

1940-41-42.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA,  
CANBERRA.

VOTES AND PROCEEDINGS  
OF THE  
HOUSE OF REPRESENTATIVES.

No. 72.

THURSDAY, 30TH APRIL, 1942.

1. The House met, at half-past two o'clock p.m., pursuant to adjournment.—Mr. Speaker (the Honorable W. M. Nairn) took the Chair, and read Prayers.
2. PAPERS.—The following Papers were presented, pursuant to Statute—  
Lands Acquisition Act—Land acquired—For Defence purposes—  
Broadmeadows, Victoria.  
Rathmines, New South Wales.  
Wynyard, Tasmania.  
Sales Tax Assessment Acts (Nos. 1 to 9)—Regulations—Statutory Rules 1942, No. 178.
3. ESTATE DUTY ASSESSMENT BILL 1942.—Mr. Chifley (Treasurer) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to amend the *Estate Duty Assessment Act 1914-1940*.  
Question—put and passed.
4. GIFT DUTY ASSESSMENT BILL 1942.—Mr. Chifley (Treasurer) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to amend the *Gift Duty Assessment Act 1941*.  
Question—put and passed.
5. INVALID AND OLD-AGE PENSIONS BILL 1942.—Mr. Holloway (Minister for Social Services) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to amend the *Invalid and Old-age Pensions Act 1908-1941*, and for other purposes.  
Question—put and passed.  
Mr. Holloway 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. Holloway moved, by leave, That the Bill be now read a second time.  
Sir Frederick Stewart 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. MATERNITY ALLOWANCE BILL 1942.—Mr. Holloway (Minister for Social Services) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to amend the *Maternity Allowance Act 1912-1937*.  
Question—put and passed.  
Mr. Holloway 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. Holloway moved, by leave, That the Bill be now read a second time.  
Sir Frederick Stewart 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.
7. CHILD ENDOWMENT BILL 1942.—Mr. Holloway (Minister for Social Services) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to amend the *Child Endowment Act 1941*.  
Question—put and passed.  
Mr. Holloway 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. Holloway moved, by leave, That the Bill be now read a second time.  
Sir Frederick Stewart 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.
8. WIDOWS' PENSIONS BILL 1942.—Mr. Holloway (Minister for Social Services) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to provide for the Payment of Widows' Pensions, and for other purposes.  
Question—put and passed.
9. WAYS AND MEANS—SALES TAX.—The House, according to Order, resolved itself into the Committee of Ways and Means.

(In the Committee.)

Mr. Chifley (Treasurer) moved the following ten motions—

(1.) That in lieu of the rate of tax imposed by the *Sales Tax Act (No. 1) 1930-1941* sales tax be imposed upon the sale value of goods, manufactured in Australia by a taxpayer and on or after the first day of May, One thousand nine hundred and forty-two, sold by him or treated by him as stock for sale by retail or applied to his own use, at the rate of—

(a) in respect of the goods covered by the Third Schedule to the Sales Tax (Exemptions and Classifications) Act—Twenty-five per centum; and

30th April, 1942.

- (b) in respect of goods not covered by the Third Schedule to that Act, and on the sale value of which it is not provided by that Act that sales tax shall not be payable—Twelve and one-half per centum.
- (2.) That in lieu of the rate of tax imposed by the *Sales Tax Act (No. 2) 1930-1941* sales tax be imposed upon the sale value of goods, manufactured in Australia and sold on or after the first day of May, One thousand nine hundred and forty-two, by a taxpayer who purchased them from the manufacturer, at the rate of—
- (a) in respect of the goods covered by the Third Schedule to the Sales Tax (Exemptions and Classifications) Act—Twenty-five per centum; and
- (b) in respect of goods not covered by the Third Schedule to that Act, and on the sale value of which it is not provided by that Act that sales tax shall not be payable—Twelve and one-half per centum.
- (3.) That in lieu of the rate of tax imposed by the *Sales Tax Act (No. 3) 1930-1941* sales tax be imposed upon the sale value of goods, manufactured in Australia and sold on or after the first day of May, One thousand nine hundred and forty-two, by a taxpayer not being either the manufacturer of those goods or the purchaser of those goods from the manufacturer, at the rate of—
- (a) in respect of the goods covered by the Third Schedule to the Sales Tax (Exemptions and Classifications) Act—Twenty-five per centum;
- (b) in respect of goods not covered by the Third Schedule to that Act, and on the sale value of which it is not provided by that Act that sales tax shall not be payable—Twelve and one-half per centum.
- (4.) That in lieu of the rate of tax imposed by the *Sales Tax Act (No. 4) 1930-1941* sales tax be imposed upon the sale value of goods, manufactured in Australia and sold to a taxpayer who has, on or after the first day of May, One thousand nine hundred and forty-two, applied those goods to his own use, at the rate of—
- (a) in respect of the goods covered by the Third Schedule to the Sales Tax (Exemptions and Classifications) Act—Twenty-five per centum; and
- (b) in respect of goods not covered by the Third Schedule to that Act, and on the sale value of which it is not provided by that Act that sales tax shall not be payable—Twelve and one-half per centum.
- (5.) That in lieu of the rate of tax imposed by the *Sales Tax Act (No. 5) 1930-1941* sales tax be imposed upon the sale value of goods, imported into Australia by a taxpayer on or after the first day of May, One thousand nine hundred and forty-two, at the rate of—
- (a) in respect of the goods covered by the Third Schedule to the Sales Tax (Exemptions and Classifications) Act—Twenty-five per centum; and
- (b) in respect of goods not covered by the Third Schedule to that Act, and on the sale value of which it is not provided by that Act that sales tax shall not be payable—Twelve and one-half per centum.
- (6.) That in lieu of the rate of tax imposed by the *Sales Tax Act (No. 6) 1930-1941* sales tax be imposed upon the sale value of goods, imported into Australia by a taxpayer and, on or after the first day of May, One thousand nine hundred and forty-two, sold by him or applied by him to his own use, at the rate of—
- (a) in respect of the goods covered by the Third Schedule to the Sales Tax (Exemptions and Classifications) Act—Twenty-five per centum; and
- (b) in respect of goods not covered by the Third Schedule to that Act, and on the sale value of which it is not provided by that Act that sales tax shall not be payable—Twelve and one-half per centum.
- (7.) That in lieu of the rate of tax imposed by the *Sales Tax Act (No. 7) 1930-1941* sales tax be imposed upon the sale value of goods, imported into Australia and sold on or after the first day of May, One thousand nine hundred and forty-two, by a taxpayer not being the importer of the goods, at the rate of—
- (a) in respect of the goods covered by the Third Schedule to the Sales Tax (Exemptions and Classifications) Act—Twenty-five per centum; and
- (b) in respect of goods not covered by the Third Schedule to that Act, and on the sale value of which it is not provided by that Act that sales tax shall not be payable—Twelve and one-half per centum.
- (8.) That in lieu of the rate of tax imposed by the *Sales Tax Act (No. 8) 1930-1941* sales tax be imposed upon the sale value of goods, imported into Australia and sold to a taxpayer who has, on or after the first day of May, One thousand nine hundred and forty-two, applied those goods to his own use, at the rate of—
- (a) in respect of the goods covered by the Third Schedule to the Sales Tax (Exemptions and Classifications) Act—Twenty-five per centum; and
- (b) in respect of goods not covered by the Third Schedule to that Act, and on the sale value of which it is not provided by that Act that sales tax shall not be payable—Twelve and one-half per centum.
- (9.) That in lieu of the rate of tax imposed by the *Sales Tax Act (No. 9) 1930-1941* sales tax be imposed upon the sale value of goods in Australia, including goods which have gone into use or consumption in Australia, leased by a taxpayer to a lessee on or after the first day of May, One thousand nine hundred and forty-two, at the rate of—
- (a) in respect of the goods covered by the Third Schedule to the Sales Tax (Exemptions and Classifications) Act—Twenty-five per centum; and
- (b) in respect of goods not covered by the Third Schedule to that Act, and on the sale value of which it is not provided by that Act that sales tax shall not be payable—Twelve and one-half per centum.

