

1940-41.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA,
CANBERRA.

VOTES AND PROCEEDINGS
OF THE
HOUSE OF REPRESENTATIVES.

No. 62.

TUESDAY, 16TH DECEMBER, 1941.

1. The House met, at three o'clock p.m., according to the terms of the Resolution of the 27th November last.—Mr. Speaker (the Honorable W. M. Nairn) took the Chair, and read Prayers.
2. WAR WITH JAPAN, FINLAND, HUNGARY AND RUMANIA.—Mr. Curtin (Prime Minister) laid upon the Table, by command of His Excellency the Governor-General, the following Papers :—
Documents relating to United States of America—Japanese conversations, November–December, 1941.
Declaration of existence of state of war with Finland, Hungary, Rumania and Japan, 8th December, 1941—Documents relating to procedure of His Majesty's Government in the Commonwealth of Australia,
and moved, That this House approves of the action of His Majesty's Government in the Commonwealth in having advised the issue of proclamations declaring the existence of a state of war with Japan, Finland, Hungary and Rumania. Further, this House hereby pledges itself to take every step deemed necessary to defend this Commonwealth and its territories, to carry on hostilities in association with our allies, and to achieve final victory over our enemies.
Debate ensued.
Suspension of Standing Orders.—Mr. Curtin moved, by leave, That so much of the Standing Orders be suspended as would prevent the debate being continued.
Question—put and passed.
Debate continued.
Question—put and passed.
3. MESSAGE FROM THE GOVERNOR-GENERAL.—ASSENT TO BILLS.—The following Message from His Excellency the Governor-General was received, and was read by Mr. Speaker :—

GOWRIE,

*Governor-General.**Message No. 54.*

Proposed Laws intituled :—

- " *Australian Soldiers' Repatriation Act 1941* "
- " *Land Tax Act 1941* "
- " *Estate Duty Act 1941* "
- " *Gift Duty Assessment Act 1941* "
- " *Gift Duty Act 1941* "
- " *Post and Telegraph Rates Act 1941* "
- " *Income Tax Act 1941* "
- " *War-time (Company) Tax Assessment Act 1941* "
- " *War-time (Company) Tax Act 1941* "
- " *Income Tax Assessment Act 1941* "
- " *States Grants Act 1941* "
- " *Appropriation Act 1941-42* "
- " *Appropriation (Works and Buildings) Act 1941-42* "
- " *Supplementary Appropriation Act 1939-40* "
- " *Supplementary Appropriation (Works and Buildings) Act 1939-40* "
- " *Loan Act (No. 3) 1941* "
- " *Superphosphate Bounty Act 1941* "
- " *Apple and Pear (Appropriation) Act 1941* "
- " *Petroleum Oil Search Act 1941* "

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.

Government House,
Canberra, 3rd December, 1941.

4. PAPERS.—The following Papers were presented, pursuant to Statute—
Arbitration (Public Service) Act—Determinations by the Arbitrator, &c.—1941—
No. 34—Commonwealth Public Service Artisans' Association.
No. 35—Fourth Division Postmasters, Postal Clerks and Telegraphists' Union.
No. 36—Australian Third Division Telegraphists and Postal Clerks' Union.

16th December, 1941.

- No. 37—Arms, Explosives and Munition Workers' Federation of Australia.
 No. 38—Commonwealth Public Service Clerical Association.
 Commonwealth Public Service Act—Regulations—Statutory Rules 1941, No. 284.
 Customs Act—Proclamation (dated 26th November, 1941) prohibiting the Exportation (except under certain conditions) of Binoculars.
 Defence Act and Naval Defence Act—Regulations—Statutory Rules 1941, No. 285.
 Lands Acquisition Act—Land acquired—
 For Defence purposes—
 Archerfield, Queensland.
 Darwin, Northern Territory.
 Ingleburn, New South Wales.
 Redbank, Queensland.
 Rocklea, Queensland.
 For Postal purposes—Dural, New South Wales.
 National Security Act—
 National Security (General) Regulations—
 By-laws—Controlled areas (2).
 Orders—
 Inventions and designs (169).
 Motor Spirit War Reserves Storage.
 Prohibited places (8).
 Prohibited place and protected area.
 Protected area.
 Taking possession of land, &c. (49).
 Use of land (26).
 Regulations—Statutory Rules 1941, Nos. 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 286.
 Papua Act—Ordinances—1941—
 No. 10—Native Crown Servants.
 No. 11—Superannuation.
 Seat of Government Acceptance Act and Seat of Government (Administration) Act—
 Regulations—1941—No. 9 (Motor Traffic Ordinance).
5. SUSPENSION OF STANDING ORDER NO. 70.—Mr. Chifley (Treasurer) moved, by leave, That Standing Order No. 70 (eleven o'clock rule) be suspended for this sitting.
 Question—put and passed.
6. POSTPONEMENT OF ORDER OF THE DAY.—Ordered—That Order of the Day No. 1 be postponed until after Order of the Day No. 2, Government Business.
7. WAYS AND MEANS—WAR TAX AND INCOME TAX.—The House according to Order, resolved itself into the Committee of Ways and Means.

