

1923.  
(SECOND SESSION.)

# THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA.

No. 45.

## VOTES AND PROCEEDINGS

OF THE

## HOUSE OF REPRESENTATIVES.

THURSDAY, 23RD AUGUST, 1923.

1. The House met, at eleven o'clock a.m., pursuant to adjournment.—Mr. Speaker (the Right Honorable W. A. Watt) took the Chair, and read Prayers.
2. QUESTION OF PRIVILEGE—ORDER OF BUSINESS.—Mr. Mahony raised a question of Privilege on the ground that a Notice of Motion by Mr. West, No. 6, General Business, with regard to the proposed disallowance of a vote by the honorable Member for Riverina (Mr. Killen) on the second reading of the Land Tax Assessment Bill (1923), was not placed first on the Notice Paper, and concluded by moving, That the Notice of Motion standing in the name of Mr. West, No. 6, General Business, be taken forthwith.  
*Speaker's Ruling.*—Mr. Speaker stated that the arrangement of Business on the Notice Paper was outside his powers and was a matter for the Leader of the House. He was not prepared at present to rule that the matter was one of Privilege. [*See Entry No. 6, post.*]  
The motion of Mr. Mahony was therefore not proceeded with.
3. MESSAGE FROM THE SENATE.—WAR SERVICE HOMES BILL (1923).—Mr. Speaker announced the receipt of the following Message from the Senate :—  

<p>MR. SPEAKER,</p> <p>The Senate returns to the House of Representatives the Bill for “<i>An Act to amend the War Service Homes Act 1918-1920</i>””, and acquaints the House that the Senate has agreed to the Bill without amendment.</p>	<p><i>Message No. 24.</i></p> <p>THOS. GIVENS, President.</p>
---	---

The Senate,  
Melbourne, 23rd August, 1923, a.m.
4. PAPER.—The following Paper was presented, pursuant to Statute—  
New Guinea Act—Ordinance of 1923—No. 30—Supply (No. 2) 1923-24.
5. POSTPONEMENT OF BUSINESS.—Ordered—That the intervening Business be postponed till after the consideration of Notice of Motion No. 6, General Business.
6. VOTE OF MEMBER CHALLENGED [PECUNIARY INTEREST].—Mr. West moved, pursuant to notice, That the vote given by the honorable Member for Riverina (Mr. Killen) in the House, on the question of the second reading of the Land Tax Assessment Bill (1923), be disallowed.  
The honorable Member for Riverina addressed the House with reference to the matter.  
Mr. Speaker made a statement to the House in regard to the general question of pecuniary interest of Members, and the right of a Member to vote on a matter in which he may be personally interested.  
Mr. Speaker then informed the honorable Member for Riverina that it was the usual practice in such cases for the honorable Member immediately concerned to withdraw from the Chamber during the discussion of the motion.  
The honorable Member thereupon withdrew.  
A Point of Order having been raised as to the honorable Member being permitted to be present during the debate, it was resolved that the honorable Member for Riverina be requested to return to his seat in the House if he so desired.  
Mr. Speaker thereupon directed the Serjeant-at-Arms to inform the honorable Member accordingly.  
Debate on main question ensued.  
Mr. Groom (Attorney-General) addressing the House—  
*Closure.*—Mr. McGrath moved, That the question be now put.  
Question—That the question be now put—put and passed.

23rd August, 1923.

And the question being accordingly put—That the vote given by the honorable Member for Riverina (Mr. Killen) in the House, on the question of the second reading of the Land Tax Assessment Bill (1923), be disallowed—

