

1910.

## THE PARLIAMENT OF THE COMMONWEALTH.

No. 56.

VOTES AND PROCEEDINGS  
OF THE  
HOUSE OF REPRESENTATIVES.

FRIDAY, 7TH OCTOBER, 1910.

1. The House met, at half-past ten o'clock a.m., pursuant to adjournment.—Mr. Speaker took the Chair and read Prayer.
2. LAND TAX ASSESSMENT BILL.—The Order of the Day having been read for the consideration of the Report from the Committee of the whole House on this Bill—  
Mr. Hughes moved, That the Bill be now recommitted to a Committee of the whole House for the reconsideration of clauses 3, 6, 7, 11, 12, 14, 24, 25, 26, 29, 31, 33, 34, 40, 42, 43, 44, 46, 49, and 61.  
Debate ensued.  
Question—put and passed.  
Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

*(In the Committee.)*

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

Clause 3. Omit definition of "Absentee" insert following definition—

" 'Absentee' means a person who does not reside in Australia or in a Territory under the authority of the Commonwealth; and includes a person who—

(a) is absent from Australia and such Territories at the time when the ownership of his land for the purposes of this Act is determined; or

(b) has been absent from Australia and such Territories during more than half of the period of twelve months immediately preceding that date,

unless he satisfies the Commissioner that he resides in Australia or a Territory under the authority of the Commonwealth; but does not include a public officer of the Commonwealth or of a State who is absent in the performance of his duty."

Clause 3. In the definition of "Unimproved value", omit "actual".

Clause 6, omit the clause.

Clause 7, omit the clause.

Clause 11—

Mr. Hughes moved the following further amendment :—

Proviso, line 3, after "sold" (twice occurring) insert "or agreed to sell or conveyed".

Mr. Wynne moved, That the proposed further amendment be amended by inserting the words "transferred or" before "conveyed".

Debate ensued.

Amendment on the proposed further amendment, negatived.

Mr. Hughes' proposed further amendment agreed to.

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

Proviso, line 4, omit "purchasers," insert "persons".

„ line 5, after "sale" insert "agreement or conveyance".

„ line 8, after "sold" insert "or agreed to be sold or conveyed".

„ line 8, omit "purchaser", insert "person".

Clause 12—after paragraph (c) insert new paragraph—

"(ca) all land owned by any building society registered under a State Act relating to building societies not being land of which the society has become owner by foreclosure of a mortgage."

Clause 12—paragraph (d), omit "public" before "charitable" and before "educational" (wherever occurring).

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Mr. Glynn moved the following further amendment :—

At the end of the paragraph add—

“applied to other than such charitable or educational purposes”.

Debate ensued.

Question—That the words proposed to be added be so added—put.

The Committee divided—

Ayes, 23.		Noes, 29.	
Mr. Deakin	Mr. Mahon	Mr. Anstey	Mr. Parker Moloney
Mr. G. B. Edwards	Mr. Palmer	Mr. Archibald	Mr. O'Malley
Mr. R. Edwards	Sir John Quick	Mr. Bamford	Mr. Ozanne
Sir John Forrest	Mr. Sampson	Mr. Batchelor	Mr. Page
Mr. R. W. Foster	Mr. Bruce Smith	Mr. Beard	Mr. Riley
Mr. Fowler	Mr. Thomson	Mr. Cann	Mr. Scullin
Mr. Fuller	Mr. Wise	Mr. Chanter	Mr. Laird Smith
Mr. Glynn	Mr. Wynne	Mr. Charlton	Mr. Spence
Mr. Greene		Mr. Fenton	Mr. Tudor
Mr. Hedges		Mr. Finlayson	Mr. Webster
Mr. Hans Irvine	<i>Tellers.</i>	Mr. Frazer	Mr. West
Mr. W. H. Irvine	Mr. Atkinson	Mr. Higgs	
Sir William Lyne	Mr. Groom	Mr. Hughes	
		Mr. Jensen	<i>Tellers.</i>
		Mr. Mathews	Mr. Frank J. Foster
		Mr. McDougall	Mr. Watkins

And so it was negatived.

