

hours of the morning, to that area near the Swan Brewery, where it would be close to a number of dwelling houses.

Finally, I consider that although the House has rejected the amendment, it might reasonably agree to the motion for an inquiry into this matter, not only for the sake of the people in the area concerned, but because a very important principle is involved, namely, as to how far those controlling our parks and reserves are to be at liberty to part with the possession of material portions by leasing them to be used for purposes of private trade and gain. For that reason I ask that the motion be agreed to.

Question put and a division taken with the following result:—

Ayes	..	..	..	15
Noes	..	..	..	25
Majority against	..	..	10	—

AYES.

Mr. Boyle	Mr. Sampson
Mr. J. Hegney	Mr. Seward
Mr. Hughes	Mr. Shearn
Mr. Johnson	Mr. Thorp
Mr. Keenan	Mr. Warner
Mr. Mann	Mr. Willmott
Mr. McDonald	Mr. Doney
Mr. McLarty	(Teller.)

NOES.

Mr. Berry	Mr. Patrick
Mr. Coverley	Mr. Rodoreda
Mr. Fox	Mr. F. C. L. Smith
Mr. W. Hegney	Mr. J. H. Smith
Mr. Holman	Mr. Tonkin
Mr. Lambert	Mr. Triat
Mr. Leaby	Mr. Watts
Mr. Marshall	Mr. Willcock
Mr. Millington	Mr. Wilson
Mr. Needham	Mr. Wise
Mr. North	Mr. Withers
Mr. Nulsen	Mr. Raphael
Mr. Panton	(Teller.)

Question thus negatived.

House adjourned at 9.48 p.m.

Legislative Council,

Thursday, 3rd October, 1940.

Bills:		PAGE
State Transport Co-ordination Act Amend-	ment, 3R.	1087
Petroleum Act Amendment, 3R.	....	1087
Reserves (Government Domain), 3R.	....	1087
Electoral Act Amendment (No. 2), report	....	1087
Bills of Sale Act Amendment, 1R.	....	1087
Income Tax, 2R.	....	1087
Income Tax Assessment Act Amendment, 2R.	....	1081
Land Tax, 2R.	....	1092
Income Tax (Rates for Deduction) Act Amend-	ment, Com. report	1092
Metropolitan Market Trust (Land Revestment),	2R., Com. report	1093

The PRESIDENT took the Chair at 4.30 p.m., and read prayers.

BILLS (3)—THIRD READING.

- 1, State Transport Co-ordination Act Amendment.
 - 2, Petroleum Act Amendment.
- Passed.*

- 3, Reserves (Government Domain).

Returned to the Assembly with amendments.

BILL—ELECTORAL ACT AMENDMENT (No. 2).

Report of Committee adopted.

BILL—BILLS OF SALE ACT AMENDMENT.

Received from the Assembly and, on motion by Hon. G. Fraser, read a first time.

BILL—INCOME TAX.

Second Reading.

THE CHIEF SECRETARY (Hon. W. H. Kitson—West) [4.40] in moving the second reading said: By this Bill it is proposed to raise the necessary taxation on income from the community in this State by the application of more scientific principles than have operated hitherto.

Hon. A. Thomson: They are scientific all right.

The CHIEF SECRETARY: I believe they are. By the provisions of the Bill, relief will be given to those on lower salary ranges with heavy responsibilities, and a

transfer will be made of the burden of taxation to those more able to pay, namely, single persons, married people without children, and those enjoying large incomes. The Bill, in effect, provides, for the first time, for the continuance of the Act after the 30th June, 1941, until next year's Bill is passed by Parliament. Usually, taxation measures operate for one year only. In those circumstances there has always been a period between the end of the financial year and the later imposition of the tax when there are no rates of taxation legally applicable. This measure sets out that its provisions shall actually remain in operation until such time as Parliament has decided to impose another tax.

