

1917.
(SECOND SESSION.)

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA.

No. 19.

VOTES AND PROCEEDINGS

OF THE

HOUSE OF REPRESENTATIVES.

THURSDAY, 23RD AUGUST, 1917.

1. The House met at half-past two o'clock p.m., pursuant to adjournment.—Mr. Speaker took the Chair, and read Prayers.
2. COMMITTEE OF PUBLIC ACCOUNTS BILL (1917).—Mr. Hughes moved, pursuant to notice, That he have leave to bring in a Bill for an Act to provide for the appointment of the Joint Committee of Public Accounts during the second session of the seventh Parliament of the Commonwealth.
Question—put and passed.
3. PUBLIC WORKS COMMITTEE BILL (1917).—Mr. Hughes moved, pursuant to notice, That he have leave to bring in a Bill for an Act to provide for the appointment of the Parliamentary Standing Committee on Public Works during the second session of the seventh Parliament of the Commonwealth.
Question—put and passed.
4. SUPPLY [ESTIMATES—ADDITIONS, NEW WORKS, BUILDINGS, ETC., 1917–18].—The House, according to Order, resolved itself into the Committee of Supply.

(In the Committee.)

ADDITIONS, NEW WORKS, BUILDINGS, ETC., 1917–18.

Division No. 1. Subdivision No. 1—

Question again proposed—That Item No. 1, £670, be agreed to.

Debate continued.

Item agreed to.

Ordered—That the Estimates be proposed to the Committee in Divisions.

Division No. 1—

Subdivision No. 3—

Mr. Tudor moved, That Item No. 1, Geraldton, Commonwealth Offices—Towards cost, £3,000, be reduced by £1.

Debate ensued.

Question—put and negatived.

Remainder of Division No. 1 agreed to.

Division No. 2 debated—

Subdivision No. 1—

Mr. Boyd moved, That Item No. 2, Erection of building for Meteorological Bureau, Sydney, £4,950, be reduced by £1.

Debate ensued.

Question—That the Item proposed to be reduced be so reduced—put.

23rd August, 1917.

The Committee divided—

Ayes, 13.		Noes, 27.	
Mr. Bayley	Mr. Palmer	Mr. Archibald	Mr. Mathews
Mr. Boyd	Mr. Sampson	Mr. Atkinson	Mr. Page
Mr. Fenton	Mr. Tudor	Mr. Bamford	Mr. Pigott
Mr. R. W. Foster		Mr. Joseph Cook	Mr. Poynton
Mr. Heitmann		Mr. Corser	Mr. Sinclair
Mr. Higgs	<i>Tellers:</i>	Sir John Forrest	Mr. Bruce Smith
Mr. Manifold	Mr. Brennan	Mr. Glynn	Mr. Laird Smith
Mr. Maxwell	Mr. Finlayson	Mr. Gregory	Mr. Spence
		Mr. Groom	Mr. Story
		Mr. Hughes	Mr. Wise
		Mr. Jensen	
		Mr. Kelly	
		Mr. Lister	<i>Tellers:</i>
		Mr. Lynch	Mr. Greene
		Mr. W. Maloney	Mr. Rodgers

And so it was negatived.
 Division further debated and agreed to.
 Division No. 3 debated and agreed to.
 Divisions Nos. 4 to 7 agreed to.
 Division No. 8 debated and agreed to.
 Divisions Nos. 9 and 10 agreed to.
 Division No. 11 debated and agreed to.
 Division No. 12 debated and agreed to.
 Divisions Nos. 13 and 14 agreed to.
 Division No. 15 debated and agreed to.
 Divisions Nos. 16 to 22 agreed to.
 Resolution to be reported, and leave asked to sit again.

The House resumed ; Mr. Chanter reported accordingly.

Resolved—That the House will, to-morrow, again resolve itself into the said Committee.

- SUSPENSION OF STANDING ORDERS.—Sir John Forrest 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.
- SUPPLY RESOLUTION.—The Resolution reported from the Committee of Supply was read, and is as follows :—

ADDITIONS, NEW WORKS, BUILDINGS, ETC., 1917-18.

Resolved, That there be granted to His Majesty to the service of the year 1917-18, for the purposes of Additions, New Works, Buildings, &c., a sum not exceeding £1,257,617.

On the motion of Sir John Forrest, the said Resolution was adopted by the House.

