

Mr Eric Ripper; Acting Speaker; Mr Colin Barnett; Mr John Day; Mr Rob Johnson; Mr John D'Orazio; Mr Max Trenorden; Mr Arthur Marshall; Mr John Kobelke; Mr Tony McRae; Mr John Bradshaw

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**PAY-ROLL TAX ASSESSMENT BILL 2001**

*As to Cognate Debate*

**MR RIPPER** (Belmont - Treasurer) [9.14 pm]: I seek leave for the Pay-roll Tax Assessment Bill 2001 and the Pay-roll Tax Bill 2001 to be considered cognately, and I propose that the Pay-roll Tax Assessment Bill 2001 be the principal Bill.

Leave denied.

*Second Reading*

Resumed from 5 December.

The ACTING SPEAKER: I proceed to the question that the Bill be now read a second time. All those of that opinion say aye.

**MR BARNETT** (Cottesloe - Leader of the Opposition) [9.15 pm]: What is the title of the Bill?

The ACTING SPEAKER: The Pay-roll Tax Assessment Bill 2001.

Mr BARNETT: Thank you, Mr Acting Speaker. You need to refer to the Bill so that I can respond to the call.

What this Government is doing is an absolute disgrace. It is the third time in this Parliament today that it has acted disgracefully. We have today seen the delivery of an extended ministerial statement and the suspension of standing orders to introduce industrial relations legislation outside the proper processes of this Parliament. That may not be a big deal, but it is an arrogant overruling of the procedures of this House. Half an hour ago I stood in good faith to debate the tax administration legislation package and said that the Opposition would provide broad support for it. However, I also said we had concerns about three issues: unincorporated associations, professional privilege and the liability of directors. Those are the three issues that I wanted to raise and debate properly. I was ready and prepared to do so through whatever negotiation or discussion took place with the Government. I then made it clear to all members in this House - hopefully including you, Mr Acting Speaker - that it would then be necessary to reintroduce new payroll tax, land tax, stamp duty and debits tax legislation. This Government proposes to now debate the stamp duty legislation, including all the amendments made to it by the changes to the tax administration Bills, before this House debates the amendments contained in those tax administration Bills. The Government asked for and we gave it the assurance that we broadly support most of the changes to tax administration. It is logical that once we have debated and agreed to the issues contained in the tax administration Bills, we debate how those changes relate to the payroll tax Bills. As surely as night follows day and two follows one, that is what should be done. This Government said that we would have the second reading debate on the tax administration Bills. We just had that in good faith. It now says we cannot debate the detail of those Bills and pursue the issues we raised because we will now debate the payroll tax Bills. How can we debate payroll tax legislation when we have not even had the opportunity to look in detail at the tax administration Bills, which are the principal Bills in this package? How can you, Mr Acting Speaker, sit in the Chair and allow the Parliament to do things backwards? I defy anyone in this Chamber - including the minister involved - to comment on payroll tax Bills that incorporate changes to tax administration when we have not considered the tax administration Bills. How the hell can we do that? The Treasurer can scratch his eye and his head; I do not care. He is a fool if he wants to do that.

I make him an offer. What needs to happen is for me to adjourn my comments and seek leave to continue them at a later stage, and for us to go back and deal with the consideration in detail stage of the tax administration Bills. That is what we need to do. We can make no sensible comments on payroll tax, land tax or stamp duty until we have dealt with the tax administration Bills. The Government brought in a package of Bills. We agreed to cognate debates and to progress the package in a sensible way, and now the Government wants to conduct the second reading debates on each Bill before it progresses to the consideration in detail stages. I am not competent to comment on payroll tax legislation as it is affected by tax administration law changes until we have gone through those tax administration law changes. How can I, or anyone else, do that? It is impossible. What is this stunt about? What is the Government afraid of? Is it afraid to debate the legislation? Is it so incompetent that it does not understand the basic provisions of this law? Will the Treasurer agree to my offer?

Mr Ripper: No.

Mr BARNETT: Every member of this House will now speak on every aspect of every Bill. We will go through the payroll tax Bill, and the consequential amendments, and we will continue until a bit of commonsense prevails in this House. I suggest to you, Mr Acting Speaker (Mr Dean), that you leave the Chair now -

*Points of Order*

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Mr RIPPER: The remarks of the Leader of the Opposition are not relevant to the subject matter.

Mr BARNETT: They certainly are.

The ACTING SPEAKER (Mr Dean): This is the second reading of item No 4 on the Notice Paper, and the question is one of relevance. My ruling is that the remarks have nothing to do with the second reading debate.

Mr BARNETT: You have not made a ruling yet. I was suggesting that you consider leaving the Chair.

The ACTING SPEAKER: I draw the attention of the Leader of the Opposition to the question of relevance again. I will not entertain leaving the Chair, as requested by the Leader of the Opposition. It is a question of interpretation; it is not a problem. The Leader of the Opposition should stick to the question, which is the second reading debate of item No 4 on the Notice Paper.

Mr DAY: The Leader of the Opposition has been making a case in relation to the Bill before the House; that it is not appropriate to consider that Bill until another Bill has been dealt with. He has explained that quite effectively by a logical appraisal of the order of consideration of legislation before this House. He is suggesting that you, Mr Acting Speaker, consider leaving the Chair so that this matter can be appropriately resolved. I submit that it is not correct to rule that as being irrelevant to the proper consideration of this legislation in a broad sense. The suggestion of the Leader of the Opposition is quite reasonable. Whether you take it up is another matter, but it is entirely within the province of the Leader of the Opposition to make such a request.

