

1917-18.

## THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA.

No. 71

## VOTES AND PROCEEDINGS

OF THE

## HOUSE OF REPRESENTATIVES.

FRIDAY, 7TH JUNE, 1918.

1. The House met at eleven o'clock a.m., pursuant to adjournment.—Mr. Speaker took the Chair, and read Prayers.
2. ADDITIONAL DAY OF SITTING.—Mr. Watt moved, That the House, at its rising, adjourn until Tuesday next, at three o'clock in the afternoon.  
Question—put and passed.
3. INCOME TAX ASSESSMENT BILL 1918—SENATE'S AMENDMENTS.—The Order of the Day having been read for the 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 consider the Amendments made by the Senate, which are as follow :—

## SCHEDULE OF THE AMENDMENTS MADE BY THE SENATE.

- No. 1.—Page 2, clause 4, after " amended " in line 37 insert the following new paragraph :—  
" (aa) by inserting in sub-section (2) thereof after the word ' declaration ' (second occurring) the words ' makes a record of or '."
- No. 2.—Page 3, clause 6, paragraph (d) leave out sub-paragraph (j), and insert in lieu thereof—  
" (j) The income of any society or association not carried on for the purposes of the profit or gain to the individual members thereof, established for the purpose of promoting the development of the agricultural, pastoral, horticultural, viticultural, stock-raising, manufacturing, or industrial resources of Australia."
- No. 3.—Page 3, clause 7, leave out proposed section 13, and insert in lieu thereof—  
" 13.—This Act shall not apply to the income derived from personal exertion by any person who is or has been on active service outside Australia, during the present war, with the naval or military forces of the Commonwealth or any part of the King's Dominions, or of an ally of Great Britain, from the date of his enlistment in or appointment to those forces until the date of his discharge therefrom or the termination of his appointment."
- No. 4.—Page 4, clause 8, line 50, after " value " insert " to him ".
- No. 5.—Page 7, clause 12, line 36, after " as " insert " is expended in that year for development or ".
- No. 6.—Page 7, clause 12, at end of clause add—  
" Provided further that no deduction under paragraph (e) of sub-section (1.) of section eighteen of this Act shall be allowed on any new plant to which this paragraph applies ;"

7th June, 1918.

No. 7.—Page 8, clause 14, paragraph (f), sub-paragraph (i), line 14, after “made” insert “or gifts purchased and forthwith presented”.

No. 8.—Page 8, clause 14, paragraph (f), sub-paragraph (i), lines 19 and 20, leave out “payments are”, insert “making of the payments or the purchase and presentation of the gifts is”.

No. 9.—Page 8, clause 14, at end of paragraph (f) add the following new sub-paragraph :—

“(iii) gifts exceeding twenty-one shillings each to public charitable institutions in Australia, if the gifts are verified to the satisfaction of the Commissioner ;”

No. 10.—Page 14, clause 32, lines 23–45, leave out proposed section 50A.

No. 11.—Page 15, clause 32, lines 1–10, leave out proposed section 50B, and insert in lieu thereof—

“50A. (1.) Where the Commissioner is of opinion that it is difficult to ascertain the whereabouts of a taxpayer or to collect the tax from him, the Commissioner may by notice in writing (a copy of which shall be posted to the last known place of address of the taxpayer) declare any person, local authority, corporation, board, commission or body making payments or owing money to the taxpayer to be his agent and may require the agent—

(a) to deduct from any payment which is or will become due to the taxpayer such an amount as will be sufficient to pay the tax which the Commissioner may assess to be paid by the taxpayer ; and

(b) to pay the amount to the Commissioner forthwith, and for any default in so doing the agent shall be liable, in addition to the tax, to a penalty not exceeding Five pounds.

(2.) For the purpose of this section ‘tax’ includes ‘additional tax’ required to be paid in accordance with this Act.”

