

1940.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA,  
CANBERRA.

VOTES AND PROCEEDINGS  
OF THE  
HOUSE OF REPRESENTATIVES.

No. 13.

THURSDAY, 12TH DECEMBER, 1940.

1. The House met, at half-past eleven o'clock a.m., pursuant to adjournment.—Mr. Speaker (the Honorable W. M. Nairn) took the Chair, and read Prayers.
2. PAPERS.—The following Papers were presented, pursuant to Statute—  
 Australian Soldiers' Repatriation Act—Repatriation Commission—Report for year 1939–40.  
 Commonwealth Public Service Act—Seventeenth Report on the Commonwealth Public Service  
 by Board of Commissioners, dated 10th December, 1940.  
 Lands Acquisition Act—Land acquired—  
 For Defence purposes—Red Head, New South Wales.  
 For Postal purposes—Fortitude Valley, Queensland.  
 National Security Act—National Security (General) Regulations—Orders—  
 Prohibited places.  
 Prohibiting work on land (5).  
 Taking possession of land, &c. (21).  
 Use of land (3).
3. SUPPLY [“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 Supply—  
 Question—That Mr. Speaker do now leave the Chair—put and negatived.  
 Resolved—That the House will, at a later hour this day, resolve itself into the said Committee.
4. POSTPONEMENT OF ORDER OF THE DAY.—Ordered—That Order of the Day No. 2 be postponed until after Orders of the Day Nos. 3 and 4.
5. SALES TAX PROCEDURE BILL 1940.—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. Prowse reported accordingly.  
 On the motion of Mr. Fadden (Treasurer), the House adopted the Report, and, by leave, the Bill was read a third time.

6. SALES TAX ASSESSMENT BILL (No. 1A) 1940.—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. Prowse reported accordingly.  
 On the motion of Mr. Fadden (Treasurer), the House adopted the Report, and, by leave, the Bill was read a third time.

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

12th December, 1940.

(In the Committee.)

Consideration resumed of the nine motions moved by Mr. Fadden (Treasurer) on the 21st November, 1940 (see pages 22–24).

Motions agreed to.

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

The House resumed ; Mr. Prowse reported accordingly.

Resolved—That the House will, at a later hour this day, again resolve itself into the said Committee. Mr. Fadden moved, pursuant to contingent notice, That so much of the Standing Orders be suspended as would prevent the remaining stages being passed without delay.

Question—put and passed.

The Resolutions reported from the Committee were read, and, on the motion of Mr. Fadden, were adopted by the House.

Ordered—That Mr. Fadden and Mr. Anthony do prepare and bring in Bills to carry out the foregoing Resolutions.

8. MOTION WITHOUT NOTICE—LEAVE TO MOVE NOT GRANTED.—Mr. Fadden (Treasurer) asked leave to move, without notice, a motion to suspend Standing Orders to enable the Sales Tax Bills to be considered together.  
Objection being raised, leave not granted.
9. SALES TAX BILL (NO. 1A) 1940.—Mr. Fadden (Treasurer) then brought up a Bill intituled “ *A Bill for an Act to amend the ‘ Sales Tax Act (No. 1) 1930–1939’*, as amended by the ‘ *Sales Tax Act (No. 1) 1940’* ”, and moved, That it be now read a first time.  
Question—put and passed.—Bill read a first time.  
Mr. Fadden moved, That the Bill be now read a second time.  
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. Prowse reported accordingly.

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

10. SALES TAX BILL (NO. 2A) 1940.—Mr. Fadden (Treasurer) then brought up a Bill intituled “ *A Bill for an Act to amend the ‘ Sales Tax Act (No. 2) 1930–1939’*, as amended by the ‘ *Sales Tax Act (No. 2) 1940’* ”, and moved, That it be now read a first time.  
Question—put and passed.—Bill read a first time.  
Mr. Fadden moved, That the Bill be now read a second time.  
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. Prowse reported accordingly.

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

11. SALES TAX BILL (NO. 3A) 1940.—Mr. Fadden (Treasurer) then brought up a Bill intituled “ *A Bill for an Act to amend the ‘ Sales Tax Act (No. 3) 1930–1939’*, as amended by the ‘ *Sales Tax Act (No. 3) 1940’* ”, and moved, That it be now read a first time.  
Question—put and passed.—Bill read a first time.  
Mr. Fadden moved, That the Bill be now read a second time.  
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. Prowse reported accordingly.

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

12. SALES TAX BILL (NO. 4A) 1940.—Mr. Anthony (Assistant Minister) then brought up a Bill intituled “ *A Bill for an Act to amend the ‘ Sales Tax Act (No. 4) 1930–1939’*, as amended by the ‘ *Sales Tax Act (No. 4) 1940’* ”, and moved, That it be now read a first time.  
Question—put and passed.—Bill read a first time.  
Mr. Anthony moved, That the Bill be now read a second time.  
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.

12th December, 1940.

(In the Committee.)

Bill, by leave, taken as a whole, and agreed to.  
Bill to be reported without amendment.

The House resumed ; Mr. Prowse reported accordingly.

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

13. SALES TAX BILL (No. 5A) 1940.—Mr. Anthony (Assistant Minister) then brought up a Bill intituled “ *A Bill for an Act to amend the ‘ Sales Tax Act (No. 5) 1930–1939’ , as amended by the ‘ Sales Tax Act (No. 5) 1940’* ”, and moved, That it be now read a first time.

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

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

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. Prowse reported accordingly.

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

14. SALES TAX BILL (No. 6A) 1940.—Mr. Anthony (Assistant Minister) then brought up a Bill intituled “ *A Bill for an Act to amend the ‘ Sales Tax Act (No. 6) 1930–1939’ , as amended by the ‘ Sales Tax Act (No. 6) 1940’* ”, and moved, That it be now read a first time.

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

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

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. Prowse reported accordingly.