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

Clause 12, paragraph (e), after “devoted” insert “solely”, after “children” add “or to religious charitable or educational purposes”.

On the motion of Mr. Glynn the following further amendment was made :—

Clause 12, at end of clause add—“(8) a fire brigade station.”

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

Clause 14, at end of sub-clause (1.) insert—

“Provided that, except as otherwise required by the Commissioner or prescribed, a taxpayer who in any financial year has furnished the full returns above mentioned may in each of the two succeeding years furnish, in lieu of such full returns as above mentioned, supplementary returns setting out a full and complete statement of all land of which he has become or ceased to be the owner since the thirtieth day of June preceding the date of the last full return, and of the improved and unimproved value of every parcel thereof, with such other particulars as are prescribed.”

Clause 24, add proviso—

“Provided that, for the purpose of the assessment of a tenant for life of land, without power to sell, under a settlement made before the first day of July, One thousand nine hundred and ten, or under the will of a testator who died before that day, the unimproved value of the land shall be calculated upon the basis of the rent which he obtains for the land, or which, if he let the land, he ought reasonably to be able to obtain ; and for the purpose of this section rent, in the case of improved land, means so much of the whole rent as bears to the whole rent the proportion which the unimproved value of the land bears to the improved value.”

Clause 25, omit words “In the case of” at beginning of clause.

On the motion of Mr. G. B. Edwards the following further amendment was made :—

Clause 25, line 2, after “Act” insert “not being in pursuance of an agreement made before the commencement of this Act”.

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

Clause 25, add the following new sub-clause—

“(3.) Notwithstanding anything in this section, where the owner of the fee-simple of the land is exempt under section twelve of this Act from taxation in respect of the land, a lessee of the land shall be assessed and liable for land tax, as if the lease were made before the commencement of this Act, and not otherwise.”

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

Clause 26, omit “In the case of”, at beginning of clause.

On the motion of Mr. G. B. Edwards, the following further amendment was made :—

Line 30, after “Act” insert “entered into an agreement to make or”.

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

Clause 29, third proviso, omit “divided”, insert “distributed.”

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Clause 31, omit sub-clause (2.), insert the following sub-clause :—

“(2.) Where—

- (a) a husband has directly or indirectly transferred land to or in trust for his wife, or  
 (b) a wife has directly or indirectly transferred land to or in trust for her husband,

(they not being judicially separated), the husband and wife shall, unless the Commissioner is satisfied that the transfer was not for the purpose of evading land tax, be deemed to be joint owners of all the land owned by either of them :

Provided that this sub-section shall not apply to settlements made before the thirtieth day of September, One thousand nine hundred and ten.”

Clause 33. Add the following sub-clause :—

“(6.) This section shall not apply in the case of joint owners who have made partition of their interests since the thirtieth day of June One thousand nine hundred and ten, and before the thirtieth day of September One thousand nine hundred and ten.”

Clause 34, omit the clause.

Clause 40. Add at the end of sub-clause (1.) “on the ground that he is not liable for the tax or any part thereof, or that the assessment is excessive.”

Clause 42, omit from sub-clause (1.) “except that an appeal therefrom shall be to the High Court on questions of law”, insert “except as provided in this section”.

Mr. Hughes moved the following further amendment :—

Clause 43. Insert new sub-clauses :—

“(3.) On the hearing of the appeal, the Court may, if it thinks fit, state a case in writing for the opinion of the High Court upon any question arising in the appeal which in the opinion of the Court is a question of law. The High Court shall hear and determine the question, and remit the case with its opinion to the Court below, and may make such order as to costs as it thinks fit.”

“(4.) An appeal shall lie to the High Court, in its appellate jurisdiction, from any order made under sub-section (1.) of this section.”

Debate ensued.

