

1934-35-36.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA,  
CANBERRA.

VOTES AND PROCEEDINGS

OF THE

HOUSE OF REPRESENTATIVES.

No. 93.

THURSDAY, 30TH APRIL, 1936.

1. The House met, at half-past two o'clock p.m., pursuant to adjournment.—Mr. Speaker (the Honorable G. J. Bell) took the Chair, and read Prayers.
2. MINISTERIAL STATEMENT—OIL DISCOVERY AND PRODUCTION.—Mr. Lyons (Prime Minister), by leave, made a Ministerial Statement announcing the policy of the Government to assist the search for flow oil in Australia and New Guinea, and the utilization of Australian shale and coal for oil production.
3. ELECTORAL DIVISIONS OF VICTORIA—PROPOSED REDISTRIBUTION.—Mr. Thomas Paterson (Minister for the Interior) moved, pursuant to notice, That the House of Representatives approves of the distribution of the State of Victoria into Electoral Divisions as proposed by Messrs. F. W. Parkinson, P. Campbell and H. McTaggart, the Commissioners appointed for the purpose of distributing the said State into Divisions, in their report laid before Parliament on the 13th March, 1935, and that the names of the Divisions suggested in the report be adopted, with the exceptions that the name "Ballarat" be substituted for the name "Ballaarat" and that the name "Deakin" be substituted for the name "Mernda".  
Mr. Curtin (Leader of the Opposition) 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.
4. ELECTORAL DIVISIONS OF WESTERN AUSTRALIA—PROPOSED REDISTRIBUTION.—Mr. Thomas Paterson (Minister for the Interior) moved, pursuant to notice, That the House of Representatives approves of the distribution of the State of Western Australia into Electoral Divisions as proposed by Messrs. R. H. Bandy, J. P. Camm and S. R. H. Roberts, the Commissioners appointed for the purpose of distributing the said State into Divisions, in their report laid before Parliament on the 13th March, 1935, and that the names of the Divisions suggested in the report be adopted.  
Mr. Curtin (Leader of the Opposition) 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.
5. FLOUR TAX ASSESSMENT BILL (1936).—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 2, clause 2, line 12, leave out "hold stocks of flour which is", insert "held stocks of flour".

No. 2.—Page 2, clause 2, lines 16-20, leave out the proviso to new sub-section (7.) and insert in its stead the following proviso :—

" Provided that where the flour so held in stock by that person consisted of—

(a) flour, other than self-raising flour, which had been purchased by him at a price in which a portion only of the tax chargeable in respect of the flour had been included ; or

(b) self-raising flour which—

(i) had been purchased by him, or

(ii) had been manufactured by him from flour purchased by him,

at a price in which a portion only of the tax chargeable in respect of the flour used in the manufacture thereof had been included, and in respect

30th April, 1936.

of which the Commissioner is satisfied that any person has received or will receive from any State Government a payment by way of relief in respect of that tax,

the amount payable under this sub-section shall not exceed an amount equal to the portion of the tax included in that price."

No. 3.—Page 2, clause 2, line 28, leave out "liable, to pay", insert "liable to pay,".

No. 4.—Page 2, clause 2, line 35, leave out "or".

No. 5.—Page 2, clause 2, line 45, after "him" insert—

"or (e) in the case of self-raising flour—tax has been paid or is payable in respect of the flour used in the manufacture thereof."

Amendments agreed to, after debate.

Resolution to be reported.

The House resumed; Mr. Prowse reported accordingly.

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

6. INCOME TAX ASSESSMENT BILL (1935).—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 25—

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

Page 14, line 5, after "Interest" insert "(except interest paid outside Australia to a non-resident on debentures issued outside Australia by a company)".

Clause, as amended, agreed to.

Clauses 26 to 33 agreed to.

Clause 34 debated and agreed to.

Clause 35—

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

Page 17, line 8, omit "as", insert "in ascertaining the value of".

Page 17, at the end of sub-clause (3.) add the following proviso:—

"Provided that the value per head of natural increase of the first year of income to which this Act applies and of all subsequent years shall not be less than the lower of the limits prescribed under this Act in respect of the value to be selected as the cost price of natural increase."

Clause, as amended, agreed to.

Clause 36 debated and agreed to.

Clause 37 debated and agreed to.

Clause 38—

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

Page 18, line 43, omit "and", insert "Australia and the goods are, either before or after importation,".

Clause, as amended, agreed to.

