

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA.

VOTES AND PROCEEDINGS
OF THE
HOUSE OF REPRESENTATIVES.

No. 43.

THURSDAY, 18TH SEPTEMBER, 1958.

1. The House met, at half-past ten o'clock a.m., pursuant to adjournment.—Mr. Speaker (the Honorable J. McLeay) took the Chair, and read Prayers.
2. PAPER.—The following Paper was presented, pursuant to Statute—
Gold-Mining Industry Assistance Act—Fourth Annual Statement concerning operation of Act and payment of subsidy, for year 1957-58.
3. POSTPONEMENT OF NOTICE OF MOTION.—Ordered—That Notice of Motion No. 1, Government Business, be postponed until a later hour this day.
4. WHEAT INDUSTRY STABILIZATION BILL 1958.—Mr. McMahon (Minister for Primary Industry) moved, pursuant to notice, That he have leave to bring in a Bill for an Act relating to the Stabilization of the Wheat Industry.
Question—put and passed.
Mr. McMahon 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. McMahon moved, by leave, That the Bill be now read a second time.
Debate adjourned (Mr. Calwell), and the resumption of the debate made an Order of the Day for the next sitting.
5. POSTPONEMENT OF BUSINESS.—Ordered—That the intervening business be postponed until after Order of the Day No. 2, Government Business.
6. WAYS AND MEANS—WHEAT EXPORT CHARGE.—The House, according to Order, resolved itself into the Committee of Ways and Means.

(In the Committee.)

Mr. McMahon (Minister for Primary Industry) moved—

Interpretation.

- 1.—(1.) That in this Resolution, unless the contrary intention appears—
 - “prescribed” mean prescribed by regulations under the Act;
 - “season”, in relation to wheat, mean the period of twelve months, commencing on the first day of October, during which the wheat was harvested;
 - “the Act” mean the Act passed to give effect to this Resolution;
 - “the Board” mean the Australian Wheat Board proposed to be continued in existence by the *Wheat Industry Stabilization Bill 1958*;
 - “the guaranteed price” have the same meaning as that expression has in the *Wheat Industry Stabilization Bill 1958*;
 - “wheat products” mean a substance (other than bran or pollard) produced by the gristing, crushing, grinding, milling or other processing of wheat, and include—
 - (a) semolina, sharps, wheatmeal, self-raising flour, rice substitutes made from wheat and breakfast foods made from wheat;
 - (b) any other commodity produced mainly from other wheat products or from wheat; and
 - (c) such commodities, containing a substantial proportion of other wheat products or of wheat, as are prescribed.

(2.) That, for the purposes of the Act, wheat or wheat products entered for export, or exported without entry for export, by a person other than the Board in a year commencing on the first day of January be deemed to be, or to be manufactured from (as the case may be), wheat harvested in the season that commenced on the first day of October in the immediately preceding year.

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(3.) That, for the purposes of the Act—

- (a) the wheat equivalent of any wheat products be the wheat used in, or used in the production of the materials used in, the wheat products; and
- (b) a certificate of the Board specifying the wheat equivalent of a particular quantity of a particular kind of wheat products or the wheat equivalent of particular wheat products be evidence of the facts stated in the certificate.

Charge on export of wheat and wheat products.

2. That, subject to this Resolution, a charge be imposed, and be levied and paid, on wheat and wheat products exported from the Commonwealth by the Board or any other person, being wheat, or products manufactured from wheat, harvested on or after the first day of October, One thousand nine hundred and fifty-eight, and before the first day of October, One thousand nine hundred and sixty-three.

Rate of the Charge.

3.—(1.) That the charge be not payable in respect of wheat of a particular season exported by the Board unless the average price per bushel, expressed in Australian currency, obtained by the Board for all wheat of that season exported by the Board exceeds the guaranteed price, and that the rate of the charge per bushel in respect of any such wheat be—

- (a) an amount equal to the excess of that average price over the guaranteed price; or
- (b) One shilling and sixpence,

whichever is the less.

(2.) That, in ascertaining the average price for the purposes of the last preceding sub-paragraph, the price obtained in respect of a sale other than a sale of fair average quality bulk wheat free on rails at the port of export be deemed to be the price that would have been the corresponding price for the sale of the same quantity of fair average quality bulk wheat free on rails at the port of export.