The ACTING SPEAKER: It may be proper, as the member for Darling Range said, for the Leader of the Opposition to make such a suggestion, but I will not take it up. He made a suggestion to the Treasurer, which the Treasurer has rejected. Let the debate resume.

*Debate Resumed*

Mr BARNETT: This is a little triumph for democracy in this House -

Mr Ripper: The Government is asking the Opposition to debate a piece of legislation. It was on the list that was sent to the Leader of the Opposition last week. It is the second package. The Government is just saying that the second reading speeches should be done before the consideration in detail.

Mr BARNETT: Can the Treasurer, or anyone else in this Chamber tell me when the previous Government came into this Chamber with a package of 10 Bills to be debated as a package? We are requested to do the second reading debates in sequence without any opportunity to debate the content of the principal Bill. I have never seen a procedure like that in Parliament. I cannot debate payroll tax. I can stand here and talk for 55 minutes about the inequities of payroll tax, but I cannot debate the substance. The Opposition agreed that the first three Bills listed on the Notice Paper could be dealt with in a cognate debate. I indicated that the Opposition was happy for the two payroll tax Bills to be dealt with cognately. I came into this Chamber with all the material ready to debate the principal legislation, which contains changes to tax administration. Now the Government is telling me that I cannot debate that, and that a little second reading debate will take place on all the other Bills. That is an absolute waste of time.

How can we debate, for example, how professional privilege affects the payroll tax legislation, when we have not even debated the merits or otherwise of professional privilege? The Government has not even allowed the Opposition, or this Parliament, to debate the content of the administrative changes. I say to members opposite, and I hope they listen, that the Taxation Administration Bill 2001 sets down a new set of procedures for administering, investigating and imposing taxation. Once this Parliament - and it is a Parliament - agrees with that, it is proposed that those new administrative arrangements be put into the payroll tax and the land tax Bills. The Parliament should properly debate how those new arrangements will relate to each of those forms of taxation. That can be done in a reasonable period, but this Government is proposing that we cannot now debate any of the detail about the administrative arrangements on taxation. We are now required to chat for God knows how long, about payroll tax or land tax, completely out of context, because we do not know what the end result of the Taxation Administration Bill 2001 will be. After debating all these Bills on payroll tax, land tax, stamp duty and debit tax, we are to come right back again and talk about what will be imposed. It is beyond my comprehension that the Government, and indeed the officers of this House, would contemplate such a procedure. It is so incompetent that it borders on a corruption of this Parliament. I make that claim very clearly. That is why, until you, Mr Acting Speaker, prevented me from doing so, I was about to suggest that a bit of commonsense should prevail, and that it would be wise for this House to adjourn for a period, and for some advice to be sought from the Clerks. It is beyond anyone to debate legislation out of order. Payroll tax administrative changes cannot be debated without looking at the administrative change structure. It is physically and intellectually impossible. This is about a smug Government that has absolute arrogance, and no desire for this Parliament to test or challenge these changes to tax law, and to the whole fabric of tax administration in this

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State. I make the offer to the Treasurer in good faith. Is the Treasurer asleep or awake? I make the offer in good faith.

Mr Ripper: If the Leader of the Opposition would listen to me for a moment, I will explain. This group of 10 Bills is a package. Ideally, the 10 Bills should be the subject of a cognate debate -

Mr BARNETT: Why?

Mr Ripper: Because it is a package, and it is all about taking the administration provisions out of the taxation Acts, and putting them in one Bill, and rewriting the original taxation Acts to take account of the fact that the administration provisions have been taken out. It all hangs together. The Leader of the Opposition did not want a cognate debate on 10 Bills. He did not want two cognate debates on each five Bills. He wanted five cognate debates on each two Bills. I am saying that the second reading debates will take place, and the Leader of the Opposition can give his five-second reading speeches, and then the consideration in detail will take place. This is not an unreasonable proposition. The Leader of the Opposition has forgotten what it was like for the present Government when it was in opposition. Many times when he was Leader of the House -

Mr BARNETT: This is totally impractical. I am amazed that the Clerks in this Parliament would contemplate a procedure that is absolutely impractical, and indeed impossible. I cannot debate changes to payroll tax legislation, putting in new administrative procedures, when this Parliament has not even discussed the new administrative procedures. We are wasting the time of this Parliament.

Mr Hyde: You should have agreed to it while you had the chance.

Mr BARNETT: I do not need a ridiculous comment from a ridiculous and poor performing member. I am trying to challenge -

Mr Hyde interjected.

The ACTING SPEAKER: The member for Perth, thank you.

Mr BARNETT: I put it to you with the greatest respect, Mr Acting Speaker. You have the responsibility in the Chair to adjudicate in this Parliament and to allow for the practical progression of legislation. It is impossible to comply with the proposal by this Treasurer and the Leader of the House. The Opposition cannot debate this legislation in the manner proposed. It is against every tradition of the Westminster system, and every sense of normal practice in this Chamber. It is improper, and it is impossible. I ask the Acting Speaker to leave the Chair and seek the advice of the Clerks on the proposal.