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

15. SALES TAX BILL (No. 7A) 1940.—Mr. Anthony (Assistant Minister) then brought up a Bill intituled “ *A Bill for an Act to amend the ‘ Sales Tax Act (No. 7) 1930–1939’ , as amended by the ‘ Sales Tax Act (No. 7) 1940’* ”, and moved, That it be now read a first time.

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

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

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. Prowse reported accordingly.

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

16. SALES TAX BILL (No. 8A) 1940.—Mr. Anthony (Assistant Minister) then brought up a Bill intituled “ *A Bill for an Act to amend the ‘ Sales Tax Act (No. 8) 1930–1939’ , as amended by the ‘ Sales Tax Act (No. 8) 1940’* ”, and moved, That it be now read a first time.

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

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

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. Prowse reported accordingly.

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

17. SALES TAX BILL (No. 9A) 1940.—Mr. Anthony (Assistant Minister) then brought up a Bill intituled “ *A Bill for an Act to amend the ‘ Sales Tax Act (No. 9) 1930–1939’ , as amended by the ‘ Sales Tax Act (No. 9) 1940’* ”, and moved, That it be now read a first time.

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

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

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.

12th December, 1940.

The House resumed ; Mr. Prowse reported accordingly.

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

18. INCOME TAX ASSESSMENT BILL (No. 2) 1940.—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.)

Clause 1 agreed to.

Clause 2—

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

The House resumed ; Mr. Prowse reported accordingly.

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

19. MESSAGE FROM THE GOVERNOR-GENERAL.—INCOME TAX ASSESSMENT BILL (No. 2) 1940.—The following Message from His Excellency the Governor-General was presented, and was read by Mr. Speaker :—

GOWRIE.

*Governor-General.*

*Message No. 13.*

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 be made for the purposes of a Bill for an Act to amend the *Income Tax Assessment Act 1936-1939*, as amended by the *Income Tax Assessment Act 1940*.

Canberra, 27th November, 1940.

Ordered—That the foregoing Message be taken into consideration, in Committee of the whole House, forthwith.

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

(In the Committee.)

Mr. Fadden (Treasurer) moved, That it is expedient that an appropriation of revenue be made for the purposes of a Bill for an Act to amend the *Income Tax Assessment Act 1936-1939*, as amended by the *Income Tax Assessment Act 1940*.

Question—put and passed.

Resolution to be reported.

The House resumed ; Mr. Prowse reported accordingly.

The said Resolution was read, and, on the motion of Mr. Fadden, by leave, was adopted by the House.

20. INCOME TAX ASSESSMENT BILL (No. 2) 1940.—The Order of the Day having been read for the further consideration of this Bill in Committee of the whole House—

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

(In the Committee.)

Clauses 2 to 13, by leave, taken together, and, with the printed amendments as moved by Mr. Fadden (Treasurer) incorporated, agreed to, after debate.

The amendments are as follows :—

Clause 2, page 2, line 7, omit " five, ", insert " four A, five, five A, ".

Clause 4, page 2, line 36, omit " and " (last occurring).

Clause 4, page 2, at the end of the clause add the following paragraph :—" and

(d) by inserting after sub-section (2.) the following sub-section :—

(2A.) Where a company is liable to pay super-tax upon the excess of its taxable income over Five thousand pounds, and that taxable income includes a dividend or part of a dividend paid out of income on which super-tax has been paid or is payable by the company which paid the dividend, the first mentioned company shall be entitled to a rebate of an amount ascertained by applying the rate of super-tax payable by companies for the year of tax to an amount which bears the same proportion to the excess of the taxable income over Five thousand pounds as the dividend or part bears to the total taxable income.' "

Clause 5, page 2, lines 40-41, omit paragraph (a), insert the following paragraph :—

" (a) by omitting from sub-section (1.) the words ' Two hundred and fifty ' (wherever occurring) and inserting in their stead the words ' Two hundred ' ; and "

Clause 7, page 3, lines 10-12, omit all the words after " Principal Act ", insert " is amended by omitting from sub-section (1.) the words ' Two hundred and fifty ' and inserting in their stead the words ' Two hundred ' "

Clause 13, page 5, line 21, omit " Two pounds eighteen shillings ", insert " Three pounds seventeen shillings ".

*New clauses—*

On the motion of Mr. Fadden, the following new clauses were inserted in the Bill, after debate :—

" 4A. Section seventy-nine of the Principal Act is amended by inserting after paragraph (b) the following paragraph :—

(ba) The sum of fifty pounds in respect of the mother of the taxpayer if she is a resident and is wholly maintained by the taxpayer :

Provided that if the mother is wholly maintained by the taxpayer during part only of the year of income, the deduction allowable shall be such part of the sum of fifty pounds as, in the opinion of the Commissioner, is reasonable in the circumstances ; "

Concessional  
deductions.

12th December, 1940.

- “ 5A. Section one hundred and three of the Principal Act is amended— Definitions.
- (a) by omitting from paragraph (a) of the definition of ‘ distributable income ’ in sub-section (1.) the words ‘ or under any Act passed by the Parliament imposing a war-time tax upon companies, ’ ;
- (b) by omitting from sub-section (1.) the definition of ‘ investment company ’ ; and
- (c) by omitting paragraph (e) of sub-section (2.) and inserting in its stead the following paragraph :—
- ‘ (e) a private company shall be deemed not to have made a sufficient distribution of its income of the year of income unless, before the expiration of six months after the close of that year, it has paid in dividends, out of the taxable income of that year, the whole of its distributable income ; ’ ”.

Title agreed to.

Bill to be reported with amendments.

The House resumed ; Mr. Prowse reported accordingly.

