

Amendment No. 6 proposes to delete the words "ten shillings," in line 5. This would make the married people's exemption £3 per week.

Result: Conference agreed that married people's exemption should be £3 10s. as proposed by the Assembly.

Amendment No. 7 proposes to substitute "£52" for "£104" in lines 7 and 8. This is consequential on the amendment reducing single people's exemption in income to £52 per annum.

Result: Conference agreed upon £78 as based upon £1 10s. per week.

Amendment No. 8 proposes to substitute "£156" for "£182" in line 9. This would reduce married people's exemption in income from £182 to £156.

Result: Words as passed by Assembly to stand.

Amendment No. 9: Paragraph (b) of Clause 4 fixes the single people's exemption at £104 per annum in that part of the principal Act dealing with payments of tax where the Act does not operate for a full year.

The amendment proposes to delete this paragraph. The effect would be that the exemptions would remain at £52, as last year.

Result: Conference agreed on £78 to conform with previous decisions.

Amendment No. 10: Paragraph (c), Clause 4, fixes the married people's exemption at £182 in that part of the principal Act dealing with payments of tax where the Act does not operate for a full year. The amendment proposes to substitute £156 for £182.

Result: Conference agreed on £182, as passed by the Assembly.

Amendment No. 11: The Council has inserted a new section, designed to protect persons earning in a short period of a year the same amount as others earn in a full year and yet paying more tax because of the higher rate applicable on the weekly wage. The section provided for refunds of excess payments.

Result: Conference agreed to accept the amendment.

Amendment No. 12: The Council has inserted a new section, designed to provide that employers shall be responsible for the tax only at the rate applicable to the wages or salaries they are paying their employees. That is, it absolves them from the necessity for taking into consideration any other remuneration their employees may be receiving.

Result: Conference agreed to accept the amendment.

Amendment No. 13: Deletes the clause of the Bill which provides for retrospective payments on salary and wages from the 1st August.

Result: Conference agreed that the Bill should operate from the 1st October.

Amendment No. 14: Limits the duration of the Act to the 31st October, 1934.

Result: Conference agreed that the amendment should not be agreed to.

I move—

That the report be adopted.

Question put and passed.

### *Assembly's Further Message.*

Message from the Assembly received and read notifying that it had agreed to the recommendations of the Conference.

*House adjourned at 3.31 a.m. (Friday).*

## **Legislative Assembly,**

*Thursday, 5th October, 1933.*

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

### **BILL—FRUIT CASES ACT AMENDMENT.**

Read a third time and transmitted to the Council.

### **BILL—FINANCIAL EMERGENCY TAX ASSESSMENT ACT AMENDMENT.**

#### *Council's Message.*

Message from the Council notifying that it insisted on all its amendments to the Bill, now considered.

#### *In Committee.*

Mr. Sleeman in the Chair; the Minister for Works (for the Premier) in charge of the Bill.

The MINISTER FOR WORKS: I move—

That the amendments insisted on by the Legislative Council be again disagreed to.

Question put and passed; the Council's amendments again disagreed to.

Resolutions reported, and the report adopted.

*Assembly's Request for Conference.*

The MINISTER FOR WORKS: I move—

That a conference be requested with the Legislative Council on the Financial Emergency Tax Assessment Act Amendment Bill, and that at such conference the managers shall be the Premier, the Minister for Works, and Mr. McDonald.

Question put and passed.

Resolution reported, the report adopted, and a message accordingly returned to the Council.

**BILL—FEEDING STUFFS ACT  
AMENDMENT.**

*In Committee.*

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

**BILL—PLANT DISEASES ACT  
AMENDMENT.**

*In Committee.*

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

**BILL—LAND.**

*In Committee.*

Mr. Sleeman in the Chair; the Minister for Lands in charge of the Bill.

Clauses 1 to 28—agreed to.