(In the Committee.)

Mr. Chifley (Treasurer) moved—

WAR TAX.

- (1) That a war tax be levied and paid on the war tax income of every person (other than a company) whose war tax income as ascertained in accordance with Part IIIb. of the *Income Tax Assessment Act 1936-1941* exceeds One hundred and fifty-six pounds.
- (2) That the rates of war tax be as follows :—

If the war tax income—	The rate payable on every One pound of war tax income shall be—
Exceeds £156 but does not exceed £162	Six pence
Exceeds £162 but does not exceed £168	Six and one-quarter pence
Exceeds £168 but does not exceed £174	Six and one-half pence
Exceeds £174 but does not exceed £180	Six and three-quarters pence
Exceeds £180 but does not exceed £186	Seven pence
Exceeds £186 but does not exceed £192	Seven and one-quarter pence
Exceeds £192 but does not exceed £198	Seven and one-half pence
Exceeds £198 but does not exceed £204	Seven and three-quarters pence
Exceeds £204 but does not exceed £210	Eight pence
Exceeds £210 but does not exceed £216	Eight and one-quarter pence
Exceeds £216 but does not exceed £222	Eight and one-half pence
Exceeds £222 but does not exceed £228	Eight and three-quarters pence
Exceeds £228 but does not exceed £234	Nine pence
Exceeds £234 but does not exceed £240	Nine and one-quarter pence
Exceeds £240 but does not exceed £246	Nine and one-half pence
Exceeds £246 but does not exceed £252	Nine and three-quarters pence
Exceeds £252 but does not exceed £258	Ten pence
Exceeds £258 but does not exceed £264	Ten and one-quarter pence
Exceeds £264 but does not exceed £270	Ten and one-half pence
Exceeds £270 but does not exceed £276	Ten and three-quarters pence
Exceeds £276 but does not exceed £282	Eleven pence
Exceeds £282 but does not exceed £288	Eleven and one-quarter pence
Exceeds £288 but does not exceed £294	Eleven and one-half pence
Exceeds £294 but does not exceed £300	Eleven and three-quarters pence
Exceeds £300	Twelve pence

16th December, 1941.

- (3) Notwithstanding anything contained in the last preceding paragraph of this Resolution, the war tax payable by any person, after deducting the rebates of tax allowable under Part III.B. of the *Income Tax Assessment Act 1936-1941*, shall not exceed one-half of the amount by which the war tax income of that person exceeds One hundred and fifty-six pounds.
- (4) Notwithstanding anything contained in the preceding paragraphs of this Resolution, where the amount of war tax which a person would, apart from this paragraph, be liable to pay is less than Ten shillings, the war tax payable by that person shall be Ten shillings.
- (5) That war tax in accordance with the preceding paragraphs of this Resolution be levied and paid for the financial year which commenced on the first day of July, One thousand nine hundred and forty-one and all subsequent financial years :
- Provided that the rates of war tax imposed for the financial year which commenced on the first day of July, One thousand nine hundred and forty-one shall be one-half of the rates declared in this Resolution.

INCOME TAX.

- (1) That the rates of income tax set out in paragraph (a) of the Seventh Schedule to the *Income Tax Act 1941* be increased from thirty-six pence to forty-eight pence.
- (2) That income tax in accordance with the last preceding paragraph of this Resolution be levied and paid for the financial year which commenced on the first day of July, One thousand nine hundred and forty-one.
- (3) That, until the commencement 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 forty-two, the foregoing provisions of this Resolution also apply for all financial years subsequent to that which commenced on the first day of July, One thousand nine hundred and forty-one.

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.

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

Debate ensued.

Question—put and passed.

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

MEMBERS PRESENT.—All Members were present (at some time during the sitting) except Mr. Blain, Sir Earle Page*, Mr. Ward, and Mr. White.

* On leave.

F. C. GREEN,
Clerk of the House of Representatives.