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

21. POSTPONEMENT OF ORDERS OF THE DAY.—Ordered—That the intervening Orders of the Day be postponed until after Order of the Day No. 10.
22. OFFICERS’ RIGHTS DECLARATION BILL 1940.—The Order of the Day having been read for the second reading—Mr. Hughes (Attorney-General) moved, That the Bill be now read a second time.  
Mr. Blackburn 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 a later hour this day.
23. WAYS AND MEANS—INCOME TAX.—The House, according to Order, again resolved itself into the Committee of Ways and Means.

(In the Committee.)

Consideration resumed of the motion moved by Mr. Fadden (Treasurer) on the 27th November, 1940 (see pages 28–29).

On the motion of Mr. Fadden, the following amendments were made :—

- (a) by omitting from *Division A* of paragraph 1. the words “ Three hundred ” (wherever occurring) and inserting in their stead the words “ Four hundred ” ;
- (b) by omitting from *Division A* of paragraph 1. the words “ twelve pence ” (wherever occurring) and inserting in their stead the words “ sixteen pence ” ;
- (c) by omitting from *Division B* of paragraph 1. the words “ Three hundred ” (wherever occurring) and inserting in their stead the words “ Four hundred ” ;
- (d) by omitting from *Division B* of paragraph 1. the words “ fifteen pence ” (wherever occurring) and inserting in their stead the words “ twenty pence ” ; and
- (e) by inserting, after paragraph 1., the following paragraph :—

“ 1A. That, in addition to any income tax payable under the preceding provisions of this Resolution, there shall be payable upon the taxable income in excess of Five thousand pounds derived by a company (other than a company to which section fourteen of the *War-time (Company) Tax Act 1940* provides that that Act shall not apply) a super-tax at the rate of twelve pence for every pound by which that taxable income exceeds Five thousand pounds :

Provided that this paragraph shall not apply to the assessment of a company as a trustee. ”.

Motion, as amended, agreed to.

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

The House resumed ; Mr. Prowse reported accordingly.

Resolved—That the House will, at a later hour this day, again resolve itself into the said Committee.  
Mr. Fadden moved, pursuant to contingent notice, That so much of the Standing Orders be suspended as would prevent the remaining stages being passed without delay.

Question—put and passed.

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

Ordered—That Mr. Fadden and Mr. Anthony do prepare and bring in a Bill to carry out the foregoing Resolution.

24. INCOME TAX BILL (No. 2) 1940.—Mr. Fadden (Treasurer) then brought up a Bill intituled “ *A Bill for an Act to impose a Tax upon Incomes* ”, and moved, That it be now read a first time.  
Question—put and passed.—Bill read a first time.  
Mr. Fadden moved, That the Bill be now read a second time.  
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, after debate.

Bill to be reported without amendment.

12th December, 1940.

The House resumed ; Mr. Prowse reported accordingly.

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

25. WAR-TIME (COMPANY) TAX ASSESSMENT BILL 1940 [No. 2].—Mr. Fadden (Treasurer) moved, by leave, That he have leave to bring in a Bill for an Act relating to the Imposition, Assessment and Collection of a War-time Tax upon Companies.

Question—put and passed.

Mr. Fadden 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.

Mr. Fadden moved, by leave, 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.)

Clause 1 agreed to.

Clause 2 debated and agreed to.

Clause 3 debated and agreed to.

Clauses 4 to 23 agreed to.

Clause 24 debated and agreed to.

Clauses 25 to 37 agreed to.

Title agreed to.

Bill to be reported without amendment.

The House resumed ; Mr. Prowse reported accordingly.

On the motion of Mr. Fadden, the House adopted the Report, and, by leave, the Bill was read a third time, after debate.

26. WAYS AND MEANS—WAR-TIME (COMPANY) TAX.—The House, according to Order, again resolved itself into the Committee of Ways and Means.

(In the Committee.)

Mr. Fadden (Treasurer) moved—

1. That a tax be imposed, at the rates specified in this Resolution, on the amount by which the taxable profit of any company exceeds an amount equal to a percentage of the capital employed to be prescribed by the Parliament (in this Resolution referred to as “ the percentage standard ”).

2. That in respect of the amount by which the taxable profit of a company (other than a company to which paragraph 3 or 4 of this Resolution applies) exceeds the percentage standard—

(a) Where the excess is not more than one per centum of the capital employed—the rate of tax be four per centum ; and

(b) Where the excess is more than one per centum of the capital employed—the rate of tax in respect of the excess referred to in the first column of the following table be—

(i) on so much of that excess as is equal to the percentage of the capital employed specified in the second column of that table—the rate specified in the third column of that table ; and

(ii) on the remainder of that excess—the rate specified in the fourth column of that table.

	per centum.	per centum.	per centum.
Where the excess is more than one per centum of the capital employed but not more than two per centum .. .. .	1	4	8
Where the excess is more than two per centum of the capital employed but not more than three per centum .. .. .	2	6	12
Where the excess is more than three per centum of the capital employed but not more than four per centum .. .. .	3	8	16
Where the excess is more than four per centum of the capital employed but not more than five per centum .. .. .	4	10	20
Where the excess is more than five per centum of the capital employed but not more than six per centum .. .. .	5	12	24
Where the excess is more than six per centum of the capital employed but not more than seven per centum .. .. .	6	14	28
Where the excess is more than seven per centum of the capital employed but not more than eight per centum .. .. .	7	16	32
Where the excess is more than eight per centum of the capital employed but not more than nine per centum .. .. .	8	18	36
Where the excess is more than nine per centum of the capital employed but not more than ten per centum .. .. .	9	20	40
Where the excess is more than ten per centum of the capital employed but not more than eleven per centum .. .. .	10	22	44
Where the excess is more than eleven per centum of the capital employed but not more than twelve per centum .. .. .	11	24	48
Where the excess is more than twelve per centum of the capital employed but not more than thirteen per centum .. .. .	12	26	52
Where the excess is more than thirteen per centum of the capital employed but not more than fourteen per centum .. .. .	13	28	56
Where the excess is more than fourteen per centum of the capital employed .. .. .	14	30	60

12th December, 1940.