Clause 29—Governor may make reserves:

Mr. GRIFFITHS: The clause deals with reserves, and Paragraph (k) provides that reserves may be set aside for the endowment of municipal corporations. I can see no similar provision applicable to road boards, and I think they should be included,

as well as municipalities. I move an amendment—

That after "corporations" the words "and road boards" be inserted.

The MINISTER FOR LANDS: The clause deals with the question of reserves, and the objects and purposes set forth are those that are provided for in the existing Land Act and its amendments. The hon. member has given no reason for including road boards.

Mr. GRIFFITHS: Why should not road boards be included? A road board might be the local authority at Kellerberrin or Merredin, and the Lands Department might claim that there was no power to grant reserves to road boards.

Mr. PIESSE: I hope the Minister will accept the amendment. Why should not road boards enjoy the same privileges as municipalities? At one time there was a wide difference between the two Acts, but latterly road boards have been given most of the powers enjoyed by municipalities.

Mr. LATHAM: For a number of years this paragraph has been a dead letter. It was inserted in the original Act to assist municipalities to get some revenue from land vested in them for leasing purposes. Municipalities are differently situated from road boards. They have a larger territory. In the old days York had a very large territory, but only small rating value, and the Government of the day utilised this provision to grant endowment land that could be leased. On the latest occasion when the Government desired to exercise similar power, a special Act was passed. That was to give Perth some of the land known as the Limekilns Estate. Even if the words were added, it would not follow that road boards would be granted reserves. As a member of the select committee, I noticed that provision was being made to liberalise the conditions governing reserves handed to local authorities in that they may lease them. In a municipality it is possible to hand over a small area that will return a fair amount of revenue, but in a road district it would be necessary to hand over a large area.

Hon. W. D. Johnson: Not necessarily; what about Kellerberrin?

Mr. Griffiths: Or Merredin?

Mr. LATHAM: Endowment would not include the right to sell. The University and the Education Department have endowment land, but a very small amount of revenue

s derived from it. When I was Minister for Lands, I stirred up the Education Department because so much endowment land was held unused. Not long ago a substantial area was given to the Education Department in Bridgetown, with power to grant leases up to 21 years, but I believe that, owing to the conditions of the leases, very little of that land has been put to use.

Mr. Griffiths: Quite a lot has been.

Mr. LATHAM: A lot is not used for any purpose, and the amount of revenue received is practically nothing. It should be remembered that the Government can use the land for the same purpose as can a local authority.

Mr. Griffiths: Your objection that reserves could not necessarily be given to road boards applies equally to municipalities.

Mr. LATHAM: Of course, but if provision were not made for municipalities, the Crown might take back the land now held by them. I believe that Perth, York, Northam and Geraldton are the only municipalities holding endowment reserves.

The Minister for Mines: And Kalgoorlie. There is endowment land in Hannan-street.

Mr. Withers: And some at Bunbury.

Mr. LATHAM: Is it being used?

The Minister for Mines: The land at Kalgoorlie is being used.

Mr. LATHAM: Without this provision, the land would revert to the Crown on the expiration of the leases.

Hon. W. D. JOHNSON: Once a municipality receives an endowment, it is in perpetuity.

Mr. LATHAM: I think that would apply only while this provision was retained.

The MINISTER FOR LANDS: I cannot see any objection to giving road boards endowments, except that it is rather late in the day to grant them in many districts, because no land is available. At Merredin the Government are hard pressed to find reserves. Even if the amendment be passed, it will mean little. The University and the Education Department hold endowment land, but neither body is doing much with it.

The Minister for Mines: The University authorities got a thousand or two when they handed over land to the Perth City Council.

The MINISTER FOR LANDS: Not much revenue is received from University endowment land situated in the country. I do not know how to approach the question, because it is so futile. In all the areas now established, there is no land to give local

authorities. In the last 20 years numerous organisations have been established, and all want land. If the Crown gave grants to all who asked for them, the greater portion of the towns would be alienated.

Mr. Latham: And nothing would be done with the land.

The MINISTER FOR LANDS: What could road boards do with reserves? They would have no power to sell them. To my knowledge no road board has ever asked for this concession.