Members will remember that during last session Parliament approved of the Government's proposals to abolish the financial emergency tax and to make provision for the collection of income tax by weekly deductions at the source in regard to both salary and wage earners. They will also recollect that before speaking on the Bill then introduced, I distributed a table showing the incidence of the then proposed taxation as compared with the taxation which was in operation at the time.

I said then that I was taking an unusual course in distributing the table and that I was doing so in order to give members an opportunity to study the details for themselves so that they would be in a position to debate the measure at the second reading stage. With that information, followed by a full explanation of the Bill, Parliament passed the legislation. By doing this, it accepted the principle of an amalgamation of the financial emergency and income taxes, the joint tax to be collected at the source of salaries and wages, and taxable income to be subject to the concessional deductions permitted under the Income Tax Assessment Act. Parliament did not fix the amalgamated rate last year, but the table, which was circulated amongst members, indicated the effect of the proposals the Government then had in mind. It was not anticipated that under those proposals there would be any great difference in the amount of revenue received through taxation sources compared with that which would have been received by means of the two taxes then in operation. Last year the receipts for the two taxes totalled £2,123,317. This year it is expected that an amount of £2,070,000

will be received—£1,815,000 from income tax and £255,000 as arrears of financial emergency tax—thus leaving an estimated deficiency of £53,317. When preparing its estimates, the Taxation Department expected a deficiency of £78,000. It is proposed, however, to make up £25,000 of this amount by eliminating from the income tax deductions, the travelling allowance of £15, which is not provided for in the other States. This shortage was to some extent foreseen last year. The Premier then indicated that the Government could not afford to do with much less taxation than it was then receiving, and stated that if there were any deficiency it would have to be made up in some way. Bills to amend the Administration Act and the probate duties were passed by Parliament last year, and it is to be hoped that the extra revenue derived in consequence, will make up the bulk of the leeway incurred under the amalgamated form of taxation.

With regard to the financial emergency tax arrears of £255,000, I would remind members that there is always a certain amount outstanding each year. It is desired to keep these arrears down to a minimum, and expedition in the issue of assessments should have this effect. The estimates for this year have been prepared on the assumption of the early passing of the financial Bills, and their passage will enable the Taxation Department to send out assessments earlier than in previous years. Although there is some reduction in the amount estimated to be received compared with what would have been received under the old system, it is proposed to fix the rates of income tax in accordance with those tentatively submitted to the House last year for comparative purposes. We prefer to do this and make up portion of the leeway by eliminating the allowance for travelling—which is £15 per annum—rather than to increase the rates beyond those which we then thought would be required. The measure now before the House, therefore, imposes income tax at the rate of 9.01d. at £1, increasing by .01d. for every pound of increase, until the maximum rate of 4s. 6d. is reached at £4,500.

The minimum amount of tax payable has been raised from 2s. 6d. to 5s. It is considered that the cost of issue of assessment and collection is in excess of 2s. 6d. The minimum tax payable under the Common-

wealth Act is 10s., and a comparison with other States discloses that their minimum rates are as follow:—

New South Wales	..	..	10s.
Victoria	..	..	5s.
South Australia	..	..	10s.
Queensland, 10s., if less than 10s.; £1 if between 10s. and £1.			

In considering this Bill, we should remember the background, which has made it necessary. Members are aware that, by the abolition of the financial emergency tax last year, Parliament agreed that the tax was fundamentally unsound and inequitable, in that it took no account of family and other responsibilities of the taxpayer, and was only partially graduated. Parliament agreed then that it was desirable that the necessary revenue should be collected under the more scientific provisions of the income tax. It was also agreed then that the real purpose was to give relief to people on lower and middle incomes with family responsibilities, and to transfer the burden to those more fortunate than their fellows and in a better position to pay. It was made quite clear last year that two classes of people would have to pay more—single people without dependants, and people on the higher ranges of income. Tables have been prepared which give a comparison of the tax payable this year with that of last year. I think every hon. member has a copy. The tables also show the amount of tax payable last year to the Commonwealth and in the various States, on similar incomes, and indicate the extent to which we propose to transfer the burden of taxation to those more able to bear it. A man on £300 a year, with three children, last year paid £6 5s. The proposal is that he pay nothing this year. The taxation payable by a single man on £300 a year will be increased from £9 19s. 4d. to £15, and a single man on £2,000 per year will have to pay £30 more than he did last year. A married man, with three children, on the same income will have to pay £12 10s. more.

