

1917.  
(SECOND SESSION.)

# THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA.

No. 21.

## VOTES AND PROCEEDINGS

OF THE

## HOUSE OF REPRESENTATIVES.

WEDNESDAY, 29TH AUGUST, 1917.

1. The House met, at three o'clock p.m., pursuant to adjournment.—Mr. Speaker took the Chair, and read Prayers.
2. PETITION.—Mr. Manifold presented a Petition from electors in the State of Victoria praying that, under the War Precautions Act, immediate steps be taken to prohibit "shouting."  
Petition received and read.
3. MESSAGES FROM THE GOVERNOR-GENERAL.—ASSENT TO BILLS.—The following Messages from His Excellency the Governor-General were received, and the same were read by Mr. Speaker:—

[*Appropriation (Works and Buildings) Bill 1917-18*]

R. M. FERGUSON,  
*Governor-General.*

*Message No. 22.*

A Bill intituled "*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*", 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, 28th August, 1917.

[*Public Service Bill (1917)*]

R. M. FERGUSON,  
*Governor-General.*

*Message No. 23.*

A Bill intituled "*An Act to amend the 'Commonwealth Public Service Act 1902-1916'*", 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, 28th August, 1917.

4. PAPERS.—The following Paper was presented, by command of His Excellency the Governor-General:—  
Meat, Butter, Fruits, and Rabbits intended for Export and in Cold Storage on 28th July, 1917—  
Statement showing quantity of, so far as Returns are available.  
Ordered to lie on the Table.

The following Papers were presented, pursuant to Statute—

Commerce (Trade Descriptions) Act—Regulations Amended—Statutory Rules 1917, No. 184.

Customs Act—Regulations Amended—Statutory Rules 1917, No. 183.

War Precautions Act—Regulations Amended—Statutory Rules 1917, No. 198.

29th August, 1917.

5. **WAR-TIME PROFITS 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 1 again read, and agreed to.

Clause 2 debated.

Sir John Forrest moved, That the words "the end of the accounting period ending after" be omitted from the clause.

Question—put and passed.

Clause, as amended, agreed to.

Clause 3 postponed.

Clause 4 debated and postponed.

Clause 5 debated and agreed to.

Clause 6 debated.

Mr. Boyd moved, That the words "when required by the Treasurer" (line 43) be omitted with a view to the insertion of the word "annually" in place thereof.

Debate ensued.

Amendment, by leave, withdrawn.

Mr. Groom moved, That the words "when required by the Treasurer furnish" (lines 43-44) be omitted with a view to the insertion of the words "furnish to the Treasurer annually" in place thereof.

Debate ensued.

Amendment agreed to.

Clause, as amended, agreed to.

Clause 7—

Mr. Groom moved, That all the words after the word "paid" (line 14) to the end of the clause be omitted with a view to the insertion of the following in place thereof:—

"on all war-time profits from any business to which this Act applies arising after the thirtieth day of June One thousand nine hundred and fifteen a tax (hereinafter referred to as "war-time profits tax") at such rate as is declared by the Parliament.

"(2.) The war-time profits arising in a financial year shall be calculated as follows:—

- (a) by ascertaining the monthly average of the profit or loss arising in the accounting period ending in the financial year and separately the monthly average of the profit or loss arising in the accounting period beginning in the financial year;
- (b) by multiplying the respective monthly averages of profit or loss (as the case may be) by the number of months of the respective accounting periods falling within the financial year;
- (c) by adding together the amounts of the profit or deducting the amount of the loss from the amount of the profit (as the case may be) and deducting from the sum so obtained the pre-war standard of profits as defined for the purposes of this Act; and
- (d) by deducting from the sum remaining in paragraph (c) hereof the deduction (if any) allowed by the next succeeding sub-section.

"(3.) Where the sum remaining under paragraph (c) of the last preceding sub-section—

- (a) does not exceed Two hundred pounds, the total sum shall be deducted;
- (b) exceeds Two hundred pounds, there shall be deducted the sum of Two hundred pounds less—

(i) in the financial year ending on the thirtieth day of June One thousand nine hundred and sixteen, One pound for every Two pounds by which the excess exceeds Two hundred pounds;

(ii) in all succeeding financial years, One pound for every Four pounds by which the excess exceeds Two hundred pounds.

"(4.) For the purposes of this Act the accounting period shall be taken to be the period of twelve months for which the accounts of the business have been made up for the purposes of the *Income Tax Assessment Act 1915-1916*, and where the accounts of any business have not been made up for any definite period, or for the period for which they have been usually made up, or a year or more has elapsed without accounts being made up, shall be taken to be such period not being less than six months or more than a year as the Commissioner determines ending on such a date as the Commissioner determines.

"(5.) Where a business has not been in existence during the whole of the financial year this section shall have effect as if there were substituted for Two hundred pounds a proportionately reduced amount."

Debate ensued.

Question—That the words proposed to be omitted stand part of the clause—put and negatived.

Question proposed—That the words proposed to be inserted be so inserted.

Debate ensued.

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.

29th August, 1917.

6. PAPER.—The following Paper was presented, by command of His Excellency the Governor-General—  
Commonwealth Advisory Council of Science and Industry Executive Committee—Return of Attendance Fees and Travelling Expenses for the period 16th April, 1916, to 30th June, 1917.

Ordered to lie on the Table.

7. POSTPONEMENT OF ORDER OF THE DAY.—Ordered, That Order of the Day, Government Business, No. 2 be postponed until after Order of the Day No. 3.

8. DISCHARGE OF ORDER OF THE DAY.—Order of the Day No. 3—

*War Loan Bill (1917)—Consideration, in Committee, of the Governor-General's Message No. 17—*  
was read and, on the motion of Sir John Forrest, discharged.

9. MESSAGE FROM THE GOVERNOR-GENERAL.—WAR LOAN BILL (1917) (No. 2).—The following Message from His Excellency the Governor-General was presented, and the same was read by Mr. Speaker :—

R. M. FERGUSON,  
*Governor-General.*

*Message No. 24.*

In accordance with the requirements of section fifty-six 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 to authorize the raising and expending of the sum of Eighty million pounds for War purposes.

Melbourne, 29th August, 1917.

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

10. ADJOURNMENT.—Mr. Joseph Cook moved, That the House do now adjourn.

Debate ensued.

Question—put and passed.

And then the House, at two minutes past 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—  
Lieut.-Colonel Abbott<sup>a</sup>, Mr. Blakeley, Mr. Burchell<sup>a</sup>, Mr. J. H. Catts, Mr. Chapman, Mr. Charlton, Mr. Considine, Mr. Falkiner, Mr. Fleming<sup>a</sup>, Mr. Fowler, Mr. Livingston, Mr. Mackay, Mr. Mahony, Mr. McDonald<sup>a</sup>, Mr. McGrath<sup>a</sup>, Mr. McWilliams, Mr. Nicholls, Mr. Riley, Brigadier-General Ryrie<sup>a</sup>, Mr. Salmon<sup>a</sup>, Mr. Wallace, Mr. Watkins, and Mr. Webster.

\* On leave.

(a) Joined Australian Imperial Expeditionary Forces.

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