Mr. Griffiths: I do not think that is correct.

The MINISTER FOR LANDS: If the hon. member thinks that, as a result of passing the amendment, Merredin or Kellerberrin will get endowment land, he is mistaken. There is no land for town extension. The paragraph might well be retained as printed.

Hon. W. D. JOHNSON: The Minister, with the assistance of the Leader of the Opposition, has made out a case against the retention of paragraph (k). If all they have said is correct, the paragraph is superfluous. If there is no land available for reserves in road board areas, there is certainly less available in municipalities. Any possibility of land being available would exist in road districts rather than in municipalities. It is undesirable to make municipal control more popular than road board control. I should like to see fewer municipalities and more road boards. We should endeavour to make more uniform the assistance that is given by the Crown to the various local authorities, so that road boards may enjoy any privileges that are enjoyed by municipalities. Road board areas may develop and new towns may come into existence. There is a road district in the Wiluna area, and it may be that the Wiluna town-site will be just as much entitled to endowment land as the Kalgoorlie municipality.

Mr. Latham: There are several commons at Wiluna.

[Mr. Hegney took the Chair.]

Hon. W. D. JOHNSON: As we have extended the functions and powers of road boards, we should endeavour to make their privileges comparable with those enjoyed by municipalities. If the paragraph is retained in the Bill, it should be made to apply generally, otherwise it should be struck out.

Mr. GRIFFITHS: The Minister for Lands specially selected the Kellerberrin and Mer-

redin road boards, whereas there are about 120 road boards in the State. There is a certain amount of land around Merredin that is practically unused, and possibly it is that which has been the subject of the application referred to. A certain amount of revenue has been drawn from endowment lands by the Education Endowment Trust, to the extent that scholarships have been provided out of it for large numbers of children. Of course many of the blocks are useless just now, but in time they will be valuable.

The MINISTER FOR MINES: I cannot see why road boards should not have the same rights as municipalities. There is a fair amount of vacant land around Wiluna and it has not yet been even subdivided into town lots. I believe in the near future there will be need for another townsite in that district, and provision could well be made for endowments in connection with it. Road boards have every right to secure endowment lands. If the paragraph as worded does not give them that right, I will support the amendment.

Mr. F. C. L. SMITH: It is very desirable that road boards should have the same privileges as municipalities in respect to endowment lands, which have in the past proved of great value to various local authorities. A Bill was put through recently to re-vest in the Crown several goldfields allotments. Many of these allotments are in the Kalgoorlie road district, and it might suit the local authority to secure some of them. Despite what has been said to the contrary I contend that even now opportunities exist for setting aside endowment lands for the use of road boards as well as municipalities.

Amendment put and passed: the clause, as amended, agreed to.

Clauses 30 to 54—agreed to.

Progress reported.

## **BILL—FINANCIAL EMERGENCY TAX ASSESSMENT ACT AMENDMENT.**

### *Council's Further Message.*

Message from the Council received and read, notifying that it had agreed to the Assembly's request for a conference and had appointed the Hons. J. M. Drew, J. J. Holmes and H. Seddon as managers for the Council, the President's room as the place of

meeting, and the time for the conference forthwith.

*Sitting suspended from 5.19 p.m. to 3.15 a.m.*

### *Conference Managers' Report.*

THE MINISTER FOR WORKS: desire to report that the managers representing this House and another place have met and have arrived at an agreement. The report is as follows—

Amendment No. 1: At the end of Clause 1 the amendment adds the words, "and shall come into operation on day to be fixed by proclamation."

Result of Conference: Amendment not pressed.

Amendment No. 2: Delete Clause 2 which provided for operation of Bill from 1st July (No retrospection.)

Result: Conference agreed that the Bill should operate from the 1st October. Clause 2 to be amended accordingly.

Amendment No. 3: Paragraph (a) of Clause 3 altered the exemption for single people on wages and salaries from under £1s. to under £2 a week.

The amendment proposes to delete this paragraph. The effect would be that the exemptions would remain at last year's figure of under £1 ls.