While this is the general principle involved it does not work out in the same manner in all individual cases. This is not the fault of the present measure, however, but of the old system. The proposals now before the House are equitable and scientific. The old system was so anomalous that it created many absurdities. In some instances the new measure may appear to create anomalies. Actually this is not so; it merely rectifies

anomalies which previously existed. It is to be hoped that the rates in the Bill will form the basis of income tax in the years to come. They have the advantage of making it very simple for the taxpayer to calculate the taxation for which he is liable.

The commencing rate on the first pound of taxable income is 9.01d. and that increases by .01d. for every £1. On a taxable income of £100 a man will pay 10d. in the £, on £200 he will pay 11d., on £500 he will pay 1s. 2d., and so on. Any intermediate figure can be readily calculated from the base of 9d. Thus for £350 the rate is 9d. plus 3½d. and for £575 it is 9d., plus 5¾d. This is a great advantage. Under the Commonwealth system and some of the State systems it requires almost a qualified actuary to determine what rate of tax he must pay. In fact, for the ordinary taxpayer such calculation is quite impossible. In addition to its other advantages, the system now before the House has the merit of simplicity.

There is also another great advantage. If these proposals receive the approval of Parliament, the Treasurer will have a formula on which to work as the basis of his income taxation. He will know what the base will produce and he can add or subtract a percentage according to his requirements for the year. If he wants more money he can say that these will be the rates plus so much per cent. as the case may be. If he can do with less he can say that such an amount will be the rate, with the desired rebate. I am afraid, however, that our position is such that we would be optimistic if we looked for rebates within the next year or two. This would still retain the simplicity of the system for everybody concerned—for the Treasurer, the Taxation Department, and the taxpayer. The rates as set out in the Bill will be, however, the rates for this year without any percentage increase or rebate.

The tables of last year which gave a comparison between taxation payable under the rates then existing and under the proposed amalgamation do not represent a strict comparison of variations between the tax paid last year and the tax payable under this measure. When the tables were prepared last year the Income Tax rebate was 20 per cent. Members are probably aware that under the tax paid last year the rebate was amended to 12½ per cent.; then, again, the tables prepared last year provided that the statutory exemption for persons with dependants be

reduced at the rate of £3 for every £2 instead of £2 for every £1, and also that deductions for children be reduced by £1 for every £1 by which the net income exceeded £500. It is not now proposed to proceed with either of these two suggestions, and, therefore, in regard to all of the matters I have just mentioned the tables prepared last year are not strictly applicable to the present position.

Hon. H. Seddon: What will be the deduction?

The CHIEF SECRETARY: Just the same as in past years. We are not making any alteration. The Bill proposes to fix a rate to apply to companies. The rate on companies generally has been fixed at 2s. 6d. in the £ on the amount of the company's taxable income. Previously companies paid 1s. 5¼d. under the Income Tax Act, and a graduated rate of Financial Emergency Tax from 4d. to 1s. As the majority of taxable companies have incomes exceeding £806, the maximum rate of Financial Emergency Tax of 1s. applied. The rise in rate is therefore only ¾d. in the pound for the majority of companies. The rate on companies under the Commonwealth law is 2s. The rates in other States are:—

New South Wales: 2s. 6d. Unemployed Relief Tax (on undistributed income), 11½d.

Victoria: 2s.

