

There must be a terrible waste of time and delay in that. Then we find where other companies have had to pay large penalties for any wrong doing, with this particular company the total liability for anything that can happen by them is only one farthing a bushel, and that is their commission. Therefore, whatever wrongs they do they can never lose anything, but they cannot gain what they otherwise would have done. With these few remarks I support the second reading.

On motion by Hon. H. Stewart debate adjourned.

House adjourned at 8.53 p.m.

Legislative Assembly,

Tuesday, 14th May, 1918.

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

[For "Questions on Notice" and "Papers Presented" see "Votes and Proceedings."]

QUESTION—ESTATES REPURCHASED.

Mr. MALEY (without notice) asked the Honorary Minister: Will he make a statement in regard to what progress has been made with the valuations of the Narra Tarra, Oakabella, Bowes, Wundi, and Wibi re-purchased estates in the Victoria district.

Hon. F. E. S. WILLMOTT (Honorary Minister) replied: So far as the Narra Tarra estate is concerned, the final report has been submitted to me by the officer in charge, and it will be dealt with by Cabinet at an early date. The final reports in regard to the other estates I hope to have ready to submit to Cabinet within the next fortnight.

LEAVE OF ABSENCE.

On motion by Mr. HARDWICK leave of absence for two weeks granted to the member for North Perth (Mr. Smith) on account of urgent public business.

BILL—RABBIT ACT AMENDMENT.

Select Committee's Report Presented.

Mr. Piesse brought up the report of the select committee appointed to inquire into the Rabbit Act Amendment Bill.

Report received and read.

BILL—STAMP ACT AMENDMENT.

Read a third time and transmitted to the Legislative Council.

BILL—LAND AND INCOME TAX ASSESSMENT ACT AMENDMENT.

In Committee.

Resumed from the 19th April; Mr. Stubbs in the Chair, the Attorney General in charge of the Bill.

Clause 2—Amendment of Section 16; income liable to tax:

Hon. W. C. ANGWIN: I wish to draw attention to the economy which has been practised in regard to this table of figures. I do not know what it means, and doubt if anybody can read it.

The Attorney General: You must have a bad copy.

Hon. P. Collier: I also have a bad copy.

Hon. W. C. ANGWIN: I move—

"That progress be reported and leave asked to sit again."

Hon. P. Collier: This is an entirely new Bill.

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

Ayes	..	..	..	..	12
Noes	..	..	..	..	25
Majority against					13

AYES.

Mr. Angwin	Mr. Pilkington
Mr. Collier	Mr. Roche
Mr. Green	Mr. Walker
Mr. Holman	Mr. Willcock
Mr. Jones	Mr. O'Loughlin
Mr. Lutey	(Teller.)
Mr. Munsie	

NOES.

Mr. Angelo	Mr. Mitchell
Mr. Broun	Mr. Mullany
Mr. Brown	Mr. Nairn
Mr. Davies	Mr. Piesse
Mr. Draper	Mr. H. Robinson
Mr. Durack	Mr. R. T. Robinson
Mr. Foley	Mr. Teesdale
Mr. George	Mr. Thomson
Mr. Griffiths	Mr. Underwood
Mr. Harrison	Mr. Veryard
Mr. Hickmott	Mr. Willmott
Mr. Hudson	Mr. Hardwick
Mr. Maley	(Teller.)

Motion thus negatived.

Hon. P. COLLIER: What is the position now?

The CHAIRMAN: That Clause 2 stand as printed.

Hon. P. COLLIER: Apparently, it is the intention of the Government to go on with the consideration of this Bill in Committee. Some statement is due to the Committee from the Minister.

Hon. J. MITCHELL: Will the Attorney General make a statement in regard to the new amendments to this Bill which have now been brought down? I understood that it was his intention to make a general statement.

The ATTORNEY GENERAL: Last time we were considering this question of taxation, one or two members asked what the taxes of a similar character were in the Eastern States. I have gone to some considerable trouble with one of our officers to prepare the schedule which is now before members, which gives the concessions in each of the States, the existing rates in Western Australia, the rates under the Bill as it came before the House, the rates under the Bill as it is proposed to reduce them, and also the Commonwealth rates. I would draw members' attention to the notes at the bottom of the table, which indicate that in respect of property in some of the States the taxation is somewhat different. I thought it right that the Committee should have this information.

Hon. W. C. ANGWIN: Any member could have got this statement for himself by looking up the figures. We were asked to discuss the Bill before the adjournment, providing for some 26 amendments to the present Act. Now we have some 15 other amendments placed before us at a minute's notice, and these constitute practically a new Bill. How is it possible to discuss Clause 2 of the Bill when every other clause has been amended, and when we have had no opportunity of perusing the amendments? It is a scandalous position. I know there has been a meeting of the party, but we are not members of that party and did not know what amendments had been agreed upon. This is actually a new Bill, which we have had no opportunity of perusing. From an inspection of the Act, I can come to no other conclusion than that the Government have given way to the Country party and sold themselves for office.

Mr. Holman: To win the war.

Hon. W. C. ANGWIN: I was asked by the Country party to support this, but I said I could not do so, and that I believed in fair play. I hope some of the Ministers will not agree to these new proposals. They constitute one of the greatest scandals that we have ever had in Western Australia. There is no doubt that an understanding has been arrived at. The Press has said so and the Minister has said so. I have never seen anything of the kind before. We are asked to pass a new Bill through without having had five minutes in which to ascertain what it means. I cannot put up any of the arguments I used previously in regard to Clause 2, because I do not know how to apply them. Prior to the House adjourning the Country party were unanimously in favour of keeping the £200 exemption.

Mr. Thomson: You do not know what you are talking about.

Hon. W. C. ANGWIN: I am speaking about what I do know. My statement is quite correct.

The Minister for Works: You are making a misstatement when you say that.

Hon. W. C. ANGWIN: This clause provides for the wiping out of the exemption of £200. Almost every member of the Country party who spoke prior to the adjournment was in favour of keeping the £200 exemption.

Mr. Thomson: You are getting down to "almost" now.

Hon. W. C. ANGWIN: I am not accustomed to making wrong statements.

Mr. Thomson: You are doing it this time.

Hon. W. C. ANGWIN: The Government found that they were on dangerous grounds, and that the ice was thin. I entertain no doubt that some such agreement as this has been arrived at: "If you will leave the land tax and income tax as they are under existing legislation so far as the Country party are affected, we will give you the £200 exemption. If you will tax the man earning £150 a year, we will let you go with paying one tax." The Government, rather than be defeated and lose office, would sell their manhood. There is no person in this State to-day who is earning £156 per annum can afford to pay increased income tax.

The Minister for Works: Chargeable income is a very different thing from income.