Result: Conference agreed that the exemption for single men should be fixed at under 30s., provided that where salary or wages received is less than £2 per week, the amount of tax payable shall not exceed 4d.

Amendment No. 4. Paragraph (b) of Clause 3 altered the exemption for single people on incomes from under £52 to under £104 per annum. The amendment proposes to delete this clause.

The effect would be that the exemption would remain at £52.

Result: Exemption will now be on income under £78 per annum with the same proviso where the income is less than £104.

Amendments Nos. 5, 6, 7, and 8: Paragraph (c) of Clause 3 fixes the married men's exemption at between £2 and £3 10s. per week for wages and salary and between £104 and £18 per annum for incomes.

Amendment No. 5 proposes to substitute "21" for "40" in line 4. This is consequential on amendment No. 3 reducing single people's exemption to £1 ls. per week instead of £2.

Result: Conference agreed on 30s. in accordance with the decision already given.

Amendment No. 6 proposes to delete the words "ten shillings," in line 5. This would make the married people's exemption £3 per week.

Result: Conference agreed that married people's exemption should be £3 10s. as proposed by the Assembly.

Amendment No. 7 proposes to substitute "£52" for "£104" in lines 7 and 8. This is consequential on the amendment reducing

single people's exemption in income to £52 per annum.

Result: Conference agreed upon £78 as based upon £1 10s. per week.

Amendment No. 8 proposes to substitute "£156" for "£182" in line 9. This would reduce married people's exemption in income from £182 to £156.

Result: Words as passed by Assembly to stand.

Amendment No. 9: Paragraph (b) of Clause 4 fixes the single people's exemption at £104 per annum in that part of the principal Act dealing with payments of tax where the Act does not operate for a full year.

The amendment proposes to delete this paragraph. The effect would be that the exemption would remain at £52 as last year.

Result: Conference agreed on £78 to conform with previous decisions.

Amendment No. 10: Paragraph (c) of Clause 4, fixes the married people's exemption at £182 in that part of the principal Act dealing with payments of tax where the Act does not operate for a full year. The amendment proposes to substitute £156 for £182.

Result: Conference agreed on £182, as passed by the Assembly.

Amendment No. 11: The Council has inserted a new section, designed to protect persons earning in a short period of a year the same amount as others earn in a full year and yet paying more tax because of the higher rate applicable on the weekly wage. The section provides for refunds of excess payments.

Result: Conference agreed to accept the amendment.

Amendment No. 12: The Council has inserted a new section, designed to provide that employers shall be responsible for the tax only at the rate applicable to the wages or salaries they are paying their employees. That is, it absolves them from the necessity for taking into consideration any other remuneration their employees may be receiving.

Result: Conference agreed to accept the amendment.

Amendment No. 13: Deletes the clause of the Bill which provides for retrospective payments on salary and wages from the 1st August.

Result: Conference agreed that the Bill should operate from the 1st October.

Amendment No. 14: Limits the duration of the Act to the 31st October, 1934.

Result: Conference agreed that the amendment should not be agreed to.

I move—

That the report be adopted.

Mr. LATHAM: It is very difficult to follow the report that has been read by the Minister. It seems to me that we have practically re-drafted the Bill. It is not as though the managers merely accepted or rejected amendments made by

this or by another place. We have varied the amendments that were proposed. I do not like to detain the House any longer this morning, but I would like to have some knowledge of what we are asked to agree to. According to the notes read by the Minister, it seems that compromises have been arrived at as between those amendments disagreed to by us and insisted upon by another place.

The Minister for Works: Perhaps if I were to give a brief outline in summing up the position it would be of assistance. I can do so in a few minutes.

Mr. LATHAM: It is very difficult to follow what has been done.

The MINISTER FOR WORKS: The first amendment related to the Act coming into operation by proclamation. As the Bill left this House, it provided for its operation commencing as from the 1st August and 1st July, and the position now is that the Bill will operate as from the 1st October.