Queensland: Minimum, 1s. 9d. Maximum, Public Utility and Monopoly Companies, 7s. 3d. Other Companies, 5s. 3d. Banking and Film Companies, 4s. Insurance Companies (other than Life), 3s. 3d. Shipping Companies, 3s. 3d. Super tax on all above: 20 per cent. of taxation payable.

South Australia: 2s.

Tasmania: 1s. 10½d. Special Income Tax graduated from 4d. to 1s.

Our proposal with regard to income tax on companies will thus be seen to more than bear comparison with the position in the other States. Up to 1938 life assurance companies paid the same rate as other companies, but the 15 per cent. increase in that year was not applied to them. Last year they paid 1s. 3d. income tax, plus 1s. financial emergency tax. All life assurance companies were on the maximum rate. There is therefore no increased rate proposed, the rate being maintained at 2s. 3d. Here are the rates:—

Commonwealth: 2s.

New South Wales: Mutual companies, 1s. 6d. Other companies, 1s. 6d. on insurance profits,

2s. 6d. on property income. Unemployment relief tax, 11½d.

Victoria: Mutual companies, 1s. on insurance profits, 2s. on property income.

Queensland: Mutual companies, 1s. 9d. Shareholder companies, 3s. 3d., while a super tax of 20 per cent. of tax applies to shareholder companies and to undistributed income of Mutual companies.

South Australia: 2s.

Tasmania: 1s. 10½d., with a special income tax graduated from 4d. to 1s.

In regard to those companies paying dividends to non-residents in the State, there is a small variation in the rate. This is at present 1s. 5¼d., plus financial emergency tax, say, averaging 4¾d. making a total of 1s. 10d. It is now proposed to make the tax 2s., which is a slight increase. Other rates are:—

	s.	d.
Commonwealth	2	0
New South Wales	1	6
Victoria	1	4
Queensland	2	4
South Australia	2	0

So while there is a slight increase our rate compares favourably with the average throughout the Commonwealth. Those are the provisions of the Bill. In view of the decision of Parliament last year in connection with our method of the taxation of the people of the State, this Bill should meet with the approval of members. It provides for a considerable increase in some cases; it does away with quite a number of glaring anomalies under the existing Act and above all, it provides that those who are in a position to pay income tax shall pay the higher amount, and at the same time it gives relief to a large number of people who have been paying tax under the Financial Emergency Act, to an extent that is deserved by those people.

Hon. G. W. Miles: Is the fourth part of the schedule the same as it was before?

The CHIEF SECRETARY: Yes. I submit the Bill to the House hoping that members will agree that the measure is more equitable than previous measures. I move—

That the Bill be now read a second time.

On motion by Hon. H. Seddon, debate adjourned.

BILL—INCOME TAX ASSESSMENT ACT AMENDMENT.

Second Reading.

THE CHIEF SECRETARY (Hon. W. H. Kitson—West) [5.5] in moving the second reading said: This Bill in the first place provides for certain amendments to the Assessment Act arising out of an agreement between the Commonwealth and the States at a Premiers' Conference which was held last year. It further provides for allowances as deductions of certain payments in regard to which agreement has been reached by the Commonwealth and the States since that conference. It seeks to eliminate the allowance made in regard to travelling expenses, and to provide for a number of amendments which have been found necessary to clarify the existing Act. At the Premiers' Conference last year it was agreed that the Commonwealth and the States would exempt from taxation the pay of members of our fighting services who proceed overseas. This Bill provides for this exemption: such exemption, however, does not apply to any other income which the members of the services might enjoy. Since the Premiers' Conference referred to, it has been agreed that gifts to war patriotic funds, and also gifts to the Commonwealth Government for war purposes, should be allowed as a deduction from income before assessing for income tax. This Bill, therefore, gives effect to the agreement in this regard.