(3.) That the charge be not payable in respect of wheat of a particular season exported by a person other than the Board unless the prevailing export price per bushel, at the date of entry of the wheat for export (or, if the wheat is exported without being entered for export, at the date of export of the wheat) for fair average quality bulk wheat free on rails at the ports of export, as declared by the Board, exceeds the guaranteed price, and that the rate of the charge per bushel in respect of any such wheat be—

- (a) an amount equal to the excess of the price so declared over the guaranteed price; or
- (b) One shilling and sixpence,

whichever is the less.

(4.) That a declaration by the Board for the purposes of the last preceding sub-paragraph be deemed to apply in respect of all dates from and including the date of the declaration to and including the date immediately preceding the date of the next subsequent declaration.

(5.) That the amount of the charge payable on wheat products be the amount (if any) that would be payable if the export of the wheat products were the export of the wheat equivalent of the wheat products.

Payment of the Charge.

4.—(1.) That moneys payable under the Act by a person other than the Board in respect of wheat or wheat products be required (without prejudice to sub-paragraph (5.) of this paragraph) to be paid, on or before the entry of the wheat or wheat products for export, to a prescribed officer in the State or Territory of the Commonwealth from which the export takes place.

(2.) That, subject to the next succeeding sub-paragraph, amounts of charge payable by the Board be required to be paid in quarterly instalments in respect of exports made during the periods of three months ending respectively on the first days of January, April, July and October in each year, and the payment in respect of each such period be required to be made within fourteen days after the end of the period.

(3.) That the payment of charge to be made by the Board within fourteen days after the first day of January, One thousand nine hundred and fifty-nine, be in respect of all exports made by the Board up to and including that first day of January, being exports in respect of which charge is payable.

(4.) That, for the purpose of determining the rate at which charge is payable by the Board in respect of wheat or wheat products exported during a period, the wheat of a season exported by the Board up to the end of that period be deemed to be all the wheat of that season exported by the Board, and, when the Board has completed its export of wheat of that season, the necessary adjustment be required to be made.

(5.) That the charge in respect of any wheat or wheat products be a debt due to the Commonwealth by the person exporting the wheat or wheat products (whether that person is the Board or another person).

Sales by Board for export.

5. That, for the purposes of the Act, where wheat is sold by the Board for export or for manufacture into wheat products for export, and the wheat is, or the wheat products are, exported, the Board be deemed to be the exporter of the wheat or wheat products.

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Regulations.

6. That the Governor-General be empowered to make regulations, not inconsistent with the Act, prescribing all matters which by the Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed for carrying out or giving effect to the Act.

Commencement.

7. That the Act be expressed to come into operation on a date to be fixed by Proclamation.

Question—put and passed.

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

The House resumed; Mr. Adermann reported accordingly.

Resolved—That the House will, at a later hour this day, again resolve itself into the said Committee. Mr. McMahon moved, pursuant to contingent notice, That so much of the Standing Orders be suspended as would prevent the remaining stages being passed without delay.

Question—put and passed.

On the motion of Mr. McMahon, the Resolution reported from the Committee was adopted by the House.

Ordered—That Mr. McMahon and Mr. H. E. Holt do prepare and bring in a Bill to carry out the foregoing Resolution.

7. WHEAT EXPORT CHARGE BILL 1958.—Mr. McMahon (Minister for Primary Industry) then brought up a Bill intituled “*A Bill for an Act to impose a Charge on Wheat and Wheat Products exported from the Commonwealth*”, and moved, That it be now read a first time.

Question—put and passed.—Bill read a first time.

Mr. McMahon moved, That the Bill be now read a second time.

Debate adjourned (Mr. Calwell), and the resumption of the debate made an Order of the Day for the next sitting.

8. DAIRY PRODUCE RESEARCH AND SALES PROMOTION BILL 1958.—Mr. McMahon (Minister for Primary Industry) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to establish a Dairy Produce Research Trust Account and a Dairy Produce Sales Promotion Fund, and for purposes connected therewith.

Question—put and passed.

9. DAIRY PRODUCE EXPORT CONTROL BILL 1958.—Mr. McMahon (Minister for Primary Industry) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to amend the *Dairy Produce Export Control Act 1924–1954*.

Question—put and passed.