30th April and 1st May, 1942.

(10.) That, for the purposes of the foregoing resolutions, "Sales Tax (Exemptions and Classifications) Act" means the *Sales Tax (Exemptions and Classifications) Act 1935-1941* as proposed to be amended by the *Sales Tax (Exemptions and Classifications) Bill 1942*.  
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.

10. SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) BILL 1942.—Mr. Chifley (Treasurer) moved, by leave, That he have leave to bring in a Bill for an Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935-1941*.

Question—put and passed.

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

Mr. Fadden (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.

11. POSTPONEMENT OF BUSINESS.—Ordered—That the intervening business be postponed until after Order of the Day No. 1, General Business.

12. REGULATIONS—MOTION FOR DISALLOWANCE.—The Order of the Day having been read for the resumption of the debate on the following motion of Mr. Blackburn, That the National Security (Mobilization of Services and Property) Regulations under the National Security Act, made by Statutory Rules 1942, No. 77, be disallowed—

Debate resumed.

Ordered—That Mr. Anthony be granted an extension of time.

Debate continued.

The House continuing to sit until after midnight—

FRIDAY, 1ST MAY, 1942.

Debate continued.

Question—put.

The House divided (The Speaker, Mr. Nairn, in the Chair)—

Ayes, 7.

Mr. Badman  
Mr. Blackburn  
Mr. Cameron  
Mr. Duncan-Hughes  
Mr. Price

Tellers:

Mr. Marwick  
Mr. Stacey

Noes, 54.

|                 |                       |
|-----------------|-----------------------|
| Mr. Abbott      | Mr. Jolly             |
| Mr. Anthony     | Mr. Lawson            |
| Mr. Baker       | Mr. Lazzarini         |
| Mr. Barnard     | Mr. Makin             |
| Mr. Beasley     | Mr. McDonald          |
| Mr. Beck        | Mr. McEwen            |
| Sir George Bell | Mr. McLeod            |
| Mr. Breen       | Mr. Menzies           |
| Mr. Calwell     | Mr. Morgan            |
| Mr. Chifley     | Mr. Mulcahy           |
| Mr. Clark       | Mr. Paterson          |
| Mr. Coles       | Mr. Pollard           |
| Mr. Collins     | Mr. Prowse            |
| Mr. Corser      | Mr. Rankin            |
| Mr. Curtin      | Mr. Riordan           |
| Mr. Dedman      | Mr. Rosevear          |
| Mr. Drakeford   | Mr. Ryan              |
| Mr. Fadden      | Mr. Scully            |
| Mr. Falstein    | Mr. Sheehan           |
| Mr. Forde       | Mr. Spooner           |
| Mr. Francis     | Sir Frederick Stewart |
| Mr. Frost       | Mr. Ward              |
| Mr. Guy         | Mr. Watkins           |
| Mr. Holloway    | Mr. Wilson            |
| Mr. Hughes      |                       |
| Mr. Hutchinson  | Tellers:              |
| Mr. James       | Mr. Conclan           |
| Mr. Johnson     | Mr. Martens           |

And so it was negatived.

13. ADJOURNMENT.—Mr. Curtin (Prime Minister) moved, That the House do now adjourn.  
Question—put and passed.

And then the House, at seven minutes to one o'clock in the morning, adjourned until this day at half-past ten o'clock a.m.

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

\* On leave.

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