No. 12.—Page 16, clause 35, at end of clause add :—

“52c. Where any income of any person outside Australia is paid into the account of that person with a banker, the banker shall be deemed the person’s agent in respect of the money so paid so long as he is indebted in respect thereof, and shall be subject to the provisions of section fifty-two of this Act and entitled to the benefits conferred by that section.”

No. 13.—Page 16, leave out clause 38.

No. 14.—Pages 16 and 17, leave out clause 39.

No. 15.—Page 17, clause 40, lines 17–19, leave out paragraph (c).

No. 16.—Page 17, clause 40, at end of paragraph (e) add—

“(4.) It shall be a defence to a prosecution for an offence against paragraph (c) of sub-section (1.) of this section if the defendant proves that the false particulars were given or the false statement was made through ignorance or inadvertence.”

No. 17.—Page 17, clause 41, line 34, after “any” insert “return or”.

No. 18.—Page 18, clause 42, leave out paragraph (a).

No. 19.—Page 18, clause 43, leave out paragraph (a).

No. 20.—Page 18, clause 46, line 45, leave out “less than One pound nor”.

Amendments Nos. 1, 2, and 3 agreed to .

Amendment No. 4 debated and agreed to.

Amendment No. 5 debated and agreed to.

Amendment No. 6 debated and agreed to.

Amendment No. 7 debated.

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

The House resumed ; Mr. Chanter reported accordingly.

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

4. MEMBER SWORN.—Lieut.-Colonel Abbott made and subscribed the oath required by law.

5. INCOME TAX ASSESSMENT BILL (1918) —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 again resolved itself into a Committee of the Whole.

(In the Committee.)

Amendment No. 7 agreed to.

Amendment No. 8 agreed to.

Amendment No. 9

Mr. Watt moved, That the Senate’s Amendment be amended by the omission of the words “twenty-one shillings” and by the insertion of the words “Five pounds” in place thereof.

Debate ensued.

Question—That the amendment on the Amendment be agreed to—put.

7th June, 1918.

The Committee divided—

Ayes, 31.		Noes, 14.	
Mr. Archibald	Mr. Maxwell	Mr. Brennan	Mr. W. Maloney
Mr. Atkinson	Mr. McWilliams	Mr. Considine	Mr. Nicholls
Mr. Bayley	Mr. Palmer	Mr. Corser	Mr. Tudor
Mr. Boyd	Mr. Pigott	Mr. Fenton	Mr. West
Mr. Bruce	Mr. Poynton	Mr. Finlayson	
Mr. Chapman	Mr. Rodgers	Mr. Higgs	<i>Tellers:</i>
Mr. Falkiner	Mr. Sinclair	Mr. Lamond	Mr. Charlton
Mr. R. W. Foster	Mr. Laird Smith	Mr. Lynch	Mr. Mathews
Mr. Fowler	Mr. Spence		
Mr. Glynn	Mr. Watt		
Mr. Greene	Mr. Webster		
Mr. Gregory	Mr. Wise		
Mr. Groom			
Mr. Jensen			
Mr. Jowett	<i>Tellers:</i>		
Mr. Lister	Mr. Story		
Mr. Mackay	Mr. John Thomson		

And so it was resolved in the affirmative.

Question—That the Senate's Amendment, as amended, be agreed to—put.

The Committee divided—

Ayes, 30.		Noes, 15.	
Mr. Archibald	Mr. Mackay	Mr. Brennan	Mr. Maxwell
Mr. Atkinson	Mr. McWilliams	Mr. Considine	Mr. Nicholls
Mr. Bayley	Mr. Palmer	Mr. Corser	Mr. Tudor
Mr. Boyd	Mr. Pigott	Mr. Fenton	Mr. West
Mr. Bruce	Mr. Poynton	Mr. Finlayson	
Mr. Chapman	Mr. Rodgers	Mr. Higgs	
Mr. Falkiner	Mr. Sinclair	Mr. Lamond	<i>Tellers.</i>
Mr. R. W. Foster	Mr. Laird Smith	Mr. Lynch	Mr. Charlton
Mr. Fowler	Mr. Spence	Mr. W. Maloney	Mr. Mathews
Mr. Glynn	Mr. Watt		
Mr. Greene	Mr. Webster		
Mr. Gregory	Mr. Wise		
Mr. Groom			
Mr. Jensen			
Mr. Jowett	<i>Tellers:</i>		
Mr. Lister	Mr. Story		
	Mr. John Thomson		

And so it was resolved in the affirmative.

