

1943-44.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA.

VOTES AND PROCEEDINGS

OF THE

HOUSE OF REPRESENTATIVES.

No. 31.

TUESDAY, 21ST MARCH, 1944.

1. The House met, at three o'clock p.m., pursuant to adjournment.—Mr. Speaker (the Honorable J. S. Rosevear) took the Chair, and read Prayers.
2. LEAVE TO THE NINTH DIVISION, A.I.F.—MINISTERIAL STATEMENT.—Mr. Forde (Minister for the Army), by leave, made a Ministerial Statement informing the House of the arrangements made to grant recreation leave to members of the Ninth Division of the Australian Imperial Force.
3. RAIL TRAVEL PRIORITIES—MINISTERIAL STATEMENT.—Mr. Ward (Minister for Transport), by leave, made a Ministerial Statement with reference to the system of rail travel priorities on interstate express trains.
4. ADJOURNMENT-MOTION FOR PURPOSE OF DISCUSSION.—Mr. Cameron rose in his place, and said that he proposed to move the adjournment of the House for the purpose of discussing a definite matter of urgent public importance, namely, "The Government's administration of the wolfram fields at Hatches Creek and Wauchope".
Mr. Speaker thereupon called upon those Members who approved of the proposed discussion to rise in their places, and more than the necessary number of Members having risen accordingly—
Mr. Cameron moved, That the House do now adjourn.
Debate ensued.
Question—put and negatived.
5. PAPERS.—The following Papers were presented, pursuant to Statute—
Arbitration (Public Service) Act—Determinations by the Arbitrator, &c.—1944—
No. 9—Professional Officers' Association, Commonwealth Public Service.
No. 10—Public Service Association of New South Wales.
Lands Acquisition Act and National Security (Supplementary) Regulations—Orders—Land acquired for Commonwealth purposes—
Gladstone, South Australia.
Spring Hill, Brisbane, Queensland.
National Security Act—National Security (Man Power) Regulations—Orders—
Ex dairy farmers and dairy farm workers.
Registration of shearing contractors (Victoria) 1944.
6. SUSPENSION OF STANDING ORDER NO. 70.—Mr. Curtin (Prime Minister) moved, pursuant to notice, That Standing Order No. 70 (eleven o'clock rule) be suspended for the remainder of this week.
Debate ensued.
Question—put and passed.
7. ENTERTAINMENTS TAX ASSESSMENT BILL 1944.—Mr. Chifley (Treasurer) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to amend the *Entertainments Tax Assessment Act* 1942.
Question—put and passed.
Mr. Chifley 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. Chifley moved, by leave, That the Bill be now read a second time.
Mr. White 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 the next sitting.
8. WHEAT TAX (WAR-TIME) REPEAL BILL 1944.—Mr. Chifley (Treasurer), for Mr. Scully (Minister for Commerce and Agriculture), moved, pursuant to notice, That he have leave to bring in a Bill for an Act to repeal the *Wheat Tax (War-time) Act* 1940 and the *Wheat Tax (War-time) Assessment Act* 1940.
Question—put and passed.

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9. WHEAT SUBSIDY BILL 1944.—Mr. Chifley (Treasurer), for Mr. Scully (Minister for Commerce and Agriculture), moved, pursuant to notice, That he have leave to bring in a Bill for an Act to provide for the Granting of Assistance to Wheat-growers.
Question—put and passed.
10. WHEAT INDUSTRY (WAR-TIME CONTROL) BILL 1944.—Mr. Chifley (Treasurer), for Mr. Scully (Minister for Commerce and Agriculture), moved, pursuant to notice, That he have leave to bring in a Bill for an Act to amend the *Wheat Industry (War-time Control) Act 1939-1940*.
Question—put and passed.
11. POSTPONEMENT OF ORDERS OF THE DAY.—Ordered—That Orders of the Day Nos. 1 to 4 be postponed until after Order of the Day No. 5, Government Business.
12. WAYS AND MEANS—ENTERTAINMENTS TAX.—The House, according to Order, resolved itself into the Committee of Ways and Means.

(In the Committee.)

Mr. Chifley (Treasurer) moved—

1. That, on and after the date fixed by Proclamation under the Act to be passed to give effect to this resolution, in lieu of the rates imposed by the *Entertainments Tax Act 1942*, the rates of the entertainments tax be—

- (a) where all the performers whose words or actions constitute the entertainment are actually present and performing and the entertainment consists solely of one or more of the following items, namely, a stage play, a ballet, a performance of music (whether vocal or instrumental), a lecture, a recitation, a music hall or other variety entertainment, a circus or a travelling show—as set out in the second column of the Schedule hereto ;
- (b) in any case in which the provisions of sub-paragraph (ii) of paragraph (a) of sub-section (1.) of section sixteen, or the provisions of section sixteen A, of the *Entertainments Tax Assessment Act 1942-1944* apply—as set out in the third column of that Schedule ; and
- (c) in all other cases—as set out in the fourth column of that Schedule.