Hon. W. C. ANGWIN: The whole lot is chargeable. There is even a percentage basis for house rent in the case of a man living in a house of his own. The only exemption is for life assurance premiums. This arrangement has been made with a view to further crushing the man who has a hard job to live to-day on £3 a week. I am surprised that any body of men, merely to get clear themselves of paying taxation, should be willing to enter into an agreement to impose heavier taxation on the man earning £3 per week. And that is what is called holding office with honour! I would rather hang myself than hold office on such conditions. Ministers have put before the Chamber to-day a paper purporting to show what income tax is paid in the Eastern States. What the headlines of the statement mean I do not know at all. I gather, however, that in New South Wales a man earning £251 per annum pays 11d. income tax. In Western Australia the same man, under this Ministry of financial ability and business acumen, is to pay £3 7s. 2d.

The Minister for Works: In Tasmania he pays £3 13s. 8d.

Hon. W. C. ANGWIN: What does he pay in Victoria?

The Minister for Works: In Victoria, £1 5s. 3d.; or, if from property, £2 6s. 6d.

Hon. W. C. ANGWIN: In South Australia he pays 19s. 2d.

The Minister for Works: Or £1 18s. 4d. if from property.

Hon. W. C. ANGWIN: The statement submitted by Ministers shows that in the majority of Australian States, Tasmania being the only exception, there is some consideration shown to the person earning a bare living, by exempting him from this taxation. According to four of the columns on this statement, a person earning £200 per annum in another Australian State does not pay one penny income tax. The present Government of Western Australia, however, propose to take the opposite course, and to charge such a man not only income tax but also land tax. In order to induce the farming community to accept this proposal, the Government propose to exempt them from income tax if the land tax is a little higher. Previously, the policy of the Government was that

the country should be on exactly the same footing as the towns in this respect. But the Government have turned turtle. They admit having made a mistake so far as their supporters are concerned, because the policy of some of their supporters is different. Formerly the Government declared that the man in Northam should be in the same position, with regard to this taxation, as the man at Grass Valley. But now they propose that the man at Grass Valley shall pay only one of these taxes. It seems to me that under present conditions it is almost useless to persist in what was the opinion of this Chamber by a large majority prior to the adjournment four weeks ago. If I were a betting man, when leaving the Chamber on that Friday night I would have wagered all I was worth that the £20 exemption would be retained. I do not blame the Country party, but I blame those on the Ministerial bench, the men who sell themselves to such things as this.

The Minister for Works: We do not sell ourselves.

Hon. W. C. ANGWIN: But you got there by intrigue. You sold yourselves at the very start.

Mr. Brown: You speak as though the Country party were in a majority.

Hon. P. Collier: You are strong enough to dictate to the Government, anyhow.

Hon. W. C. ANGWIN: I do not blame the Country party. They have worked their point successfully. They have won. Why? Because we have not on the Ministerial bench men of backbone.

Mr. Piesse: They are men who will do justice.

Hon. W. C. ANGWIN: I am doubtful of that. They have not sufficient courage to say what they believe or to stick to their policy.

Mr. Brown: Why did you not abolish the tax when you were in power?

Hon. P. Collier: It was not our policy, but it was the policy of the present Government.

Hon. W. C. ANGWIN: If anyone had told me 12 months ago that the Minister would consent to retain office under such circumstances, I would have told him he was a liar.

The Minister for Works: You are arguing on wrong premises.

Hon. W. C. ANGWIN: Perhaps the Minister will tell us what he is going to do with a man who has his mother and a large family to maintain. There is no provision in the Bill for such a case.

Mr. Piesse: What will the farmer do?

Mr. O'Loughlin: He gets a pretty good cut from the State.

Mr. Mahey: Do you think he likes that sort of charity?

Mr. O'Loughlin: Some of them thrive on it.

Hon. W. C. ANGWIN: I have always been in favour of supporting the farmer, for I realise the difficulties he has to contend with, but I have never been able to see why a farmer earning over £200 per annum should not be taxed as well as a miner. The farmer has a great advantage in point of health, but under the clause the miner has to pay both taxes, notwithstanding that he is a producer equally with the farmer.

Mr. Brown: What is his land worth, what tax has he to pay?

Hon. W. C. ANGWIN: As much as the farmer, because the farmer has an exemption of £250, while the miner has to pay on the full amount if the value of his land be over £50. So he has to pay both taxes.

The Minister for Works: Has he ever paid both in a case like that?

Hon. W. C. ANGWIN: Yes.

Mr. Brown: You are wrong.

The Minister for Works: He has to pay merely the higher tax of the two.

Hon. W. C. ANGWIN: Ministers say "miners should not be exempt from taxation, because they are not keeping us in office. We exempt only those who keep us in office." We have these farcical proceedings to-day because there has been a party meeting.

The Minister for Works: The miner pays only the higher tax, the same as the farmer.

Hon. W. C. ANGWIN: If the miner has a town block in Kalgoorlie he has to pay land tax and income tax.

The Minister for Works: But that is not the place where he is working.

Hon. W. C. ANGWIN: It is where he lives.

Mr. Holman: They want a miner to live underground.

Hon. W. C. ANGWIN: I can understand the Minister's attempt to get up an argument; it is because he is ashamed of his position. The average wages in Western Australia in all classes of industry is £3 7s. 10d. per week. Since 1914, owing to the enhanced price of food, groceries and clothing, the purchasing power of the sovereign has decreased by 6s., representing 18s. per week on the average wage. Yet the Bill holds that a man on an average wage is in a position to pay increased taxation. Only the wage-earner is to pay increased taxation. I have not yet had an opportunity of perusing the amendments to the Bill, and I do not know what the intention of the Government may be in regard to them. I can only form a conclusion by reading the first amendment on the list, which is an indication of the policy carried right through the Bill, namely, no increased taxation on any person except the wage-earner. That is the position the Government have taken up and intend to force through. The Government propose to place additional burdens on those unable to bear them; and this is the so-called National Government, who have publicly stated that they have had better support from this side than from those sitting behind them. Now, because some of their own party have kicked over the traces, the Government have started to use chloroform to quieten them. I trust the country will take some notice of the action of the Government, and I trust members who are out of the State will notice that their honour is being impugned, and I trust that the people will recognise that the Government are taking the bread out of the mouths of the children.

Mr. Teesdale: It only means two picture shows a month.

