

1932-33-34.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA,
CANBERRA.

VOTES AND PROCEEDINGS

OF THE

HOUSE OF REPRESENTATIVES.

No. 152.

FRIDAY, 27TH JULY, 1934.

1. The House met, at half-past ten o'clock a.m., pursuant to adjournment.—Mr. Speaker (the Honorable G. H. Mackay) took the Chair, and read Prayers.
2. PAPER.—The following Paper was presented, pursuant to Statute—
Public Service Act—Appointment of H. W. Lees, Department of Commerce.
3. NAVIGATION BILL (1934).—Mr. Frederick Stewart (Minister for Commerce) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to amend section seven of the *Navigation Act 1912-1926*.
Question—put and passed.
4. DISCHARGE OF ORDER OF THE DAY.—The following Order of the Day, Government Business, was read, and, on the motion of Mr. Marr (Minister for Repatriation), discharged :—
Australian Soldiers' Repatriation Bill (1934)—Second reading—Resumption of debate.
5. AUSTRALIAN SOLDIERS' REPATRIATION BILL (1934) [No. 2].—Mr. Marr (Minister for Repatriation) moved, by leave, That he have leave to bring in a Bill for an Act to amend sections twenty-two, twenty-six, twenty-seven B, twenty-nine, thirty-nine, forty-five w, forty-five x and forty-five y of, and the Second and Fifth Schedules to, the *Australian Soldiers' Repatriation Act 1920-1931*, to repeal section forty of that Act, and to amend that Act in relation to pensions payable to Returned Soldiers suffering from pulmonary tuberculosis.
Question—put and passed.
Mr. Marr 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. Marr moved, by leave, That the Bill be now read a second time.
Mr. Forde 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.
6. POSTPONEMENT OF ORDERS OF THE DAY.—Ordered—That Orders of the Day Nos. 2 to 9 be postponed until after Order of the Day No. 10.
7. NAVIGATION (MARITIME CONVENTIONS) BILL.—SENATE'S AMENDMENTS.—The Order of the Day having been read for the consideration in Committee of the whole House of the Amendments made by the Senate in this Bill—Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

(In the Committee.)

The Committee proceeded to consider the Amendments made by the Senate, which are as follows :—

SCHEDULE OF THE AMENDMENTS MADE BY THE SENATE.

No. 1.—Page 24, clause 31, line 8, leave out " eighteen ".

No. 2.—Page 35, leave out clause 42, insert the following new clause :—

" 42. Section two hundred and sixty-nine A of the Principal Act is amended—

(a) by omitting from paragraph (a) of sub-section (1.) the words " the wireless danger call specified in Schedule IV. to this Act, followed, as provided in that Schedule," and inserting in their stead the words " the prescribed safety signal, followed " ;

(b) by omitting from sub-section (2.) the words " wireless danger call " and inserting in their stead the words " prescribed safety signal " ;

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(c) by omitting from sub-section (4.) the words "the wireless distress call specified in Schedule IV. to this Act." and inserting in their stead the words "any signal of distress by wireless telegraphy."; and

(d) by adding at the end thereof the following sub-section :—

'(6.) The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters necessary or convenient to be prescribed for the carrying out or giving effect to the provisions of this section and of Articles 34 and 44 (so far as the last-mentioned refers to safety messages) of the Safety Convention and of Regulation XLVI. of the Regulations annexed thereto, relating to the report of dangers to navigation.'"

No. 3.—Pages 83–93, clause 46, Schedule VI., Annex II., leave out all words after "SEA.*" (first occurring).

No. 4.—Page 83, clause 46, Schedule VI., Annex II., insert foot-note :—

"* NOTE.—This Annex to the Convention for the Safety of Life at Sea contains the International Regulations for Preventing Collisions at Sea together with the amendments which the Contracting Parties to the Convention agree are desirable (See Art. 40 *supra*). As the amendments have not been made at the date of the enactment of this Schedule the regulations as appearing in Annex II. of the Convention are not reproduced."

Amendment No. 1 debated and agreed to.

Amendment No. 2 debated and agreed to.

Amendment No. 3 debated and agreed to.

Amendment No. 4 agreed to.

Resolution to be reported.

The House resumed ; Mr. Bell reported accordingly.

On the motion of Mr. Casey (Assistant Minister), the House adopted the Report.

8. LOAN BILL (1934).—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, after debate, agreed to.

Bill to be reported without amendment.

The House resumed ; Mr. Nairn reported accordingly.

On the motion of Mr. Parkhill (Postmaster-General), the House adopted the Report, and (the Standing Orders having previously been suspended, *see* page 919) the Bill was read a third time.

9. MESSAGE FROM THE SENATE.—EVIDENCE BILL (1934).—Mr. Speaker announced the receipt of the following Message from the Senate :—

MR. SPEAKER,

Message No. 160.