3. That the rate of tax in respect of every pound by which the taxable profit of a company which is a primary producer exceeds the percentage standard be that percentage which the amount of tax which would be payable in accordance with the last preceding paragraph of this Resolution if the average taxable profit of the company, ascertained in accordance with a method to be prescribed by the Parliament, were the taxable profit of a company which is not a primary producer, bears to the amount by which that average taxable profit exceeds the percentage standard.

4. That, where the taxable income of a company includes a net premium received in respect of a lease and the company elects to have the amount of the net premium spread over the term of the lease for the purpose of ascertaining the rate of tax applicable to the company, the rate of tax in respect of every pound by which the taxable profit of that company exceeds the percentage standard be that percentage which the amount of tax which would be payable in accordance with paragraph 1 of this Resolution, if the deemed taxable profit, ascertained in accordance with a method to be prescribed by the Parliament, were the taxable profit of a company which had not so elected, bears to the amount by which that deemed taxable profit exceeds the percentage standard.

5. That the tax be levied and paid for the financial year beginning on the first day of July, One thousand nine hundred and forty and for each financial year thereafter.

Question—put and passed.

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

The House resumed ; Mr. Prowse reported accordingly.

Resolved—That the House will, at a later hour this day, again resolve itself into the said Committee. Mr. Fadden moved, pursuant to contingent notice, That so much of the Standing Orders be suspended as would prevent the remaining stages being passed without delay.

Question—put and passed.

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

Ordered—That Mr. Fadden and Mr. Collins do prepare and bring in a Bill to carry out the foregoing Resolution.

27. WAR-TIME (COMPANY) TAX BILL 1940.—Mr. Fadden (Treasurer) then brought up a Bill intituled “ *A Bill for an Act to impose a War-time Tax upon Companies* ”, and moved, That it be now read a first time.

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

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

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. Prowse reported accordingly.

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

28. WINE EXPORT BOUNTY BILL 1940.—The Order of the Day having been read for the second reading—Mr. Harrison (Minister for Trade and Customs) 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 agreed to.

Bill to be reported without amendment.

The House resumed ; Mr. Guy reported accordingly.

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

29. POSTPONEMENT OF ORDERS OF THE DAY.—Ordered—That Orders of the Day Nos. 7 and 8 be postponed until after Order of the Day No. 9.

30. TREASURY BILLS BILL 1940.—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. Guy reported accordingly.

On the motion of Mr. Fadden (Treasurer), the House adopted the Report, and, by leave, the Bill was read a third time.

12th and 13th December, 1940.

31. NORTHERN TERRITORY (ADMINISTRATION) BILL (No. 2) 1940.—The Order of the Day having been read for the second reading—Mr. Collins (Minister representing the Minister for the Interior) 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 agreed to.  
Bill to be reported without amendment.

The House resumed ; Mr. Guy reported accordingly.  
On the motion of Mr. Collins, the House adopted the Report, and, by leave, the Bill was read a third time.

32. COMMONWEALTH PUBLIC SERVICE BILL 1940.—The Order of the Day having been read for the second reading—Mr. Collins (Assistant Minister) 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 agreed to.  
Bill to be reported without amendment.

The House resumed ; Mr. Guy reported accordingly.  
On the motion of Mr. Collins, the House adopted the Report, and, by leave, the Bill was read a third time.

33. OFFICERS' RIGHTS DECLARATION BILL 1940.—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. Prowse reported accordingly.  
On the motion of Mr. Hughes (Attorney-General), the House adopted the Report, and, by leave, the Bill was read a third time.

34. SUPPLY—ESTIMATES 1940-41.—The House, according to Order, resolved itself into the Committee of Supply.

*(In the Committee.)*

Vote—"The Department of Defence Co-ordination, £97,600"—further debated.  
Ordered—That Mr. Cameron be granted an extension of time.

The Committee continuing to sit until after midnight—

### FRIDAY, 13TH DECEMBER, 1940.

Debate continued.

*Withdrawal of Strangers.*—Mr. Menzies having taken notice that strangers were present—

Question—That strangers be ordered to withdraw—put and passed.

*Chairman's Ruling.*—The Chairman stated that he did not regard honorable Senators as strangers.

Debate continued.

Ordered—That Mr. Cameron be granted a further extension of time.

Debate continued.

Ordered—That strangers be admitted.

Vote—"The Department of Defence Co-ordination, £97,600"—agreed to.

Vote—"The Department of the Navy, £3,112,500"—agreed to.

Vote—"The Department of the Army, £2,736,000"—debated and agreed to.

Vote—"The Department of Air, £2,556,200"—debated and agreed to.

Vote—"The Department of Supply and Development, £95,000"—debated and agreed to.

Vote—"The Department of Munitions, £876,000"—agreed to.

Vote—"War (1939-40) Services payable out of Revenue, £52,630,700"—debated and agreed to.

Vote—"The Department of Civil Aviation, £492,000"—agreed to.

Vote—"The Department of Trade and Customs, £734,000"—debated and agreed to.

Vote—"The Department of Health, £149,000"—agreed to.

Vote—"The Department of Commerce, £543,000"—agreed to.

Vote—"Miscellaneous Services, £914,000"—debated and agreed to.



12th and 13th December, 1940.

Vote—" Refunds of Revenue, £2,000,000 "—agreed to.  
 Vote—" Advance to the Treasurer, £5,000,000 "—agreed to.  
 Vote—" War (1914-18) Services payable out of Revenue, £1,277,000 "—agreed to.  
 Vote—" Commonwealth Railways, £937,000 "—agreed to.  
 Vote—" Postmaster-General's Department, £12,829,000 "—debated and agreed to.  
 Vote—" Northern Territory, £394,360 "—agreed to.  
 Vote—" Australian Capital Territory, £396,600 "—agreed to.  
 Vote—" Papua, £81,040 "—debated and agreed to.  
 Vote—" Norfolk Island, £4,000 "—agreed to.