The House divided—

Ayes, 21.		Noes, 34.	
Mr. Anstey	Mr. McGrath	Mr. Atkinson	Sir Elliot Johnson
Mr. Blakeley	Mr. Parker Moloney	Mr. Bayley	Mr. Latham
Mr. Charlton	Mr. Edward Riley	Mr. Bowden	Mr. Lister
Mr. Coleman	Mr. E. C. Riley	Mr. Bruce	Mr. Mackay
Mr. Fenton	Mr. Scullin	Mr. Malcolm Cameron	Mr. Mann
Mr. Gabb	Mr. Watkins	Mr. Austin Chapman	Mr. Manning
Mr. Albert Green	Mr. West	Mr. Robert Cook	Mr. Marks
Mr. Lazzarini		Mr. Corser	Mr. Maxwell
Mr. Mahony		Mr. R. W. Foster	Mr. Earle Page
Mr. W. Maloney	<i>Tellers :</i>	Mr. Josiah Francis	Mr. Thomas Paterson
Mr. Mathews	Mr. Makin	Mr. Gardner	Sir Granville Ryrie
Mr. Frederick McDonald	Mr. Yates	Mr. Gibson	Mr. Stewart
		Mr. Roland Green	Mr. Thompson
		Mr. Groom	Mr. Whitsitt
		Mr. Hughes	
		Mr. Hunter	<i>Tellers :</i>
		Mr. Hurry	Mr. Marr
		Mr. Jackson	Mr. Prowse

And so it was negatived.

7. WAYS AND MEANS [“ GRIEVANCE DAY ”].—Pursuant to the provisions of Standing Order No. 241, the Order of the Day having been read for going into the Committee of Ways and Means—  
Question proposed—That Mr. Speaker do now leave the Chair.  
Debate ensued.
8. DISTINGUISHED VISITOR.—Mr. Speaker informed the House that Mr. J. Wignall, a Member of the House of Commons, was within the precincts. Mr. Wignall thereupon, with the concurrence of honorable Members, was provided with a seat on the floor of the House.
9. WAYS AND MEANS.—[“ GRIEVANCE DAY ” AND INCOME TAX BILL (1923)].—The debate, interrupted as above, was resumed on the question—That Mr. Speaker do now leave the Chair.  
Question—put and passed.  
Whereupon Mr. Speaker left the Chair, and the House resolved itself into the Committee of Ways and Means.

(In the Committee.)

*Resolved*, on the motion of Mr. Earle Page (Treasurer)—That a tax be imposed on income derived from sources in Australia at the following amounts and rates, namely:—

A.—Rate of Tax upon Income Derived from Personal Exertion.

For so much of the whole taxable income as does not exceed £7,600 the average rate of tax per pound sterling shall be Threepence and three eight-hundredths of one penny where the taxable income 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.

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

R = average rate of tax in pence per pound sterling.  
I = taxable income in pounds sterling.

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

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

B.—Rate of Tax upon Income Derived from Property.

(a) For such part of the taxable income as does not exceed £546 the average rate of tax per pound sterling shall be that given by the following formula:—

R = average rate of tax in pence per pound sterling.  
I = taxable income in pounds sterling.

$$R = \left( 3 + \frac{I}{181.058} \right) \text{ pence.}$$

23rd August, 1923.

(b) For such part of the taxable income as exceeds £546 but does not exceed £2,000, the additional tax for each additional pound of taxable income above £546 shall increase continuously with the increase of the taxable income in a curve of the second degree in such a manner that the increase of tax for One pound increase of taxable income shall be—

11·713 pence for the pound sterling between	£545 10s. Od. and	£546 10s. Od.
12·768 pence for the pound sterling between	£599 10s. Od. and	£600 10s. Od.
14·672 pence for the pound sterling between	£699 10s. Od. and	£700 10s. Od.
16·512 pence for the pound sterling between	£799 10s. Od. and	£800 10s. Od.
18·288 pence for the pound sterling between	£899 10s. Od. and	£900 10s. Od.
20·000 pence for the pound sterling between	£999 10s. Od. and	£1,000 10s. Od.
27·600 pence for the pound sterling between	£1,499 10s. Od. and	£1,500 10s. Od.
33·600 pence for the pound sterling between	£1,999 10s. Od. and	£2,000 10s. Od.