Hon. W. C. ANGWIN: The hon. member shows clearly by his interjection what he would do. The grievance of the hon. member is that some of the children of the workers go to picture shows. They can raise 1s. a month to go to picture shows. Any reasonable man must admit that £200 is a fair and reasonable exemption. A man who is earning £1,000 a year can better afford to pay taxation than the man who is earning £200 a year. There is a £70 exemption in Tasmania, and only a few months ago in that State the Parliament was dealing with the income tax and they increased the tax on incomes over £200; a man had to earn over £200 before there was any increase. The forced policy of the Government—the policy to retain office—is to crush the man who is already crushed to-day—crush him deeper—that being so I regret very much that we adjourned a few weeks ago. I hope members will support the deletion of the clause.

The MINISTER FOR WORKS: The hon. member has given us a dissertation which no doubt will ease his mind, but it has not much to do with the clause under discussion. So far as the Bill is concerned, the exemptions stand exactly in the same position as they stood when the Bill was introduced by the Colonial Secretary. Nothing new has been put in the clause, but the hon. member would make the House and the country believe that since the adjournment this Bill has been altered. We have to discuss the clauses as they stand.

Hon. W. C. Angwin: We are not able to.

The MINISTER FOR WORKS: The clause before the Committee is exactly the same as when the Bill was before members previously. Nothing has been interpolated. We cannot have a general debate on the Bill when dealing with every clause.

Hon. W. C. Angwin: It is absolutely a new Bill.

The MINISTER FOR WORKS: We are now dealing with Clause 2 and there has been no alteration whatever made in that clause. If the hon. member desires he can move an amendment.

Hon. W. C. Angwin: No, he wants it wiped out.

The MINISTER FOR WORKS: Then why does the hon. member not move an amendment.

Hon. W. C. Angwin: There is no need; I can vote against the clause.

The MINISTER FOR WORKS: I would remind the leader of the Opposition that his colleague has stated that the Government are men without honour or self respect. It would have been far more fitting for the hon. member to have discussed the clause.

Hon. P. Collier: I am not objecting to the hon. member talking.

The MINISTER FOR WORKS: What the member for North-East Fremantle has stated might apply with greater force to some of the other clauses.

Mr. Holman: There has been a bargain made.

The MINISTER FOR WORKS: There has been no bargain at all.

Hon. T. Walker: This is an entirely new Bill.

The MINISTER FOR WORKS: The clause is exactly as it was when placed before the House by the Colonial Treasurer. Therefore, there is no ground for any accusation that the Government have sold themselves or attempted to sell themselves.

Hon. P. COLLIER: The sophistry of the leader of the House is not likely to deceive anyone. We know perfectly well the clause we are now discussing stands exactly in the Bill as when it was introduced. The hon. member knows perfectly well that it is impossible to discuss this clause without taking into consideration the amendments on the Notice Paper which it is proposed to submit later on. I should like to enter a most emphatic protest against the attitude of the Government in relation to the Bill. This measure was brought down after, I presume, mature consideration. The Government had long enough to consider the measure before it was introduced. We have now as the result of a caucus meeting an entirely new Bill placed before members and is it fair to ask members to come here and discuss the amendments which are on the Notice Paper without having had an opportunity of looking into those amendments? I spent a long time this afternoon in going through the Bill and making myself acquainted with its provisions, and I find that all my work has gone for nothing because we have an entirely new Bill placed before us now. Could not the Government have placed the amendments on the Notice Paper before to-day? The instructions the Government received were given them on Thursday afternoon last and they had plenty of time to have had the amendments placed on the Notice Paper before to-day. We have this party which came into existence to restore responsible Government and they have allowed one section to take possession of one of the vital parts of the Government policy and have enunciated it as we see it to-day. I have never known of a Government who have so degraded themselves politically as the present Government. They are prepared to hang on to office at the sacrifice of any shred of principle or political honour they ever possessed at the dictation, control, and instruction of members on the cross benches. Two weeks ago I had the privilege of listening to a speech in the Federal House by the member for Perth. It was a speech criticising the policy and actions of the Federal Government. The one sentence in it, although it was directed against the Federal Government, it seems to me, was entirely applicable to our own National Government, and I propose to read it for the benefit of the House. It sums up precisely the policy and attitude of our own so-called National Government.

The CHAIRMAN: Has it anything to do with the clause under discussion?

Hon. P. COLLIER: It has, because it is impossible to discuss Clause 2 without taking into consideration the other clauses, and the

manner in which the Bill has been emasculated since it was last before us. Mr. Fowler said—

This is a Government only by courtesy. It is a mere rabble of utterly incongruous elements thrown promiscuously together for almost every reason except efficiency, and animated by only one object in common—the maintenance of a dishonourable existence.

I have never heard words which more accurately sum up the position of the Government in this State than those which I have quoted. The Treasurer, when speaking on this Bill on a former occasion, said he had got it in the neck—to use his own classical phrase. When the Treasurer returns from the Eastern States and sees the Bill which has been substituted, he will find that he has got it in the neck tenfold. The Treasurer called upon the Deity to see that he was going to stand by his taxation proposals, and to see that they went through, and he practically defied the members sitting on the cross benches to interfere with those proposals. I wonder what he will say when he returns and sees what has happened to his Bill. It is the most dishonourable bargaining for office that has ever come under my notice. Hon. members opposite are prepared to sacrifice, so far as this clause is concerned, every wage earner who is living below the poverty line. If an hon. member had to live on 9s. 7d. a day, as thousands of workers have to do in Western Australia, he would know what it is to pay taxation under this clause. The present Government have been doing nothing else but heaving taxation at the people in every possible way. The dividend duties have been increased, the totalisator tax has been increased, the stamp duties have also been increased, and all this has been done by a Government who, 18 months ago, turned their predecessors out of office because they wanted to increase taxation. Only 18 months ago the present Treasurer said that he would not be prepared to concede any additional taxation to the Government until they had effected substantial economies, and whilst the Treasurer and his colleagues had nothing but scorn and contempt for the Wilson Government, on account of the taxation proposals of that Government, and told them that they had to administer the affairs of the State without raising additional revenue, he and his Government now come down and suggest the imposition of ten times more taxation than ever the Wilson Government thought of. Are we so desperately and miserably hard up that we are going to tax the married man with a family who is in receipt of £156 a year? Are we going to tax the single man who is maintaining his parents or relatives and who receives £100 a year? Can any hon. member say that any man in receipt of £156 a year is in a position to pay taxation? I know perfectly well, of course, that there will be reductions for children and insurance, but I declare that no man can pay taxation who is in receipt of less than £4 a week.

Mr. Teesdale: You do not mind taking their union fees.

Hon. P. COLLIER: Taking their union fees! That is what the hon. member would like to abolish, so that the working man would then be at the mercy of the people the hon. member represents in this Chamber.

Mr. Teesdale: I am in favour of decent unionism.

Hon. P. COLLIER: The hon. member is no judge of unionism, decent or indecent, except unionism for the squatters, and they are well protected. I suppose the hon. member will vote for the amendment moved by the member for Katanning, to reduce the tax on the squatters by 20 per cent.?