2. That, for the purposes of the foregoing resolution, the expression "*Entertainments Tax Assessment Act 1942-1944*" mean the *Entertainments Tax Assessment Act 1942* as proposed to be amended by the *Entertainments Tax Assessment Bill 1944*.

THE SCHEDULE.

Where the payment for admission (excluding the amount of the tax)—	Second Column.	Third Column.	Fourth Column.
Is not less than threepence but does not exceed fourpence	..	One penny	..
Exceeds fourpence but does not exceed fivepence halfpenny	..	One penny halfpenny	..
Exceeds fivepence halfpenny but does not exceed sevenpence halfpenny	..	Twopence	..
Exceeds sevenpence halfpenny but is less than one shilling	..	Threepence	..
Is one shilling	Twopence ..	Threepence ..	Threepence
Exceeds one shilling but does not exceed one shilling and sixpence	Fourpence ..	Fivepence ..	Fivepence
Exceeds one shilling and sixpence but does not exceed two shillings	Fivepence ..	Sevenpence ..	Sevenpence
Exceeds two shillings but does not exceed two shillings and sixpence	Sevenpence ..	Ninepence ..	Ninepence
Exceeds two shillings and sixpence but does not exceed three shillings	Eightpence ..	Elevenpence ..	Elevenpence
Exceeds three shillings but does not exceed three shillings and sixpence	Tenpence ..	One shilling and one penny	One shilling and one penny
Exceeds three shillings and sixpence but does not exceed four shillings	Elevenpence ..	One shilling and threepence	One shilling and threepence
Exceeds four shillings but does not exceed four shillings and sixpence	One shilling and one penny	One shilling and fivepence	One shilling and fivepence
Exceeds four shillings and sixpence but does not exceed five shillings	One shilling and two pence	One shilling and sevenpence	One shilling and sevenpence
Exceeds five shillings but does not exceed five shillings and sixpence	One shilling and fourpence	One shilling and tenpence	One shilling and tenpence
Exceeds five shillings and sixpence but does not exceed six shillings	One shilling and sevenpence	Two shillings and one penny	Two shillings and one penny

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THE SCHEDULE—continued.

Where the payment for admission (excluding the amount of the tax)—	Second Column.	Third Column.	Fourth Column.
Exceeds six shillings	One shilling and ninepence, plus two and one-quarter pence for each sixpence (or part thereof) by which the payment for admission exceeds Six shillings and sixpence, fractions of a penny less than three-quarters in the amount of the tax being disregarded and three-quarters of a penny in that amount being regarded as a penny	Two shillings and fourpence, plus threepence for each sixpence (or part thereof) by which the payment for admission exceeds Six shillings and sixpence	Two shillings and fourpence, plus threepence for each sixpence (or part thereof) by which the payment for admission exceeds Six shillings and sixpence

Motion agreed to.

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

The House resumed ; Mr. Riordan reported accordingly.

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

Mr. Chifley 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. Chifley, was adopted by the House.

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

13. ENTERTAINMENTS TAX BILL 1944.—Mr. Chifley (Treasurer) then brought up a Bill intituled “ *A Bill for an Act to amend the ‘Entertainments Tax Act 1942’* ”, and moved, That it be now read a first time.

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

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

Mr. White 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 the next sitting.

14. INCOME TAX ASSESSMENT BILL 1944.—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. Holt be granted an extension of time.

Mr. Holt moved, as an amendment, That all words after “ That ” be omitted with a view to inserting the following words in place thereof :—“ this House, while favouring the principle of basing income taxation on current earnings, is of opinion that the Bill should be withdrawn and redrafted to eliminate those provisions which impose an additional burden of 25 per cent. of taxation by requiring taxpayers to pay, in addition to a current year’s tax, a further levy of 25 per cent. based on incomes earned in the year 1943-44 ”.

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

Debate continued.

Mr. Spender 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 the next sitting.

15. ADJOURNMENT.—Mr. Forde (Minister for the Army) moved, That the House do now adjourn.

Debate ensued.

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

Debate continued.

Question—put and passed.

And then the House, at twenty-two minutes to eleven o’clock p.m., adjourned until to-morrow at half-past two o’clock p.m.

MEMBERS PRESENT.—All Members were present (at some time during the sitting) except Mr. Beasley, Mr. Blain*, Mr. Brennan, Mr. Guy, Mr. Langtry, Mr. Mountjoy, and Mr. Ryan.

* On leave.

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