

1923-24.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA.

No. 124.

VOTES AND PROCEEDINGS

OF THE

HOUSE OF REPRESENTATIVES.

THURSDAY, 2ND OCTOBER, 1924.

1. The House met, at half-past two o'clock p.m., pursuant to adjournment.—Mr. Speaker (the Right Honorable W. A. Watt) took the Chair, and read Prayers.
2. PAPERS.—The following Paper was presented, by command of His Excellency the Governor-General—
Seamen—Return showing Nationalities of Seamen engaged on British ships in Australian ports during the year ended 30th June, 1924.
Ordered to lie on the Table.
The following Paper was presented, pursuant to Statute—
River Murray Waters Act—River Murray Commission—Report for year 1923-24.
Ordered to be printed.
3. WAYS AND MEANS—INCOME TAX BILL (1924).—The House, according to order, resolved itself into the Committee of Ways and Means.

(In the Committee.)

Mr. Earle Page (Treasurer) moved—

That a tax be imposed on income derived from sources in Australia at the following amounts and rates, namely:—

A.—Rate of Tax upon Income Derived from Personal Exertion.

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.

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

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

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.

$$R = \left(3 + \frac{1}{181.058}I \right) \text{ pence.}$$

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(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	£599 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.—Rates 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 of the taxpayer 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 the tax that would be payable under Subdivision B if the total taxable income of the taxpayer 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 Subdivision A, B or C, an additional tax equal to thirty-eight per centum of the amount of the tax so calculated.

E.—Tax payable where amount would otherwise be less than One pound.

Notwithstanding anything contained in the preceding provisions, where a person would, apart from this provision, be liable to pay income tax of an amount less than One pound, the tax payable by that person shall be One pound.

F.—Tax payable in respect of a Prize in a Lottery.

There shall be payable in respect of a prize in a lottery paid in cash or by means of inscribed stock or bonds or other negotiable instruments, and won prior to a date to be fixed by Proclamation, income tax to the amount of twelve and one-half per centum of the gross prize money, or of the face value of the stock, bonds or instruments and, in respect of any such prize won on or after the date so fixed, no income tax shall be payable.

G.—Rates of Tax payable by a Company.

(a) For every pound sterling of the taxable income of a Company, the rate of tax shall be One shilling.

(b) For every pound sterling 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 One shilling.

Question—put and passed.

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

The House resumed; Mr. Makin reported accordingly.

Resolved—That the House will, at a later hour this day, again resolve itself into the said Committee.

Mr. Earle Page 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.

The Resolution reported from the Committee was read, and, on the motion of Mr. Earle Page, was adopted by the House.

Ordered—That Mr. Earle Page and Mr. Bruce do prepare and bring in a Bill to carry out the foregoing Resolution.

Mr. Earle Page then brought up a Bill intituled "*A Bill for an Act to impose Taxes upon Incomes,*" and moved, That it be now read a first time.

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

Mr. Earle Page 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.

(*In the Committee.*)

Bill, by leave, taken as a whole, and agreed to.

Bill to be reported without amendment.

The House resumed; Mr. Makin reported accordingly.

On the motion of Mr. Earle Page, the House adopted the Report, and the Bill was read a third time.

4. CANADA—APPLICATION TO, OF BRITISH PREFERENTIAL TARIFF AND INTERMEDIATE TARIFF.—The Order of the Day having been read for the resumption of the debate on the following motion of Mr. Pratten (Minister for Trade and Customs)—

That whereas in pursuance of the provisions of paragraph (a) of sub-section (3.) of section 9 of the *Customs Tariff* 1921–1924 the Minister of State for Trade and Customs has referred to the Tariff Board the question whether, having regard to the reciprocal benefits which have been or will be granted to Australia by the Dominion of Canada, it is desirable in the interests of the Commonwealth that the British Preferential Tariff in the *Customs Tariff* 1921–1924 or the Intermediate Tariff in the *Customs Tariff* 1921–1924 (hereinafter respectively referred to as "the British Preferential Tariff" and "the Intermediate Tariff") should apply to the Dominion of Canada and if so the extent to which it should so apply:

And whereas in pursuance of the provisions of paragraph (a) of sub-section (4.) of the said section the Minister of State for Trade and Customs has referred to the Tariff Board the question whether it is desirable in the interests of the Commonwealth that the British Preferential Tariff or the Intermediate Tariff, as the case may be (applied to the Dominion of Canada by means of a proclamation under the said section in pursuance of this resolution) should cease to apply to the Dominion of Canada or that the application to the Dominion of Canada of the British Preferential Tariff or the Intermediate Tariff should be varied from time to time to the extent which may be mutually agreed upon by the Governor-General of the Commonwealth and the Government of the Dominion of Canada, or, after six months' notice by the Governor-General of the Commonwealth to the Government of the Dominion of Canada to the extent which may be specified in the notice:

And whereas the Tariff Board has reported that it is desirable in the interests of the Commonwealth that the British Preferential Tariff and the Intermediate Tariff should apply to the Dominion of Canada to the extent specified in this resolution:

And whereas the Tariff Board has reported that it is desirable, in the interests of the Commonwealth that the British Preferential Tariff or the Intermediate Tariff, as the case may be, (applied to the Dominion of Canada by means of a proclamation under the said section pursuant to this resolution) should cease to apply to the Dominion of Canada or that the application to the Dominion of Canada of the British Preferential Tariff or the Intermediate Tariff, as the case may be, should be varied from time to time to the extent specified in this resolution:

Now therefore this House agrees—

- (1) That the application of the British Preferential Tariff and the Intermediate Tariff in the *Customs Tariff* 1921–1924 to the Dominion of Canada is, to the extent specified in this resolution, desirable in the interests of the Commonwealth:
- (2) That the British Preferential Tariff and the Intermediate Tariff respectively shall apply to the Dominion of Canada to the extent that in lieu of the duties of Customs imposed by the *Customs Tariff* 1921–1924 on goods the produce or manufacture of the Dominion of Canada imported direct from that Dominion, there shall be imposed, on and after a time and date to be proclaimed, duties of Customs, as hereinafter set out, on the undermentioned goods the produce or manufacture of the Dominion of Canada imported direct from the said Dominion, namely:—
 - (a) On goods described in the First Schedule to this resolution the rates of duty shall be the rates of duty for the time being applicable to goods to which the British Preferential Tariff in the *Customs Tariff* 1921–1924 applies; and
 - (b) On the goods described in the Second Schedule to this resolution the rates of duty shall be the rates of duty for the time being applicable to goods to which the Intermediate Tariff in the *Customs Tariff* 1921–1924 applies:

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Provided that nothing in this resolution shall affect the right of the Commonwealth to impose or collect any duty chargeable under the *Customs Tariff (Industries Preservation) Act, 1921-1922*; and

- (3) That it is desirable that the British Preferential Tariff or the Intermediate Tariff, as the case may be, should cease to apply to the Dominion of Canada or that the application to the Dominion of Canada of the British Preferential Tariff or the Intermediate Tariff should be varied from time to time to the extent which may be mutually agreed upon by the Governor-General of the Commonwealth and the Government of the Dominion of Canada, or, after six months' notice by the Governor-General of the Commonwealth to the Government of the Dominion of Canada, to the extent which may be specified in the notice.

THE FIRST SCHEDULE.

NOTE.—Where the letters N.E.I. appear in any item, the item shall have the same meaning in this Schedule as it has in the Schedule to the *Customs Tariff 1921-1924*.