Mr. Teesdale: They are paying more than any man in the State, proportionately.

Hon. P. COLLIER: Of course, because they are in a position to pay. In the returns presented by the Commissioner Taxation we find that the number of those grouped under the heading of "Salary and Wage Earners" who pay taxation is 8,138 persons, and they pay on a total tax of £863,000. Note those figures. The pastoralists and graziers, 285 of them only, pay taxation on a total of £473,000. I warn the Government that we have arrived at the stage that we are taxing ourselves into bankruptcy. It was this Government who proclaimed that we could not tax a State into prosperity. If they are not attempting to tax it into prosperity they are certainly doing their best to tax it into bankruptcy. Never since the first days of Responsible Government have we had so many taxation proposals brought down in one session. For the first time since the rush of population set in 25 years ago, is there a tide of emigration. Every express train which leaves Kalgoorlie carries away from Western Australia for good a great number of men with their families, people who have been residents of Western Australia for 15 or 20 years, and they are not only wage earners but people with money who have disposed of their interests and who are going to the Eastern States because there are better opportunities over there.

Mr. Teesdale: Blame Beaufort-street for it.

Hon. P. COLLIER: I suppose the hon. member would blame Beaufort-street for this Bill, too.

Mr. Hardwick: No; blame the Terrace for that.

Hon. P. COLLIER: When such a state of things as I have just described is taking place, we are in a bad way, and I know of no greater force which will assist to drive the State towards bankruptcy than the clause under consideration. The workers can get wages in the Eastern States equal and better than those being paid in Western Australia. Why, the minimum wage for unskilled labour in the East is 10s. a day, while here it is 9s. 7d., and the cost of living over there is no higher, and, moreover, the wage earners are free from taxation of this description. A man in this State is called upon to pay this tax straight away. A whole year's taxation must be paid at once. Take a working man in receipt of £157 a year; he will be called upon to pay £2 11s. under this Bill, and that will have to come out of his next fortnight's pay.

The Attorney General: No.

Hon. P. COLLIER: Yes, he will have to pay it before the end of June; at any rate he has one month to pay it in. How is he going to do that and pay the butcher, the baker, and the grocer?

The Attorney General: He will have to pay £1 11s. 6d., provided he has no children.

Hon. P. COLLIER: And he will have to provide that out of his next pay.

The Attorney General: No, it is spread over 12 months.

Hon. P. COLLIER: But this year's tax is due by the end of June of this year, next month.

The Attorney General: He has had a whole year.

Hon. P. COLLIER: He did not expect that the Government were going to pounce on him in this fashion.

The Attorney General: He was notified in September in the Budget speech.

Hon. P. COLLIER: If he had all the warning in the world he would not be in a position to save enough money with which to pay the tax. Let the member for Roebourne limit himself to 9s. 7d. a day for a month and see how much he will be able to save, after meeting his responsibilities, to meet the call of the tax gatherer.

Mr. Teesdale: One shilling a month is not much.

Hon. P. COLLIER: It is a great deal to a man who is already living below a fair standard. A married man with all his family obligations cannot live on 9s. 7d. a day in these times. I would point out that the workers who pay this direct tax also pay the income taxes of the business people. If the baker or the butcher is called upon to pay, say, £15 a year out of what he considers is a fair return for his labour and capital, he will pass it on to the consumer of the commodity which represents his trade.

The Attorney General: The illustration you have given is not actual, because the man on £156 a year pays no tax.

Hon. P. COLLIER: If the Bill becomes law he will be called upon to pay a tax for the financial year ending June next, and also a super tax for the six months of last year.

The Attorney General: He will have to pay a super tax.

Hon. P. COLLIER: The man on £157 a year will have to pay on this financial year if the Bill becomes law.

Mr. Pilkington: He will not be liable to pay until next financial year.

Hon. P. COLLIER: He will be assessed upon this year's income and will be called upon to pay for this year.

The Attorney General: You said he would have to pay out of his first earnings.

Hon. P. COLLIER: He will have to go without his picture shows and some of the necessities of life in order to pay it. It is outrageous for the Government to say at this juncture that there is no other way of meeting the financial position than to abolish the £200 exemption. I cannot understand how hon. members can support the Government in this. They know well how much the cost of living has gone up, and that a sovereign, which

four years ago was worth 20s., is now only worth 13s. 4d. The workers cannot pay this income tax except at the cost of comfort and the necessities of life for their families.

Hon. J. MITCHELL: I am sorry that the Government are endeavouring to alter the general exemptions, which have been in force for so long, and it is my intention to vote against the clause. Taking as my basis the report of the Taxation Commissioner for 1915, I find that 8,473 people have an income of £240 a year. If the exemption is abolished it will mean that these people will have to pay £26,000, instead of £2,800 if the exemption was retained. By the 4,000 persons who earn £370 an extra payment of £19,000 will be necessary if the exemption is abolished. As against this, there will only be a loss of some £9,000 on the part of the 391 persons who earn £2,000 a year. If we abolish the exemptions we shall be placing the tax upon those who are least able to bear it. It must also be borne in mind that the people are being heavily taxed through the medium of the customs. We have always recognised the £200 exemption as a fair one, and it should apply to everyone. I very much doubt if the position of the State justifies or demands the abolition of this exemption.

Sitting suspended from 6.15 to 7.30 p.m.

Hon. J. MITCHELL: If the exemption of £200 is cut out, it will mean reducing the amount expected by £70,000. The Treasurer said he wanted £140,000. He can get £140,000, even if he agrees to the exemption. We must have some regard to the ability of the people to pay. Taxation in all directions, including municipal and roads board, is exceptionally high. Moreover, not one penny of our taxation is being spent on war purposes, although of course the war has interfered with our revenue. The war has put up not only living costs, but costs all round. Unless there is dire need to tax the man with an income of less than £200 per annum, it should not be done. Moreover, taxing the wage earners really means taxing those who employ them. A wage of 10s. per day does not leave much margin for the man who has a wife, let alone one who has children. The single man, of course, is in a different position. We should look all round the question, and endeavour to do justice to every section of the people, having due regard to their wants and to their ability to pay. Let me point out to hon. members opposite that we ask for the exemption of £200 in the case of everyone, even in the case of the man with an income of thousands a year, although of course in his case there is the graduation. To people with incomes of £1,000 and over, the relief from the exemption means very little. It is the man of moderate income who will be hit by the abolition of the exemption of £200. I do not believe the country is in such a difficult financial position that the exemption must be removed, and I hope the Committee will vote against the clause. I trust members of the Country party will agree with me that the general exemption is right and proper.