10. RE-ESTABLISHMENT AND EMPLOYMENT BILL (No. 2) 1958.—Mr. H. E. Holt (Minister for Labour and National Service) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to amend the *Re-establishment and Employment Act 1945–1956*, as amended by the *Re-establishment and Employment Act 1958*, and for purposes incidental thereto.

Question—put and passed.

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

Debate adjourned (Mr. Clarey), and the resumption of the debate made an Order of the Day for the next sitting.

11. TRADESMEN'S RIGHTS REGULATION BILL 1958.—Mr. H. E. Holt (Minister for Labour and National Service) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to amend the *Tradesmen's Rights Regulation Act 1946–1955*.

Question—put and passed.

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

Debate adjourned (Mr. Clarey), and the resumption of the debate made an Order of the Day for the next sitting.

12. POSTPONEMENT OF ORDER OF THE DAY.—Ordered—That Order of the Day No. 1, Government Business, be postponed until a later hour this day.

13. LOAN (HOUSING) BILL 1958.—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.

Debate adjourned (Mr. Osborne—Minister for Air), and the resumption of the debate made an Order of the Day for a later hour this day.

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14. INCOME TAX AND SOCIAL SERVICES CONTRIBUTION ASSESSMENT BILL 1958.—Mr. Menzies (Acting Treasurer) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to amend the Law relating to Income Tax.

Question—put and passed.

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

Debate adjourned (Mr. Calwell), and the resumption of the debate made an Order of the Day for the next sitting.

15. WAYS AND MEANS—INCOME TAX AND SOCIAL SERVICES CONTRIBUTION.—The House, according to Order, again resolved itself into the Committee of Ways and Means.

(In the Committee.)

Mr. Menzies (Acting Treasurer) moved—

Interpretation.

- 1.—(1.) That, in this Resolution—

“co-operative company” have the same meaning as in Division 9 of Part III. of the Assessment Act;

“friendly society dispensary” mean a friendly society dispensary to which Division 9A of Part III. of the Assessment Act applies;

“life assurance company” have the same meaning as in Division 8 of Part III. of the Assessment Act;

“mutual income”, in relation to a life assurance company (other than a mutual life assurance company), mean—

- (a) so much of that part of the taxable income of the company which has been derived from its life assurance business as bears the same proportion to that part of the taxable income as the amount of the profits divided for the same year of income among the life assurance policy holders of the company bears to the total profits divided among those policy holders and the shareholders of the company in respect of the company's life assurance business for the same year of income; or

- (b) where no profits in respect of the company's life assurance business are divided for the year of income but, by virtue of the company's memorandum or articles of association, any profits to be divided among the life assurance policy holders of the company are required to be a certain proportion of the total profits to be divided—that proportion of that part of the taxable income of the company which has been derived from its life assurance business;

“mutual life assurance company” have the same meaning as in Division 8 of Part III. of the Assessment Act;

“non-profit company” mean—

- (a) a company which is not carried on for the purposes of profit or gain to its individual members and is, by the terms of the memorandum or articles of association, rules or other document constituting the company or governing its activities, prohibited from making any distribution, whether in money, property or otherwise, to its members; or

- (b) a friendly society dispensary;

“private company” have the same meaning as in Division 7 of Part III. of the Assessment Act;

“the Assessment Act” mean the *Income Tax and Social Services Contribution Assessment Act 1936–1957*, as proposed to be amended by the *Income Tax and Social Services Contribution Assessment Bill 1958*.

- (2.) That a reference in this Resolution to taxable income be read as a reference to taxable income of the year of income.

Incorporation.

2. That the Assessment Act be incorporated and read as one with the Act passed to give effect to this Resolution.

Imposition of Income Tax and Social Services Contribution.

- 3.—(1.) That a tax by the name of income tax and social services contribution be imposed at the rates declared in this Resolution.

(2.) That, notwithstanding anything contained in this Resolution, income tax and social services contribution be not imposed upon a taxable income which does not exceed One hundred and four pounds derived by—

- (a) a person who is not a company;
 (b) a company in the capacity of a trustee; or
 (c) a non-profit company.

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Rates of Tax and Contribution Payable by Persons other than Companies.

4.—(1.) That the rates of income tax and social services contribution payable by a person other than a company be as set out in the First Schedule to this Resolution.

(2.) That the rates of income tax and social services contribution in respect of a taxable income to which Division 16 of Part III. of the Assessment Act applies be as set out in the Second Schedule to this Resolution.