(c) For such part of the taxable income as exceeds £2,000, but does not exceed £6,500, the additional tax for each additional pound of taxable income above £2,000 shall increase continuously with the increase of the taxable income in a curve of the third degree in such a manner that the increase of tax for One pound increase of taxable income shall be—

33·600 pence for the pound sterling between	£1,999 10s. Od. and	£2,000 10s. Od.
40·000 pence for the pound sterling between	£2,499 10s. Od. and	£2,500 10s. Od.
45·300 pence for the pound sterling between	£2,999 10s. Od. and	£3,000 10s. Od.
49·600 pence for the pound sterling between	£3,499 10s. Od. and	£3,500 10s. Od.
53·000 pence for the pound sterling between	£3,999 10s. Od. and	£4,000 10s. Od.
55·600 pence for the pound sterling between	£4,499 10s. Od. and	£4,500 10s. Od.
57·500 pence for the pound sterling between	£4,999 10s. Od. and	£5,000 10s. Od.
58·800 pence for the pound sterling between	£5,499 10s. Od. and	£5,500 10s. Od.
59·600 pence for the pound sterling between	£5,999 10s. Od. and	£6,000 10s. Od.
60·000 pence for the pound sterling between	£6,499 10s. Od. and	£6,500 10s. Od.

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

*C.—Rates of Tax in respect of Taxable Income Derived Partly from Personal Exertion and Partly from Property.*

(a) For every pound sterling of taxable income derived from personal exertion, the rate of tax shall be ascertained by dividing the total amount of the tax that would be payable under Subdivision A if the total taxable income of the taxpayer were derived exclusively from personal exertion by the amount of the total taxable income.

(b) For every pound sterling of taxable income derived from property, the rate of tax shall be ascertained by dividing the total amount of the tax that would be payable under Subdivision B if the total taxable income of the taxpayer were derived exclusively from property by the amount of the total taxable income.

*D.—Additional Tax.*

In addition to the tax payable under the preceding provisions, there shall be payable, in the case of incomes in respect of which the tax is calculated under Subdivision A, B or C, an additional tax equal to fifty-three and one-half per centum of the amount of the tax so calculated.

*E.—Tax Payable in respect of a Prize in a Lottery.*

There shall be payable in respect of a prize in a lottery paid in cash or by means of inscribed stock or bonds or other negotiable instruments, and won after the commencement of the Act passed to give effect to this resolution, income tax to the amount of twelve and one-half per centum of the gross prize money, or of the face value of the stock, bonds or instruments.

*F.—Rates of Tax payable by a Company.*

(a) For every pound sterling of the taxable income of a Company, the rate of tax shall be One shilling.

(b) For every pound sterling of interest paid or credited by the Company to any person who is an absentee, in respect of debentures of the Company or on money lodged at interest with the Company by such person, the rate of tax shall be One shilling.

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

The House resumed; Mr. Watkins reported accordingly.

Resolved—That the House will, at a later hour this day, again resolve itself into the said Committee. Mr. Earle Page moved, pursuant to contingent notice, That the Standing Orders be suspended to enable the remaining stages to be passed without delay.

Question—put and passed.

The Resolution reported from the Committee was read, and, on the motion of Mr. Earle Page, was adopted by the House.

Ordered—That Mr. Earle Page and Mr. Groom do prepare and bring in a Bill to carry out the foregoing Resolution.

23rd August, 1923.

Mr. Earle Page then brought up a Bill intituled "A Bill for an Act to impose Taxes upon Incomes," and moved, That it be now read a first time.

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

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

Debate ensued.

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, after debate, agreed to.

Bill to be reported without amendment.

The House resumed; Mr. Watkins reported accordingly.

On the motion of Mr. Earle Page, the House adopted the Report, and the Bill was read a third time.

10. MESSAGE FROM THE GOVERNOR-GENERAL.—ASSENT TO BILL.—The following Message from His Excellency the Governor-General was received, and the same was read by Mr. Speaker:—

FORSTER,

*Governor-General.*

*Message No. 25.*

A Bill intituled "*Tasmania Grant Act 1923*," 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, 22nd August, 1923.

11. PAPERS.—The following Papers were presented, pursuant to Statute—

Arbitration (Public Service) Act—Determinations by the Arbitrator, &c.—

No. 14 of 1923—Australian Telegraphists' Union.

No. 15 of 1923—Commonwealth Public Service Clerical Association.

No. 16 of 1923—Postal Sorters' Union of Australia.

No. 17 of 1923—Australian Letter Carriers' Association.

No. 18 of 1923—Australian Letter Carriers' Association.

No. 19 of 1923—Commonwealth Postmasters' Association.