The ACTING SPEAKER (Mr Dean): I have considered the comments of the Leader of the Opposition, and I reinforce my view that the order in which these Bills are debated is an issue between him, the Treasurer and the House. It is not for me to decide. It is between the Leader of the Opposition, the Treasurer, and the members. If members wish to negotiate, or harangue each other along those lines, it is up to them, but I will not impose my will on the order of debate of these Bills.

#### *Points of Order*

Mr JOHNSON: Mr Acting Speaker, I was out of the Chamber when this debate started. The suggestion from the Leader of the Opposition that you leave the Chair, and we discuss this with the Leader of the House in a constructive way, is probably the most sensible suggestion. From everything that I have heard since I have been back in the Chamber, the Opposition is asking for some reasonableness to allow a second reading speech on the Taxation Administration Bill, basically so that we can deal with many of the issues that are contained in the Bills consequential to that main Bill. The Leader of the House has not said to me, as leader of opposition business, that this is the way he wants to progress this debate. This is the first I have heard today about how the Government wants to deal with these Bills. I assumed these Bills would be dealt with by the Parliament in the normal way. At no stage has the Leader of the House expressed any desire to deal with the Bills in this way or asked whether I would agree to deal with the Bills in this way.

This Chamber works from the Notice Paper. Under the standing orders, we would deal with the first Bill listed on the Notice Paper. The normal practice is to have a first reading, a second reading and, if necessary, to go into the consideration in detail stage.

Mr D'ORAZIO: Is this a point of order or is the member debating the ruling?

Mr JOHNSON: I was addressing my points to the Acting Speaker (Mr Dean) and not to the member for Ballajura. I may have been looking at the Leader of the House, but I can assure the Acting Speaker that I was addressing my comments to the Chair. At the same time I was waiting to see whether the Leader of the House would be agreeable to the suggestion that perhaps you leave the Chair for a short time so that we can discuss this.

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The ACTING SPEAKER (Mr Dean): I made it perfectly clear that I am not leaving the Chair. I just gave my decision on that to the Leader of the Opposition. We will proceed according to the standing orders.

*Debate Resumed*

Mr BARNETT: Is the Leader of the House seriously going to treat the Parliament in this way and not allow the Opposition even to debate legislation for which we have given bipartisan support? The Government has received my support for the passage of this legislation. We have simply said that we need to debate the substantive changes to the administrative and investigative powers of the Taxation Commissioner. Once we do that, and that debate will take probably a couple of hours - I do not know - we will look at how that would apply in each of the payroll tax and land tax Bills. These are not simply amendments to the payroll tax Bills, they are entirely new payroll tax Bills. The Leader of the House is denying the Opposition the opportunity to debate the substance of this package.

Mr Kobelke: Not at all.

Mr BARNETT: Yes. The Leader of the House is denying the Opposition that opportunity by not allowing me to debate legal professional privilege, liabilities of directors, unincorporated associations, and a host of other factors, which are the substance to changes to taxation administration in this State. The Leader of the House is requiring that we go into a general chat about payroll tax and everything else, but will not give me the opportunity to debate the issues to which I have referred. In the second reading debate I cannot question the Treasurer on how this will apply to payroll tax legislation, because we have not debated the substance of the administrative changes. What is the point of my talking about the application of legal professional privilege or investigative powers on payroll tax when the Parliament has not decided whether the law will change on investigative powers and legal professional privilege? It is an absolutely superfluous and ludicrous situation.

I put it to the Leader of the House that he has a simple choice: he can be honest and do what is required by the Notice Paper. The Leader of the House did not at any stage put to the Opposition that he would try to engage in a series of second reading debates without debating the substance of the legislation. The Leader of the House has not been truthful with the Opposition about what he sought to do. At no stage did the Leader of the House come to the Opposition, to the leader of the opposition business, to me, or to anyone, and say we would have a series of second reading debates and the Opposition would not be able to debate the contents of the Bill.

Mr Kobelke: You will debate the whole lot, and we have suggested this as the best way to do it.

Mr BARNETT: The Leader of the House did not suggest this to us at all. He produced a Notice Paper that shows the Taxation Administration Bill as item No 1, for which the Opposition gave bipartisan support and is prepared for debate. The Leader of the House will now not allow us to go into the consideration in detail stage and is requiring us to go into a second reading debate on payroll tax. That is a waste of time, because we would be talking about payroll tax legislation when we do not know whether this Parliament will agree to the changes in tax administration and whether the Government will agree to or reject our amendments or suggested improvements. The Leader of the House has never put the proposition to the Opposition of a series of second reading debates. The Leader of the House has not been truthful. On day one of this Parliament the Leader of the House has not been truthful. When did the Leader of the House provide that advice? When did he discuss it with the Opposition? He did not. The Leader of the House is not telling the truth; it is as simple as that.

Mr Kobelke: I will ignore your rhetoric, which has no basis. We gave the Leader of the Opposition the offer of cognate debate on all Bills and for them to go to the Legislation Committee.

Mr BARNETT: That would have been a cognate debate on 10 Bills.

Mr Kobelke: Yes. The Leader of the Opposition said no.

Mr BARNETT: Of course I said no. It is improper.

Mr Kobelke: Then we broke it into five cognate debates, following which we can go to the Legislation Committee in which we will have more time to go through the whole package and the flexibility to do it in the order you wished.