Consecutive No.	Item of Customs Tariff, 1921-1924.	Tariff Items.
1	51	Fish, viz. :— (B) Fresh, smoked or dried (but not salted), or preserved by cold process (C) Preserved in tins or other air-tight vessels, including the weight of liquid contents (D) Potted or concentrated, including extracts of, and caviare (E) N.E.I. (F) Oysters, fresh, in the shell
2	113	Gloves (except of rubber), viz. :— (B) Gloves of textile (part of sub-item)
3	169	Machinery, viz. :— (A) Linotype, Monotype, Monoline, and other Type Composing Machines; Printing Machines and Presses; Typewriters (including covers); Machinery used exclusively for and in the actual process of Electrotyping and Stereotyping; Aluminium Rotary Graining Machines; Adding and Computing Machines and all attachments (B) Cash Registers
4	334	Paper, viz. :— (C) (1) News Printing, not glazed mill-glazed or coated, in rolls not less than 10 inches in width or in sheets not less than 20 inches by 25 inches or its equivalent
5	334	(C) (2) Printing, n.e.i., (glazed, unglazed, mill-glazed, or coated) not ruled or printed in any way in rolls not less than 10 inches in width or in sheets not less than 20 inches by 25 inches or its equivalent
6	334	(C) (3) Printing n.e.i.
7	334	Paper, viz. :— (F) Writing and Typewriting paper (plain), not including duplicating— (1) In sheets not less than 16 by 13 inches

THE SECOND SCHEDULE.

NOTE.—Where the letters N.E.I. appear in any item, the item shall have the same meaning in this Schedule as it has in the Schedule to the *Customs Tariff 1921-1924*.

Consecutive No.	Item of Customs Tariff, 1921-1924.	Tariff Items.
1	110	Apparel, articles of, viz. :— (C) Corsets
2	152	(A) Iron and Steel Tubes or Pipes (except riveted, cast, close-jointed or cycle tubes or pipes) not more than 3 inches internal diameter; Iron and Steel Boiler Tubes
3	328	Goloshes, Rubber Sand Boots and Shoes and Plimsolls
4	359	Vehicle Parts, viz. :— (D) Parts of Vehicles with self-contained power, propelled by petrol, steam, electricity, oil, or alcohol, n.e.i., whether incorporated in the complete vehicle or separate, viz. :— (4) Chassis, but not including Rubber Tyres— (a) Unassembled (b) Assembled
5		(F) Vehicle Parts, n.e.i., including Undergear (inclusive of Axles, Springs, and Arms), Axles n.e.i., Springs, Hoods, Wheels n.e.i., and Bodies n.e.i.

Debate resumed.

Question—That the motion be agreed to—put.

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The House divided—

Ayes, 35.		Noes, 7.
Mr. Bruce	Mr. Latham	Mr. Anstey
Mr. Donald Cameron	Mr. Lister	Mr. Brennan
Mr. Malcolm Cameron	Mr. Mackay	Mr. Makin
Mr. Robert Cook	Mr. Mann	Mr. Watkins
Mr. Corser	Mr. Manning	Mr. West
Mr. Cunningham	Mr. Maxwell	
Mr. Duncan-Hughes	Mr. Parker Moloney	<i>Tellers :</i>
Mr. Forde	Mr. Earle Page	Mr. O'Keefe
Mr. R. W. Foster	Mr. Thomas Paterson	Mr. Yates
Mr. Josiah Francis	Mr. Pratten	
Mr. Gabb	Mr. Prowse	
Mr. Gardner	Mr. Seabrook	
Mr. Gibson	Mr. William Watson	
Mr. Albert Green	Mr. Whitsitt	
Mr. Gregory		
Mr. Hill	<i>Tellers :</i>	
Sir Neville Howse	Mr. Hunter	
Mr. Hurry	Mr. Marr	
Sir Elliot Johnson		

And so it was resolved in the affirmative.

5. MESSAGE FROM THE SENATE.—DAIRY PRODUCE EXPORT CHARGES BILL.—Mr. Speaker announced the receipt of the following Message from the Senate :—

MR. SPEAKER,

Message No. 87.

The Senate returns to the House of Representatives the Bill for “ *An Act to impose Charges upon the Export of Dairy Produce,*” and acquaints the House that the Senate has agreed to the Bill without requests.

The Senate,
Melbourne, 2nd October, 1924.

JOHN NEWLAND,
Deputy President.

