act to amend section three of the ‘Sales Tax Assessment Act (No. 6) 1930’*,” and moved, That it be now read a first time.  
Question—put and passed.—Bill read a first time.  
Ordered—That the second reading be made an Order of the Day for the next sitting.
11. SALES TAX ASSESSMENT BILL (No. 7A) (1930).—Mr. Lyons (Acting Treasurer), pursuant to leave given on the 6th November last, brought up a Bill intituled “*A Bill for an Act to amend section three of the ‘Sales Tax Assessment Act (No. 7) 1930’*,” and moved, That it be now read a first time.  
Question—put and passed.—Bill read a first time.  
Ordered—That the second reading be made an Order of the Day for the next sitting.
12. SALES TAX ASSESSMENT BILL (No. 8A) (1930).—Mr. Lyons (Acting Treasurer), pursuant to leave given on the 6th November last, brought up a Bill intituled “*A Bill for an Act to amend section three of the ‘Sales Tax Assessment Act (No. 8) 1930’*,” and moved, That it be now read a first time.  
Question—put and passed.—Bill read a first time.  
Ordered—That the second reading be made an Order of the Day for the next sitting.
13. SALES TAX ASSESSMENT BILL (No. 9A) (1930).—Mr. Lyons (Acting Treasurer), pursuant to leave given on the 6th November last, brought up a Bill intituled “*A Bill for an Act to amend section three of the ‘Sales Tax Assessment Act (No. 9) 1930’*,” and moved, That it be now read a first time.  
Question—put and passed.—Bill read a first time.  
Ordered—That the second reading be made an Order of the Day for the next sitting.
14. WAYS AND MEANS—INCOME TAX (SALARIES) BILL.—The House, according to Order, resolved itself into the Committee of Ways and Means.

(In the Committee.)

Mr. Lyons (Acting Treasurer) moved—

(1) That a tax at the amounts declared in this resolution be imposed upon each periodical payment of salary payable by the Commonwealth or by the North Australia Commission.

(2) That the amount of tax upon each periodical payment of salary shall be—

(a) in the case of any Senator or Member of the House of Representatives who holds any of the following offices:—

(i) Minister of State for the Commonwealth or Presiding Officer in either House of the Parliament—the amount which is the equivalent of fifteen per centum of that payment; and

(ii) Chairman of Committees or Leader of the Opposition in either House of the Parliament—the amount which is the equivalent of twelve and one-half per centum of that payment;

(b) in the case of any other Senator or Member of the House of Representatives—the amount which is the equivalent of ten per centum of that payment; and

(c) in the case of any taxpayer to whom the last two preceding sub-paragraphs do not apply—the amount which bears to the annual amount of tax the same proportion as that payment bears to the annual salary.

(3) That for the purposes of sub-paragraph (c) of the last preceding paragraph of this resolution—

(a) the annual salary shall be the total amount which would be paid in respect of a year if periodical payments at the same rate of salary were continued in respect of the year; and

(b) the annual amount of tax shall be the amount specified in the second column of the following Schedule opposite to the salary group within which the annual salary falls.

## THE SCHEDULE.

Annual Salary.	Annual Amount of Tax.
Exceeding £725 and not exceeding £805..	The amount by which the salary exceeds £725
Exceeding £805 and not exceeding £1,000	The amount which is the equivalent of 10 per centum of salary
Exceeding £1,000 and not exceeding £1,028	The amount by which the salary exceeds £900
Exceeding £1,028 and not exceeding £1,500	The amount which is the equivalent of 12½ per centum of salary
Exceeding £1,500 and not exceeding £1,544	The amount by which the salary exceeds £1,312 10s.
Exceeding £1,544 .. .. .	The amount which is the equivalent of 15 per centum of salary

Debate ensued.

Question—put and passed.

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

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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. Mr. Lyons moved, pursuant to contingent notice, That the Standing Orders be suspended, to enable the remaining stages to be passed without delay.

Question—put and passed.

The Resolution reported from the Committee was read, and, on the motion of Mr. Lyons, was adopted by the House.

Ordered—That Mr. Lyons and Mr. Fenton do prepare and bring in a Bill to carry out the foregoing Resolution.

Mr. Lyons then brought up a Bill intituled “ *A Bill to impose a Tax upon certain Incomes being Salaries payable by the Commonwealth or by an Authority under the Commonwealth* ”, and moved, That it be now read a first time.

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

Mr. Lyons moved, That the Bill be now read a second time.

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. Crouch reported accordingly.

On the motion of Mr. Lyons, the House adopted the Report, and the Bill was read a third time.

15. NORTHERN TERRITORY (ADMINISTRATION) BILL (1930).—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.

Mr. McNeill 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.

16. WAYS AND MEANS—SALES TAX BILL (No. 1A) (1930).—The House, according to Order, resolved itself into the Committee of Ways and Means.

(*In the Committee.*)

Mr. Lyons (Acting Treasurer) moved, That sales tax be imposed at the rate of two and one-half per centum upon the sale value of goods manufactured in Australia by a taxpayer and treated by him as stock for sale by retail.

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. Mr. Lyons moved, pursuant to contingent notice, That the Standing Orders be suspended, to enable the remaining stages to be passed without delay.

Question—put and passed.

The Resolution reported from the Committee was read, and, on the motion of Mr. Lyons, after debate, was adopted by the House.

Ordered—That Mr. Lyons and Mr. Fenton do prepare and bring in a Bill to carry out the foregoing Resolution.

Mr. Lyons then brought up a Bill intituled “ *A Bill for an Act to amend the title and section three of the ‘ Sales Tax Act (No. 1) 1930 ’* ”, and moved, That it be now read a first time.

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

Mr. Lyons moved, That the Bill be now read a second time.

Debate ensued.

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. Crouch reported accordingly.

On the motion of Mr. Lyons, the House adopted the Report, and the Bill was read a third time, after debate.

17. NORTHERN TERRITORY (ADMINISTRATION) BILL (1930).—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.

Mr. Thompson addressing the House and not having concluded his speech—the House ordered that the honorable Member have leave to continue his speech when the debate is resumed.

Ordered—That the debate be now adjourned, and that the resumption of the debate be made an Order of the Day for the next sitting.

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18. ADJOURNMENT.—Mr. Fenton (Acting Prime Minister) moved, That the House do now adjourn.

Debate ensued.

Mr. Latham (Leader of the Opposition), who had already spoken, by leave addressed the House on a second occasion.

Debate continued.

Question—put and passed.

And then the House, at twenty-five minutes past six o'clock p.m., adjourned until Tuesday next at three o'clock p.m.

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MEMBERS PRESENT.—All Members were present (at some time during the sitting) except—Mr. Bayley, Mr. Bell, Mr. Brennan\*, Mr. Malcolm Cameron, Mr. Coleman\*, Mr. Culley, Mr. Frost, Mr. Guy, Mr. Hill, Mr. Hughes, Mr. James\*, Mr. Jones, Mr. Lacey, Mr. Mathews, Mr. McGrath, Mr. Parker Moloney\*, Mr. Earle Page, Mr. Rowe, Mr. Scullin\*, Mr. Watkins, and Mr. West\*.

\* On leave.

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E. W. PARKES,

*Clerk of the House of Representatives.*