(3.) That the rate of income tax and social services contribution in respect of a taxable income in any case where section fifty-nine AB, section eighty-six or section one hundred and fifty-eight D of the Assessment Act applies be as set out in the Third Schedule to this Resolution.

(4.) That the rate of income tax and social services contribution payable by a trustee be as set out in the Fourth Schedule to this Resolution.

Limitation of Tax and Contribution Payable by Aged Persons.

5.—(1.) That this paragraph apply to a taxpayer who—

(a) being a man, has attained the age of sixty-five years, or, being a woman, has attained the age of sixty years, on or before the last day of the year of income; and

(b) is a resident of Australia during the whole of the year of income, but do not apply to a taxpayer in the capacity of a trustee.

(2.) That where the net income of a taxpayer to whom this paragraph applies does not exceed Four hundred and sixty pounds, the maximum amount of income tax and social services contribution payable by him be nine-twentieths of the amount by which his net income exceeds Four hundred and ten pounds, or, if his net income does not exceed Four hundred and ten pounds, no income tax and social services contribution be payable by him.

(3.) That where the net income of a taxpayer to whom this paragraph applies does not exceed One thousand one hundred and six pounds and during the year of income the taxpayer contributes to the maintenance of—

(a) his wife, being a person who is a resident of Australia during the whole of the year of income and has attained the age of sixty years on or before the last day of that year; or

(b) her husband, being a person who is a resident of Australia during the whole of the year of income and has attained the age of sixty-five years on or before that day,

the maximum amount of income tax and social services contribution payable by the taxpayer be nine-twentieths of the amount by which the sum of the net incomes of the taxpayer and his or her spouse exceeds Eight hundred and nineteen pounds, or, if the sum of those net incomes does not exceed Eight hundred and nineteen pounds, no income tax and social services contribution be payable by the taxpayer.

(4.) That, for the purposes of this paragraph, the net income of a person be ascertained by deducting from the gross income of that person all expenses (not being expenses of a capital, private or domestic nature) incurred in deriving that gross income.

Minimum Tax and Contribution.

6. That where, but for this paragraph, the amount of income tax and social services contribution which a person would be liable to pay under the preceding provisions of this Resolution, after deducting all rebates to which that person is entitled in his assessment, is less than Ten shillings, the income tax and social services contribution payable by that person be Ten shillings.

Rates of Tax and Contribution Payable by a Company.

7.—(1.) That the rates of income tax and social services contribution payable by a company, other than a company in the capacity of a trustee, be as set out in the Fifth Schedule to this Resolution.

(2.) That where the taxable income of a non-profit company does not exceed Two hundred and thirty-one pounds, the maximum amount of income tax and social services contribution payable by the company be one-half of the amount by which the taxable income exceeds One hundred and four pounds.

Elimination of Pence.

8. That where the amount of the income tax and social services contribution which a person would be liable to pay under the preceding provisions of this Resolution, before deducting any rebate or credit to which that person is entitled in his assessment, is an amount of pounds, shillings and pence or shillings and pence—

(a) if the pence do not exceed six—the amount be deemed to be reduced by the amount of the pence; and

(b) if the pence exceed six—the amount be deemed to be increased by treating the pence as One shilling.

Tax and Contribution where Amount to be Collected or Refunded would not exceed Two Shillings.

9.—(1.) That, notwithstanding anything contained in the preceding provisions of this Resolution, where a person has, in accordance with section two hundred and twenty-one H of the Assessment Act, forwarded to the Commissioner a tax stamps sheet or group certificate issued to him in respect of deductions made in a year from his salary or wages, and the difference between the

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available deductions and the income tax and social services contribution which would, but for this sub-paragraph, be payable by that person in respect of the taxable income derived by him in that year is not more than Two shillings, the income tax and social services contribution payable by that person in respect of that taxable income be an amount equal to the available deductions.

(2.) That the last preceding sub-paragraph do not apply—

- (a) in relation to a person who is liable to pay provisional tax and contribution in respect of his income of the year immediately succeeding the year referred to in that sub-paragraph; or
- (b) in any case in which the amount of income tax and social services contribution which would, but for this paragraph, be payable is Ten shillings and the available deductions exceed Ten shillings.

