1945.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA.

VOTES AND PROCEEDINGS

OF THE

HOUSE OF REPRESENTATIVES.

No. 25.

FRIDAY, 4TH MAY, 1945.

- 1. The House met, at half-past ten o'clock a.m., pursuant to adjournment.—Mr. Speaker (the Honorable J. S. Rosevear) took the Chair, and read Prayers.
- 2. THE WAR-AUSTRALIAN LANDING IN BORNEO-MINISTERIAL STATEMENT.—Mr. Chifley (Acting Prime Minister), by leave, made a Ministerial Statement informing the House of the terms of a communique announcing the latest operations of the Australian Forces in the Borneo area.
- 3. PAPERS.—The following Papers were presented, pursuant to Statute—
 - Commonwealth Public Service Act-Appointment-Department of Civil Aviation-M. J. Meston.

National Security Act-

- National Security (Emergency Control) Regulations- Order-Military powers during emergency.
 - National Security (General) Regulations-Order by State Premier-Victoria (No. 60). National Security (Supplementary) Regulations-Order by State Premier-South Australia (No. 3 of 1945).
- Regulations--Statutory Rules 1945, Nos. 56, 57, 58, 59, 60.
- Seat of Government Acceptance Act and Seat of Government (Administration) Act-Ordinance-1945-No. 4-Liquor.
- 4. INCOME TAX ASSESSMENT BILL 1945.—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 9 agreed to.

Clause 10 postponed until after Clause 11.

Clause 11 debated-

Mr. White moved, as an amendment, That after "Act" (page 6, line 43) the words ", together with the Electoral Division of Wimmera" be inserted.

Debate continued.

Mr. Barnard

Mr. Brennan

Mr. Bryson

Mr. Calwell Mr. Chambers

Mr. Chifley

Mr. Conelan Mr. Daly

Mr. Dedman

Mr. Frost

Mr. Fuller

Mr. Haylen Mr. Holloway Mr. Johnson

Mr. Lazzarini

And so it was resolved in the affirmative.

Mr. Burke

Mr. Beasley

Mr. Breen

Amendment negatived.

Question-That the clause be agreed to-put.

The Committee divided (The Chairman, Mr. Riordan, in the Chair)-

Mr. Lemmon

Mr. Makin

Mr. McLeod

Mr. Morgan

Mr. Mountjoy

Mr. Mulcahy Mr. Russell

Mr. Scullin

Mr. Scully

Mr. Smith Mr. Ward

Mr. Wilson

Mr. Williams

Tellers:

Mr. Lawson

Mr. Sheehan

Ayes, 33.

	Noes, 15.		
y	Mr. Abbott Mr. Adermann Mr. Bowden Mr. Cameron Mr. Fadden Mr. Francis Mr. Harrison Mr. Hughes Mr. Hughes	Dame Enid Lyons Mr. McDonald Mr. Ryan Mr. White <i>Tellers:</i> Mr. Corser Mr. Holt	
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Postponed clause 10 debated and agreed to.

Clauses 12 and 13 agreed to.

Clause 14 debated-

Mr. White, moved as an amendment, That the following paragraph be inserted after paragraph (d):---" (da) by omitting from paragraph (bb) the word 'eighteen' (wherever occurring) and inserting in its stead the word 'twenty-one';".

Amendment negatived.

Mr. Holt moved, as an amendment, That the words " and ending with the word ' resident ' " (page 7, lines 37 and 38) be omitted with a view to inserting the words " to the end of the paragraph " in ' in place thereof.

Debate continued.

Amendment negatived.

Debate continued.

Clause agreed to.

Clauses 15 to 18 agreed to.

Clause 19 debated and agreed to.

Clause 20 agreed to.

Proposed New Clauses-

Mr. White moved, That the following new clause be inserted in the Bill :---

"11A. After section eighty-one of the Principal Act the following section is inserted :----

'81A. Where the income of any taxpayer who has served outside Australia during the present war as a member of the Defence Force and has been discharged from, or ceased to hold an appointment in that Force, includes rent derived by him from a dwelling house occupied by him immediately prior to his becoming a member of the Defence Force and leased by him while he was serving as such a member to another person, and he has been-

(a) unable to obtain possession of the dwelling house for his own occupation; and

(b) in occupation of another dwelling house or other living accommodation for which he has paid rent.

