

1940-41-42-43.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA,
CANBERRA.

VOTES AND PROCEEDINGS
OF THE
HOUSE OF REPRESENTATIVES.

No. 129.

THURSDAY, 11TH MARCH, 1943.

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—
 - Audit Act—Regulations—Statutory Rules 1943, No. 32.
 - Lands Acquisition Act—Land acquired for Commonwealth purposes—
 - Bankstown, New South Wales.
 - Gawler, South Australia.
 - Oaklands, New South Wales.
 - Redfern, New South Wales.
 - Woolloomooloo, New South Wales.
 - National Security Act—
 - National Security (General) Regulations—Orders—Taking possession of land, &c. (76).
 - Regulations—Statutory Rules 1943, Nos. 44, 45, 46, 47, 48, 49, 50, 51, 52.
3. AUSTRALIAN SOLDIERS' REPATRIATION BILL 1943.—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.
 - Ordered—That Mr. Francis be granted an extension of time.
 - Debate continued.
 - Ordered—That Mr. Hughes be granted an extension of time.
 - Ordered—That Mr. Spender be granted extensions of time (2).
 - Debate continued.
 - Ordered—That Mr. Harrison be granted an extension of time.
 - Debate continued.
 - Mr. Ryan 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. MESSAGE FROM THE SENATE.—INCOME TAX ASSESSMENT BILL 1943.—Mr. Deputy Speaker announced the receipt of the following Message from the Senate :—

Message No. 169.

MR. SPEAKER,

The Senate returns to the House of Representatives the Bill for " *An Act to amend the ' Income Tax Assessment Act 1936-1942'* ", 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.

JAS. CUNNINGHAM,
President.

The Senate,
Canberra, 11th March, 1943.

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

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, which are as follows :—

SCHEDULE OF THE AMENDMENTS MADE BY THE SENATE.

No. 1.—Page 2, clause 6, line 15, leave out " is amended ", insert " is amended—(a) ".

No. 2.—Page 2, clause 6, at end of clause add :—

" ; and (b) by omitting paragraph (t) and inserting in its stead the following paragraph :—

' (t) in the case of a member of the Defence Force—

(i) payments made by way of dependants' allowances ; and

(ii) deferred pay, including interest thereon, payable in respect of his service as a member of that Force ; and ' "

11th March, 1943.

- No. 3.—Page 3, clause 8, line 11, leave out “ is amended ”, insert “ is amended—(a) ”.
- No. 4.—Page 3, clause 8, at end of clause add :—
 “ ; and (b) by adding at the end of the proviso to paragraph (d) the words ‘, or in respect of deferred pay, including interest thereon, paid to a person who is or has been a member of the Defence Force in respect of his service as a member of that Force ; ’ ”.
- No. 5.—Page 5, clause 15, lines 34 and 35, leave out “ what the amount otherwise would be ”, insert “ One hundred pounds ”.
- No. 6.—Page 5, clause 15, after paragraph (aa) insert the following paragraph :—
 “ (ab) in respect of a person keeping house for a taxpayer where the taxpayer is a widower or widow and that person is a resident and is wholly engaged in keeping house for the taxpayer and has the care of any of the taxpayer’s children who are under sixteen years of age—an amount of One hundred pounds :
 Provided that if that person is wholly engaged in keeping house for the taxpayer and in the care of those children during part only of the year of income the amount shall be such part of One hundred pounds as, in the opinion of the Commissioner, is reasonable in the circumstances :
 Provided further that not more than one rebate of tax shall be allowed in respect of this paragraph and that rebate shall not exceed Forty-five pounds ; ”.
- No. 7.—Page 7, clause 15, line 11, leave out “ (b) and (ba) ”, insert “ (ab), (b), (ba) and (c) ”.
- No. 8.—Pages 8 and 9, clause 22, lines 28 on page 8 to 23 on page 9, inclusive, leave out proposed sub-section (2.), insert the following new sub-section :—
 “ (2.) If there is no tax payable by the employee, or if the amount represented by the face value of the stamps so produced is greater than the tax payable by the employee, the Commissioner shall, if so requested by the employee, pay to him—
 (a) where there is no tax payable by the employee—an amount equal to the face value of the stamps so produced ; or
 (b) in any case in which paragraph (a) of this sub-section does not apply, where—
 (i) the stamps are produced on or before the thirty-first day of March of the latest year of tax for which the employee has received a notice of assessment—the amount by which the face value of the stamps exceeds the tax payable by the employee for that year of tax and any preceding year ; or
 (ii) the stamps are produced after the thirty-first day of March of that year of tax—the amount by which the face value of the tax stamps held by the employee on that date, or the amount deducted from his salary or wages to that date and dealt with in pursuance of section two hundred and twenty-one K of this Act in respect of which he has not previously received credit, exceeds the tax payable by him for that year of tax and any preceding year :
 Provided that where the amount of the excess is less than One pound the Commissioner shall pay that amount to the employee.”.
- No. 9.—Page 13, clause 26, line 42, after “ particular ” insert “, unless the tax agent establishes to the satisfaction of the Board that he had no knowledge of the falsity or that the falsity was due to his inadvertence ”.
- No. 10.—Page 16, clause 28, line 28, after “ effected by ”, insert “ paragraph (a) of ”.
- No. 11.—Page 16, clause 28, line 32, after “ effected by ”, insert “ paragraph (b) of section six and by ”.