Mr. Fadden (Treasurer) moved, That the following Resolution be reported to the House :—

That, including the several sums already voted for such services, there be granted to His Majesty to defray the charges for the year 1940-41, for the several services hereunder specified, a sum not exceeding £90,505,000.

PART 1.—DEPARTMENTS AND SERVICES—Other than Business Undertakings and Territories of the Commonwealth.

	£
The Parliament .. .. .	149,600
The Prime Minister's Department .. .. .	637,400
The Department of External Affairs .. .. .	92,200
The Department of the Treasury .. .. .	1,074,100
The Attorney-General's Department .. .. .	234,600
The Department of the Interior .. .. .	462,100
The Department of Defence Co-ordination .. .. .	97,600
The Department of the Navy .. .. .	3,112,500
The Department of the Army .. .. .	2,736,000
The Department of Air .. .. .	2,556,200
The Department of Supply and Development .. .. .	95,000
The Department of Munitions .. .. .	876,000
War (1939-40) Services Payable out of Revenue .. .. .	52,630,700
The Department of Civil Aviation .. .. .	492,000
The Department of Trade and Customs .. .. .	734,000
The Department of Health .. .. .	149,000
The Department of Commerce .. .. .	543,000
Miscellaneous Services .. .. .	914,000
Refunds of Revenue .. .. .	2,000,000
Advance to the Treasurer .. .. .	5,000,000
War (1914-18) Services Payable out of Revenue .. .. .	1,277,000
<b>Total PART 1 .. .. .</b>	<b>75,863,000</b>

PART 2.—BUSINESS UNDERTAKINGS.

Commonwealth Railways .. .. .	937,000
Postmaster-General's Department .. .. .	12,829,000
<b>Total PART 2 .. .. .</b>	<b>13,766,000</b>

PART 3.—TERRITORIES OF THE COMMONWEALTH.

Northern Territory .. .. .	394,360
Australian Capital Territory .. .. .	396,600
Papua .. .. .	81,040
Norfolk Island .. .. .	4,000
<b>Total PART 3 .. .. .</b>	<b>876,000</b>

**TOTAL .. .. .** **90,505,000**

Question—put and passed.

Leave to be asked to sit again.

The House resumed ; Mr. Guy reported accordingly.

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

Mr. Fadden moved, pursuant to contingent notice, That so much of the Standing Orders be suspended as would prevent the remaining stages being passed without delay.

Question—put and passed.

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

35. WAYS AND MEANS—ESTIMATES 1940-41.—The House, according to Order, again resolved itself into the Committee of Ways and Means.

(In the Committee.)

Mr. Fadden (Treasurer) moved, That, towards making good the Supply granted to His Majesty for the services of the year 1940-41, there be granted out of the Consolidated Revenue Fund a sum not exceeding £67,167,800.

12th and 13th December, 1940.

Question—put and passed.  
Resolution to be reported, and leave asked to sit again.

The House resumed ; Mr. Guy reported accordingly.  
Resolved—That the House will, at a later hour this day, again resolve itself into the said Committee.  
The Resolution reported from the Committee was read, and, on the motion of Mr. Fadden, was adopted by the House.

Ordered—That Mr. Fadden and Mr. Collins do prepare and bring in a Bill to carry out the foregoing Resolution.

36. APPROPRIATION BILL 1940-41.—Mr. Fadden (Treasurer) then brought up a Bill intituled “ *A 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 forty-one and to appropriate the Supplies granted by the Parliament for that year* ”, and moved, That it be now read a first time.

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

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

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. Guy reported accordingly.

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

37. SUPPLY—ESTIMATES—ADDITIONS, NEW WORKS, BUILDINGS, ETC., 1940-41.—The House, according to Order, again resolved itself into the Committee of Supply.

(*In the Committee.*)

Estimates, by leave, taken as a whole, and agreed to.

Mr. Fadden (Treasurer) moved, That there be granted to His Majesty to the service of the year 1940-41, for the purposes of Additions, New Works, Buildings, &c., a sum not exceeding £3,421,000.

Question—put and passed.

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

The House resumed ; Mr. Guy reported accordingly.

Resolved—That the House will, at a later hour this day, again resolve itself into the said Committee.  
Mr. Fadden moved, pursuant to contingent notice, That so much of the Standing Orders be suspended as would prevent the remaining stages being passed without delay.

Question—put and passed.

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

38. WAYS AND MEANS—ESTIMATES—ADDITIONS, NEW WORKS, BUILDINGS, ETC., 1940-41.—The House, according to Order, again resolved itself into the Committee of Ways and Means.

(*In the Committee.*)

Mr. Fadden (Treasurer) moved, That, towards making good the Supply granted to His Majesty for Additions, New Works, Buildings, &c., for the year 1940-41, there be granted out of the Consolidated Revenue Fund a sum not exceeding £3,421,000.

Question—put and passed.

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

The House resumed ; Mr. Guy reported accordingly.

Resolved—That the House will, at a later hour this day, again resolve itself into the said Committee.  
The Resolution reported from the Committee was read, and, on the motion of Mr. Fadden, was adopted by the House.

Ordered—That Mr. Fadden and Mr. Collins do prepare and bring in a Bill to carry out the foregoing Resolution.

39. APPROPRIATION (WORKS AND BUILDINGS) BILL 1940-41.—Mr. Fadden (Treasurer) then brought up a Bill intituled “ *A Bill for an Act to grant and apply a sum out of the Consolidated Revenue Fund for the service of the year ending the thirtieth day of June, One thousand nine hundred and forty-one for the purposes of Additions, New Works, Buildings, &c., and to appropriate such sum* ”, and moved, That it be now read a first time.

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

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

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. Guy reported accordingly.

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

12th and 13th December, 1940.

