

1940-41-42.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA,
CANBERRA.

VOTES AND PROCEEDINGS
OF THE
HOUSE OF REPRESENTATIVES.

No. 90.

FRIDAY, 4TH SEPTEMBER, 1942.

1. The House met, at half-past ten o'clock a.m., pursuant to adjournment.—Mr. Speaker (the Honorable W. M. Nairn) took the Chair, and read Prayers.
2. ALTERATION OF DAY OF NEXT MEETING.—Mr. Curtin (Prime Minister) moved, That the House, at its rising, adjourn until Wednesday next at three o'clock p.m.
Question—put and passed.

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

[*Customs Tariff Validation Bill 1942*]—

MR. SPEAKER,

Message No. 136.

The Senate returns to the House of Representatives the Bill for "*An Act to provide for the Validation of Collections of Duties of Customs under Customs Tariff Proposals*", and acquaints the House that the Senate has agreed to the Bill without requests.

JAS. CUNNINGHAM,
President.

The Senate,
Canberra, 3rd September, 1942.

[*Customs Tariff (Exchange Adjustment) Validation Bill 1942*]—

MR. SPEAKER,

Message No. 137.

The Senate returns to the House of Representatives the Bill for "*An Act to provide for the Validation of Adjustments in Duties of Customs under Customs Tariff (Exchange Adjustment) Proposals*", and acquaints the House that the Senate has agreed to the Bill without requests.

JAS. CUNNINGHAM,
President.

The Senate,
Canberra, 3rd September, 1942.

[*Customs Tariff (Special War Duty) Validation Bill 1942*]—

MR. SPEAKER,

Message No. 138.

The Senate returns to the House of Representatives the Bill for "*An Act to provide for the Validation of Collections of Duties of Customs under Customs Tariff (Special War Duty) Proposals*", and acquaints the House that the Senate has agreed to the Bill without requests.

JAS. CUNNINGHAM,
President.

The Senate,
Canberra, 3rd September, 1942.

[*Customs Tariff (New Zealand Preference) Validation Bill 1942*]—

MR. SPEAKER,

Message No. 139.

The Senate returns to the House of Representatives the Bill for "*An Act to provide for the Validation of Collections of Duties of Customs under Customs Tariff (New Zealand Preference) Proposals*", and acquaints the House that the Senate has agreed to the Bill without requests.

JAS. CUNNINGHAM,
President.

The Senate,
Canberra, 3rd September, 1942.

[*Customs Tariff (Canadian Preference) Validation Bill 1942*]—

MR. SPEAKER,

Message No. 140.

The Senate returns to the House of Representatives the Bill for "*An Act to provide for the Validation of Collections of Duties of Customs under Customs Tariff (Canadian Preference) Proposals*", and acquaints the House that the Senate has agreed to the Bill without requests.

JAS. CUNNINGHAM,
President.

The Senate,
Canberra, 3rd September, 1942.

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[Broadcasting Committee (Joint)]—

MR. SPEAKER,

Message No. 141.

The Senate acquaints the House of Representatives that, in accordance with the provisions of the *Australian Broadcasting Act 1942*, the following Senators have been appointed Members of the Parliamentary Standing Committee on Broadcasting, viz.:—Senators S. K. Amour, Senator W. J. Cooper, and Senator the Honorable H. Hays.

The Senate,
Canberra, 3rd September, 1942.

JAS. CUNNINGHAM,
President.

4. PAPER.—The following Paper was presented, pursuant to Statute—
Northern Territory Acceptance Act and Northern Territory (Administration) Act—Ordinance—
1942—No. 7—Crown Law Officer Reference.
5. ENTERTAINMENTS TAX ASSESSMENT BILL 1942.—Mr. Chifley (Treasurer) moved, pursuant to notice, That he have leave to bring in a Bill for an Act to provide for the Imposition, Assessment and Collection of a Tax upon Payments for Admission to Entertainments.
Question—put and passed.
Mr. Chifley 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. Chifley moved, by leave, That the Bill be now read a second time.
Mr. Fadden (Leader of the Opposition) 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 sitting.
6. WAYS AND MEANS—ENTERTAINMENTS TAX.—The House, according to Order, resolved itself into the Committee of Ways and Means.

(In the Committee.)

Mr. Chifley (Treasurer) moved—

1. That, on and after the date fixed by Proclamation under the Act to be passed to give effect to this resolution, an entertainments tax be imposed on all payments for admission to any entertainment.
2. That the rates of the entertainments tax be—
 - (a) where all the performers whose words or actions constitute the entertainment are actually present and performing and the entertainment consists solely of one or more of the following items, namely, a stage play, a ballet, a performance of music (whether vocal or instrumental), a lecture, a recitation, a music hall or other variety entertainment, a circus or a travelling show—as set out in the second column of the Schedule hereto; and
 - (b) in all other cases—as set out in the third column of that Schedule.
3. That the Act to be passed to give effect to this resolution continue in operation until the last day of the first financial year to commence after the date on which His Majesty ceases to be engaged in the present war and no longer.

THE SCHEDULE.

Where the payment for admission (excluding the amount of the tax)—	Second Column.	Third Column.
Is One shilling	Twopence	Threepence
Exceeds One shilling but does not exceed One shilling and sixpence	Fourpence	Fivepence
Exceeds One shilling and sixpence but does not exceed Two shillings	Fivepence	Sevenpence
Exceeds Two shillings but does not exceed Two shillings and sixpence	Sevenpence	Ninepence
Exceeds Two shillings and sixpence but does not exceed Three shillings	Eightpence	Elevenpence
Exceeds Three shillings but does not exceed Three shillings and sixpence	Tenpence	One shilling and one penny
Exceeds Three shillings and sixpence but does not exceed Four shillings	Elevenpence	One shilling and threepence
Exceeds Four shillings but does not exceed Four shillings and sixpence	One shilling and one penny ..	One shilling and fivepence
Exceeds Four shillings and sixpence but does not exceed Five shillings	One shilling and twopence ..	One shilling and sevenpence

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THE SCHEDULE—*continued.*

Where the payment for admission (excluding the amount of the tax)—	Second Column.	Third Column.
Exceeds Five shillings but does not exceed Five shillings and sixpence	One shilling and fourpence..	One shilling and tenpence
Exceeds Five shillings and sixpence but does not exceed Six shillings	One shilling and sevenpence	Two shillings and one penny
Exceeds Six shillings	One shilling and ninepence, plus Two and one-quarter pence for each Sixpence (or part thereof) by which the payment for admission exceeds Six shillings and sixpence, fractions of a penny less than three-quarters in the amount of the tax being disregarded and three-quarters of a penny in that amount being regarded as a penny	Two shillings and fourpence, plus Threepence for each Sixpence (or part thereof) by which the payment for admission exceeds Six shillings and sixpence

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

The House resumed ; Mr. Prowse reported accordingly.

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

7. ADJOURNMENT.—Mr. Forde (Minister for the Army) moved, That the House do now adjourn.

Question—put and passed.

And then the House, at twelve minutes to eleven o'clock a.m., adjourned until Wednesday next at three o'clock p.m.

MEMBERS PRESENT.—All Members were present (at some time during the sitting) except Mr. Beck, Mr. Blain*, Mr. Collins, Mr. Falstein, Mr. Francis, Mr. Holt, Mr. Lawson, Mr. McCall, Mr. McDonald, Mr. McEwen, Mr. Menzies, Sir Earle Page, Mr. Perkins, Mr. Pollard, Mr. Rankin, Sir Frederick Stewart, Mr. Watkins, and Mr. White*.

* On leave.

F. C. GREEN,

Clerk of the House of Representatives.