(3.) That, in this paragraph, "the available deductions" mean the sum of the amount represented by the face value of the tax stamps duly affixed to a tax stamps sheet referred to in sub-paragraph (1.) of this paragraph and the amount of the deductions specified in a group certificate so referred to.

Levy of Tax and Contribution.

10.—(1.) That the income tax and social services contribution imposed in pursuance of the preceding provisions of this Resolution be levied and paid for the financial year which commenced on the first day of July, One thousand nine hundred and fifty-eight.

(2.) That, until the commencement of the Act for the levying and payment of income tax and social services contribution for the financial year commencing on the first day of July, One thousand nine hundred and fifty-nine, the preceding 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 fifty-eight.

Provisional Tax and Contribution.

11. That provisional tax and contribution be imposed and be payable, in accordance with the provisions of the Assessment Act, in respect of the income of the year of income which commenced on the first day of July, One thousand nine hundred and fifty-eight.

THE SCHEDULES.

FIRST SCHEDULE.

GENERAL RATES OF TAX AND CONTRIBUTION PAYABLE BY PERSONS OTHER THAN COMPANIES.

The rate of income tax and social services contribution for every £1 of each part of the taxable income specified in the first column of the following table is the rate set out in the second column of that table opposite to the reference to that part of the taxable income:—

First Column. Parts of Taxable Income.	Second Column. Rates.
The part of the taxable income which—	
does not exceed £100	One penny
exceeds £100 but does not exceed £150	3 pence
exceeds £150 but does not exceed £200	7 pence
exceeds £200 but does not exceed £250	11 pence
exceeds £250 but does not exceed £300	15 pence
exceeds £300 but does not exceed £400	20 pence
exceeds £400 but does not exceed £500	26 pence
exceeds £500 but does not exceed £600	30 pence
exceeds £600 but does not exceed £700	34 pence
exceeds £700 but does not exceed £800	38 pence
exceeds £800 but does not exceed £900	42 pence
exceeds £900 but does not exceed £1,000	46 pence
exceeds £1,000 but does not exceed £1,200	52 pence
exceeds £1,200 but does not exceed £1,400	59 pence
exceeds £1,400 but does not exceed £1,600	65 pence
exceeds £1,600 but does not exceed £1,800	71 pence
exceeds £1,800 but does not exceed £2,000	77 pence
exceeds £2,000 but does not exceed £2,400	85 pence
exceeds £2,400 but does not exceed £2,800	92 pence
exceeds £2,800 but does not exceed £3,200	99 pence
exceeds £3,200 but does not exceed £3,600	105 pence
exceeds £3,600 but does not exceed £4,000	111 pence
exceeds £4,000 but does not exceed £4,400	117 pence
exceeds £4,400 but does not exceed £5,000	124 pence
exceeds £5,000 but does not exceed £6,000	132 pence
exceeds £6,000 but does not exceed £8,000	139 pence
exceeds £8,000 but does not exceed £10,000	145 pence
exceeds £10,000 but does not exceed £16,000	152 pence
exceeds £16,000	160 pence

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SECOND SCHEDULE.

RATES OF TAX AND CONTRIBUTION BY REFERENCE TO AN AVERAGE INCOME.

In the case of a taxpayer to whose income Division 16 of Part III. of the Assessment Act applies, the rates of income tax and social services contribution are—

- (a) for every £1 of so much of the taxable income as does not exceed Four thousand pounds—
 - (i) the rate ascertained by applying the rates set forth in the First Schedule to a taxable income equal to his average income and dividing the resultant amount by a number equal to the number of whole pounds in that average income; or
 - (ii) 71.775 pence, whichever is the less; and
- (b) for every £1 of the remainder of the taxable income, the rate ascertained by deducting the amount of One thousand one hundred and ninety-six pounds five shillings from the tax and contribution which would be payable if the rates set forth in the First Schedule were applied to the total taxable income and dividing the resultant amount by a number equal to the number of whole pounds in that remainder.

THIRD SCHEDULE.

RATE OF TAX AND CONTRIBUTION BY REFERENCE TO A NOTIONAL INCOME.

For every £1 of the taxable income of a taxpayer deriving a notional income, as specified by section fifty-nine AB, section eighty-six or section one hundred and fifty-eight D of the Assessment Act, the rate of income tax and social services contribution is the rate ascertained by dividing the tax and contribution which would be payable under the First Schedule upon a taxable income equal to his notional income by a number equal to the number of whole pounds in that notional income.