40. MESSAGES FROM THE SENATE.—Mr. Speaker announced the receipt of the following Messages from the Senate :—

[*Morgan-Whyalla Waterworks Agreement Bill 1940*]—

MR. SPEAKER,

Message No. 15.

The Senate returns to the House of Representatives the Bill for “ *An Act to ratify and approve an Agreement made between The Commissioner of Waterworks of the State of South Australia and the Commonwealth of Australia* ”, and acquaints the House that the Senate has agreed to the Bill without amendment.

J. B. HAYES,  
President.

The Senate,  
Canberra, 12th December, 1940.

[*Sales Tax (Exemptions and Classifications) Bill 1940*]—

MR. SPEAKER,

Message No. 16.

The Senate returns to the House of Representatives the Bill for “ *An Act to amend the ‘ Sales Tax Exemptions Act 1935-1939 ’, as amended by the ‘ Sales Tax Exemptions Act 1940 ’* ”, and acquaints the House that the Senate has agreed to the Bill without amendment.

J. B. HAYES,  
President.

The Senate,  
Canberra, 12th December, 1940.

[*Sales Tax Procedure Bill 1940*]—

MR. SPEAKER,

Message No. 17.

The Senate returns to the House of Representatives the Bill for “ *An Act to amend the ‘ Sales Tax Procedure Act 1934-1936 ’* ”, and acquaints the House that the Senate has agreed to the Bill without amendment.

J. B. HAYES,  
President.

The Senate,  
Canberra, 12th December, 1940.

[*Sales Tax Assessment Bill (No. 1A) 1940*]—

MR. SPEAKER,

Message No. 18.

The Senate returns to the House of Representatives the Bill for “ *An Act to amend the ‘ Sales Tax Assessment Act (No. 1) 1930-1936 ’, as amended by the ‘ Sales Tax Assessment Act (No. 1) 1940 ’* ”, and acquaints the House that the Senate has agreed to the Bill without amendment.

J. B. HAYES,  
President.

The Senate,  
Canberra, 12th December, 1940.

[*Sales Tax Bills (Nos. 1A to 9A) 1940*]—

MR. SPEAKER,

Message No. 19.

The Senate returns to the House of Representatives the following Bills :—

“ *A Bill for an Act to amend the ‘ Sales Tax Act (No. 1) 1930-1939 ’, as amended by the ‘ Sales Tax Act (No. 1) 1940 ’* ”;

“ *A Bill for an Act to amend the ‘ Sales Tax Act (No. 2) 1930-1939 ’, as amended by the ‘ Sales Tax Act (No. 2) 1940 ’* ”;

“ *A Bill for an Act to amend the ‘ Sales Tax Act (No. 3) 1930-1939 ’, as amended by the ‘ Sales Tax Act (No. 3) 1940 ’* ”;

“ *A Bill for an Act to amend the ‘ Sales Tax Act (No. 4) 1930-1939 ’, as amended by the ‘ Sales Tax Act (No. 4) 1940 ’* ”;

“ *A Bill for an Act to amend the ‘ Sales Tax Act (No. 5) 1930-1939 ’, as amended by the ‘ Sales Tax Act (No. 5) 1940 ’* ”;

“ *A Bill for an Act to amend the ‘ Sales Tax Act (No. 6) 1930-1939 ’, as amended by the ‘ Sales Tax Act (No. 6) 1940 ’* ”;

“ *A Bill for an Act to amend the ‘ Sales Tax Act (No. 7) 1930-1939 ’, as amended by the ‘ Sales Tax Act (No. 7) 1940 ’* ”;

“ *A Bill for an Act to amend the ‘ Sales Tax Act (No. 8) 1930-1939 ’, as amended by the ‘ Sales Tax Act (No. 8) 1940 ’* ”;

“ *A Bill for an Act to amend the ‘ Sales Tax Act (No. 9) 1930-1939 ’, as amended by the ‘ Sales Tax Act (No. 9) 1940 ’* ”,

and acquaints the House that the Senate has agreed to the Bills without requests.

J. B. HAYES,  
President

The Senate,  
Canberra, 12th December, 1940.

41. PAPERS.—The following Papers were presented, by command of His Excellency the Governor-General—  
Sugar Agreement—Ninth Annual Report of the Fruit Industry Sugar Concession Committee, for year ended 31st August, 1940.

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

Wool—Report of the Central Wool Committee for period ended 30th June, 1940.

Ordered to lie on the Table.

The following Papers were presented, pursuant to Statute—

National Security Act—Regulations—Statutory Rules 1940, Nos. 275, 276.

Northern Territory Acceptance Act and Northern Territory (Administration) Act—  
Regulations—1940—

No. 13 (Darwin Administration Ordinance).

No. 14 (Lottery and Gaming Ordinance).

12th and 13th December, 1940.

42. POST AND TELEGRAPH RATES (DEFENCE FORCES) BILL (No. 2) 1940.—Mr. Fadden (Minister representing the Postmaster-General) moved, by leave, That he have leave to bring in a Bill for an Act to amend the *Post and Telegraph Rates (Defence Forces) Act 1939–1940*.

Question—put and passed.

Mr. Fadden 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.

Mr. Fadden moved, by leave, That the Bill be now read a second time.

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. Prowse reported accordingly.

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

43. GOLD TAX COLLECTION BILL (No. 2) 1940.—Mr. Fadden (Treasurer) moved, by leave, That he have leave to bring in a Bill for an Act to amend the *Gold Tax Collection Act 1939*, as amended by the *Gold Tax Collection Act 1940*.

Question—put and passed.

Mr. Fadden 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.

Mr. Fadden moved, by leave, That the Bill be now read a second time.

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. Prowse reported accordingly.

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

*Suspension of Sitting.*—At twenty-five minutes past seven o'clock a.m., Mr. Speaker left the Chair.