Mr BARNETT: No. I agreed to five cognate debates in the proper way. It is on the public record.

Mr Kobelke: The cognate debate is only on the second reading.

Mr BARNETT: Silly me for thinking that the Leader of the House would be honest and follow the sequence of the Notice Paper. Why do we have the Notice Paper? What is the point of the Clerks and the Parliament printing it when the Leader of the House walks in here and tears it up? The Leader of the House is saying:

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“Let’s not have a Notice Paper, let’s ram legislation through all over the place.” Does the Leader of the House want to deal with this package of legislation in a sensible way? I have indicated that I am prepared to do that.

Even the government backbench would agree that I gave a sensible detailed response in the second reading debate. I was the only opposition speaker to respond to the second reading. The Opposition did not filibuster. I spoke for 30 minutes on the substance of the issue and was immediately prepared to deal with the consideration in detail stage. The Government cannot get more cooperation than that. This is not just one Bill; this is a replacement of the entire state taxation system. We are talking about a billion dollars-plus of taxation revenue and a very complex package of law, yet this Government does not want to debate it. I ask the Leader of the House why he does not want to debate the Bill? The Opposition has given bipartisan support for the legislation. We have raised three fundamental issues that we want to debate. Why is the Leader of the House denying this Parliament the opportunity to debate the legislation?

Mr Kobelke: We are denying you nothing at all.

Mr BARNETT: Yes, the Leader of the House is. It is a waste of time our talking about payroll or land tax until we have talked about the administrative changes. If the Government wants to go down this path where everyone will go into their trenches and there will be endless speeches on payroll tax, land tax and debits tax that is the way we will go, but what is the point of that? There is no point at all.

Mr Acting Speaker (Mr Dean), I hope that you reflect carefully on this, because it is against the practice of this Parliament and the whole tradition and form of passing legislation. Mr Acting Speaker, in any sense, you are presiding over a travesty of parliamentary process. It is a disgrace. In that regard I think the Government needs to think carefully about what it is doing. You need to give some thought to this situation, Mr Acting Speaker. You might care to discuss it with the Clerks. I am being very reasonable about the passage of this legislation. I seek leave to continue my remarks at a later stage of this day’s sitting.

Leave denied.

Mr TRENORDEN: Mr Acting Speaker -

The ACTING SPEAKER: The Leader of the Opposition must continue his remarks.

Mr TRENORDEN: Is the Leader of the Opposition continuing? Mr Acting Speaker, what is the status?

Dr Woollard: The Leader of the Opposition wants to speak later.

The ACTING SPEAKER: The Leader of the Opposition must continue.

*Points of Order*

Mr MARSHALL: When we were debating the suspension of standing orders I made a few notes which I think apply to this issue. Both sides of the Chamber are expected to work together in harmony. We in Opposition have endeavoured to do that. We supported the suspension of standing orders throughout last year even though the Government often abused the hand of friendship. I remind members of the late nights we sat to push through the land tax, payroll tax and gay and lesbian reform legislation. Sitting hours were changed to suit the Government’s whims. Tonight we have sought to start 2002 by playing fair and without any quick calls or deceit. If the Government plans its agenda properly we will stick to it. The Leader of the House has not stuck to it. As assistant Whip over the past 12 months I know that we were told regularly that we would finish at nine o’clock, but that meant midnight. The House has not been run properly over the past 12 months. I hope we learnt from that. Although our leader has accused members of the Government of being smug, arrogant and dictatorial, I do not believe that is true. However, changing the agenda and the sequence of the Bills is incorrect.

The ACTING SPEAKER: I fail to see what the member’s point of order is. The Leader of the Opposition was not granted leave to continue his debate at a later stage. There is no point of order. The Leader of the Opposition has the floor.

Mr MARSHALL: I was trying to explain the difference between right and wrong and fair play.

*Debate Resumed*

Mr BARNETT: I have been in this Parliament for 10 years and I have never seen such a disgraceful compromise of the procedure of this House and such a gutless attempt to avoid debate.

*Points of Order*

Mr KOBELKE: Mr Acting Speaker, I draw your attention to Standing Order No 97. A Bill is clearly before the House. The Leader of the Opposition has been speaking for nearly 20 minutes and has not in any substantive

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way addressed that Bill. On that basis it is appropriate that the Leader of the Opposition either address the second reading of the Bill or allow the Leader of the National Party or someone else to speak to it.

Mr BARNETT: Further to that non-point of order, I am attempting to address the Bill that is at the top of the Notice Paper.

Mr Kobelke: That is not the Bill before the House.

Mr BARNETT: It is the Taxation Administration Bill. The Bill before the House is order No 4 on the Notice Paper, which I tore up because I do not see the need for a Notice Paper in this House. Order No 4 is the Pay-roll Tax Assessment Bill, the purpose of which is to change the administration of payroll tax. Is that correct?

Mr Ripper interjected.

Mr BARNETT: It is the Pay-roll Tax Assessment Bill, the purpose of which is to amend the taxation administration and include it in the Pay-roll Tax Bill.

Mr Ripper interjected.

Mr BARNETT: Mr Acting Speaker are you going to chair this place or are we going to indulge in argie-bargie in the Chamber? You can thumb through the standing orders as long as you like.

Mr McGinty: What a great leader and dummy spitter extraordinaire.

Mr BARNETT: You need to act, Mr Acting Speaker. Even the Attorney General would not do this.