On the motion of Mr. Chifley (Treasurer), the Amendments were agreed to, after debate.
 Resolution to be reported.

The House resumed ; Mr. Prowse reported accordingly.

On the motion of Mr. Chifley, the House adopted the Report.

5. MESSAGE FROM THE SENATE.—INCOME TAX BILL 1943.—Mr. Speaker announced the receipt of the following Message from the Senate :—

Message No. 170.

MR. SPEAKER,

The Senate returns to the House of Representatives the Bill for “ *An Act to impose a Tax upon Incomes* ”, and requests the House to amend the Bill as set forth in the annexed Schedule.

JAS. CUNNINGHAM,
 President.

The Senate,
 Canberra, 11th March, 1943.

11th and 12th March, 1943.

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

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 requested, which are as follows :—

SCHEDULE OF REQUESTS BY THE SENATE FOR AMENDMENTS.

No. 1.—Page 1, clause 2, lines 6 and 7, leave out all words after “ Proclamation ”.

No. 2.—Page 3, clause 6, leave out paragraph (c), insert the following paragraph :—

“(c) to the mutual income, as defined in sub-section (1A.) of section one hundred and sixty c of the *Income Tax Assessment Act 1936-1943*, of a life assurance company.”.

No. 3.—Page 5, the Seventh Schedule, leave out clause (1) of sub-paragraph (iii) of paragraph (a), insert the following clause :—

“(1) in respect of the mutual income of the company as defined in sub-section (1A.) of section one hundred and sixty c of the *Income Tax Assessment Act 1936-1943*—sixty pence ; and ”.

Requested Amendment No. 1—

Mr. Chifley (Treasurer) moved, That the Requested Amendment be not made.

Debate ensued.

The Committee continuing to sit until after midnight—

FRIDAY, 12th MARCH, 1943.

Debate continued.

Mr. Menzies moved, That the Chairman do report progress and ask leave to sit again.

Question—put.

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

Ayes, 27.

Mr. Abbott	Mr. McEwen
Mr. Badman	Mr. Menzies
Mr. Beck	Mr. Nairn
Mr. Cameron	Mr. Paterson
Mr. Collins	Mr. Price
Mr. Duncan-Hughes	Mr. Rankin
Mr. Fadden	Mr. Ryan
Mr. Francis	Mr. Spender
Mr. Harrison	Mr. Spooner
Mr. Holt	Sir Frederick Stewart
Mr. Hutchinson	
Mr. Jolly	<i>Tellers:</i>
Sir Charles Marr	
Mr. McCall	Mr. Marwick
Mr. McDonald	Mr. Stacey

Noes, 31.

Mr. Baker	Mr. Langtry
Mr. Barnard	Mr. Lawson
Mr. Beasley	Mr. Lazzarini
Mr. Breen	Mr. Makin
Mr. Brennan	Mr. McLeod
Mr. Calwell	Mr. Morgan
Mr. Chifley	Mr. Mulcahy
Mr. Coles	Mr. Pollard
Mr. Curtin	Mr. Riordan
Mr. Dedman	Mr. Rosevear
Mr. Drakeford	Mr. Sheehan
Mr. Evatt	Mr. Ward
Mr. Forde	
Mr. Frost	<i>Tellers:</i>
Mr. Holloway	
Mr. James	Mr. Conelan
Mr. Johnson	Mr. Martens

And so it was negatived.

Debate continued.

Question—That the Requested Amendment be not made—put.

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

Ayes, 32.

Mr. Baker	Mr. Johnson
Mr. Barnard	Mr. Langtry
Mr. Beasley	Mr. Lawson
Mr. Blackburn	Mr. Lazzarini
Mr. Breen	Mr. Makin
Mr. Brennan	Mr. McLeod
Mr. Calwell	Mr. Morgan
Mr. Chifley	Mr. Mulcahy
Mr. Coles	Mr. Pollard
Mr. Curtin	Mr. Riordan
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Mr. Holt	Sir Frederick Stewart
Mr. Hutchinson	
Mr. Jolly	<i>Tellers:</i>
Sir Charles Marr	
Mr. McCall	Mr. Marwick
Mr. McDonald	Mr. Stacey

And so it was resolved in the affirmative.

On the motion of Mr. Chifley, Requested Amendments Nos. 2 and 3 were made.

Resolutions to be reported.

The House resumed ; Mr. Prowse reported accordingly.

On the motion of Mr. Chifley, the House adopted the Report.

Ordered—That the Bill, amended accordingly, be returned to the Senate.

11th and 12th March, 1943.

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

And then the House, at twenty-six minutes past 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. Anthony, Mr. Blain*, Mr. Clark, Mr. Corser, Mr. Falstein, Mr. Perkins, Mr. Scullin*, Mr. Scully, and Mr. White*.

* On leave.

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