*Resumption of Sitting.*—At half-past ten o'clock a.m., Mr. Speaker resumed the Chair.

44. INVALID AND OLD-AGE PENSIONS BILL 1940.—Sir Frederick Stewart (Minister for Social Services) moved, by leave, That he have leave to bring in a Bill for an Act to amend the *Invalid and Old-age Pensions Act 1908–1937*.

Question—put and passed.

Sir Frederick Stewart 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.

Sir Frederick Stewart moved, by leave, 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.)

Clauses 1 and 2 agreed to.

Clause 3—

On the motion of Sir Frederick Stewart, the following amendment was made :—

Page 2, lines 18–22, omit paragraph (b) of proposed new sub-section (1A.), insert the following paragraph :—

“(b) If at any time the price index number rises so that the maximum rate of pension per annum exceeds Fifty-four pounds twelve shillings per annum and the price index number subsequently falls, the maximum rate of pension per annum shall, where necessary, be reduced to accord with the maximum rate of pension per annum determined in accordance with the last preceding paragraph :

Provided that the maximum rate of pension per annum shall not in any event be reduced to less than Fifty-four pounds twelve shillings.”

Clause, as amended, agreed to.

Clauses 4 to 8 agreed to.

Title agreed to.

Bill to be reported with an amendment.

The House resumed ; Mr. Prowse reported accordingly.

On the motion of Sir Frederick Stewart, by leave, the House adopted the Report, and, by leave, the Bill was read a third time.

12th and 13th December, 1940.

45. PRINTING COMMITTEE—FIRST REPORT.—Mr. Ryan brought up the First Report from the Printing Committee (sitting in conference with the Printing Committee of the Senate). The Report was read by the Clerk, as follows :—

## REPORT.

The Printing Committee have the honour to report that they have met in Conference with the Printing Committee of the Senate.

The Joint Committee, having considered the Petitions and Papers presented to Parliament since the last meeting of the Committee, recommend that the following be printed :—

Australian Soldiers' Repatriation Act—Repatriation Commission—Report for year 1939-40.

Commonwealth Public Service Act—Seventeenth Report on the Commonwealth Public Service by Board of Commissioners, dated 10th December, 1940.

Liquid Fuels—Commonwealth Standing Committee—Seventh Report, dated 14th May, 1940—Review of position of Substitute Fuels.

Science and Industry Research Act—Fourteenth Annual Report of Council, for year 1939-40.

Taxation Acts—Twenty-second Report of Commissioner, dated 1st November, 1940, together with Statistical Appendices.

War Service Homes Act—Report of the War Service Homes Commission for year 1939-40, together with Statements and Balance-sheet.

R. S. RYAN,  
for Chairman.

12th December, 1940.

Mr. Ryan moved, by leave, That the Report be agreed to.

Question—put and passed.

46. AUSTRALIAN SOLDIERS' REPATRIATION BILL (No. 2) 1940.—Mr. Holt (Minister representing the Minister for Repatriation) moved, by leave, That he have leave to bring in a Bill for an Act to amend sections forty-five AD, forty-five AE, forty-five AG and forty-five AO of the *Australian Soldiers' Repatriation Act* 1920-1940.

Question—put and passed.

Mr. Holt 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.

Mr. Holt moved, by leave, 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 agreed to.

Bill to be reported without amendment.

The House resumed ; Mr. Prowse reported accordingly.

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

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

GOWRIE,

Governor-General.

Message No. 14.

Proposed Laws intituled :—

“ Sales Tax Procedure Act 1940 ”

“ Sales Tax Assessment Act (No. 1A) 1940 ”

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 Laws.

Government House,  
Canberra, 13th December, 1940.

*Suspension of Sitting.*—At ten minutes past three o'clock p.m., Mr. Speaker left the Chair.

*Resumption of Sitting.*—At thirteen minutes past five o'clock p.m., Mr. Speaker resumed the Chair.

48. MESSAGES FROM THE SENATE.—Mr. Speaker announced the receipt of the following Messages from the Senate :—

[*Income Tax Assessment Bill (No. 2) 1940*]—

MR. SPEAKER,

Message No. 20.

The Senate returns to the House of Representatives the Bill for “ *An Act to amend the ‘ Income Tax Assessment Act 1936-1939 ’, as amended by the ‘ Income Tax Assessment Act 1940 ’* ”, and acquaints the House that the Senate has agreed to the Bill without amendment.

J. B. HAYES,  
President.

The Senate,  
Canberra, 13th December, 1940.

12th and 13th December, 1940.

[*Income Tax Bill (No. 2) 1940*]

MR. SPEAKER,

The Senate returns to the House of Representatives the Bill for "*An Act to impose a Tax upon Incomes*", and acquaints the House that the Senate has agreed to the Bill without requests.

The Senate,  
Canberra, 13th December, 1940.

Message No. 21.

J. B. HAYES,  
President.

[*War-time (Company) Tax Assessment Bill 1940 [No. 2]*]

MR. SPEAKER,

The Senate returns to the House of Representatives the Bill for "*An Act relating to the Imposition, Assessment and Collection of a War-time Tax upon Companies*", and acquaints the House that the Senate has agreed to the Bill without amendment.

The Senate,  
Canberra, 13th December, 1940.

Message No. 22.

J. B. HAYES,  
President.

[*War-time (Company) Tax Bill 1940*]

MR. SPEAKER,

The Senate returns to the House of Representatives the Bill for "*An Act to impose a War-time Tax upon Companies*", and acquaints the House that the Senate has agreed to the Bill without requests.

The Senate,  
Canberra, 13th December, 1940.

Message No. 23.

J. B. HAYES,  
President.

[*Wine Export Bounty Bill 1940*]

MR. SPEAKER,

The Senate returns to the House of Representatives the Bill for "*An Act to amend the 'Wine Export Bounty Act 1939'*", and acquaints the House that the Senate has agreed to the Bill without amendment.