6. MESSAGE FROM THE SENATE.—DRIED FRUITS EXPORT CONTROL BILL.—Mr. Speaker announced the receipt of the following Message from the Senate :—

MR. SPEAKER,

Message No. 88.

The Senate returns to the House of Representatives the Bill for “ *An Act relating to the Export of Dried Fruits,*” and acquaints the House that the Senate has agreed to the Bill with the Amendments indicated by the annexed Schedule, in which Amendments the Senate requests the concurrence of the House of Representatives.

The Senate,
Melbourne, 2nd October, 1924.

JOHN NEWLAND,
Deputy President.

Ordered—That the foregoing Message be taken into consideration, in Committee of the whole House, at the next sitting.

7. MESSAGES FROM THE SENATE.—Mr. Speaker announced the receipt of the following Messages from the Senate :—

[*Dried Fruits Exports Charges Bill*]—

MR. SPEAKER,

Message No. 89.

The Senate returns to the House of Representatives the Bill for “ *An Act to impose Charges upon the Export of Dried Fruits,*” and acquaints the House that the Senate has agreed to the Bill without requests.

The Senate,
Melbourne, 2nd October, 1924.

JOHN NEWLAND,
Deputy President.

[*Income Tax Assessment (Live Stock) Bill*]—

MR. SPEAKER,

Message No. 90.

The Senate returns to the House of Representatives the Bill for “ *An Act relating to the Valuation of Live Stock for the purposes of Assessments of Income Tax,*” and acquaints the House that the Senate has agreed to the Bill without amendment.

The Senate,
Melbourne, 2nd October, 1924.

JOHN NEWLAND,
Deputy President.

[*Audit Bill (1924)*]—

MR. SPEAKER,

Message No. 91.

The Senate returns to the House of Representatives the Bill for “ *An Act to amend the ‘ Audit Act 1901–1920 ’,*” and acquaints the House that the Senate has agreed to the Bill without amendment.

The Senate,
Melbourne, 2nd October, 1924.

JOHN NEWLAND,
Deputy President.

2nd October, 1924.

[*Appropriation Bill 1924-25*]

MR. SPEAKER,

Message No. 92.

The Senate returns to the House of Representatives the Bill for "*An Act to grant and apply out of the Consolidated Revenue Fund a sum for the service of the year ending the thirtieth day of June One thousand nine hundred and twenty-five and to appropriate the Supplies granted by the Parliament for such year,*" and acquaints the House that the Senate has agreed to the Bill without requests.

The Senate,
Melbourne, 2nd October, 1924.

JOHN NEWLAND,
Deputy President.

8. LAND TAX ASSESSMENT BILL (1924).—Mr. Earle Page (Treasurer) moved, by leave, That he have leave to bring in a Bill for an Act to amend section five of the *Land Tax Assessment Act 1910-1923*.

Question—put and passed.

Mr. Earle Page then brought up the Bill accordingly, and moved, That it be now read a first time.

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

Mr. Earle Page moved, by leave, That the Bill be now read a second time.

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.*)

Bill, by leave, taken as a whole, and agreed to.

Bill to be reported without amendment.

The House resumed; Mr. Watkins reported accordingly.

Mr. Earle Page 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. Earle Page, the House adopted the Report, and the Bill was read a third time.

9. ADJOURNMENT.—Mr. Bruce (Prime Minister) moved, That the House do now adjourn.

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—Mr. Atkinson, Mr. Bamford, Mr. Bayley*, Mr. Blakeley*, Sir Austin Chapman, Mr. Charlton*, Sir Littleton Groom*, Mr. Jackson, Mr. Killen*, Mr. Lambert, Mr. Lazzarini, Mr. W. Maloney*, Mr. Marks*, Mr. Charles McDonald, Mr. McNeill, Mr. Nelson, Sir Granville Ryrie*, Mr. Scullin, Mr. Stewart, and Mr. Thompson.

* On leave.

FRANK L. CLAPIN,
Acting Clerk of the House of Representatives.