THE ATTORNEY GENERAL: The last speaker said that I, as Minister in charge of the Bill, should make some general state-

ment regarding the proposed alterations. I do not propose to do that at this stage, but I do intend, as each clause comes along, to give an explanation of the alteration proposed. No alteration is proposed in this clause. The Treasurer told the House that he had listened with great respect to what hon. members had said on this Bill, and that consideration would be given by the Government to the objections which had been raised. He said, further, that during the few weeks intervening before the resumption of the House the Government would reconsider the Bill—

Hon. P. Collier: That is not in "Hansard."

Hon. W. C. Angwin: Nothing of the kind. He said he would pay the tax himself.

The ATTORNEY GENERAL: The Treasurer was particularly insistent on this clause. I ask hon. members to refer to table F in the report of the Commissioner of Taxation, which gives some very interesting figures on the subject of exemptions. It shows that the total amount of incomes above £200 ran in 1913 to 7½ millions sterling, in round figures; in 1914, to seven millions; and in 1915, to five millions. Thus we find that out of the seven millions only a sum of 3¼ millions is taxed, or less than half, whilst the incomes exempt from taxation, on account of the exemption of £200, amount to no less a sum than three millions sterling.

Hon. J. Mitchell: But that is spread over a great number of people.

The ATTORNEY GENERAL: True. I have asked the Commissioner of Taxation to give me an estimate of the total amount of the incomes which would be subject to this Bill, and he estimates it at no less a sum than two millions additional. If the exemption is cut out, it affects practically the taxation of five millions of income. In view of the financial position of the State, I think hon. members will agree with me that the exemption ought to be cut out. As against the cutting out of the exemption, it must be borne in mind that taxation does not begin till, in the case of single men £100, and in the case of married men £156. Great stress has been laid by members opposite on the point that this taxation would grievously affect the married man with an income of £156 who has no children. But that man is to pay a very small tax.

Hon. P. Collier: A tax of £1 11s.

The ATTORNEY GENERAL: Spread over the year it amounts to about 8d. per week. I have never met a working man who does not say quite voluntarily, "I am quite glad to join in paying some of the taxation."

Hon. T. Walker: What nonsense you talk!

The ATTORNEY GENERAL: Hundreds and hundreds of men have made use of that expression to me.

Hon. P. Collier: Wait till they get those great piles of returns to fill in.

The ATTORNEY GENERAL: Of course there are plenty of people—I refer not only to working men, but also to wealthy men—who object on principle to taxation, and think there should be no taxation. But one

cannot have much regard for that frame of mind when the needs of the country are so great as at present.

Mr. Munsie: How much of the £140,000 anticipated from the increased taxation would the cutting out of the exemption affect?

The ATTORNEY GENERAL: I give the figures used by the Treasurer—about £80,000. The present tax brings in £90,000; the increased taxation should bring in £140,000, making a total of £230,000. The Treasurer said to the House that this exemption would mean £80,000 per annum. I have never heard anybody complain at having to pay £1 per annum Commonwealth tax. Every working man is quite glad to do that. I do not think any working man begrudges it.

Hon. P. Collier: He is already paying £1 to the Commonwealth, and this proposal is in addition. It means that the working man will have to pay £2 10s. in all.

The ATTORNEY GENERAL: Under the Commonwealth tax a married man does not pay the £1; he starts at £156. When the proposal comes to be analysed it does not seem to me that any particular burden is going to be cast on the working man.

Mr. Munsie: Then who is going to pay that £80,000? Is not that to come out of the pockets of the workers?

The ATTORNEY GENERAL: No; that will be seen from the tables before hon. members. The total income of workers in Western Australia earning from £201 to £299 represents two million pounds.

Mr. Munsie: How many persons?

The ATTORNEY GENERAL: Some 6,404. The complaint raised by hon. members in regard to the clause does not bear investigation. It is ridiculous to say that the State in its present financial troubles should claim taxation on only 3¼ millions out of nine millions.

Hon. P. Collier: Abolish the exemption after a certain stage has been reached.

The ATTORNEY GENERAL: But we would then be letting 3¼ millions go untaxed. Is that reasonable?

Hon. P. Collier: It depends on how it is distributed.

The ATTORNEY GENERAL: Is there a working man who objects to pay £1 10s. per annum when his country needs it?

Mr. Holman: Suppose he has not got it?

The ATTORNEY GENERAL: Then he cannot pay it, and will not be asked to pay it. But 3¼ millions are going untaxed, and we should not be doing our duty to the people if we longer permitted it. On this question of taxation hon. members opposite who propose to allow to escape taxation anybody earning up to £200 are not voicing the opinions of the community at large.

Hon. T. WALKER: The speech we have had from the Attorney General is certainly not the one he delivered when seeking the suffrages of Canning. He then told his constituents that taxation was absolutely unnecessary.

The Attorney General: Apparently you do not read my speeches.

Hon. P. Collier: I have it here.

The Attorney General: That was when I beat your leader; not on the last occasion.

Hon. T. WALKER: That was how he beat our leader, and now he is in he has twisted. While Mr. Scaddan was leader of the Government, taxation was absolutely unnecessary. The hon. member was then championing "No taxation for anybody." Now that our leader is out and the hon. member is in the proposal is to tax all, even the poorest in the community. I would like to know what kind of working men the Attorney General associates with, those who are anxious to pay taxation.

Hon. P. Collier: Motor-car working men.

The Attorney General: At all events, I represent the largest working man's constituency in Western Australia.

Hon. T. WALKER: How did the hon. member capture it? By telling his constituents not only that he would not tax them, but that he would build bridges across the river for them. The Government are entirely insincere. They came in under false pretences, pretending that nothing but reasonable economy was necessary to restore the country. And if it were done by men of business acumen and experience in finance, there would be no necessity to impose a single penny tax on the community.

The Attorney General: No one ever said that.

Hon. T. WALKER: Not in those words but that was the effect. That was the sense conveyed repeatedly, not only on the hustings but when the members of the Government were sitting in opposition in this House. Then the National Government came in. One representative then on the cross benches, the now Colonial Treasurer, was wanted to make up the mosaic, composite, National Government. They took him in and then discovered that he wanted to tax the people to redeem the State. The financial genius had no other way of escape out of the mud but to wholesale tax everybody—economy had disappeared. Now there was a still further change. The Government have never stood fixedly to any principle. This is another sudden change, and I would like to know the cause of it. We are now faced with the necessity of imposing this burden on a section of the community. By-and-by we shall be asked to take away the provisions of the Treasurer's Bill in his absence and relieve certain members of the community from certain taxes as contained in the Bill as originally proposed. How did this last change come about? Was it done from honest necessity? Was it done for the purpose of giving an equitable taxation to the country? Was it done for the sake of being absolutely fair to every class? The answer cannot be "yes." Has any member of the Country party gone to the Treasurer and said, "We are willing to pay our share of the taxes"? I want to know how the proposed burden is to be removed from the farmers.