The Senate has passed a Bill for "An Act to amend the 'Evidence Act 1905'", and transmits the same to the House of Representatives for its concurrence.

The Senate,
Canberra, 27th July, 1934.

P. J. LYNCH,
President.

Mr. Lyons (Prime Minister), for Mr. Latham (Attorney-General), 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.

10. MESSAGE FROM THE SENATE.—RIVER MURRAY WATERS BILL (1934).—Mr. Speaker announced the receipt of the following Message from the Senate :—

MR. SPEAKER,

Message No. 166.

The Senate returns to the House of Representatives the Bill for "An Act to ratify and approve an Agreement for the further variation of the Agreement entered into between the Prime Minister of the Commonwealth and the Premiers of the States of New South Wales, Victoria, and South Australia, respecting the River Murray and Lake Victoria and other Waters, and for other purposes", and acquaints the House that the Senate has agreed to the Bill without amendment.

The Senate,
Canberra, 27th July, 1934.

P. J. LYNCH,
President.

11. POSTPONEMENT OF ORDERS OF THE DAY.—Ordered—That Orders of the Day Nos. 3 to 5 be postponed until after Order of the Day No. 6.

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12. INCOME TAX ASSESSMENT BILL (1934).—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.)

Clauses 1 and 2 agreed to.

Clause 3—

On the motion of Mr. Casey (Assistant Minister), the following amendments were made, after debate :—

Page 2, line 6, omit " shares ".

Page 2, line 6, after " profits," insert " and includes the paid-up value of shares distributed by a company to its shareholders to the extent to which the paid-up value represents the capitalization of the whole or any part of the profits of the company,".

Clause, as amended, agreed to.

Clauses 4 and 5 agreed to.

Clause 6—

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

Page 3, line 5, omit " any ", insert " him as a ".

Clause, as amended, agreed to.

Clause 7—

On the motion of Mr. Casey, the following amendments were made, after debate :—

Page 3, lines 7–8, omit " After section sixteen of the Principal Act the following sections are inserted ", insert " Section sixteen B of the Principal Act is repealed and the following sections inserted in its stead ".

Page 3, lines 26–29, omit sub-paragraph (ii), insert the following sub-paragraphs :—

" (ii) profits arising from the sale or compulsory resumption for public purposes of assets not acquired for the purpose of resale at a profit ;

(iii) profits arising from the re-valuation of assets not acquired for the purpose of re-sale at a profit or from the issue of shares at a premium, if the dividends are paid in the form of shares ; or ".

Page 3, line 38, omit " or ".

Page 3, lines 44–46, omit the proviso, insert the following paragraph :—

" ; or (d) paid before the thirty-first day of December, One thousand nine hundred and thirty-four, in the form of shares, except to the extent that the paid-up value of those shares would have been included in the assessable income of the shareholder if the assessment of his income had been made under the law in force immediately prior to the commencement of this section."

Page 4, after proposed new section 16AB insert the following new section :—

" 16B.—(1) Amounts distributed to shareholders of a company by ^{Distributions} a liquidator in the course of winding up the company, to the extent to ^{by liquidators.} which they represent income derived by the company (whether before or during liquidation) other than income which has been properly applied to replace a loss of paid-up capital, shall, for the purposes of this Act, be deemed to be dividends paid to the shareholders by the company.

" (2.) Any amount deemed, under the last preceding sub-section, to be a dividend, shall, to the extent to which it represents any income or profits specified in paragraph (b) of sub-section (2.) of section sixteen AA of this Act be deemed, for the purposes of that sub-section to be a dividend paid wholly and exclusively out of that income or those profits."

Clause, as amended, agreed to.

Clauses 8 to 11 agreed to.

Clause 12—

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

Page 5, after sub-section (2.) of proposed new section 24 insert the following sub-section :—

" (3.) Where special property tax is imposed upon the taxable income derived from any sources by any person (other than a company or absentee) the preceding provisions of this section shall not be applied in calculating the amount of the taxable income subject to that tax but, for the purpose of making that calculation, there shall be deducted, from that part of the assessable income derived from those sources which remains after all other deductions allowable under this Act have been made, the amount of that part or the sum of Two hundred and fifty pounds whichever is the less."

Clause, as amended, agreed to.

Clause 13—

On the motion of Mr. Casey, the following amendments were made, after debate :—

Page 7, line 1, omit " within ", insert " before the expiration of ".

Page 8, at the end of proposed new section 31G insert the following sub-section :—

" (2.) Where the amount of any advance, loan or payment is deemed, under the last preceding sub-section, to be a dividend paid by a company to its shareholders, and in any year subsequent to that in which the dividend is so deemed to be paid, the company sets off any dividend, distributed by it in that subsequent year, in satisfaction in whole or in part of the amount of that advance, loan or payment, that dividend shall, to the extent to which it is so set off, be deemed not to be a dividend for any purpose of this Act."

