THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA.

No. 59.

VOTES AND PROCEEDINGS

OF THE

HOUSE OF REPRESENTATIVES.

WEDNESDAY, 15TH MAY, 1918.

- 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.—Apple Bounty Bill.—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. 63.

In accordance with the requirements of section fifty-six of the Constitution of the Commonwealth of Australia, the Governor-General recommends to the House of Representatives that an appropriation of revenue and money be made for the purposes of a Bill for an Act relating to the Payment of a Bounty on the Export of Evaporated Apples from the Commonwealth.

Melbourne, May, 1918.

- Ordered—That the consideration of the foregoing Message, in Committee of the whole House, be made an Order of the Day for to-morrow.
- 3. Papers.—The following Paper was presented, by command of His Excellency the Governor-General-

Australian Institute of Tropical Medicine—Half-yearly Reports from 1st January to 30th June, and from 1st July to 31st December, 1917.

Ordered to lie on the Table, and to be printed.

The following Papers were presented, pursuant to Statute-

Customs Act—Proclamation Prohibiting Exportation of Empty Glass Bottles (except under certain conditions)—Dated 1st May, 1918.

Defence Act Regulations Amended—Statutory Rules 1918, No. 107.

Northern Territory Ordinance of 1918—No. 2—Crown Lands.

War Precautions Act Regulations Amended Statutory Rules 1918, No. 108.

4. INCOME TAX ASSESSMENT BILL (1918).—The Order of the Day having been read for the consideration of the Report from the Committee of the whole House on this Bill—

Mr. Glynn moved, That the Bill be now recommitted to a Committee of the whole House for the reconsideration of clauses 12, 14, and 48.

Mr. Gregory moved, as an amendment, That clause 8 be added to the clauses to be recommitted. Debate ensued.

Question—That the amendment be agreed to—put.

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The	House	divided

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Aye	es, 20.	Ne	oes, 27.
Mr. Blakeley Mr. Brennan Mr. Charlton Mr. Considine Mr. Fenton Mr. Finlayson Mr. Fowler Mr. Gregory Mr. Higgs Mr. Mahony Mr. W. Maloney	Mr. Nicholls Mr. Pigott Mr. Sinclair Mr. Tudor Mr. Wallace Mr. Watkins Mr. West Tellers: Mr. J. H. Catts Mr. Mathews	Mr. Archibald Mr. Atkinson Mr. Bamford Mr. Bayley Mr. Boyd Mr. Chanter Mr. Chapman Mr. Corser Mr. Glynn Mr. Greene Mr. Groom Mr. Jensen Mr. Jowett Mr. Leckie Mr. Livingston	Mr. Lynch Mr. Mackay Mr. McWilliams Mr. Palmer Mr. Poynton Mr. Sampson Mr. Laird Smith Mr. Spence Mr. Watt Mr. Webster Tellers: Mr. Story Mr. John Thomson

And so it was negatived.

Question—That the Bill be now recommitted to a Committee of the whole House for the reconsideration of clauses 12, 14, and 48—put and passed.

Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

(In the Committee.)

Recommitted clause 12-

Mr. Glynn moved, as an amendment, That all the words after the first line of the clause be omitted and that the following words be inserted in place thereof:—

"inserting after paragraph (b) the following paragraph:-

'(5b) as an alternative to the deduction allowable by the last preceding paragraph, there shall, at the option of the taxpayer, be deducted so much of the income of the financial year as is appropriated for development (the cost of which is not deductible under section eighteen of this Act) and for new plant

Provided that any of the money so appropriated which has not been expended for that purpose at the end of the year in which it was appropriated shall be

liable to tax as income of that year; '

Debate ensued.

Amendment agreed to.

Clause, as amended, agreed to.

Recommitted clause 14-

Mr. Jowett moved, as an amendment, That the following paragraph be inserted after paragraph (d):—

"(da) By inserting in paragraph (e) of sub-section (1.) thereof after the word 'any' (first occurring) the words 'buildings, fences, telephones, yards, water improvements,'."

Debate ensued.

Amendment, by leave, withdrawn.

Mr. Sinclair moved, as an amendment, That the following paragraph be inserted after paragraph (d):—

"(da) By inserting in paragraph (e) of sub-section (1.) thereof after the word 'any' (first occurring) the word 'buildings'."

Debate ensued.

Question—That the amendment be agreed to—put.