The ACTING SPEAKER: The Leader of the Opposition asked me to intervene and then he ignored me. He must address the point of order raised by the Leader of the House, about relevance under Standing Order No 97. He must continue his remarks to that point of order.

Mr BARNETT: I was speaking on the point of order.

Mr Ripper: I think it is star jump time.

The ACTING SPEAKER: Order, Deputy Premier.

Mr BARNETT: We cannot debate a payroll tax Bill, the purpose of which is to make administrative changes to the collection and enforcement of payroll tax when we have not debated in any detail the administrative changes. We have not even debated clause 1. It would be absolutely impossible to debate the Bill properly. I think I am a reasonably intelligent and capable person but it is beyond my wit and capacity to debate legislation when we have not debated the change itself. It cannot be done. It would be like trying to say the alphabet backwards, which I cannot do. I can recite the periodic table but I cannot recite it backwards. It is inappropriate for the Leader of the House, in the most arrogant and conceited way, to seek to debate the Bill before the House without any consultation or any discussion. You are the custodian of this House, Mr Acting Speaker. While you sit in that Chair you have the responsibility of adjudicating on points of order, one of which was made by the Leader of the House.

Mr Hyde: What is your point of order? This is tedious repetition. You have admitted 10 times your incompetence by saying that you cannot debate the Bill.

Mr BARNETT: It is the Leader of the House's point of order. He moved it; the member for Perth should ask him.

Mr Hyde interjected.

The ACTING SPEAKER: Order, member for Perth.

Mr BARNETT: How can that possibly be done? How can you sit in the Chair, Mr Acting Speaker, and require me to debate legislation out of sequence and out of any logical order? How can any member of this House debate a change to the Pay-roll Tax Act that makes administrative changes to payroll tax when we have been precluded by your ruling from debating the content of the administrative changes to taxation. It is beyond the wit of man. It cannot be done. The point is that we will now stay here for who knows how long listening to tedious, repetitive, inconsequential, nonsense debate.

Mr McGinty: You are summarising yourself now.

Mr BARNETT: Yes, because the Leader of the House will not allow this Parliament to deal with the legislation before the House. It is the first time I have seen the Leader of the House not allow the Parliament to deal with legislation. It is his legislation. We agreed to it. We raised three points, but he will not allow us to debate it. It is the most extraordinary position I have ever seen. The Treasurer now faces the likelihood that we will have

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long debates with multiple speakers on a range of Bills. My colleagues will not be able to contribute anything but absolute nonsense, because we will be talking about administrative changes when we do not know what they are.

The ACTING SPEAKER: Leader of the Opposition.

Mr BARNETT: I am speaking on the point of order, Mr Acting Speaker.

The ACTING SPEAKER: I think you have put your point across. Thick as I am, I have taken on board your point of order. The Leader of the House does not have a point of order, although there is a modicum of substance in what he said about relevance.

*Debate Resumed*

Mr BARNETT: I seek leave to continue my remarks at a later stage of this debate.

Leave denied.

Mr Barnett: Divide.

Mr Kobelke: We cannot divide; it is not a vote.

Mr BARNETT: What a farce this is. I presume that I have 41 minutes to speak on payroll tax.

Mr Ripper: On the Pay-roll Tax Assessment Bill 2001.

Mr BARNETT: I can speak on anything to do with payroll tax. We have not even reached the Bill. We do not even know the content of the Bill because it is to be amended to include taxation administrative changes. Until the Parliament has agreed on what those administrative changes will be, how can we debate the Pay-roll Tax Assessment Bill? What shall we talk about? Who has paid payroll tax? What will we shoot the breeze about for the next six hours?

Mr Ripper: It was second read before Christmas; it is there for you to debate.

Mr BARNETT: We have not agreed on the administrative changes. I do not know what the content of the Pay-roll Tax Assessment Bill is.

Mr Ripper: It will be as it was put before the House.

Mr BARNETT: It may well be that this House will agree to different procedures in taxation administration; for example, the House may agree to alter the so-called use of the term "unincorporated association", although I defy members opposite to define that term. If commonsense were to prevail and that term, which is not a legal term, was clarified by this House, the content of the Pay-roll Tax Assessment Bill would be different from what it is now. However, we have not had an opportunity to discuss the use of the term "unincorporated association". What is the point, therefore, of having a second reading debate on the Pay-roll Tax Bill that refers to an unincorporated association, a term put in that Bill by the changes to the Tax Administration Bill, when we have not even looked at the Tax Administration Bill? This is the cart before the horse going backwards up a hill! It is an absurd situation, and it is ever to the disgrace of this Parliament that this situation is allowed to take place. It is a shameful day in this Parliament that the Government has allowed in this Chamber an irrelevant debate to take place on 10 Bills. What is it for? It is for a bit of pique. That is what this is about - a bit of pique. The Government came into this Chamber and had to justify the suspension of standing orders to introduce the Labour Relations Reform Bill, and this is a bit of funny payback. It is a small-minded, narrow approach. What will the Government achieve from it? It will achieve the most absurd, irrelevant debate that this Parliament has probably ever seen because members on both sides of the House will debate legislation when the substance of the Bill has yet to be debated. That is totally out of order. What is the point of it? Will the Leader of the House tell us what point there is in dealing with a Bill backwards?

