

1914-15.

THE PARLIAMENT OF THE COMMONWEALTH.

No. 79.

VOTES AND PROCEEDINGS

OF THE

HOUSE OF REPRESENTATIVES.

THURSDAY, 19TH AUGUST, 1915.

1. The House met, at half-past two o'clock p.m., pursuant to adjournment.—Mr. Speaker took the Chair, and read Prayers.
2. PAPERS.—The following Paper was presented, by command of His Excellency the Governor-General—
 Prime Minister's Department—
 The War—
 Australian Contingents—Correspondence *re* Undertaking by Commonwealth Government to bear the whole Cost.
 Ordered to lie on the Table.
 The following Papers were presented, pursuant to Statute—
 Attorney-General's Department—
 War Census Act—Regulation (Provisional)—Statutory Rules 1915, No. 138.
 Postmaster-General's Department—
 Public Service Act—
 Promotion of V. E. Butler, as Manager, 1st Class, Electrical Engineer's Branch (Telephones), New South Wales.
3. CONCILIATION AND ARBITRATION BILL (1915).—Mr. Hughes moved, pursuant to notice, That he have leave to bring in a Bill for an Act to amend the *Commonwealth Conciliation and Arbitration Act 1904-1914*.
 Question—put and passed.
4. PUBLIC SERVICE BILL (1915).—Mr. Hughes, for Mr. Fisher, moved, pursuant to notice, That he have leave to bring in a Bill for an Act to amend the *Commonwealth Public Service Act 1902-1913*.
 Question—put and passed.
 Mr. Hughes, for Mr. Fisher, 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.
 Ordered—That the second reading be made an Order of the Day for Wednesday next.
5. SUPPLY [FINANCIAL STATEMENT].—The House, according to Order, resolved itself into the Committee of Supply.

(In the Committee.)

SUPPLY BILL (No. 2) 1915-16.

Debate resumed on the following motion of Mr. Fisher:—That a sum not exceeding Sixteen million one hundred and ninety-five thousand four hundred and sixty-nine pounds be granted to His Majesty for or towards defraying the services of the year ending 30th June, 1916.

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

(In the Committee.)

Mr. Hughes having, by leave, withdrawn the motion made on the 18th instant for imposing an Income Tax, moved—That an Income Tax be imposed on incomes derived directly or indirectly from sources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.

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

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.

$$R = \left(3 + \frac{I}{181.07} \right) \text{pence.}$$

- (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 £1,000—20.000 pence
 at a taxable income of £1,500—27.600 pence
 at a taxable income of £2,000—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.

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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.

7. ADJOURNMENT.—Mr. Hughes moved, That the House do now adjourn.

Debate ensued.

Question—put and passed.

And then the House, at fourteen minutes to eleven o'clock p.m., adjourned until to-morrow at half-past ten o'clock a.m.

MEMBERS PRESENT.—All Members were present (at some time during the sitting) except—
Lieut.-Colonel Abbott*, Mr. R. W. Foster, Mr. Fowler, Mr. Hampson, Mr. Lynch,
General Ryrie*, Mr. Salmon, and Mr. Bruce Smith.

* On leave.

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