Clause 39—

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

Page 19, line 1, omit "are imported into and", insert "which are imported into Australia are, either before or after importation,".

Clause, as amended, agreed to.

Clauses 40 to 43 agreed to.

Clause 44—

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

Page 20, line 28, after "thirty-six;" insert "or".

Page 20, line 32, omit "or".

Page 20, lines 33–36, omit paragraph (d).

Clause, as amended, agreed to.

Clauses 45 to 50 agreed to.

Clause 51 debated and agreed to.

Clause 52 debated and agreed to.

Clause 53 agreed to.

Clause 54—

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

Page 23, omit paragraph (b), insert the following paragraph:—

"(b) fences, dams and other structural improvements on land which is used for the purposes of agricultural or pastoral pursuits but does not include improvements used for domestic or residential purposes."

Clause, as amended, agreed to.

Clauses 55 to 70 agreed to.

Clause 71—

Mr. Casey moved, That the clause be omitted, and the following clause be inserted in place thereof:—

71. Where a loss incurred by the taxpayer through the embezzlement or larceny, by a person employed in the taxpayer's business, of money which is or has been included in the assessable income of the taxpayer, is ascertained in the year of income, that loss shall be an allowable deduction.

Debate ensued.

30th April, 1936.

Question—That the clause be omitted—put and passed.

Question—That the new clause proposed to be inserted be so inserted—put.

The Committee divided (The Chairman, Mr. Prowse, in the Chair)—

Ayes, 29.

Mr. A. G. Cameron	Mr. McCall
Sir Donald Cameron	Mr. McEwen
Mr. Casey	Mr. Nairn
Mr. Fiskén	Mr. Nock
Mr. Josiah Francis	Mr. Thomas Paterson
Mr. Gregory	Mr. Perkins
Sir Littleton Groom	Mr. Price
Mr. E. J. Harrison	Mr. Scholfield
Mr. Hawker	Sir Frederick Stewart
Mr. Holt	Mr. Street
Mr. Hughes	Mr. White
Mr. Hunter	
Mr. Hutchinson	
Mr. Jennings	<i>Tellers:</i>
Mr. Lane	Mr. Gardner
Mr. Lyons	Mr. Thompson

Noes, 23.

Mr. Baker	Mr. G. W. Mahoney
Mr. Barnard	Mr. Makin
Mr. Beasley	Mr. W. Maloney
Mr. Blackburn	Mr. McClelland
Mr. Brennan	Mr. Mulcahy
Mr. Clark	Mr. Riordan
Mr. Curtin	Mr. Rosevear
Mr. Forde	Mr. Ward
Mr. Frost	
Mr. Garden	<i>Tellers:</i>
Mr. Holloway	Mr. Gander
Mr. James	Mr. George Lawson
Mr. Lazzarini	

And so it was resolved in the affirmative.

Clauses 72 and 73 agreed to.

Clause 74—

Mr. Curtin moved, as an amendment, That the word "elected" (page 27, line 42) be omitted, with a view to the insertion of the word "nominated" in place thereof.

Debate ensued.

Amendment withdrawn, by leave.

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

Page 27, line 42, after "member" insert "or in contesting an election for membership,".

Page 27, lines 43-45, omit "or, if the taxpayer was a retiring member at the time of the election, the expenditure incurred in the year of income by him in seeking to be re-elected,".

Clause, as amended, agreed to.

Clause 75 debated and agreed to.

Clause 76—

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

Page 28, line 35, after "income" insert "and in so placing the wire or wire netting in position ;".

Clause, as amended, agreed to.

Clause 77 agreed to.

Clause 78—

Mr. Hutchinson moved, as an amendment, That after "authority" (page 29, line 29) the words "or a public institution" be inserted.

Debate ensued.

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

The House resumed; Mr. Prowse reported accordingly.

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

7. ADJOURNMENT.—Mr. Casey (Treasurer) moved, That the House do now adjourn.

Debate ensued.

Question—put and passed.

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

**MEMBERS PRESENT.**—All Members were present (at some time during the sitting) except—Mr. Aubrey Abbott, Mr. Thomas Collins, Mr. Bernard Corser, Mr. Drakeford, Mr. J. V. Fairbairn, Mr. Albert Green\*, Mr. Roland Green, Mr. E. F. Harrison\*, Mr. Martens, Mr. Menzies\*, Mr. Earle Page\*, Mr. Stacey, and Mr. D. O. Watkins.

\* On leave.

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