Mr Kobelke: You are saying that you do not have much understanding of the Bill. You have not prepared yourself and you have been caught out. There is no reason why we cannot deal with the Bills during the second reading debates, and we can then send them off to a legislation committee for it to go through them in an appropriate order.

Mr BARNETT: This Bill is not going to a legislation committee.

Mr Kobelke: We indicated last year that it should go to a legislation committee.

Mr BARNETT: This Bill is not going to a legislation committee.

Mr Kobelke: Why?

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Mr BARNETT: I tell the Leader of the House that it will be a legislation committee all by itself.

Mr Ripper: That is fine; it will go through quicker.

Mr BARNETT: When the Bill is brought back to the Parliament, it will be recommitted and we will deal with it again in the Chamber.

Mr Ripper: It won't be recommitted.

Mr BARNETT: That is what will happen.

Mr Ripper: I can tell you it will not be recommitted.

Mr BARNETT: The Government will have a legislation committee all by itself. What a farce that will be. The Government will use its numbers to create a legislation committee which will comprise Labor Party members and which will sit by itself. Is that the Government's view of democracy, because it is not prepared to debate it in this place? We now find that this Government is not prepared to debate in this Chamber fundamental changes to the administration of taxation in Western Australia, and it is not prepared to debate in this Chamber a new Pay-roll Tax Bill, a new Land Tax Bill, a new Stamp Amendment Bill and a new Debits Tax Bill. The Government is running scared for no purpose at all, and it proposes now to use its numbers to create an absolutely dysfunctional legislation committee. Legislation committees will only ever work in this Chamber if there is agreement and goodwill on both sides of the Chamber to sit down and work through the issue. The Government does not have that.

Mr Kobelke: It was your recommendation.

Mr BARNETT: The Leader of the House had in this place a commitment by me that the Opposition would deal with this legislation. The proof of that commitment was evident when the Government brought in the first Bill - the Taxation Administration Bill - because I was the only speaker from the Opposition. I spoke for 30 minutes, and indicated our broad agreement with this Bill and the package of administrative changes to taxation. I indicated three principal areas of concern, which were the use of the term "unincorporated association", the attempts to change the nature of professional privilege as it has applied under common law for more than 100 years, and the changes that the Government wants to make to the concept of limited liability and directors being personally liable for unpaid state taxation. Three issues were raised and there was only one speaker. Again, I state for members opposite, who I believe understand the point now, that the Taxation Administration Bill changed the whole process of definition, administration, enforcement, collection and penalties of taxation, and applied those in-principle changes to the Payroll Tax Bill, the Land Tax Bill, the Stamp Amendment Bill and the Debits Tax Bill. However, because those Bills are different, the application of the in-principle changes vary, and the Government is denying members of this Parliament the opportunity to debate them. That is an absolutely appalling situation.

I tell the Treasurer what will happen. If he believes that he can put through this Parliament legislation that fundamentally changes people's right at law in matters of tax assessment without proper debate in the Parliament and that he can escape legal challenges in the courts from taxpayers or company directors without that legislation properly going through the Parliament, he is absolutely deluding himself. He is changing the fabric of legal rights that affect taxation. He is proposing to do that for no good reason without the Parliament having the right or the ability to debate it. He has bipartisan support. Three issues have been raised, and he has refused to debate them.

Mr Acting Speaker (Mr Dean), I have never seen such an abrogation of the responsibility of this Parliament, and I am personally disappointed in the stance this Parliament has taken. All members in this Parliament bear the shame of a Parliament unwilling and unable to debate taxation. It is the most appalling decision I have seen in this Chamber. It is a breach of trust and it is effectively an untruth by the Leader of the Opposition. He did not tell the truth. He may as well have walked into the Parliament and told a blatant lie for what he did. He never raised this issue with me, the Leader of the Opposition. He came into this place with a stunt. As I said, he may as well have come into this place and lied directly into *Hansard*.

Mr Acting Speaker, you are in the unfortunate position of presiding over this matter. You are unfortunately sitting in the Chair and presiding over the failure of this Parliament to have proper parliamentary process and debate. That is what you are doing. I give the Treasurer one more -

*Points of Order*

Mr McRAE: Mr Acting Speaker, I have been interested to hear the Leader of the Opposition's comments about why a cognate debate is inappropriate, and why a referral to a legislation committee is inappropriate as another method of dealing with this legislation. I am very much interested in the discussion that he is putting forward. However, when he reflects on your presiding over this House's business and apportions responsibility to your



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efforts for what he regards as the failure of that process, he is reflecting on your role as the Chair, and I ask him to withdraw his comments.

Mr JOHNSON: The member for Riverton is always hasty in jumping up and saying things that are not true. Mr Acting Speaker, the Leader of the Opposition was not reflecting on you as the Acting Speaker. He was saying that it was unfortunate that you had to preside over a Chamber that was not working properly. There is no point of order. He was not reflecting on you at all. He was simply stating that it was unfortunate that you had to preside over a situation that the Opposition feels is somewhat unconstitutional.

