

1914-15.

THE PARLIAMENT OF THE COMMONWEALTH.

No. 78.

VOTES AND PROCEEDINGS

OF THE

HOUSE OF REPRESENTATIVES.

WEDNESDAY, 18TH AUGUST, 1915.

1. The House met, at three o'clock p.m., pursuant to adjournment.—Mr. Speaker took the Chair, and read Prayers.

2. MESSAGE FROM THE GOVERNOR-GENERAL.—ASSENT TO TREASURY BILLS BILL (1915).—The following Message from His Excellency the Governor-General was presented, and the same was read by Mr. Speaker :—

R. M. FERGUSON,
Governor-General.

Message No. 88.

A Bill intituled "*An Act to amend the 'Treasury Bills Act 1914'*," 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 Act.

Government House,
Melbourne, 16th August, 1915.

3. MESSAGE FROM THE GOVERNOR-GENERAL.—ASSENT TO INSCRIBED STOCK BILL (1915).—The following Message from His Excellency the Governor-General was presented, and the same was read by Mr. Speaker :—

R. M. FERGUSON,
Governor-General.

Message No. 89.

A Bill intituled "*An Act to amend the 'Commonwealth Inscribed Stock Act 1911-1913'*," 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 Act.

Government House,
Melbourne, 16th August, 1915.

4. PETITION.—Mr. Joseph Cook presented a Petition from Julian Barbara Waugh, styling herself President of the Women's Liberal League, and 5,030 other women of New South Wales, praying that the whole energies of our legislators be directed to bringing the War to a successful issue, and that any attempt to amend the Constitution be postponed till peace is established. Petition received and read.

5. INCOME TAX ASSESSMENT BILL.—Mr. Hughes, pursuant to leave given on the 12th instant, brought up a Bill intituled "*A Bill for an Act relating to the Imposition Assessment and Collection of a Tax upon Incomes*," and moved, That it be now read a first time.

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

Ordered, by leave—That the second reading be made an Order of the Day for a later hour this day.

6. COMMITTEE OF PUBLIC ACCOUNTS BILL (1915).—Mr. Fisher, pursuant to leave given on the 13th May last, brought up a Bill intituled "*A Bill for an Act to amend the 'Committee of Public Accounts Act 1913'*," and moved, That it be now read a first time.

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

Ordered, by leave—That the second reading be made an Order of the Day for a later hour this day.

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7. MESSAGE FROM THE SENATE.—OFFICERS' COMPENSATION BILL (1915).—Mr. Speaker announced the receipt of the following Message from the Senate:—

MR. SPEAKER,

Message No. 74.

The Senate returns to the House of Representatives the Bill for "*An Act to provide for Compensation to be paid on Retirement or on Decease of certain Officers of the Commonwealth*", to which it has agreed without amendment.

The Senate,
Melbourne, 13th August, 1915.

THOS. GIVENS,
President.

8. PAPERS.—The following Papers were presented, by command of His Excellency the Governor-General—
Prime Minister's Department—

The War—Coal Mining Industry—Report of the Departmental Committee appointed to Inquire into the Conditions prevailing in the Coal Mining Industry due to the War.—
Part 1.—Report—Presented to the British Parliament.

Department of Defence—

The War—Returned Soldiers—Summary of Inquiry in Connexion with the Care and Transport from Melbourne to Sydney of Sick and Wounded Soldiers, Australian Imperial Force, returned per s.s. *Kyarra*.

Severally ordered to lie on the Table.

The following Papers were presented, pursuant to Statute—

Department of Home Affairs—

Lands Acquisition Act—

Easements over Land acquired at Preston, Victoria—For Defence purposes.

Land acquired under, at—

Caulfield, Victoria—For Defence purposes.

Cowra, New South Wales—For Defence purposes.

Epping, New South Wales—For Postal purposes.

Lindfield, New South Wales—For Postal purposes.

Paddington, New South Wales—For Postal purposes.

Waterloo, New South Wales—For Defence purposes.

Public Service Act—

Promotions of—

J. Brophy, as Clerk, 3rd Class, Accounts Branch, Queensland.

D. P. Israel, as Clerk, 3rd Class, Accounts Branch, South Australia.

9. INCOME TAX ASSESSMENT BILL.—The Order of the Day having been read for the second reading—

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

Mr. Joseph Cook 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 to-morrow.

10. POSTPONEMENT OF ORDER OF THE DAY.—Ordered—That Order of the Day, Government Business, No. 1 be postponed until after Order of the Day No. 2.