Mr. Broun: No burden is being removed.

Hon. T. WALKER: There is no objection to tax the man who is least able to pay the tax, but there is a relief offered to a certain

section of the community. To specially consider one section, one class of toilers to the exclusion of others, is neither fair nor honourable. Why was that bargain made? Why was it agreed in caucus that there should be relief offered to one particular section? And the answer must be, "because that particular section had it in their power to keep us in or turn us out of office."

Mr. Broun: Nothing of the kind.

Hon. T. WALKER: The members of the Country party have got a concession. I do not say they are not rightly treated but I am indignant in thinking that a larger section should have received no concession. I do not know how it may appear to the outside public if they look at the facts as history is writing them now. They are justified in that growing feeling of contempt for Parliamentary institutions. There is a feeling of utter contempt.

The Minister for Works: I am glad you have found it at last, because you have nurtured it.

Hon. T. WALKER: The people cannot honour, respect and trust a Government that exhibit such a lack of principle, such want of honour, such want of justice. If the Government continue much longer in office, this State will be a great place to get out of and this country a good place to leave. The State has suffered paralysis in every species of industry since the Government took the reins of office. The utter indifference of the public to what is done here, the contempt with which members of Parliament are treated wherever they go, the scorn heaped on them, is due to conduct such as we have seen the Government practising. It is due to this last illustration, bargaining for the support of a section of the House. The Government are showing want of honour and principle.

The Minister for Works: Move a motion of want of confidence and see.

Hon. T. WALKER: What is the use when you can buy and sell one another? There is a crowd bound by mutual consent amongst themselves. Why this sudden long list of amendments to be moved by the Minister in charge of the Bill, in the absence of the Treasurer? Governments are not in the habit of bringing down a measure and then practically knocking the bottom out of it with their own amendments.

Mr. Holman: There are not many amendments in the Bill. There are 27 clauses, and only 27 amendments to those clauses.

Hon. T. WALKER: Can hon. members cite a similar instance, not only in this State but any other? Surely the country, as well as hon. members, is entitled to expect that the Government on bringing in a measure will stand by it through thick and thin. Otherwise, what becomes of responsible Government?

The CHAIRMAN: We are discussing Clause 2, and I think the hon. member should confine himself to that.

Hon. T. WALKER: I cannot confine myself purely to Clause 2 without making some reference to what has taken place in regard to the Bill which it should have been introduced afresh. The amendments proposed

by the Government have altered Clause 2 so far as its relationship to the remainder of the Bill is concerned. We were told that there would be a reprint of the Bill with the amendments, and properly speaking, we should have had the whole Bill again submitted for the second reading. We are justified therefore in asking why this clause remains as originally submitted when the remainder of the Bill, which stands upon this as a foundation, is altered. I am taking the ground that the working population is the foundation of the State. Whatever rungs in the ladder there may be after that start from that basis. No workers no State; no toilers no wealth. That being so, I cannot discuss Clause 2 without having in my mind the alterations which have been made subsequently. If we can afford to relax the drastic character of the taxation in some quarters, I want to know why we cannot afford to relax it here. Why is it absolutely necessary to preserve Clause 2 intact? It touches the workers. Why were not the clauses which affected the other sections of the community not left intact? If we can afford to be lenient to some sections of the community, then I say it is not necessary to tax the toilers and wealth creators. I want hon. members to realise that the whole burden of doing our share in the maintenance and the stability and the continuance of the Empire is being done by the workers. The men who are perishing in those terrible ordeals in France are toilers.

The Minister for Works: Not all of them.

Hon. T. WALKER: Very few are not. There is no comparison as to numbers. They are workers, men from the mines, from the timber forests, from the factories, and from the farms, and we are taking their last shilling, so to speak, in order to lift this State, as hon. members call it, out of the mud.

The Minister for Works: There is no distinction of class.

Mr. O'Loughlen: Then why make it in this Bill?

Hon. T. WALKER: There is a distinction. If I were to go into it I could show where it is.

Mr. Thomson: The men at the front are exempt under this.

Hon. T. WALKER: The proposal is to tax these people, and the small tax upon them is far heavier in proportion and more difficult to meet than it is for the man getting £700 or £800 a year. A man getting £150 a year cannot keep free from debt under the best of times.

The Attorney General: All men on active service are free from the tax.

Hon. T. WALKER: And so they ought to be. They are giving their lives, and the Government want to get the money from the others.

The Attorney General: The hon. member did say that the men at the front had to pay part of the tax, but that is not so.

Hon. T. WALKER: I did not say that which the Minister accuses me of. I said that the working men were bearing the burden at the front, and that it is men of this class that the Government are proposing to tax now. These are the men who not only built up the wealth of the State, but when the time came

gave their lives for the Empire. These are the men who are being exploited by every wealth seeker and wealth grasper in the community, and who are being kept prominently before the Chamber as the people to tax. These are also the men who are supporting the profit mongers of the State. No sooner have these men created the wealth of the State and paid their tax upon their earnings, than there is cast upon them an increased price for everything that they consume. These men have to bear the burden of the whole State, and yet the Government ask them to become conscious of the fact by demanding of them a pound a year and more. Already they have to think of every farthing in order to provide their dependants with the necessities of life. The poor people who are burdened with debt, and for this reason can never indulge in a little gaiety, are those that the Government specially choose to tax. It is outrageous. We are driving our toilers out of the State when we need them most, and stopping the wheels of industry, as well as impoverishing the State. For this reason I protest against the action of the Government, their volte face, their absolute desertion of their measures, and their weak and contemptible yielding to the dictates of a certain section of the Chamber.

Mr. PIESSE: When the Bill was introduced I did not think it was a fair proposition to do away with the exemption, but on further reflection I regard the provisions that are contained in Clause 2 as reasonable.

Mr. O'Loughlen: I do not blame you.

Mr. PIESSE: The exemption that a married man would enjoy should be sufficient to make the tax a reasonable proposition to him. The idea of increased taxation has been before the public for some time, and no strong objection has yet been raised to it. The people realise that they must make a special effort to assist the Government in adjusting the finances. I say emphatically that no pressure has been brought to bear upon the Government by the Country party.

Mr. O'Loughlen: It was not necessary.

Mr. PIESSE: There were less than half a dozen members of the Country party present at the meeting which was held recently. No meeting has been held by that party for the purpose of arriving at any proposal. I take it that the amendments which have now been placed before the Chamber are the result of further reflection on the part of the Administration, and that the Government have deemed it advisable to modify proposals which were undoubtedly excessive. The letter which appeared in the paper recently over the signature of the secretary of the Taxpayers' Association showed that the increased taxation proposed under the Bill amounted to something like £200,000. The proposals that are now before hon. members are reasonable and will give justice.