Mr BRADSHAW: Tonight the Government has been left wanting. It has accused the Opposition of not being prepared, but it in fact is the one left wanting and unprepared to carry on with consideration in detail of the Taxation Administration Bill 2001. Because of its incompetence, the Government is trying to pull a fast one tonight and put the Opposition in a difficult position. As the Leader of the Opposition said, the Pay-roll Tax Assessment Bill is dependent on some amendments that may be made to the Taxation Administration Bill. The Government does not have itself in order and is not prepared to go through these Bills tonight in proper detail before we get onto the Pay-roll Tax Assessment Bill. The Government therefore should say that it made a mistake. It should back off and adjourn Parliament for the night - because it is 10 o'clock, when we should adjourn for the evening - and deal with the Bill in a proper way.

Members may remember that we sat all night one day last year because of the stupidity of the Government when it decided to pull a fast stunt. Members opposite responded in a very negative way, which I thought was a disgrace to the Parliament. Tonight the Government is forcing us to go down that track again, where we will be putting every block we can in the way of the running of this Parliament, which will be detrimental to the passage of Bills through this House. Mr Acting Speaker, it is about time that the Government took note and stopped smirking and thinking that it will win because it has the numbers. All those guys sitting on the back bench - the vegie patch - should remember last year when we sat all night. We will be doing the same thing again time after time unless there is a bit of cooperation on both sides.

The ACTING SPEAKER (Mr Dean): The member for Murray-Wellington should address his comments on the points of order to me.

Mr BRADSHAW: Okay. Unless there is a bit of cooperation on both sides of the House, that will happen. Therefore, those opposite should talk to the Treasurer, who is sitting there smugly, thinking that the Government has the numbers and can do what it likes. However, when it comes to being cooperative, the Government will find that there is no cooperation from this side of the House.

The ACTING SPEAKER: There is no point of order. The Leader of the Opposition did not make a direct personal attack on me. I am sure that he also shares my sadness that this House sometimes degenerates to that level. I accept that he was not being personally rude.

*Debate Resumed*

Mr BARNETT: I certainly was not. As I said, I sympathise with the Acting Speaker because he will be recorded in history as having been in the Chair when the Government went through this disgraceful procedure. Presumably, I have 33 minutes left to talk about payroll tax, which is an absolutely superfluous exercise, because I cannot discuss payroll tax as it is affected by changes to tax administration when this Government has denied this Parliament the opportunity to debate tax administration. I have never seen an action like this in the 10 or 11 years I have been in this Parliament. It is an absolutely disgraceful strategy, if one can call it that. This is an absurd situation.

What am I to do, Mr Acting Speaker? I was the one speaker on tax administration. As I have said a number of times, the Opposition gave its support to the legislation. Quite properly, it raised three detailed legal issues. I was the only speaker. This Government now wants us to talk about payroll tax and land tax. If I want to play the game of the Leader of the House, all I need to say is that I want every member on this side of the House to speak for half an hour on payroll tax. How long will that take us? I will then ask them to speak for at least half an hour on the first Bill, the Pay-roll Tax Assessment Bill, and then on the Pay-roll Tax Bill, the consequential Bill. Therefore, there will be a one-hour speech on payroll tax from every member on this side - two half-hour speeches. We have a few members on this side of the House. It will take a while. There will be a half-hour speech from every member on payroll tax. There will then be a half-hour speech on the Bill that is being debated cognately. We will then move on to the second reading debate on the Stamp Amendment Bill. There will be another half-hour speech from every member on stamp duty. We will then go on to the second reading debate on land tax. There will be a one-hour speech from me and a half-hour speech from everyone else on land tax. However, there are two land tax Bills - the Land Tax Bill and the Land Tax Assessment Bill - so there will be two hours from me and one hour from every other member. That is a bonus. That will be really interesting.

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Of course, there is also the Debits Tax Assessment Bill. There will be a one-hour speech by me and a half-hour speech by everyone else. There will then be an hour from me on the Debits Tax Bill, and half an hour from everyone else. Does the Government want to work it out? Is that what it really thinks this Parliament should be about? Is that what it wants, because that is what it is setting up.

Mr Ripper: We want to proceed with what is a good idea; that is, the reform of the taxation administration legislation.

Mr BARNETT: Yes, I agree.

Mr Ripper: We want the Parliament to deal with it efficiently. When we spoke last week, I offered you the prospect of dealing with the second reading debates in this place, with a legislation committee to deal with the legislation later on, at times to suit the Opposition when the House was sitting so that, as Leader of the Opposition, you would not have to be here when Parliament was not sitting.

Mr BARNETT: I declined.

Mr Ripper: You said you did not want that.

Mr BARNETT: That is right.

Mr Ripper: I then asked whether we could possibly deal with the consideration in detail stage of all the Bills this week. You said, "No. It seems to me that we will be able to deal with only the first two Bills this week, and you might get one pair of Bills through a week." We cannot afford to proceed at that pace. I have sought to have the second reading debates dealt with this week, and even though you do not like the idea of a legislation committee, it is a good way of proceeding. If you have an alternative way to deal with these matters so that we can get through the bulk of this business this week, I encourage you to have your manager of opposition business talk to the Leader of the House to see whether we can reach an arrangement. However, we must have something quicker than what you proposed to me last week, which was two tax Bills a week.

Mr BARNETT: Would it not be refreshing if the Government were honest and forthright? I think the Treasurer was then. However, would it not be refreshing if the leader of government business were to tell us? The Treasurer said to me in the corridor last week that he wanted these matters to go before a legislation committee. I considered that and said no, I did not want this legislation to be dealt with by a legislation committee, but that we would deal with it in reasonable time. I think I used words to that effect. Why do I not want it to be dealt with by a legislation committee? It is because we are talking about the entire taxation system of Western Australia. There are many issues with which to deal. However, I said that we could deal with it. The proof is that I was the only person who spoke in the second reading debate. Even the Treasurer might admit that I did not in any sense filibuster. I got straight to the point and went through the detail.