- WAYS AND MEANS RESOLUTION [ESTIMATES FOR WORKS, ETC., 1917-18].—The House, according to Order, resolved itself into the Committee of Ways and Means.

(In the Committee.)

ADDITIONS, NEW WORKS, BUILDINGS, ETC., 1917-18.

Resolved, on the motion of Sir John Forrest—That, towards making good the Supply granted to His Majesty for Additions, New Works, Buildings, &c., for the year 1917-18, there be granted out of the Consolidated Revenue Fund a sum not exceeding £1,257,617.

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

The House resumed ; Mr. Chanter reported accordingly.

Resolved—That the House will, this day, at a later hour again resolve itself into the said Committee. The Resolution reported from the Committee was read, and, on the motion of Sir John Forrest, was adopted by the House.

Ordered—That Sir John Forrest and Mr. Glynn do prepare and bring in a Bill to carry out the foregoing Resolution.

- APPROPRIATION (WORKS AND BUILDINGS) BILL 1917-18.—Sir John Forrest then brought up a Bill intituled “*A 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 eighteen for the purposes of Additions, New Works, Buildings, &c., and to appropriate such sum,*” and moved, That it be now read a first time.
Question—put and passed.—Bill read a first time.
Sir John Forrest moved, That the Bill be now read a second time.
Debate ensued.
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.

23rd August, 1917.

(In the Committee.)

Bill agreed to, and to be reported without amendment.

The House resumed; Mr. Chanter reported accordingly.

On the motion of Sir John Forrest, the House adopted the Report, and the Bill was read a third time.

9. MESSAGE FROM THE GOVERNOR-GENERAL.—ASSENT TO STATES LOAN BILL (1917).—The following Message from His Excellency the Governor-General was received, and the same was read by Mr. Speaker:—

R. M. FERGUSON,
Governor-General.

Message No. 21.

A Bill intituled "*An Act to authorize the raising of Moneys to be loaned to, and the advancing of Moneys to, certain States,*" as finally passed by the Senate and the House of Representatives of the Commonwealth, having been presented to the Governor-General for the Royal Assent, His Excellency has, in the name and on behalf of His Majesty, assented to the said Act.

Government House,
Melbourne, 23rd August, 1917.

10. MESSAGE FROM THE SENATE.—PUBLIC SERVICE BILL (1917).—Mr. Speaker announced the receipt of the following Message from the Senate:—

MR. SPEAKER,

Message No. 14.

The Senate returns to the House of Representatives the Bill for "*An Act to amend the 'Commonwealth Public Service Act 1902-1916'*," to which it has agreed with the amendments indicated in the annexed Schedule, in which amendments the Senate requests the concurrence of the House of Representatives.

The Senate,
Melbourne, 23rd August, 1917.

THOS. GIVENA,
President.

Ordered—That the consideration of the foregoing Message, in Committee of the whole House, be made an Order of the Day for to-morrow.

11. PAPERS.—The following Papers were presented, pursuant to Statute:—

Customs Act—

Proclamation prohibiting Exportation (except under certain conditions) of Dried Apricots and Peaches (dated 15th August, 1917).

Proclamation (dated 15th August, 1917) revoking Proclamation (dated 18th May, 1917) prohibiting Exportation of Empty Bottles.

Lands Acquisition Act—Land acquired under, at Port Augusta, South Australia—For Railway purposes.

12. WAYS AND MEANS [INCOME TAX RESOLUTION].—The House, according to Order, again resolved itself in the Committee of Ways and Means.

(In the Committee.)

Sir John Forrest moved, That a tax be imposed on incomes derived from sources in Australia at the following amounts and rates, namely:—

A.—RATE OF TAX UPON INCOME DERIVED FROM PERSONAL EXERTION.

(a) For so much of the whole taxable income as does not exceed £7,600 the average rate of tax per pound sterling shall be Threepence and three eight-hundredths of one penny where the taxable income is One pound sterling, and shall increase uniformly with each increase of One pound sterling of the taxable income by three eight-hundredths of one penny.

The average rate of tax per pound sterling for so much of the taxable income as does not exceed £7,600 may be calculated from the following formula:—

R = average rate of tax in pence per pound sterling.
I = taxable income in pounds sterling.

$$R = \left(3 + \frac{3}{800} I \right) \text{ pence.}$$

(b) For every pound sterling of taxable income in excess of £7,600 the rate of tax shall be Sixty pence.

