

THE PARLIAMENT OF THE COMMONWEALTH

No. 99.

VOTES AND PROCEEDINGS

OF THE

HOUSE OF REPRESENTATIVES.

FRIDAY, 12TH NOVEMBER, 1915.

1. The House met, at half-past ten o'clock a.m., pursuant to adjournment.—Mr. Speaker took the Chair, and read Prayers.
2. PAPER.—The following Paper was presented, by command of His Excellency the Governor-General—
Department of Home Affairs—
Premises (Offices) Leased for Commonwealth purposes outside Government Buildings—
Particulars of.
Ordered to lie on the Table.
3. INCOME TAX ASSESSMENT BILL (1915) (No. 2).—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.

On the motion of Mr. Hughes, the following new clause was inserted after clause 1:—

"1A. Section eleven of the Principal Act is amended—

Amendment of s. 11.

(a) by omitting the word 'and' between paragraphs (f) and (g); and

(b) by adding at the end thereof the following paragraph:—'and (h) the official salaries of foreign consuls and the trade commissioners of any part of the British Dominions.'

Clause 2—

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

At the end of paragraph (c) insert the following proviso:—

"Provided also that amounts carried forward by a company to the credit of the profit and loss account shall not be deemed to be accumulated income."

Clause, as amended, debated and agreed to.

Clause 3 debated and agreed to.

Clause 4 agreed to.

Clause 5 debated—

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

After paragraph (h) insert the following new paragraph:—

"(i) Sums paid by way of commission for collecting income."

Clause, as amended, agreed to.

Clause 6 debated and agreed to.

On the motion of Mr. Hughes, after debate, the following new clause was inserted after clause 6:—

"6A. Section twenty-seven of the Principal Act is amended—

Amendment of s. 27.

(a) by adding at the end of sub-section (1.) thereof the following proviso:—

"Provided that in the assessment of a partnership entered into before the commencement of this Act there shall be deducted from the total tax assessable to the partnership so much of the total tax as bears to the total tax the proportion which that part (if any) of the whole income which is distributed to the partners bears to the whole income."

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(b) by adding after sub-section (2.) thereof the following sub-section :—

'(2A). For the purposes of sub-section (2.) of this section income shall be deemed to be distributed if, in the opinion of the Commissioner, it is held by the trustee for the benefit of a beneficiary, who is a minor, or for the reasonable expenditure of the trust estate.'

(c) by omitting from sub-section (3.) thereof the words 'to such of the beneficiaries as are taxpayers,' and inserting in their stead the words 'to the beneficiaries'."

Clauses 7, 8, 9 agreed to.

Title agreed to.

Bill to be reported with amendments.

The House resumed; Mr. Bamford reported accordingly.

Mr. Hughes moved, pursuant to contingent notice, That the Standing Orders be suspended, to enable the remaining stages to be passed without delay.

Question—put and passed.

On the motion of Mr. Hughes, the House adopted the Report.

Mr. Hughes moved, That the Bill be now read a third time.

Debate ensued.

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

4. **KATHERINE RIVER TO BITTER SPRINGS RAILWAY BILL.**—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.

Mr. Mahon 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 day of sitting.

5. **POSTPONEMENT OF ORDER OF THE DAY.**—Ordered—That the consideration of Order of the Day, Government Business, No. 3 be postponed until after Order of the Day No. 4.

6. **WAYS AND MEANS [TARIFF SCHEDULE AMENDMENTS].**—The House, according to Order, resolved itself into the Committee of Ways and Means.

(In the Committee.)

Mr. Tudor moved, That the Schedule to the Customs Tariff 1914 as amended by the Resolutions proposed by the Minister for Trade and Customs on the twelfth day of December One thousand nine hundred and fourteen and the ninth day of June One thousand nine hundred and fifteen be further amended as hereunder set out, and that on and after the twelfth day of November One thousand nine hundred and fifteen at four o'clock in the afternoon, Victorian time, Duties of Customs be collected in pursuance of the Customs Tariff as so amended.

SCHEDULE.

IMPORT DUTIES.

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
57. By omitting the whole item and inserting in its stead the following item :—		
57. Grain and Pulse, not prepared or manufactured, viz. :—		
(A) Barley per cental	2s.	2s.
(B) N.E.I. per cental	1s. 6d.	1s. 6d.
58. By omitting the whole item and inserting in its stead the following item :—		
58. Grain and Pulse, prepared or manufactured, viz. :—		
(A) Bran, Pollard, and Sharps per cental	1s	1s.
(B) Wheaten Flour per cental	2s. 6d.	2s. 6d.
(C) Corn Flour per lb.	2d.	2d.
(D) N.E.I., including Phosphorised Wheat per lb.	½d.	½d.
59. By omitting the whole item and inserting in its stead the following item :—		
59. Hay and Chaff per cwt.	1s.	1s.
99. By omitting the whole item and inserting the following item :—		
99. Straw per cwt.	1s.	1s.

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

The House resumed; Mr. Bamford reported accordingly.