Mr Ripper: I admit that.

Mr BARNETT: I went straight to the essence of the legislation. There was no mucking around. We would probably be about halfway through the debate if we had not wasted all this time. I was very generous and accepting. I agreed that we would debate the first three Bills cognately - that was quite proper - and that we would debate the main substance of the tax administration package. We would then examine how that applies to payroll tax and land tax, and we would get through the debate pretty quickly.

However, the Government is introducing entirely new land tax and payroll tax legislation. It must accept that the Parliament has the right to debate payroll tax and land tax. Unless a bit of commonsense prevails, the Government may as well abandon this package right now, because there is no way it will get through both Houses of Parliament by June. It is a hard ask in any case to get it through. However, I offered the Government cooperation because, broadly, the Opposition supports the legislation. Therefore, the Government will get the Tax Administration Bill, probably the payroll tax Bills and maybe even the stamp Bill through the House this week, and that will not be a bad outcome. However, do not ask me to put through legislation or to agree to a timetable before we have even debated the legislation. The Opposition will not unnecessarily delay or protract debate on these Bills, but it will demand its democratic - indeed, its elected - responsibility to debate this legislation. I will not allow whoever sits in that Chair or a Government of the day to deny this Parliament and the elected representatives of the people of Western Australia the right to debate legislation, particularly as it pertains to the whole tax structure. That is not unreasonable.

The Government is not making fundamental changes to payroll tax, but it is introducing an entirely new payroll tax Bill. I put it to the Government again that it should let some commonsense prevail. It knows as well as I do that the Opposition can stop this package going through this House and the other House, and it can make sure that the Government either progresses nowhere on this legislation or does not even get started on its precious

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industrial relations legislation. The Opposition can do that, just as Labor could have done it. There are taxpayers and professionals in the area who believe that it would be a good thing to get this package through the Parliament, with some amendments that we can argue, so that we will have a new administrative arrangement for taxation. If it can be done by 1 July, well and good. The Opposition will not frustrate the Government in doing that. I give it that guarantee. However, the Government should at least allow us to debate the content of the Bills - that is all we are asking - and how that content relates in a logical sequence to each of the forms of taxation.

Mr Ripper: Labor was not elected on the promise of a new taxation administration Bill. This project has emerged from inside the public service. It was sponsored, or at least tolerated, by your Government, and it has been continued under our Government.

Mr BARNETT: That is right. That does not mean it should not be debated.

Mr Ripper: No, of course it should be debated. Obviously, the Government does not want to take a huge amount of its parliamentary time this session debating a project like this. There are good reasons for it to go ahead. It has had bipartisan support, at least generally, in its development, and we would like it to progress through the Parliament. However, we are not prepared to give it huge swags of priority in the context of parliamentary time. I am concerned that if the package is not passed by the Parliament by 30 June, we may as well put it off until next year, so that it will come into operation from 1 July 2003 instead of from 1 July 2002. Obviously, it would be preferable if it were implemented from 1 July 2002. A referral to a legislation committee is not a bad idea. Evidence to a legislation committee would be recorded by Hansard and open to the public. It should not be viewed as a debate in which there is lesser scrutiny than would be offered by debate in the House. However, the Opposition says it does not want a referral to a legislation committee.

Mr BARNETT: No, I do not.

Mr Ripper: Maybe the Leader of the House and the manager of opposition business can talk about a timetable for the consideration of the legislation. If we can reach some agreement on that timetable, there will be no need for further disputation. I agree with the Leader of the Opposition; the Opposition chooses to use every tactic available to it under the standing orders. Unless we are prepared to bring in the guillotine, the Opposition can, if it chooses, frustrate the passage of the legislation. I do not think that the Opposition thinks this legislation is a bad idea, apart from one or two points of dispute. Why do the Leader of the House and the manager of opposition business not have discussions? This project had bipartisan origins. Let us see if we can get it through the Parliament in time to implement it on 1 July this year.

Mr BARNETT: That is in essence what should happen, and should have already happened. If that is the position of the Government, I seek leave to continue my remarks at a later stage. I do that only because if I sit down now without seeking leave to continue my remarks and we return to debate on the payroll tax legislation, I will not have any opportunity to comment on the application of these tax changes to payroll tax. For that reason, it would be better for me to seek leave to continue my remarks at a later stage. I have 22 minutes remaining, and I might need only 10 minutes. That would allow me to speak on payroll tax.

Mr Ripper: That is fine, if those discussions can occur between the two people I have suggested and we can reach an agreed timetable for dealing with the legislation. The Leader of the Opposition should bear in mind that this is a public service project and not something for which the Government was elected.

Mr BARNETT: The Treasurer is the minister responsible. He cannot blame the public servants.

Mr Ripper: If that can occur, I will be happy to give the Leader of the Opposition leave to continue his remarks at a later stage.

Mr BARNETT: I think that is a more sensible way of proceeding. I wanted that to happen an hour and a half ago.

[Leave granted for speech to be continued.]

Debate thus adjourned.

*House adjourned at 10.12 pm*

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