11. WAYS AND MEANS—INCOME TAX.—The House, according to Order, resolved itself into the Committee of Ways and Means.

(In the Committee.)

Mr. Hughes moved—That an Income Tax be imposed on incomes derived directly or indirectly from sources within Australia, at the rates set out in the following Schedules:—

FIRST SCHEDULE.

RATE OF TAX UPON INCOME DERIVED FROM PERSONAL EXERTION.

For so much of the taxable income as does not exceed £7,600 the rate of tax per pound sterling shall be Threepence and three eight-hundredths of one penny where the taxable value is One pound sterling, and shall increase uniformly with each increase of One pound sterling of the taxable income by three eight-hundredths of one penny.

For every pound sterling of taxable income in excess of £7,600 the rate of tax shall be sixty pence.

The rate of tax for so much of the taxable income as does not exceed £7,600 may be calculated from the following formula:—

R=rate of tax in pence per pound sterling.

I=taxable income in pounds sterling.

$$R = \left(3 + \frac{3}{800} I \right) \text{pence.}$$

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SECOND SCHEDULE.

RATE OF TAX UPON INCOME DERIVED FROM PROPERTY.

- (a) For income of a taxable value not exceeding £546 the rate of tax shall be calculated from the following formula :—

R=rate of tax in pence per pound sterling.

I=taxable income in pounds sterling.

$$R = \left(3 + \frac{8 \cdot 713}{1092} I \right) \text{ pence.}$$

- (b) For income of a taxable value exceeding £546 but not exceeding £2,000 the rate of tax shall be calculated in the following manner—

The rate of the tax shall increase continuously with the increase of the taxable value of the income in a curve of the second degree in such a manner that the increment of tax per pound increase of taxable income shall be—

at a taxable income of £546—	11·713 pence
at a taxable income of £600—	12·768 pence
at a taxable income of £700—	14·672 pence
at a taxable income of £800—	16·512 pence
at a taxable income of £900—	18·288 pence
at a taxable income of £1000—	20·000 pence
at a taxable income of £1500—	27·600 pence
at a taxable income of £2000—	33·600 pence.

- (c) For income of a taxable value exceeding £2,000 the rate of tax shall be calculated in the following manner :—

For so much of taxable value as does not exceed £6,500, the rate of tax shall increase continuously with the increase of the taxable value of the income in a curve of the third degree in such a manner that the increment of tax per pound increase of taxable income shall be—

at a taxable income of £2,000—	33·600 pence
at a taxable income of £2,500—	40·000 pence
at a taxable income of £3,000—	45·300 pence
at a taxable income of £3,500—	49·600 pence
at a taxable income of £4,000—	53·000 pence
at a taxable income of £4,500—	55·600 pence
at a taxable income of £5,000—	57·500 pence
at a taxable income of £5,500—	58·800 pence
at a taxable income of £6,000—	59·600 pence
at a taxable income of £6,500—	60·000 pence.

For every pound sterling of taxable income in excess of £6,500 the rate of tax shall be sixty pence.

THIRD SCHEDULE.

RATE OF TAX ON THE INCOME OF A COMPANY.

For every pound sterling of the taxable income of a company the rate of tax shall be one shilling and sixpence.

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

The House resumed ; Mr. Chanter reported accordingly.

Resolved—That the House will, to-morrow, again resolve itself into the said Committee.

12. COMMITTEE OF PUBLIC ACCOUNTS BILL (1915).—The Order of the Day having been read for the second reading—Mr. Fisher moved, That the Bill be now read a second time.

Mr. Joseph Cook 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 to-morrow.

13. WAR PENSIONS BILL (1915).—SENATE'S AMENDMENTS.—The Order of the Day having been read for the further 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 further consider the amendments (see pages 325-6 ante) and the following amendment moved thereon by Mr. Thomas :—

In amendment No. 1, after the letters "(aa)", omit the words "by omitting".

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

The House resumed ; Mr. Chanter reported accordingly.

Resolved—That the House will, to-morrow, again resolve itself into the said Committee.

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14. ADJOURNMENT.—Mr. Fisher moved, That the House do now adjourn.
Question—put and passed.

And then the House, at half-past six o'clock p.m., 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—
Lieut.-Colonel Abbott*, Mr. R. W. Foster, Mr. Lynch, General Ryrie*, Mr. Salmon, and
Mr. Bruce Smith.

* On leave.

C. GAVAN DUFFY,
Clerk of the House of Representatives.