Amendment No. 10 agreed to.

Amendment No. 11 debated and agreed to.

Amendment No. 12 agreed to.

Amendment No. 13—

Mr. Watt moved, That the Senate's Amendment be not agreed to, but that, in place thereof, Clause 38 be amended by omitting "Five pounds" and inserting "One pound".

Question—put and passed.

Amendment No. 14 debated and agreed to.

Amendment No. 15 disagreed to.

Amendments Nos. 16 and 17 agreed to.

Amendments Nos. 18, 19, and 20 disagreed to.

Resolutions to be reported.

The House resumed; Mr. Chanter reported accordingly.

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

Mr. Watt moved, That Mr. Webster, Mr. Poynton, and the Mover be appointed a Committee to draw up Reasons for the House of Representatives disagreeing to Amendments Nos. 15, 18, 19, and 20.

Question—put and passed.

Mr. Watt, on behalf of the Committee, brought up such Reasons, which were read, and are as follows:—

*Reasons of the House of Representatives for disagreeing to Amendments of the Senate Nos. 15, 18, 19, and 20:—*

The magistrates in the different States had inflicted widely varying penalties for exactly similar offences. In order to secure approximate uniformity in the infliction of penalties on taxpayers in the different States a minimum penalty is desired. The fixing of a minimum penalty will prevent the infliction of ridiculously low fines.

Mr. Watt moved, That the Committee's Reasons be adopted.

Question—put and passed.

7th June, 1918.

6. PAPERS.—The following Paper was presented, by command of His Excellency the Governor-General—  
The War—Internment of Seaplanes, &c., salvaged on the High Seas and brought into Netherlands Jurisdiction—Correspondence respecting. (Paper presented to the British Parliament).  
Ordered to lie on the Table.
- The following Papers were presented, pursuant to Statute—  
Quarantine Act—Regulations Amended—Statutory Rules 1918, Nos. 116, 135.
7. POSTPONEMENT OF ORDER OF THE DAY.—Ordered, That Order of the Day No. 2 be postponed until after Order of the Day No. 3, Government Business.
8. APPLE BOUNTY BILL.—The Order of the Day having been read for the consideration in Committee of the whole House of His Excellency the Governor-General's Message No. 63—  
Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

---

(In the Committee.)

Mr. Watt, for Mr. Jensen, moved, That it is expedient 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.

Debate ensued.

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

---

The House resumed; Mr. Chanter reported accordingly.

Resolved—That the House will, at its next sitting, again resolve itself into the said Committee.

9. ADJOURNMENT.—Mr. Webster moved, That the House do now adjourn.  
Debate ensued.  
Question—put and passed.

And then the House, at five minutes past four o'clock p.m., adjourned until Tuesday next at three o'clock p.m.

---

MEMBERS PRESENT.—All Members were present (at some time during the sitting) except—  
Mr. Anstey\*, Mr. Bamford, Mr. Blakeley, Mr. Burchell<sup>(a)</sup>, Mr. J. H. Catts, Mr. Joseph Cook, Mr. Fleming<sup>(a)</sup>, Lord Forrest, Mr. Heitmann<sup>(a)</sup>, Mr. Hughes, Mr. Leckie, Mr. Livingston, Mr. Mahony, Mr. Manifold\*, Mr. McGrath<sup>(\*)</sup>, Mr. Orchard, Mr. Page\*, Mr. Riley, Brigadier-General Ryrie<sup>(a)</sup>, Mr. Sampson, Mr. Bruce Smith, Mr. Wallace, Mr. Watkins, and Mr. Yates<sup>(a)</sup>.

\* On leave.

(a) Joined Australian Imperial Force.

---

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