The Senate,  
Canberra, 13th December, 1940.

Message No. 24.

J. B. HAYES,  
President.

[*Treasury Bills Bill 1940*]

MR. SPEAKER,

The Senate returns to the House of Representatives the Bill for "*An Act to amend the 'Treasury Bills Act 1914-1915'*", and acquaints the House that the Senate has agreed to the Bill without amendment.

The Senate,  
Canberra, 13th December, 1940.

Message No. 25.

J. B. HAYES,  
President.

[*Officers' Rights Declaration Bill 1940*]

MR. SPEAKER,

The Senate returns to the House of Representatives the Bill for "*An Act to amend the 'Officers' Rights Declaration Act 1928-1933'*", and acquaints the House that the Senate has agreed to the Bill without amendment.

The Senate,  
Canberra, 13th December, 1940.

Message No. 26.

J. B. HAYES,  
President.

[*Post and Telegraph Rates (Defence Forces) Bill (No. 2) 1940*]

MR. SPEAKER,

The Senate returns to the House of Representatives the Bill for "*An Act to amend the 'Post and Telegraph Rates (Defence Forces) Act 1939-1940'*", and acquaints the House that the Senate has agreed to the Bill without amendment.

The Senate,  
Canberra, 13th December, 1940.

Message No. 27.

J. B. HAYES,  
President.

[*Gold Tax Collection Bill (No. 2) 1940*]

MR. SPEAKER,

The Senate returns to the House of Representatives the Bill for "*An Act to amend the 'Gold Tax Collection Act 1939', as amended by the 'Gold Tax Collection Act 1940'*", and acquaints the House that the Senate has agreed to the Bill without amendment.

The Senate,  
Canberra, 13th December, 1940.

Message No. 28.

J. B. HAYES,  
President.

12th and 13th December, 1940.

## [Appropriation Bill 1940-41]—

MR. SPEAKER,

Message No. 29.

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 forty-one and to appropriate the Supplies granted by the Parliament for that year* ”, and acquaints the House that the Senate has agreed to the Bill without requests.

The Senate,  
Canberra, 13th December, 1940.

J. B. HAYES,  
President.

## [Appropriation (Works and Buildings) Bill 1940-41]—

MR. SPEAKER,

Message No. 30.

The Senate returns to the House of Representatives the Bill for “ *An Act to grant and apply a sum out of the Consolidated Revenue Fund for the service of the year ending the thirtieth day of June, One thousand nine hundred and forty-one for the purposes of Additions, New Works, Buildings, &c., and to appropriate such sum* ”, and acquaints the House that the Senate has agreed to the Bill without amendment.

The Senate,  
Canberra, 13th December, 1940.

J. B. HAYES,  
President.

## [Australian Soldiers' Repatriation Bill (No. 2) 1940]—

MR. SPEAKER,

Message No. 31.

The Senate returns to the House of Representatives the Bill for “ *An Act to amend sections forty-five AD, forty-five AE, forty-five AG and forty-five AO of the 'Australian Soldiers' Repatriation Act 1920-1940'* ”, and acquaints the House that the Senate has agreed to the Bill without amendment.

The Senate,  
Canberra, 13th December, 1940.

J. B. HAYES,  
President.

## [Invalid and Old-age Pensions Bill 1940]—

MR. SPEAKER,

Message No. 32.

The Senate returns to the House of Representatives the Bill for “ *An Act to amend the 'Invalid and Old-age Pensions Act 1908-1937'* ”, and acquaints the House that the Senate has agreed to the Bill without amendment.

The Senate,  
Canberra, 13th December, 1940.

J. B. HAYES,  
President.

49. AVOIDANCE OF TAXATION—MINISTERIAL STATEMENT.—Mr. Fadden (Treasurer), by leave, made a Ministerial Statement referring to the avoidance of taxation by certain ex-Australian income, particularly by the purchase of tin-mining shares.
50. SUPPLEMENTARY FINANCIAL STATEMENT—PRINTING OF PAPER.—Mr. Fadden (Treasurer), by leave, made a Supplementary Financial Statement, and, by command of His Excellency the Governor-General, laid upon the Table the following Paper :—  
The Budget, 1940-41—Supplementary Papers presented by the Honorable A. W. Fadden, M.P., for the information of honorable Members after revision of the Budget proposals in accordance with the Supplementary Financial Statement of 13th December, 1940, and moved, That the Paper be printed.  
Question—put and passed.
51. MINISTERIAL CHANGE.—Mr. Menzies (Prime Minister) announced that, in succession to himself, Senator Foll (Minister for the Interior) had that day been sworn in as Minister for Information, and would be represented in the House of Representatives by Mr. Collins.
52. LEAVE OF ABSENCE TO ALL MEMBERS.—Mr. Menzies (Prime Minister) moved, That leave of absence be given to every Member of the House of Representatives from the determination of this sitting of the House to the date of its next meeting.  
Question—put and passed.
53. SPECIAL ADJOURNMENT.—Mr. Menzies (Prime Minister) moved, That the House, at its rising, adjourn until a date and hour to be fixed by Mr. Speaker, which time of meeting shall be notified by Mr. Speaker to each Member by telegram or letter.  
Question—put and passed.

12th and 13th December, 1940.

---

54. ADJOURNMENT.—Mr. Menzies (Prime Minister) moved, That the House do now adjourn.

Debate ensued.

Question—put and passed.

And then the House, at nine minutes past six o'clock p.m., adjourned until a date and hour to be fixed by Mr. Speaker, and to be notified by him to each Member by telegram or letter as determined by Resolution of the House at this sitting.

---

MEMBERS PRESENT.—All Members were present (at some time during the sitting) except—Mr. Blain, Mr. Evatt, Mr. Langtry, Sir Earle Page, Mr. Scully, and Mr. White.

---

F. C. GREEN,  
*Clerk of the House of Representatives.*