The Commonwealth Government has intimated that it may decide to collect tax by instalments at the source from wage and salary earners, and if this system is put into operation it will be necessary for that Government and the States to come to an agreement in this regard. It would be desirable in such an instance that a joint taxation stamp be utilised so that there would be no confusion to anybody, employer and employee alike.

In anticipation of such an agreement being necessary, provision is made in this assessment Bill for the State to have the power to make such an agreement. If the Commonwealth takes no such action, then the provision will be inoperative.

It is provided in the Bill that the allowance as a deduction of an amount up to £15 per annum spent by a taxpayer in travelling

to and from his employment shall be eliminated. It has been found by experience that this is always claimed by taxpayers, and as there is a doubt in quite a number of instances that claims are legitimate, it is thought advisable to discontinue the allowance. Western Australia is the only State in which this allowance applies. By the elimination of this deduction, an increased amount of tax to the extent of approximately £25,000 will be collected this financial year.

A further amendment which arises out of correspondence between the Commonwealth and the States is one affecting the assessment of freight earned by shipping companies where freight rebates are allowed. At the request of the Commonwealth Government various shipping companies agreed to allow freight rebates on the carriage of certain primary products. The Assessment Act provides that the tax is imposed on the freight payable. The freight paid is the gross freight, the rebate being allowed as a cash payment later, and until recently it was understood by the Commissioner of Taxation that the tax would be imposed on the net freight. The Commonwealth Crown Solicitor has queried the validity of this interpretation, but so that there shall be no doubt whatever on the matter it is proposed by this Bill to amend the relevant section of the Act to make it clear that taxation will be imposed on the net freight. The proposed section is identical with that of an amendment to the Commonwealth Act.

Another proposed amendment to which I would draw attention is that which affects the assessment of taxation of re-insurance premiums. Under the Act the Commissioner of Taxation is forced to tax all companies which share the insurance and re-insurance business effected in this State. This necessitates the Commissioner ascertaining from re-insurers in all parts of the world the amount of re-insurance premium paid to them from which they were entitled to deduct any claims and expenses paid by them.

It has been found, however, that re-insurance business is frequently distributed between so many re-insurers that the provision is unworkable, and after conferences with the companies concerned, it has been decided that the best course to adopt would be to reverse the procedure and tax the local

company on the premiums without deductions for the amount paid away to non-resident re-insurers.

The proposed amendment will not affect the revenue as it is simply a question of who is to pay the tax, the resident or the non-resident. The amendment is sought by the companies concerned, and assessments have been made and accepted upon the new basis almost universally pending the passing of this amendment. The Commonwealth and all other States have already made a similar provision, and the passing of the amendment will effect uniformity throughout the Commonwealth. There are other amendments provided for in the Bill, and these are for the purpose of clarifying the law as it was supposed to be. Experience has shown that some doubt exists in regard to several sections of the Act, and in order that the original purpose may be achieved a few amendments have been embodied in this Bill.

These will be explained when the Bill is in Committee, as it is a difficult matter to attempt to explain without going into considerable detail, which in any case will have to be repeated when the Bill is in the Committee stage. I move—

That the Bill be now read a second time.

On motion by Hon. J. Cornell, debate adjourned.

BILL—LAND TAX.

Second Reading.

THE CHIEF SECRETARY (Hon. W. H. Kitson—West) [5.13] in moving the second reading said: This is a very short Bill and should require very little explanation. It proposes to fix the land tax rate for this financial year and provides, also, that such rate shall remain in operation until Parliament otherwise determines. The rate fixed is indicated in the schedule of the Bill, and by this it will be observed that no variation is made in the rate of 2d. in the £. This has been in operation for the past 16 years. There is, however, a variation in the minimum amount of tax which shall be payable. In the past this has been 2s. 6d. It is proposed to increase this amount to 5s. This should not create any undue hardship to anyone, and as the cost of valuation and

assessment by the Taxation Department is greater than 2s. 6d., I do not think there should be any objection to the increase.