FOURTH SCHEDULE.

RATE OF TAX AND CONTRIBUTION PAYABLE BY A TRUSTEE.

For every £1 of the taxable income in respect of which a trustee is liable, in pursuance of either section ninety-eight or section ninety-nine of the Assessment Act, to be assessed and to pay tax and contribution, the rate of income tax and social services contribution is the rate which would be payable under the First, Second or Third Schedule, as the case requires, if one individual were liable to be assessed and to pay tax and contribution on that taxable income.

FIFTH SCHEDULE.

RATES OF TAX AND CONTRIBUTION PAYABLE BY A COMPANY OTHER THAN A COMPANY IN THE CAPACITY OF A TRUSTEE.

1. In the case of a company (not being a private company, a co-operative company, a non-profit company or a life assurance company) which is a resident, the rates of income tax and social services contribution are—
 - (a) for every £1 of so much of the taxable income as does not exceed Five thousand pounds—Six shillings and sixpence; and
 - (b) for every £1 of the remainder of the taxable income—Seven shillings and sixpence.
2. In the case of a company (not being a private company, a co-operative company, a non-profit company or a life assurance company) which is a non-resident, the rates of income tax and social services contribution are—
 - (a) for every £1 of so much of the taxable income consisting of dividends as does not exceed Five thousand pounds—Five shillings and sixpence;
 - (b) for every £1 of so much of the taxable income not consisting of dividends as does not exceed the amount (if any) by which the taxable income consisting of dividends is less than Five thousand pounds—Six shillings and sixpence; and
 - (c) for every £1 of the part of the taxable income to which neither of the preceding sub-paragraphs of this paragraph applies—Seven shillings and sixpence.
3. In the case of a company which is a private company, the rates of income tax and social services contribution are—
 - (a) for every £1 of so much of the taxable income as does not exceed Five thousand pounds—Four shillings and sixpence;
 - (b) for every £1 of the remainder of the taxable income—Six shillings and sixpence; and
 - (c) for every £1 of the undistributed amount in respect of which the company is liable under section one hundred and four of the Assessment Act to pay additional tax—Ten shillings.
4. In the case of a company (not being a private company or a life assurance company) which is a co-operative company or a non-profit company other than a friendly society dispensary, the rates of income tax and social services contribution are—
 - (a) for every £1 of so much of the taxable income as does not exceed Five thousand pounds—Five shillings and sixpence; and
 - (b) for every £1 of the remainder of the taxable income—Seven shillings and sixpence.
5. In the case of a non-profit company which is a friendly society dispensary, the rate of income tax and social services contribution is Five shillings and sixpence for every £1 of the taxable income.
6. In the case of a company (not being a private company) which is a mutual life assurance company, the rates of income tax and social services contribution are—
 - (a) for every £1 of so much of the taxable income as does not exceed Five thousand pounds—Four shillings and sixpence; and
 - (b) for every £1 of the remainder of the taxable income—Six shillings and sixpence.
7. In the case of a company (not being a private company) which is a life assurance company other than a mutual life assurance company, the rates of income tax and social services contribution are—
 - (a) for every £1 of so much of the mutual income as does not exceed Five thousand pounds—Four shillings and sixpence;
 - (b) for every £1 of the remainder of the mutual income—Six shillings and sixpence;
 - (c) if the company is a non-resident, for every £1 of so much of the taxable income, other than the mutual income, consisting of dividends as does not exceed the amount (if any) by which the mutual income is less than Five thousand pounds—Five shillings and sixpence;
 - (d) for every £1 of so much of the taxable income, other than the amounts of income to which the preceding sub-paragraphs of this paragraph apply, as does not exceed the amount (if any) by which the total of those amounts is less than Five thousand pounds—Six shillings and sixpence; and
 - (e) for every £1 of the part of the taxable income to which none of the preceding sub-paragraphs of this paragraph applies—Seven shillings and sixpence.
8. For every £1 of interest in respect of which a company is liable, in pursuance of sub-section (1.) of section one hundred and twenty-five of the Assessment Act, to pay income tax and social services contribution, the rate of income tax and social services contribution is Seven shillings and sixpence.

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

The House resumed; Mr. Adermann reported accordingly.

Resolved—That the House will, at a later hour this day, again resolve itself into the said Committee.