Mr. Sheehan

so much of the rent derived by him as in the circumstances of the case the Commissioner thinks reasonable shall be an allowable deduction.'

Debate ensued.

Question-That the clause proposed to be inserted be so inserted-put. The Committee divided (The Chairman, Mr. Riordan) in the Chair-

	Ayes, 15.		Noes, 28.
Mr. Abbott Mr. Bowden Mr. Cameron Mr. Fadden Mr. Francis Mr. Harrison Mr. Holt Mr. Hughes Mr. Hughes	Dame Enid Lyons Mr. McDonald Mr. White Mr. Wilson <i>Tellers:</i> Mr. Adermann Mr. Corser	Mr. Barnard Mr. Breen Mr. Brennan Mr. Bryson Mr. Burke Mr. Chambers Mr. Chifley Mr. Conelan Mr. Daly Mr. Frost Mr. Fuller Mr. Hullen Mr. Holloway Mr. Johnson	Mr. Lemmon Mr. Makin Mr. McLeod Mr. Morgan Mr. Mountjoy Mr. Mulcahy Mr. Russell Mr. Scullin Mr. Scullin Mr. Smith Mr. Ward Mr. Williams <i>Tellers</i> : Mr. Lawson

And so it was negatived.

'81A. Money spent in the finding, conservation or reticulation of water for pastoral,

agricultural or mining purposes shall be an allowable deduction."

Mr. Lazzarini

Debate ensued.

Proposed new clause negatived.

Title agreed to. Bill to be reported without amendment.

The House resumed ; Mr. Riordan reported accordingly.

On the motion of Mr. Chifley (Treasurer), the House adopted the Report, and, by leave, the Bill was read a third time.

5. WAYS AND MEANS-INCOME TAX.-The House, according to Order, resolved itself into the Committee of Ways and Means.

(In the Committee.)

Consideration resumed of the motion moved by Mr. Chifley (Treasurer) on the 19th April, 1945 (see pages 44-6).

Motion agreed to.

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

The House resumed ; Mr. Riordan reported accordingly.

Resolved-That the House will, at a later hour this day, again resolve itself into the said Committee. Mr. Chifley moved, pursuant to contingent notice, That so much of the Standing Orders be suspended as would prevent the remaining stages being passed without delay.

- Question—put and passed.
- The Resolution reported from the Committee was read, and, on the motion of Mr. Chiffey, was adopted by the House.
- Ordered-That Mr. Chiffey and Mr. Lazzarini do prepare and bring in a Bill to carry out the foregoing Resolution.
- 6. INCOME TAX BILL 1945.—Mr. Chiffey (Treasurer) then brought up a Bill intituled "A Bill for an Act to impose a Tax upon Incomes", and moved, That it be now read a first time.

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

Mr. Chifley moved, 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. Riordan reported accordingly. On the motion of Mr. Chiffey, the House adopted the Report, and the Bill was read a third time.

7. ADJOURNMENT.--Mr. Chiffey (Acting Prime Minister) moved, That the House do now adjourn. Debate ensued.

Question—put and passed.

- And then the House, at five minutes past five o'clock p.m., adjourned until Tuesday next at three o'clock p.m.
- MEMBERS PRESENT .- All Members were present (at some time during the sitting) except Mr. Anthony, Mr. Blain*, Mr. Clark, Mr. Coles, Mr. Curtin, Mr. Drakeford, Mr. Evatt*, Mr. Falstein, Mr. Forde*, Mr. Fraser, Mr. Gaha, Mr. Hadley, Mr. James, Mr. Langtry, Mr. Martens, Mr. McEwen*, Sir Earle Page, Mr. Pollard*, Mr. Rankin, Mr. Sheehy, Mr. Spender, Sir Frederick Stewart, and Mr. Watkins*.

* On leave.

F. C. GREEN, Clerk of the House of Representatives.

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