Page 8, line 36, after " recipient " insert " and received by him as a shareholder of the company ".

Clause, as amended, agreed to.

Clauses 14 and 15 agreed to.

27th July, 1934.

Clause 16—

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

Page 9, line 11, omit " and section ", insert " thirteen A and ".

Page 9, lines 20–21, omit " eight, ten and twelve ", insert " seven, eight, ten, twelve and thirteen A ".

Page 9, line 22, after " amend " insert " or repeal ".

Clause, as amended, agreed to.

New Clause—

On the motion of Mr. Casey, the following new clause was inserted in the Bill :—

" 13A. Section thirty-two of the Principal Act is amended by omitting ^{Persons to} paragraph (a) of sub-section (1.) and inserting in its stead the following paragraph :— ^{furnish returns.}

' (a) in the case of a resident (not being a company) the total assessable income is not less than Two hundred and fifty pounds.' "

Title agreed to.

Bill to be reported with amendments.

The House resumed ; Mr. Bell reported accordingly.

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

13. 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 :—

ISAAC A. ISAACS,

Governor-General.

Message No. 104.

Proposed Laws intituled :—

" Distillation Act 1934 "

" Commonwealth Electoral Act 1934 "

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 Laws.

Canberra, 27th July, 1934.

14. MESSAGE FROM THE SENATE.—WINE EXPORT BOUNTY BILL (1934).—Mr. Speaker announced the receipt of the following Message from the Senate :—

MR. SPEAKER,

Message No. 167.

The Senate returns to the House of Representatives the Bill for " *An Act to provide for the Payment of Bounty on the Export of Fortified Wine, and for other purposes* ", and acquaints the House that the Senate has agreed to the Bill with the Amendments indicated by the annexed Schedule, in which Amendments the Senate requests the concurrence of the House of Representatives.

P. J. LYNCH,
President.The Senate,
Canberra, 27th July, 1934.

Ordered—That the foregoing Message be taken into consideration, in Committee of the whole House, at the next sitting.

15. MESSAGES FROM THE SENATE.—Mr. Speaker announced the receipt of the following Messages from the Senate :—

[*War Service Homes (South Australia) Agreement Bill*]—

MR. SPEAKER,

Message No. 168.

The Senate returns to the House of Representatives the Bill for " *An Act to approve an Agreement made between His Majesty's Government of the Commonwealth of Australia and His Majesty's Government of the State of South Australia, and for other purposes* ", and acquaints the House that the Senate has agreed to the Bill without amendment.

P. J. LYNCH,
President.The Senate,
Canberra, 27th July, 1934.[*Flour Tax Assessment Bill (1934)*]—

MR. SPEAKER,

Message No. 169.

The Senate returns to the House of Representatives the Bill for " *An Act to amend the ' Flour Tax Assessment Act 1933 '* ", and acquaints the House that the Senate has agreed to the Bill without amendment.

P. J. LYNCH,
President.The Senate,
Canberra, 27th July, 1934.[*Land Tax Assessment Bill (1934)*]—

MR. SPEAKER,

Message No. 170.

The Senate returns to the House of Representatives the Bill for " *An Act to amend section twenty-eight of the ' Land Tax Assessment Act 1910–1930 ' , as amended by the ' Financial Relief Act 1932 '* ", and acquaints the House that the Senate has agreed to the Bill without amendment.

P. J. LYNCH,
President.The Senate,
Canberra, 27th July, 1934.

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[*Colonial Light Dues Collection Bill* (1934)]—

MR. SPEAKER,

Message No. 171.

The Senate returns to the House of Representatives the Bill for “*An Act to amend the ‘Colonial Light Dues Collection Act 1932’*”, and acquaints the House that the Senate has agreed to the Bill without amendment.

The Senate,
Canberra, 27th July, 1934.

P. J. LYNCH,
President.

16. NAVIGATION BILL (1934).—Mr. Frederick Stewart (Minister for Commerce), pursuant to leave given this day, brought up a Bill intituled “*A Bill for an Act to amend section seven of the ‘Navigation Act 1912-1926’*”, 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.

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

Debate ensued.

Question—put and passed.

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

MEMBERS PRESENT.—All Members were present (at some time during the sitting) except—Mr. Anstey, Mr. Malcolm Cameron, Mr. Thomas Collins, Mr. Gibson, Mr. Roland Green, Mr. Hunter, Mr. James, Mr. Lane, Mr. Latham, Mr. John Lawson, Mr. Martens, Mr. McBride, Mr. McClelland, Mr. McGrath, Mr. Nock, Mr. E. C. Riley, Mr. Thompson, and Mr. Thorby.

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