Members are aware that in the past legislation in regard to imposition of rates for land and income tax has been combined. There are now separate Acts providing for the assessment of land tax and income tax, and this year we are submitting separate taxing Bills. I indicated at the outset that the Bill proposes that the rate fixed shall remain in operation until Parliament determines otherwise. Previously the rate has been determined by Parliament each year. It is considered, however, that the alteration is most desirable as it will help the Taxation Department by enabling it to prepare and issue the assessments much earlier than hitherto.

Hon. J. J. Holmes: What is the rate on pastoral leases?

The CHIEF SECRETARY: Just the same as in previous measures, but the only alteration is an increase in the minimum rate.

Hon. J. Cornell: And the measure is permanent.

The CHIEF SECRETARY: Yes, until Parliament otherwise determines. I move—

That the Bill be now read a second time.

On motion by Hon. H. Tuekey, debate adjourned.

BILL—INCOME TAX (RATES FOR DEDUCTION) ACT AMENDMENT.

In Committee.

Hon. J. Cornell in the Chair; the Chief Secretary in charge of the Bill.

Clause 1—agreed to.

Clause 2—Amendment of Section 3; Repeal and new section; Rates for deduction:

Hon. L. CRAIG: Yesterday on the second reading I said that it might be necessary to amend the Bill so as to enable directors of companies, and others, to avoid unnecessary stamping. The Crown Law Department informs me that in any case this would not be the Bill in which an amendment should be made, but that it should be made in the assessment measure. The Crown Law Department is preparing the necessary amendment. In the meantime Mr. Meares, the Deputy Commissioner of Taxation tele-

phoned me and said, "I see what you have in mind; and if you will allow the matter to go, we can arrange that directors and other people having income from various sources may have the stamps cancelled by the companies, and so forth." Yesterday I mentioned that companies having 50 or more employees could cancel stamps, but that this could not be done by companies having fewer than 50 employees. There is, evidently, a certain elasticity in administration which allows the necessary arrangement to be made by the Deputy Commissioner of Taxation. Bona fide directors, or persons who enjoy income from various sources, will, if they get in touch with the Commissioner, be accommodated in this way, that the companies and so on with less than 50 employees will be furnished with books in which to put and cancel stamps when cheques are payable. Another way is where directors, or other persons, do not wish to have the trouble of cancelling stamps, to agree with the Taxation Department what would roughly be the taxation on each salary for the year or portion of a year, and to send along a cheque for that amount, whereupon exemption would be granted from putting on stamps and cancelling them. Both ways appear satisfactory to me. Perhaps the first one is the better.

Clause put and passed.

Title—agreed to.

Bill reported without amendment, and the report adopted.

BILL—METROPOLITAN MARKET TRUST (LAND REVESTMENT).

Second Reading.

THE HONORARY MINISTER (Hon. E. H. Gray—West) [5.24] in moving the second reading said: This is a short Bill by which it is proposed to permit the Metropolitan Market Trust to hand over portion of Perth Lot 647 to the City of Perth for the purpose of widening that part of Wellington-street which has a frontage to the new market buildings just recently completed. In 1930 legislation was enacted to allow the Market Trust to hand over to the City of Perth an area fronting the present market buildings, the object being the widening of that part of Wellington-street to 90 feet. The trust also made available an area for a

roadway from Wellington-street to the West Perth subway. That the widening of Wellington-street at this particular position near the markets was warranted has been borne out by the advent of a considerable volume of traffic, which of necessity has to park in the immediate vicinity of the markets. Consequently, when additions were recently made to the buildings of the Market Trust for the new egg and poultry section, it was thought, and rightly so, that it would be advantageous to set the buildings back in an alignment with the frontages of the original buildings, and for the Market Trust to make available a further area for the widening of Wellington-street. The purpose of the Bill, therefore, is to authorise the handing-over of this area to the City of Perth in order that the Perth City Council shall have the power to construct the necessary roadway and footpath and to maintain same. In point of fact the work is already being carried out by the City Council, and legislative authority is required. I move—

That the Bill be now read a second time.