Hon. P. Collier: What has brought them to reason?

Mr. PIESSE: Further reflection. I was not present at the meeting, but I take it that wiser counsels prevailed. With regard to the position of the farmers, hon. members forget that we have a good deal to complain of even under the present proposals. It is the law to-day

that if the land tax is less than the income tax, we have to pay the income tax. If the farmer has no income, the land tax is payable.

Mr. Munsie: So is it payable by the workers, if they have land.

Mr. PIESSE: We receive no consideration notwithstanding that we are making no incomes. Under the new measure the farmer will be called upon to pay not only the land tax but an increased income tax—a double tax. The Government realise that it was not a fair proposition, hence the proposals now placed before members. I hope that the Committee will view this matter in a broad light. The position is undoubtedly serious. I am convinced that the £160 a year man will not feel the small taxation which will be imposed on him by this clause.

Mr. MUNSIE: I oppose the clause in its entirety, and shall vote against it. During the second reading debate I protested vigorously against the striking out of the exemption. The amended schedule introduced by the Government to-night, showing the incidence of the taxation, bears out what was said on the second reading, that people receiving large incomes would not pay the 2s. 6d. in the pound—for which, candidly, I would not blame them, since they could get out of it by forming themselves into companies and paying 1s. 3d. in the pound. The amended schedule does what the individual would have been forced to do in self preservation had the Bill been passed as introduced. A man with an income of £4,000 saves, under the amended schedule, £159 11s. 8d. By forming himself into a company he would have saved exactly the same amount had the measure passed as introduced. I am not worrying about the tax on the man with the large income, but about the exemption. I believe, for instance, that the prospector should have the right to deduct development costs before paying income tax. I asked the Attorney General what proportion of the £140,000 the Treasurer would lose if the exemption was retained; and the Attorney General replied, £80,000. The Treasurer's own estimate of the loss was £85,000. It would have been interesting to know what proportion of the £140,000 the reduction of 1s. 3d. would have meant. However, we can safely say that last year's taxation returns show that the men receiving from £100 to £208 per annum are going to pay £80,000 out of whatever is collected. Under the amended schedule the Treasurer will get £120,000 extra, and of that amount the men receiving from £4 per week downward are going to pay £80,000 odd. That is an unfair proposition, and an impossible proposition, for the workers. Under the old assessment a considerable number of the men on £4 per week were exempted, or if not exempted they paid only 2s. 8d. a year. In 1915 farmers and orchardists, to the number of 707, had taxable incomes totalling £168,750, and the amount of tax paid by them was £3,219.

Mr. Nairn: That is income tax. What about land tax? Do you not overlook that.

Mr. MUNSIE: At present I am dealing only with income tax. That was the amount paid by 707 farmers and orchardists in Western Australia whose income tax was greater than

their land tax in 1915, and who therefore paid income tax.

Mr. Broun: That was following the drought year, you must remember.

Mr. MUNSIE: That argument makes the case worse for the hon. member.

Mr. Broun: By no means.

Mr. MUNSIE: The wage earners, who were exempt up to £200, paid in 1915 only £15,448. If on the average they had received the same amount of income as the 707 farmers and orchardists, they would have paid, in round figures, £37,000 in income tax. Instead of that, they paid £15,448, proving conclusively that the farmers and orchardists who paid income tax were, on the average, four times better off than the workers in 1915.

Mr. Broun: You are wrong in your comparisons.

Mr. MUNSIE: According to the same return the total number of persons taxed in 1915 was 12,867. Under this Bill, the Treasurer tells us, 49,990 persons will pay income tax, or an increase of 37,123. That means 37,123 workers who are receiving from £100 to less than £200 per annum. Those workers will, under the Government proposals, pay at least £80,000 of the additional amount which the Treasurer expects to receive. I am here, as a member of Parliament, not to injure any section of the community, but to treat all sections as fairly as I possibly can. I am, however, here particularly to protect the interests of the workers; and I would be failing in my duty if I did not protest against the striking out of the exemption when I know, from the figures supplied by the Government themselves, that the workers receiving less than £4 per week are to be called on to pay £80,000 increased taxation. That is an absolute scandal. If the Government force this Bill through Parliament and put this tax on the people, then in three years' time there will not be five of them coming back to this Chamber. I am sent here to see that the people are not gartotted as proposed by this Bill. It is all very well for the Attorney General to say that for the man earning £3 a week a tax of 30s. a year is a mere nothing. It looks small, but the figures mean that the worker is to be called on to pay about £85,000 increased taxation annually. And that is no small amount. The whole incidence of the tax is absolutely wrong. Every State of the Commonwealth has an exemption. In this State we propose to wipe out the exemption altogether.

The Attorney General: A married man who earns £155 pays no tax.

Mr. MUNSIE: I admit that, but I want to ask the Attorney General what position is the married man in who earns less than £156 a year. Taking the goldfields districts as a criterion the average earnings there are £3 17s. 6d. per week, including the contractors.

The Minister for Works: Then they do not get full employment.

Mr. MUNSIE: Yes. If the Bill is carried these men will pay more than their fair share of the taxation in this State. The people are misled because they believe that they have an exemption of £156 and they cannot be made to realise that a man earning £4 per week work-

ing all the year round, if he has five children under 16 years of age will still have to pay £1 16s. 6d.

The Attorney General: If he has four children he is free from taxation.

Mr. MUNSIE: I say he is not. A man earning £4 a week will earn £208 a year and if he has no children under 16 years of age he will pay £2 9s. 2d. If he has five children under the age of 16 the amount of £50 is taken off—

The Attorney General: And then he will pay a tax of £1.

Mr. MUNSIE: According to the schedule issued by the Government he will pay £1 11s. 10d.

The Attorney General: You will see that where he earns £157 he will only pay £1.

Mr. MUNSIE: A man earning £208 a year and having five children would still have a taxable income of £158 and he would pay £1 11s. 10d. Is that a fair proposition? Before he gets exemption he must have six children.

The Attorney General: He will not object to it.

Mr. MUNSIE: Pass the Bill and we shall see whether he will object to it or not. If the Bill goes through I am convinced the Attorney General will not represent Canning any more. The electors of Canning will realise what he has done for them. I am entering my protest against the cutting out of the exemption, and before I sit down I would like to ask, in the event of the clause being passed, whether it will be possible to move an amendment to it.

The CHAIRMAN: No.