Mr. Latham: And that applies to salaries, wages and incomes alike?

The MINISTER FOR WORKS: Yes. The exemption provided for single men under the Bill was £2, and the Council asked that it should be made £1 1s. The decision arrived at was that the exemption for single men should be fixed at 30s., provided that until they received £2, the tax to be paid would be 4d.

Mr. Latham: Single men will pay 4d. on 30s. and up to £2?

The MINISTER FOR WORKS: Yes. We had to be careful about that point, because of the provision in last year's Act that 15s. was to be regarded as £1 for taxation purposes. Under the Bill, after the first £1, everything over 10s. is regarded as £1. With the proviso, it means that a person who is receiving 30s. but under £2 will pay 4d. only.

Mr. Marshall: If he gets 30s. net. will he pay the tax at the rate of 4d. in the pound?

The MINISTER FOR WORKS: If he gets 30s., and under £2, he will pay 4d., but if he gets £2, he will be taxed with the others. That also applies to salaries on that basis. The exemption for married people stands at £3 10s. in accordance with the Bill as it left this House. The employer is held responsible for the rate of tax only on the amount of salary he pays to his employee.

If the employee is earning money outside, the employer is not responsible. The employee might have a private income outside his wages or salary, of which the employer has no knowledge, and so the employer is not held responsible for any tax on that. It was held that this was already covered, but the amendment has been accepted to make sure of it. The other point was that if one happened to earn a big salary for a week or two or a month or two, he would have to pay the higher rate in the graduated scale, but spread over the year the amount would average out each week at a lower rate than that on which he paid tax at the time. He would then be entitled to a refund. That has been put in. Those are the only points of alteration. There are two important points of alteration in the Bill itself: There is just the alteration of the £2 exemption reduced to 30s. for single men and the provision that not more than 4d. be charged. The other is the date of commencement. Apart from those, we can say the Bill is as it left here.

Question put and passed, and a message accordingly transmitted to the Council.

*House adjourned at 3.27 a.m. (Friday).*

## Legislative Council,

*Tuesday, 10th October, 1933.*

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

## LEAVE OF ABSENCE.

On motion by Hon. G. W. Miles, leave of absence for six consecutive sittings granted to Hon. Sir E. H. Wittenoom (North) on the ground of urgent private business.

## MOTION—URGENCY.

*Wheat-growers and Commonwealth Government.*

The PRESIDENT: I have received notice from Mr. Thomson that he desires to move to-day, under Standing Order No. 59, the adjournment of the House in order to discuss a matter of urgency, namely, the parlous condition of the wheat industry due to restricted markets and consequent low price for the coming season, and to urge the State Government to negotiate with the Commonwealth Government for a guaranteed price sufficient to bring the average price at sidings to 3s. per bushel net. It is necessary that four members should, by rising in their places, indicate approval of the motion.

Four members having risen,

HON. A. THOMSON (South-East) [4.36]: I move—

That the House at its rising adjourn until Tuesday, the 17th October, 1933, at 2.30 p.m.

I take this action because the feeling among wheat-growers is that the position facing the State is most serious. With the permission of hon. members I desire to read portion of a letter which I have received—

We view the outlook with grave misgivings not only for Western Australian wheat shippers, but for all Australia. Exports to China which have been so large during the past three years, will be considerably reduced during the coming year, owing to larger native crops of wheat and rice and the influx of some 12,000,000 bushels of American 'loan' wheat. Australia must, therefore, find a market for her exportable surplus in the United Kingdom, the Continent, or Japan. During the two years from July, 1930, to June, 1932, Japan imported nearly 40,000,000 bushels of Australian wheat. A smaller quantity was taken last year owing to a larger crop, but now it is reported in the Press that Japan is considering a boycott of Australian wheat and wool owing to the excessive import duties on Japanese manufactured goods, and talk of imposing dumping duties. Turning to Europe, we find that the duty on wheat imported into France, already high, is doubled for Australian wheat (owing to Australian duties on French goods), which