23rd August, 1917.

B.—RATE OF TAX UPON INCOME DERIVED FROM PROPERTY.

(a) For such part of the taxable income as does not exceed £546 the average rate of tax per pound sterling shall be that given by the following formula :—

R = average rate of tax in pence per pound sterling.

I = taxable income in pounds sterling.

$$R = \left(3 + \frac{I}{181.058} \right) \text{ pence.}$$

(b) For such part of the taxable income as exceeds £546, but does not exceed £2,000, the additional tax for each additional pound of taxable income above £546 shall increase continuously with the increase of the taxable income in a curve of the second degree in such a manner that the increase of tax for One pound increase of taxable income shall be—

11.713 pence for the pound sterling between £545 10s. 0d. and £546 10s. 0d.

12.768 pence for the pound sterling between £559 10s. 0d. and £600 10s. 0d.

14.672 pence for the pound sterling between £699 10s. 0d. and £700 10s. 0d.

16.512 pence for the pound sterling between £799 10s. 0d. and £800 10s. 0d.

18.288 pence for the pound sterling between £899 10s. 0d. and £900 10s. 0d.

20.000 pence for the pound sterling between £999 10s. 0d. and £1,000 10s. 0d.

27.600 pence for the pound sterling between £1,499 10s. 0d. and £1,500 10s. 0d.

33.600 pence for the pound sterling between £1,999 10s. 0d. and £2,000 10s. 0d.

(c) For such part of the taxable income as exceeds £2,000, but does not exceed £6,500 the additional tax for each additional pound of taxable income above £2,000 shall increase continuously with the increase of the taxable income in a curve of the third degree in such a manner that the increase of tax for one pound increase of taxable income shall be—

33.600 pence for the pound sterling between £1,999 10s. 0d. and £2,000 10s. 0d.

40.000 pence for the pound sterling between £2,499 10s. 0d. and £2,500 10s. 0d.

45.300 pence for the pound sterling between £2,999 10s. 0d. and £3,000 10s. 0d.

49.600 pence for the pound sterling between £3,499 10s. 0d. and £3,500 10s. 0d.

53.000 pence for the pound sterling between £3,999 10s. 0d. and £4,000 10s. 0d.

55.600 pence for the pound sterling between £4,499 10s. 0d. and £4,500 10s. 0d.

57.500 pence for the pound sterling between £4,999 10s. 0d. and £5,000 10s. 0d.

58.800 pence for the pound sterling between £5,499 10s. 0d. and £5,500 10s. 0d.

59.600 pence for the pound sterling between £5,999 10s. 0d. and £6,000 10s. 0d.

60.000 pence for the pound sterling between £6,499 10s. 0d. and £6,500 10s. 0d.

(d) For every pound sterling of taxable income in excess of, £6,500 the rate of tax shall be Sixty pence.

C.—RATE OF TAX IN RESPECT OF TAXABLE INCOME DERIVED PARTLY FROM PERSONAL EXERTION AND PARTLY FROM PROPERTY.

(a) For every pound sterling of taxable income derived from personal exertion, the rate of tax shall be ascertained by dividing the total amount of the tax that would be payable under Subdivision A if the total taxable income were derived exclusively from personal exertion by the amount of the total taxable income.

(b) For every pound sterling of taxable income derived from property the rate of tax shall be ascertained by dividing the total amount of tax that would be payable under the Subdivision B if the total taxable income were derived exclusively from property by the amount of the total taxable income.

D.—ADDITIONAL TAX.

In addition to the tax payable under the preceding provisions, there shall be payable, in the case of incomes in respect of which the tax is calculated under the foregoing provisions, an additional tax equal to twenty-five per centum of the amount of the tax so calculated.

E.—TAX PAYABLE IN CERTAIN CASES BY PERSONS NOT MARRIED AND HAVING NO DEPENDANTS.

Notwithstanding anything contained in the preceding provisions, the tax payable by any person who—

(a) is not married, has no dependants, and is not an absentee; and

(b) has a gross income of not less than One hundred pounds, or, in the case of a person carrying on business in Australia, has an income from the business which, after deducting from the gross income the deductions specified in paragraph (a) of sub-section (1.) of section eighteen of the *Income Tax Assessment Act 1915-1916* amounts, together with his income from all other sources in Australia, to not less than One hundred pounds; and

(c) would, apart from this provision, not be liable to pay an income tax of One pound or upwards,

shall be One pound.