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16. MESSAGE FROM THE SENATE—EXCISE BILL 1958.—Mr. Speaker reported the receipt of the following Message from the Senate:—

MR. SPEAKER,

Message No. 48.

The Senate has passed a Bill for “ *An Act to amend the ‘ Excise Act 1901–1957 ’, and for other purposes* ”, and transmits the same to the House of Representatives for its concurrence.

A. M. McMULLIN,
President.

The Senate,
Canberra, 18th September, 1958.

Mr. Osborne (Minister representing the Minister for Customs and Excise) moved, That the Bill 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. LOAN (HOUSING) BILL 1958.—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 agreed to.

Bill to be reported without amendment.

The House resumed; Mr. Lawrence reported accordingly.

On the motion of Mr. Osborne (Minister for Air), the House adopted the Report, and the Bill was read a third time.

18. PUBLIC WORKS COMMITTEE—REPORT.—Mr. Lawrence (Chairman) brought up the following Report from the Parliamentary Standing Committee on Public Works:—

Report relating to the proposed erection of a Mail Exchange at Redfern, New South Wales.

Ordered to be printed.

19. MESSAGE FROM THE SENATE—COAL INDUSTRY BILL 1958.—Mr. Speaker reported the receipt of the following Message from the Senate:—

MR. SPEAKER,

Message No. 49.

The Senate has passed a Bill for “ *An Act to amend the ‘ Coal Industry Act 1946–1957 ’* ”, and transmits the same to the House of Representatives for its concurrence.

A. M. McMULLIN,
President.

The Senate,
Canberra, 18th September, 1958.

Mr. Robertson (Minister for Social Services) moved, That the Bill 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.

20. MESSAGES FROM THE SENATE.—Messages from the Senate were reported returning the following Bills without amendment:—

18th September, 1958—*Message—*

No. 50—Superannuation 1958.

No. 51—Defence Forces Retirement Benefits 1958.

21. LOAN (WAR SERVICE LAND SETTLEMENT) BILL 1958.—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 agreed to.

Bill to be reported without amendment.

The House resumed; Mr. Bowden reported accordingly.

On the motion of Mr. McMahon (Minister for Primary Industry), the House adopted the Report, and the Bill was read a third time.

22. COCOS (KEELING) ISLANDS BILL 1958.—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,

18th September, 1958.

(In the Committee.)

Bill, by leave, taken as a whole, and agreed to.
Bill to be reported without amendment.

The House resumed; Mr. Bowden reported accordingly.
On the motion of Mr. McMahon (Minister for Primary Industry), the House adopted the Report, and, by leave, the Bill was read a third time.

23. SOCIAL SERVICES BILL 1958.—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 agreed to.
Bill to be reported without amendment.

The House resumed; Mr. Adermann reported accordingly.
On the motion of Mr. Robertson (Minister for Social Services), the House adopted the Report, and, by leave, the Bill was read a third time.

24. PAPER.—The following Paper was presented, pursuant to Statute—
Public Service Act—Appointment—Department of Primary Industry—K. A. Doyle.
25. ADJOURNMENT.—Mr. Robertson (Minister for Social Services) moved, That the House do now adjourn.
Debate ensued.
Mr. Cope moved, That Mr. Ward be granted an extension of time.
Question—put and negatived.
Debate continued.
Question—put and passed.

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

MEMBERS PRESENT.—All Members were present (at some time during the sitting) except Mr. Aston, Mr. Brand, Mr. Bryant, Mr. Buchanan, Mr. Casey, Mr. Chambers, Mr. Chaney, Mr. Clark, Mr. Drury, Mr. Edmonds, Mr. Erwin, Sir Arthur Fadden, Mr. Failes, Mr. Fairbairn, Mr. J. M. Fraser, Mr. Freeth, Mr. Galvin, Mr. Hamilton, Mr. Hasluck, Mr. Haylen, Mr. R. W. Holt, Mr. James*, Mr. H. V. Johnson, Mr. Joske, Mr. Kearney, Mr. Killen, Mr. McEwen, Mr. McIvor, Mr. Minogue*, Mr. Morgan, Mr. Pearce, Mr. Pollard, Mr. Townley, Mr. Watkins* and Mr. Wilson.

*On leave.

A. A. TREGEAR,
Clerk of the House of Representatives.