The Committee divided—

tiee divided—				
Ayes, 7.	No	Noes, 28.		
Mr. Bamford	Mr. Archibald	Mr. Nicholls		
Mr. Chapman	Sir Robert Best	Mr. Palmer		
Mr. Finlayson	Mr. Blakeley	Mr. Poynton		
Mr. Lynch	Mr. J. H. Čatts	Mr. Rodgers		
Mr. Sinclair	Mr. Charlton	Mr. Laird Smith		
	Mr. Considine	Mr. Spence		
Tellers:	Mr. Corser	Mr. Tudor		
Mr. Jowett	Mr. Fenton	Mr. Wallace		
Mr. Pigott	Mr. Glynn	Mr. Watkins		
	Mr. Greene	Mr. Watt		
•	Mr. Groom	Mr. Webster		
	Mr. Jensen			
	Mr. Livingston	Tellers:		
	Mr. Mahony	Mr. Story		
•	Mr. W. Maloney	Mr John Thomson		

And so it was negatived.

Mr. Pigott moved, as an amendment, That the words "of not less than Twenty pounds" (line 14) be omitted from sub-paragraph (h) of paragraph (f).

Debate ensued.

Amendment, by leave, withdrawn.

On the motion of Mr. Glynn (i.) (lines 14-17) was omitted from sub-paragraph (h) of paragraph (f). Mr. Pigott moved, as an amendment, That the following paragraph be inserted after paragraph (f):

"(f) by omitting from paragraph (k) of subsection (1) thereof the words 'twenty-six' and inserting in their stead the word 'fifty' and omitting from that paragraph the word sixteen' and inserting in its stead the word 'eighteen'."

Debate ensued.

Question-That the amendment be agreed to-put.

The Committee divided-

Ayes,	19.	Noes, 24.	
Mr. Blakeley	Mr. Nicholls	Mr. Archibald Mr. McWill	liams
Mr. Boyd	Mr. Pigott	Mr. Atkinson Mr. Palmer	•
Mr. J. II. Catts	Mr. Tudor	Mr. Bayley Mr. Poynto	n
Mr. Charlton	Mr. Wallace	Mr. Corser Mr. Rodger	
Mr. Considine	Mr. Watkins	Mr. Glynn Mr. Sinclai	r
Mr. Fenton	Mr. West	Mr. Greene Mr. Laird	Smith
Mr. Higgs		Mr. Gregory Mr. Spence	
Mr. Jowett	Tellers:	Mr. Groom Mr. Webste	r
Mr. Mahony	Mr. Brennan	Mr. Jensen Mr. Wise	
Mr. W. Maloney	Mr. Finlayson	Mr. Kelly	
Mr. Mathews		Mr. Livingston Telle	rs:
		Mr. Lynch Mr. Story	
		Mr. Mackay Mr. John I	Chomson

And so it was negatived.

Mr. Rodgers, for Sir Robert Best, moved, as an amendment, That the following be inserted after the word "effected" (page 9, line 3)—

(o) All interest actually paid by the taxpayer in the year immediately preceding the year of assessment upon money borrowed and actually used or invested in Australia."

Debate ensued.

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.

5. Message from the Senate.—Defence Bill (1918).—Mr. Speaker announced the receipt of the following Message from the Senate:—

MR. SPEAKER,

Message No. 44.

The Senate has passed a Bill for "An Act to amend the Defence Act 1903-1917", and transmits the same to the House of Representatives for its concurrence.

Thos. Givens, President.

The Senate,

Melbourne, 15th May, 1918.

6. Defence Bill (1918).—Mr. Wise moved, That the Bill transmitted by the foregoing Message 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 to-morrow.

7. ADJOURNMENT.-Mr. Glynn moved, That the House do now adjourn.

Debate ensued.

Question-put and passed.

And then the House, at five minutes past eleven 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**a, Mr. Anstey*, Mr. Burchell**a, Mr. Joseph Cook, Mr. Falkiner, Mr. Fleming**a, Lord Forrest, Mr. R. W. Foster, Mr. Heitmann*a, Mr. Hughes, Mr. Lamond, Mr. Lister, Mr. Manifold*, Mr. Maxwell, Mr. Orchard, Mr. Page*, Mr. Riley, Brigadier-General Ryrie**a, Mr. Bruce Smith, and Mr. Yates**a.

* On leave.
(a) Joined Australian Imperial Force.

WALTER A. GALE, Clerk of the House of Representatives.