

1940-41.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA,
CANBERRA.

VOTES AND PROCEEDINGS
OF THE
HOUSE OF REPRESENTATIVES.

No. 57.

WEDNESDAY, 19TH NOVEMBER, 1941.

1. The House met, at half-past two o'clock p.m., pursuant to adjournment.—Mr. Speaker (the Honorable W. M. Nairn) took the Chair, and read Prayers.
2. INDUSTRIAL DISPUTES IN WAR-TIME—MINISTERIAL STATEMENT.—Mr. Ward (Minister for Labour and National Service), by leave, made a Ministerial Statement with reference to the number of industrial disputes and the loss of hours which had occurred since the outbreak of war.
Mr. Holt, by leave, also made a Statement in relation to the matter.
3. PAPERS.—The following Papers were presented, by command of His Excellency the Governor-General—
National Security Act—National Security (Prices) Regulations—
Declarations Nos. 63-70.
Declaration (Papua) No. 6.
Severally ordered to lie on the Table.
The following Papers were presented, pursuant to Statute—
National Security Act—National Security (Prices) Regulations—
Orders Nos. 418-489.
Order (Papua) No. 10.
4. CUSTOMS TARIFF VALIDATION BILL (No. 2) 1941.—Mr. Beasley (Minister representing the Minister for Trade and Customs) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to provide for the Validation of Collections of Duties of Customs under Customs Tariff Proposals.
Question—put and passed.
Mr. Beasley then brought up the Bill accordingly, and moved, That it be now read a first time.
Question—put and passed.—Bill read a first time.
Ordered—That the second reading be made an Order of the Day for the next sitting.
5. CUSTOMS TARIFF (EXCHANGE ADJUSTMENT) VALIDATION BILL (No. 2) 1941.—Mr. Beasley (Minister representing the Minister for Trade and Customs) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to provide for the Validation of Adjustments in Duties of Customs under Customs Tariff (Exchange Adjustment) Proposals.
Question—put and passed.
Mr. Beasley then brought up the Bill accordingly, and moved, That it be now read a first time.
Question—put and passed.—Bill read a first time.
Ordered—That the second reading be made an Order of the Day for the next sitting.
6. CUSTOMS TARIFF (SPECIAL WAR DUTY) VALIDATION BILL (No. 2) 1941.—Mr. Beasley (Minister representing the Minister for Trade and Customs) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to provide for the Validation of Collections of Duties of Customs under Customs Tariff (Special War Duty) Proposals.
Question—put and passed.
Mr. Beasley then brought up the Bill accordingly, and moved, That it be now read a first time.
Question—put and passed.—Bill read a first time.
Ordered—That the second reading be made an Order of the Day for the next sitting.
7. CUSTOMS TARIFF (CANADIAN PREFERENCE) VALIDATION BILL (No. 2) 1941.—Mr. Beasley (Minister representing the Minister for Trade and Customs) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to provide for the Validation of Collections of Duties of Customs under Customs Tariff (Canadian Preference) Proposals.
Question—put and passed.
Mr. Beasley then brought up the Bill accordingly, and moved, That it be now read a first time.
Question—put and passed.—Bill read a first time.
Ordered—That the second reading be made an Order of the Day for the next sitting.
8. CUSTOMS TARIFF (NEW ZEALAND PREFERENCE) VALIDATION BILL (No. 2) 1941.—Mr. Beasley (Minister representing the Minister for Trade and Customs) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to provide for the Validation of Collections of Duties of Customs under Customs Tariff (New Zealand Preference) Proposals.
Question—put and passed.

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Mr. Beasley then brought up the Bill accordingly, and moved, That it be now read a first time.

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

Ordered—That the second reading be made an Order of the Day for the next sitting.

9. EXCISE TARIFF VALIDATION BILL 1941.—Mr. Beasley (Minister representing the Minister for Trade and Customs) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to provide for the Validation of Collections of Duties of Excise under Excise Tariff Proposals.