HON. SIR HAL COLEBATCH (Metropolitan) [5.27]: In supporting the second reading of the Bill I should like to say a few words in compliment to those who brought the Perth Markets up to their present state of efficiency. As a frequent visitor to every one of London's famous markets and to the markets of many cities and country towns throughout Great Britain, I have no hesitation in saying that Perth people should be proud of their markets, proud of the general arrangement and equipment of them. Cleanliness and convenience have been achieved to a remarkably high degree. The passage of this Bill will mark another step in the progress of the markets. The area reserved seems to me adequate to the requirements of any future period which it is prudent for us to contemplate. The locality is a good one. The approaches, already well planned, can be brought to perfection as the result of the passing of this Bill. I would add that the display of local products as seen on the occasion of early morning visits is attractive to a degree. No one could wish for anything better in England. Both the growers and the consumers profit by the efficiency of these markets, which I consider a great credit to all those who have been concerned in their conception and their development.

HON. L. CRAIG (South-West) [5.28]: I also wish to congratulate Perth people on the Metropolitan Markets. One morning I attended them at the same time as Sir Hal Colebatch, and was most agreeably surprised, especially by the display of vegetables. However, I rose to mention the fact that the Metropolitan Markets exist partly as a taxing machine. I understand that interest and sinking fund are charged, and that Consolidated Revenue benefits to some extent from the rents received by the Market Trust. That does not seem to be quite fair. In my opinion, profits on a public utility of this kind, where so much money is required for development, should be carried to a reserve fund for future extension of the markets. I do not know how the Market Trust views the matter, but I think its members rather agree with me that the money should be available for improving the facilities at the markets, and should not be used as a means to provide funds for Consolidated Revenue. However, that is the policy of the Government, and I suppose it cannot be changed. I trust, however, that it will not be extended too far. Utilities of this nature should be able to accumulate what funds they can for the purposes of the future. Either that, or the rents charged to the tenants should be reduced.

HON. L. B. BOLTON (Metropolitan) [5.29]: I am indeed pleased to support this small measure, and to offer my congratulations on the excellent work done by the Market Trust, and on the foresight it has displayed in making reservations. I was especially pleased to hear the remarks of Sir Hal Colebatch, who has had opportunities of seeing markets in other parts of the world. I too have travelled a little, and inspected the markets in most of the countries which I visited. When in India some years ago I had some highly interesting experiences when visiting markets there. I came back feeling even at that time that Western Australia had reason to be proud of the marketing facilities offered to the people here. I congratulate the trust on the excellent work it is doing. I hope, however, that the reservations may not prove sufficient, that our population will so grow that we shall find even more land is required than that which is now reserved.

Question put and passed.

Bill read a second time.

In Committee.

Bill passed through Committee without debate, reported without amendment and the report adopted.

House adjourned at 5.32 p.m.

Legislative Assembly.

Thursday, 3rd October, 1940.

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The SPEAKER took the Chair at 4.30 p.m., and read prayers.

BILL—BILLS OF SALE ACT AMENDMENT.

Read a third time and transmitted to the Council.

BILL—TRAFFIC ACT AMENDMENT.

Second Reading.

Debate resumed from the 26th September.

MR. DONEY (Williams-Narrogin) [4.34]: The Minister in charge of this highly important Bill has been wise enough to rub off a few of its rougher edges, and do a deal of shrewd repair work, before submitting it to the House. But if it is not precisely the same Bill as was submitted before, it remains in essence the same Bill. However, it looks far more reasonable than it was at its last appearance.

The Minister for Works: You are more reasonable now.

Mr. DONEY: I do not know that that necessarily follows. I hope I am always reasonable so far as a Bill I am discussing will permit me to be. The measure now looks