No. 20 of 1923—Australian Telegraphists' Union.

No. 21 of 1923—Australian Postal Assistants' Union.

No. 22 of 1923—Federated Public Service Assistants' Association.

No. 23 of 1923—Australian Letter Carriers' Association.

No. 24 of 1923—Commonwealth General Division Telephone Officers' Association.

No. 25 of 1923—Commonwealth Public Service Clerical Association.

No. 26 of 1923—Australian Postal Assistants' Union.

No. 27 of 1923—Australian Telegraphists' Union.

No. 28 of 1923—Commonwealth Telegraph Traffic and Supervisory Officers' Association.

No. 29 of 1923—Commonwealth Postmasters' Association and Australian Postal Assistants' Union.

No. 30 of 1923—General Division Officers' Union of the Trade and Customs Department.

No. 31 of 1923—Professional Officers' Association, Commonwealth Public Service.

No. 32 of 1923—Postmaster-General's Department State Heads of Branches Association.

No. 33 of 1923—Commonwealth General Division Telephone Officers' Association.

No. 34 of 1923—Federated Public Service Assistants' Association.

No. 35 of 1923—Public Service Artisans' Association.

No. 36 of 1923—Commonwealth Legal Professional Officers' Association.

12. POSTPONEMENT OF ORDERS OF THE DAY.—Ordered—That the Orders of the Day, Government Business, be postponed until after the consideration of Notice of Motion No. 1, Government Business.

13. AIR FORCE BILL.—Mr. Bowden (Minister for Defence) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to provide for the Establishment, Organization, and Government of the Royal Australian Air Force.

Question—put and passed.

Mr. Bowden 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 the next sitting.

14. POSTPONEMENT OF ORDER OF THE DAY.—Ordered—That Order of the Day No. 2, Government Business, be postponed until after Order of the Day No. 3.

15. TAXATION OF LOANS BILL.—The Order of the Day having been read for the second reading—Mr. Earle Page (Treasurer) moved, That the Bill be now read a second time.

Debate ensued.

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

23rd August, 1923.

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

(In the Committee.)

Clauses 1, 2, and 3 agreed to.

Clause 4 debated—

On the motion of Mr. Latham, after debate, the following amendment was made:—Page 2, line 6, omit "loans," insert "any loan".

Clause, as amended, agreed to.

Clause 5 agreed to.

Title agreed to.

Bill to be reported with an amendment.

The House resumed; Mr. Watkins reported accordingly.

On the motion of Mr. Earle Page, by leave, the House adopted the Report, and the Bill was read a third time.

16. MESSAGE FROM THE SENATE.—APPROPRIATION BILL 1923-24.—Mr. Speaker announced the receipt of the following Message from the Senate:—

MR. SPEAKER,

Message No. 25.

The Senate returns to the House of Representatives the Bill for "*An Act to grant and apply out of the Consolidated Revenue Fund a sum for the service of the year ending the thirtieth day of June One thousand nine hundred and twenty-four and to appropriate the Supplies granted by the Parliament for such year,*" and acquaints the House that the Senate has agreed to the Bill without requests.

THOS. GIVENS,  
President.

The Senate,  
Melbourne, 23rd August, 1923.

17. POSTPONEMENT OF ORDERS OF THE DAY—Ordered—That the intervening Orders of the Day, Government Business, be postponed until after Order of the Day No. 5.
18. AGREEMENTS VALIDATION BILL.—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. Watkins reported accordingly.

On the motion of Mr. Groom (Attorney-General), the House adopted the Report, and, by leave, the Bill was read a third time.

19. PAPER.—The following Paper was presented, pursuant to Statute—  
Arbitration (Public Service) Act—Determination by the Arbitrator, &c.—No. 37 of 1923—Commonwealth Storemen and Packers' Union of Australia.
20. ADJOURNMENT.—Mr. Bruce (Prime Minister) moved, That the House do now adjourn.  
Debate ensued.  
Question—put and passed.

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

MEMBERS PRESENT.—All Members were present (at some time during the sitting) except—  
Mr. Bamford\*, Mr. Donald Cameron\*, Sir Neville Howse\*, Mr. Lacey, and Mr. Lambert.

\*On leave.

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