23rd August, 1917.

F.—TAX PAYABLE IN CERTAIN CASES BY MALE PERSONS BETWEEN THE AGES OF TWENTY-ONE YEARS AND FORTY-FIVE YEARS.

(a) There shall be payable by every male person (whether in receipt of a taxable income or not) who, on the first day of July, One thousand nine hundred and seventeen—

(i) was unmarried or a widower without children ; and

(ii) was not under the age of twenty-one years and was under the age of forty-five years,

income tax to the amount of Ten pounds or ten per centum of his taxable income, whichever is the greater :

Provided further that where the Commissioner is satisfied that by reason of the support given by a person to his dependants the payment of the full amount of tax would impose hardship on the person, the Commissioner may reduce the amount of tax payable by that person to such amount as the Commissioner in his discretion determines.

(b) The preceding provisions of this subdivision shall not apply to a person who satisfies the Commissioner—

(i) that he has been on active service outside Australia during the present war or is a member of an Expeditionary Force raised for service outside Australia ; or

(ii) that he has since the first day of January, One thousand nine hundred and seventeen, endeavoured to enlist in an Expeditionary Force raised for service outside Australia, but has been rejected solely on the ground of physical unfitness ; or

(iii) that, notwithstanding that he has not endeavoured to enlist in an Expeditionary Force raised for service outside Australia, he is obviously unfit for any naval or military service whatever ; or

(iv) that all his brothers of military age have been on active service outside Australia during the present war or are members of an Expeditionary Force raised for service outside Australia ; or

(v) that he is permanently incapacitated for work ; or

(vi) that he is employed in the police or prison services of the Commonwealth or of a State ; or

(vii) that he is employed on a lighthouse ; or

(viii) that he is a minister of religion.

(c) For the purposes of this subdivision "taxable income" means the amount which is ascertained by deducting from the taxable income of that person within the meaning of the *Income Tax Assessment Act 1915-1916* the sum of Twenty-six pounds in respect of each dependant wholly dependent upon him, and such less sum as the Commissioner allows in respect of each dependant partially dependent upon him.

G.—RATE OF TAX UPON THE INCOME OF A COMPANY.

(a) For every pound sterling of the taxable income of a Company which has not been distributed to the members or shareholders of the Company the rate of tax shall be One shilling and tenpence half-penny.

(b) For every pound sterling of the income of a Company distributed to the members shareholders or stockholders of the Company who are absentees, and of interest paid or credited by the Company to any person who is an absentee in respect of debentures of the Company, or on money lodged at interest with the Company by such person, the rate of tax shall be Sixpence.

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

The House resumed ; Mr. Chanter reported accordingly.

Resolved—That the House will, to-morrow, again resolve itself into the said Committee.

13. NATURALIZATION BILL (1917).—SENATE'S AMENDMENTS.—The Order of the Day having been read for the consideration in Committee of the whole House of the Amendments made by the Senate in this Bill—Mr. Speaker left the Chair, and the House resolved itself into a Committee of the Whole.

(In the Committee.)

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

The House resumed ; Mr. Chanter reported accordingly.

Resolved—That the House will, to-morrow, again resolve itself into the said Committee.

23rd August, 1917.

14. ADJOURNMENT.—Mr. Joseph Cook moved, That the House do now adjourn.
Debate ensued.
Question—put and passed.

And then the House, at nineteen minutes to eleven o'clock p.m., adjourned until to-morrow at eleven o'clock a.m.

MEMBERS PRESENT.—All Members were present (at some time during the sitting) except—
General Abbott^a, Mr. Blakeley, Mr. Burchell^a, Mr. J. H. Catts, Mr. Chapman, Mr. Charlton,
Mr. Considine, Mr. Fleming^a, Mr. Mackay, Mr. Mahony, Mr. McDonald*, Mr. McGrath^a,
Mr. McWilliams, Mr. Nicholls, Mr. Orchard, Mr. Riley, General Rynie^a, Mr. Salmon*,
Mr. John Thomson, Mr. Wallace, Mr. Watkins, and Mr. Webster.

* On leave.

(a) Joined Australian Imperial Expeditionary Forces.

WALTER A. GALE,
Clerk of the House of Representatives.