

1910.

## THE PARLIAMENT OF THE COMMONWEALTH.

No. 52.

## VOTES AND PROCEEDINGS

OF THE

## HOUSE OF REPRESENTATIVES.

FRIDAY, 30TH SEPTEMBER, 1910.

1. The House met pursuant to adjournment.—Mr. Speaker took the Chair, and read Prayers.
2. ALTERATION OF HOUR OF NEXT MEETING.—Mr. Fisher moved, That the House, at its rising, adjourn until eight o'clock p.m. on Tuesday next.  
Question—put and passed.
3. LAND TAX ASSESSMENT BILL.—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 resolved itself into a Committee of the Whole.

*(In the Committee.)*

Clause 33 again read.

Mr. Glynn moved the following amendment:—

Line 41, omit "The", and after "owners" insert "with right of survivorship".

Debate ensued.

Question—That the word "The" proposed to be omitted, stand part of the clause—put.

The Committee divided—

Ayes, 30.

Mr. Anstey	Mr. McDougall
Mr. Archibald	Mr. Parker Moloney
Mr. Bamford	Mr. O'Malley
Mr. Batchelor	Mr. Ozanne
Mr. Beard	Mr. Page
Mr. Cann	Mr. Riley
Mr. Carr	Mr. Scullin
Mr. Fenton	Mr. Laird Smith
Mr. Finlayson	Mr. Spence
Mr. Fisher	Mr. Thomas
Mr. Frank J. Foster	Mr. Tudor
Mr. Frazer	Mr. West
Mr. Higgs	
Mr. Hughes	<i>Tellers.</i>
Mr. Mahon	Mr. Roberts
Mr. W. Maloney	Mr. Watkins

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Mr. Atkinson	Mr. Kelly
Mr. Cook	Sir William Lyne
Mr. Deakin	Mr. McWilliams
Mr. G. B. Edwards	Mr. Palmer
Mr. Fairbairn	Sir John Quick
Sir John Forrest	Mr. Salmon
Mr. R. W. Foster	Mr. Sinclair
Mr. Fowler	Mr. Thomson
Mr. Fuller	Mr. Wise
Mr. Glynn	Mr. Wynne
Mr. Groom	
Mr. Harper	<i>Tellers.</i>
Mr. Hedges	Mr. Greene
Mr. W. H. Irvine	Mr. W. Elliot Johnson

And so it was resolved in the affirmative.

Mr. Glynn moved the following amendment:—

At end of sub-clause (2.) add—

"Provided that this sub-section shall not apply to joint owners who between the 30th June and 31st December, 1910, became by subdivision of the land owners in severalty".

Debate ensued.

Amendment, by leave, withdrawn.

30th September, 1910.

On the motion of Mr. Hughes, the following amendment was made, after debate :—

Lines 15 to 20, omit all words down to and including "case" in line 20, and insert in place thereof "Joint owners shall in no case be deemed in respect of their joint assessment to be absentees ; but".

Clause, as amended, agreed to.

Clause 34 debated, and agreed to.

Clause 35 read.

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

Line 39, omit "twenty-four" and insert "thirty-three".

Add new sub-clause—

"(4.) A company shall in no case be deemed to be an absentee ; but any of the shareholders who are absentees shall be separately assessed and liable as absentees."

Clause, as amended, agreed to.

Clause 36 agreed to.

Clause 37 read.

On the motion of Mr. Hughes the following amendment was made, after debate :—

At the end of the clause add the following sub-clauses :—

"(2.) For the purposes of this section, a Mutual Life Assurance Society means any assurance society all the profits of which are divided among the policy-holders. In the case of a society which has shareholders who are entitled to receive a share of the profits of the society, a proportion of such land owned by the society, corresponding to the share of the profits of the society which the Australian policy-holders are entitled to receive, shall be deemed to be owned by the society as such trustee as aforesaid.

"(3.) It shall not be necessary for the Assurance Society to make returns as to, nor for the Commissioner to assess, any policy-holder whose beneficial interest in the lands so owned by the society is less than an amount (not exceeding Twenty pounds) to be prescribed."

Clause, as amended, agreed to.

Clause 38, debated, and agreed to.

Clause 39 read.

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

Omit paragraph (a) and insert in its stead—

"(a) any person is deemed to be the secondary taxpayer in respect of any land or interest ; and".

At end of clause add—

"Provided further that the secondary taxpayer shall be assessed and liable in respect of the land or interest, notwithstanding that the primary taxpayer is exempt from taxation in respect of the land or interest, or that there is no primary taxpayer in respect of the land or interest."

Clause, as amended, agreed to.

Clause 40 read.

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

Line 41, after "taxpayer" insert "or person".

Lines 41-2, omit "a Justice of the High Court" and insert "the High Court in its original jurisdiction, the Supreme Court or a County or District Court of a State, or such other Court as is specified in that behalf by proclamation."

Add new sub-clause—

"(2.) When the appeal is to the High Court, or a Supreme Court, it shall be heard by a single Justice of the Court."

Clause, as amended, agreed to.

Clause 41 agreed to.

Clause 42 read.

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

Line 1, omit "Justice" and insert "Court". Line 2, omit "he" and insert "it". Line 3, omit "his" and insert "its".

At end of sub-clause (1.) add—

"except that an appeal therefrom shall be to the High Court on questions of law".

Line 6, omit "Justice" and insert "Court".

Clause, as amended, agreed to.

Clause 43 agreed to.

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

The House resumed ; Mr. Poynton reported accordingly.

Resolved—That the House will, on Tuesday next, again resolve itself into the said Committee.

30th September, 1910.

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4. ADJOURNMENT.—Mr. Hughes moved, That the House do now adjourn.

Debate ensued.

Question—put and passed.

And then the House, at six minutes to four o'clock p.m., adjourned until Tuesday next at eight o'clock p.m.

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MEMBERS PRESENT.—All Members were present (at some time during the sitting) except—Mr. Brown, Mr. Catts, Mr. Chanter, Mr. Chapman, Mr. Charlton, Mr. Hall, Mr. Howe, Mr. Hans Irvine, Mr. W. J. Johnson, Mr. Livingston, Mr. Sampson, Mr. Bruce Smith, and Mr. Webster.

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C. GAVAN DUFFY,

*Clerk of the House of Representatives.*