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

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7. **THE WAR—TRANSPORT STEAMER *SOUTHLAND*.**—Mr. Hughes, by leave, made a statement, informing the House that it was officially announced that the transport *Southland* had been torpedoed in the Ægean Sea on 2nd September last.
Mr. Joseph Cook, by leave, also made reference to the matter.
8. **SUSPENSION OF SITTING.**—Mr. Speaker, at twenty-one minutes past eight o'clock p.m., stated that he would now vacate the Chair, and would again take the Chair to-morrow at eleven o'clock a.m. as he understood that such was the desire of the House.
Mr. Speaker thereupon vacated the Chair.

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Mr. Speaker resumed the Chair at eleven o'clock a.m.

9. **PAPER.**—The following Paper was presented, by command of His Excellency the Governor-General—
The War—
Employment of Returned Soldiers—Recommendations of Federal Parliamentary War Committee.
Ordered to lie on the Table.

10. **MESSAGE FROM THE SENATE.—SUPPLY BILL (No. 4) 1915-16.**—Mr. Speaker announced the receipt of the following Message from the Senate:—

MR. SPEAKER,

Message No. 99.

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 sixteen,*" to which it has agreed without requests.

THOS. GIVENS,
President.

The Senate,
Melbourne, 13th November, 1915, a.m.

11. **MESSAGE FROM THE SENATE.—INCOME TAX ASSESSMENT BILL (1915) (No. 2).**—Mr. Speaker announced the receipt of the following Message from the Senate:—

MR. SPEAKER,

Message No. 100.

The Senate returns to the House of Representatives the Bill for "*An Act to amend the 'Income Tax Assessment Act 1915,'*" to which it has agreed with the amendment indicated in the annexed Schedule, in which amendment the Senate requests the concurrence of the House of Representatives.

THOS. GIVENS,
President.

The Senate,
Melbourne, 13th November, 1915, a.m.

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

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

(In the Committee.)

The Committee proceeded to consider the Amendment made by the Senate, which is as follows:—

SCHEDULE OF THE AMENDMENT MADE BY THE SENATE.

Page 2, leave out clause 4, insert following new clause:—

"4. Section fifteen of the Principal Act is amended—

Amendment of s. 15.

(a) by adding at the end of sub-section (2.) thereof the words 'to the extent of the tax payable on goods sold by him after the thirtieth day of June One thousand nine hundred and fifteen'; and

(b) by adding at the end thereof the following sub-section:—

'(3.) Goods shall be deemed to be sold in Australia on account of a person not resident in Australia, or on account of a company not registered in Australia, if any person in Australia receives a commission in respect of the sale of the goods or is paid a salary for obtaining orders for or for influencing the sale of the goods'."

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Mr. Hughes moved, That the Amendment be agreed to with the following amendment in the proposed new clause:—

Paragraph (b), sub-section (3.), line 1, after "deemed" insert "subject to regulations made hereunder".

Debate ensued.

Motion, by leave, withdrawn.

On the motion of Mr. Hughes, Amendment made by the Senate agreed to.

Resolution to be reported.

The House resumed; Mr. Chanter reported accordingly.

On the motion of Mr. Hughes, the House adopted the Report.

12. MESSAGE FROM THE SENATE.—SUPPLY (WORKS AND BUILDINGS) BILL (No. 4) 1915-16.—Mr. Speaker announced the receipt of the following Message from the Senate:—

MR. SPEAKER,

Message No. 101.

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 sixteen for the purposes of Additions, New Works, Buildings, &c.*," to which it has agreed without amendment.

THOS. GIVENS,
President.

The Senate,
Melbourne, 13th November, 1915, a.m.

13. MESSAGE FROM THE SENATE.—OFFICER'S COMPENSATION BILL (1915).—Mr. Speaker announced the receipt of the following Message from the Senate:—

MR. SPEAKER,

Message No. 102.

The Senate returns to the House of Representatives the Bill for "*An Act to provide for compensation to be paid to the Widow of Major-General Sir William Throsby Bridges, K.C.B., C.M.G.*," to which it has agreed without amendment.

THOS. GIVENS,
President.

The Senate,
Melbourne, 13th November, 1915, a.m.

14. LEAVE OF ABSENCE TO ALL MEMBERS.—Mr. Hughes moved, by leave, That leave of absence be granted to every Member of the House of Representatives from the determination of the last sitting of the House in the year 1915 to the date of its first sitting in the year 1916.

Question—put and passed.

15. SPECIAL ADJOURNMENT.—Mr. Hughes moved, That the House, at its rising, adjourn until three p.m. on a day to be fixed by Mr. Speaker, which day of meeting shall be notified by Mr. Speaker to each Member by telegram or letter.

Question—put and passed.

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

Debate ensued.

Question—put and passed.

And then the House, at thirty-six minutes past one o'clock p.m., adjourned until three o'clock p.m., on a day to be fixed by Mr. Speaker, and to be notified by him to each Member by telegram or letter.

MEMBERS PRESENT.—All Members were present (at some time during the sitting) except—Lieut.-Colonel Abbott*, Mr. Burchell, Mr. Catts, Mr. Chapman, Mr. Charlton, Mr. Jensen, Mr. W. Maloney, Mr. Page, Mr. Pigott, Mr. Poynton, General Ryrie*, Mr. Watt, and Mr. Webster.

* On leave.

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