Mr. Wynne moved, That the proposed further amendment be amended by inserting after “fit,” in line 1, “and shall at the request of either party,”.

Amendment on the proposed further amendment withdrawn, by leave, after debate.

Mr. Hughes' proposed further amendment agreed to.

Clause 44 read.

Question—That the clause stand part of the Bill—put.

The Committee divided—

Ayes, 28.

Mr. Archibald	Mr. Parker Moloney
Mr. Batchelor	Mr. Ozanne
Mr. Beard	Mr. Page
Mr. Cann	Mr. Riley
Mr. Chanter	Mr. Scullin
Mr. Charlton	Mr. Laird Smith
Mr. Finlayson	Mr. Spence
Mr. Frank J. Foster	Mr. Thomas
Mr. Frazer	Mr. Tudor
Mr. Higgs	Mr. Webster
Mr. Hughes	Mr. West
Mr. Mahon	
Mr. W. Maloney	<i>Tellers.</i>
Mr. Mathews	Mr. Fenton
Mr. McDougall	Mr. Watkins

Noes, 18.

Sir Robert Best	Sir John Quick
Mr. Deakin	Mr. Sampson
Mr. G. B. Edwards	Mr. Sinclair
Mr. R. Edwards	Mr. Thomson
Mr. Fairbairn	Mr. Wise
Mr. R. W. Foster	Mr. Wynne
Mr. Fowler	
Mr. Fuller	<i>Tellers.</i>
Mr. Glynn	Mr. Atkinson
Mr. Groom	Mr. Greene

And so it was resolved in the affirmative.

Clause 46.

Mr. G. B. Edwards moved the following further amendment :—

Line 40, after “centum” insert “per annum”.

Amendment negatived.

On the motion of Mr. Hughes the following further amendments were made :—

Clause 49, line 26. After “shall” insert “(where the taxpayer's default was intentional)”.

Clause 49, line 29. After “taxpayer's estate” insert “in the hands of the executors and administrators”.

Clause 61, add new sub-clause :—

“(3.) The Regulations may prescribe scales of expenses to be allowed to persons required under this section to attend.”

Bill to be reported with further amendments.

The House resumed ; Mr. Poynton reported accordingly.

On the motion of Mr. Hughes, after debate, the House adopted the Reports, by leave, and the third reading was made an Order of the Day for Wednesday next.

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3. MESSAGE FROM THE SENATE.—NAVAL APPROPRIATION BILL.—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 the sum of Two million five hundred and ninety thousand pounds for Naval Defence,*" to which it has agreed without amendment.

The Senate,  
Melbourne, 7th October, 1910.

H. TURLEY,  
President.

4. MESSAGE FROM THE GOVERNOR-GENERAL.—LAND TAX ASSESSMENT BILL.—The following Message from His Excellency the Governor-General was presented, and the same was read by Mr. Speaker :—

DUDLEY,

*Governor-General.**Message No. 28.*

In accordance with the requirements of section 56 of the Constitution of the Commonwealth of Australia, the Governor-General recommends to the House of Representatives that an appropriation of revenue and moneys be made for the purposes of a Bill for "*An Act relating to the Imposition, Assessment, and Collection of a Land Tax upon Unimproved Values.*"

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Ordered—That the consideration of the foregoing Message in Committee of the whole House be made an Order of the Day for Tuesday next.

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

Question—put and passed.

And then the House, at a quarter to four o'clock p.m., adjourned until Tuesday next at three o'clock p.m.

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MEMBERS PRESENT.—All Members were present (at some time during the sitting) except—Mr. Brown, Mr. Carr, Mr. Catts, Mr. Chapman, Mr. Cook, Mr. Fisher, Mr. Hall, Mr. Harper, Mr. Howe, Mr. W. J. Johnson, Mr. Kelly, Mr. Livingston, and Mr. Roberts.

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C. GAVAN DUFFY,  
*Clerk of the House of Representatives.*