Question—put and passed.

Mr. Beasley then brought up the Bill accordingly, and moved, That it be now read a first time.

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

Ordered—That the second reading be made an Order of the Day for the next sitting.

10. INCOME TAX ASSESSMENT BILL 1941.—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.

Ordered—That Mr. Spender be granted an extension of time.

Debate continued.

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—

On the motion of Mr. Lazzarini (Minister assisting the Treasurer), the following amendment was made :—

Page 1, lines 10–12, omit all the words after “ Principal Act ”, insert “ is amended—

(a) by inserting after the words ‘ Division 6.—Trustees ’ the words ‘ Division 6A.—Husband and Wife.’; and

(b) by omitting the words ‘ on Income taxed abroad and on business income ’ ”.

Clause, as amended, agreed to.

Clause 3—

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

Page 2, line 4, omit “ and ”.

Page 2, at end of clause add the following paragraph :—

“ ; and (d) by inserting after sub-section (5.) the following sub-section :—

‘ (5A.) For the purposes of sub-sections (2.) and (5.) of this section, an officer or person shall be deemed to have communicated such information to another person in contravention of those sub-sections if he communicates that information to any Minister.’ ”.

Clause, as amended, agreed to.

Clause 4—

On the motion of Mr. Lazzarini, the following amendment was made :—

Page 2, lines 18–21, omit all the words after “ 1941 ; ” ; insert the following paragraphs :—

“ (c) by adding to paragraph (g) the following proviso :—

‘ Provided that this paragraph shall not apply to exempt any income unless—

(a) where there is a liability for payment of income tax in the country where that income is derived—the Commissioner is satisfied that the tax has been or will be paid ; or

(b) where the outgoings incurred in producing that income exceed that income—the Commissioner is satisfied that the tax would have been paid in the country where it is derived if the income had exceeded the outgoings ; ’ ; and

(d) by omitting paragraph (s) and inserting in its stead the following paragraph :—

‘ (s) in the case of any person enlisted in or appointed to the Defence Force the pay and allowances earned by him as a member of that Force—

(i) out of Australia ;

(ii) in Australia if, within twelve months after the close of the year of income he embarks for service out of Australia or serves in a sea-going ship, and—

(1) during the period of twelve months immediately following the date on which he embarks or commences to serve is, for a period of, or periods which aggregate, not less than six months, on service out of Australia or borne in a sea-going ship ; or

(2) returns to Australia or is discharged from his ship owing to injury or illness ; and

(iii) in Australia until the expiration of the period of three months immediately following his resumption of duty in Australia if he is a member whose pay and allowances have been exempted under the preceding provisions of this paragraph :

Provided that sub-paragraph (ii) or (iii) of this paragraph shall not apply to exempt the pay and allowances—

(a) earned by a member of the Defence Force who is not appointed as a member of a body, contingent or detachment of that Force out of Australia ; or

(b) earned by a member of the Defence Force prior to the date of his enlistment in or appointment to that Force for service beyond the limits of the Commonwealth.

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For the purposes of this paragraph—

“Australia” does not include any Territory of the Commonwealth which is not part of Australia ;

“Commonwealth” includes any Territory of the Commonwealth ; and

“sea-going ship” does not include a depot ship or a ship principally employed on or in connexion with port or harbour defence ; ”.

Clause, as amended, agreed to.

Clause 5 agreed to.

Clause 6—

Mr. Spooner moved, as an amendment, That the words “sub-paragraphs (i) and (ii)” (line 27) be omitted with a view to inserting the words “sub-paragraph (i)” in place thereof.

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

The House resumed ; Mr. Prowse reported accordingly.

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

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

Question—put and passed.

And then the House, at thirteen minutes past ten 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 Mr. Blain, Mr. Guy, Sir Earle Page, Mr. Perkins, Mr. Rankin, Mr. Rosevear, and Mr. White*.

* On leave.

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