Mr. MUNSIE: Only recently in England the amount allowed for each child up to 16 years of age was increased from £10 to £20 until the salary reaches £700 per annum. After that the exemption gradually goes back. If the Government here will not listen to reason, I suggest that they follow the example set by the British Government, although they need not go so high as £700.

The Attorney General: You can move an amendment to Clause 7 which deals with Section 30 of the principal Act which contains all the exemptions.

Mr. WILLCOCK: In reducing the exemption from £200 to £156, the Treasurer did not follow the precedent of the Federal Government in one particular, that is to say he did not make any provision for single men with dependants. The dependant in this case is defined in the Commonwealth measure as follows:—"Relation of the taxpayer by blood, marriage, or adoption, towards whose maintenance the taxpayer has contributed at least £26 during the year in which his taxable income is derived." I intend to move in the direction of bringing the Bill into line with the Federal measure and therefore move an amendment—

"That in line 7 of paragraph (b), after the word 'married' the words 'or has dependants' be inserted."

The Attorney General: You can move that amendment to Clause 7.

The CHAIRMAN: All you desire to insert here is "or has dependants."

Mr. WILLCOCK: Yes, I think this is the place. Afterwards we can insert the remainder of the amendment. I think the amendment will

commend itself to the Committee. Many single persons, including girls, have dependants to maintain, and therefore should receive the same consideration as a married man.

Mr. PICKERING: I think the amendment should read "dependant or dependants." A girl supporting her mother would not come under the amendment in its present form. I am opposed to the taxation of persons with small salaries. We have to pay exorbitant prices for everything we need, and in addition we have to submit to direct taxation.

The CHAIRMAN: The hon. member must confine himself to the amendment.

Mr. O'LOGHLEN: The utmost latitude has been allowed to all others who have preceded the hon. member. The hon. member has only just now come into the Chamber, yet he is not to be given any latitude whatever.

The CHAIRMAN: The amendment is the question of adding three words to the clause. The hon. member is not in order in discussing the broad principle of taxation.

Mr. PICKERING: Well, I will support the amendment.

Hon. P. COLLIER: The amendment is an important one and I would like to hear the Attorney General on it.

The ATTORNEY GENERAL: I do not favour the amendment. It is proposed to wipe out the exemption altogether. We then say that a single man shall be taxed when his chargeable income, after the usual deductions, amounts to £100, and the married man when his chargeable income amounts to £156. Now, if we are to add that a person who has dependants shall be in the same plane as a married man, we shall be entering into deep water. How are we going to prove the question of dependants? As a matter of fact, the young person who is working may pay 10s. a week to his or her father or mother, partly by way of board and partly to help to keep the house. Would it be claimed that such payment should exempt that person from taxation? If it were a free gift it might serve to justify exemption, but payment for board can scarcely be described as a free gift. If a clause of that sort were added to the Bill it would mean a number of inquiries which would frequently be fruitless and unsatisfactory. It would place a person with an income of £130, and who pays £26 for board and lodging to a father or mother, on the same plane as a married man who has his own household to maintain. I do not think the conditions are on all fours, and I must oppose the amendment.

Hon. P. COLLIER: Surely the Attorney General does not argue that the difficulties of applying this amendment are so great as to preclude him from adopting it. The Government are inconsistent in refusing to adopt it. They have already made a distinction in this clause between a single and a married person, because the latter has the greater responsibilities. If it could be shown that the single person has responsibilities which are entitled to consideration under this principle—and it can be shown that there are many such persons with responsibilities equal to those of a married man—how can the Gov-

erament logically oppose the amendment? There are single men who have responsibilities that are even greater than those of married men without families. Notwithstanding this, the married man with no family is to be exempt up to £156, while the single man with greater responsibilities will have to pay if he is in receipt of over £100 a year. There are also widowed mothers who will have to pay if they are earning over £100 a year. The whole thing is a question of responsibility, and not of income. The Government are illogical in the attitude that they are taking up. They have no definite views on the Bill at all. The principle regarding single men has already been recognised by the Federal Government.

Mr. DAVIES: I intend to support the amendment. The Federal Government say that the exemption shall be up to the amount that is paid for the support of the children. The widow with one child will be regarded as a single person. Many widows pay up to 13s. a week for the keep of a child, and under the Federal Act they would be exempt from tax in the amount which they pay for the support of the child. In my opinion as the Government have brought down this measure it is for the Committee to take charge of it. If we desire to alter it, we must take the responsibility.

The ATTORNEY GENERAL: The member for Geraldton has in his amendment used the words "or his dependants," meaning more than one dependant. My principal objection is to the introduction of a third class of taxpayer. We have the single man starting at £100, and the married man at £156, and we do not want a class in between of £126 or £130. If the hon. member meant to provide for two dependants, which would bring the sum up to £152, that would be so close to £156 that I would not seriously object to it. If the amendment was drawn up in such a way as to bring genuine dependants to the same level as the children of a married man, I would not have any particular objection, and would be glad to bring up a clause to that effect. If the hon. member wished to put persons with dependants on the same plane as married men, I would be with him.

Mr. THOMSON: There seems to be a good deal of misunderstanding. Is a single man or a single woman in receipt of £100 and keeping, or contributing to the extent of £26 to the keep of, a parent to be exempt? I am not clear on the position. The legal members make conflicting speeches.

Hon. T. WALKER: None of us can be clear on this matter after the two speeches we have heard from the Attorney General within a few minutes. The amendment of the member for Geraldton puts a man who has dependants on exactly the same footing as regards the exemption—

Mr. Thomson: Provided he has £156 a year.

Hon. T. WALKER: No. When the man gets to £156, there is no exemption. Up to that, he is to be exactly in the position of a married man. The amendment reads—

Provided also that if the income chargeable from all sources of any person who is

married or has a dependant—

The Attorney General: But the amendment says "has dependants."

Hon. T. WALKER: The Interpretation Act settles that, because the singular includes the plural.

Mr. Pilkington: Unless the contrary appears. If one uses the plural when one might use the singular, as here, the contrary does appear.

Hon. T. WALKER: I trust the Committee will carry the amendment.

Mr. WILLCOCK: I ask leave to amend my amendment by submitting "a dependant" for "dependants."

Leave given.

Amendment put and passed.

Clause, as amended, put and a division taken with the following result:

Ayes	..	..	..	..	22
Noes	..	..	..	..	15

Majority for 7

AYES.

Mr. Angelo	Mr. Nairn
Mr. Broun	Mr. Pickering
Mr. Brown	Mr. Plesse
Mr. Draper	Mr. Pilkington
Mr. Durack	Mr. R. T. Robinson
Mr. Foley	Mr. Teesdale
Mr. George	Mr. Thomson
Mr. Griffiths	Mr. Underwood
Mr. Harrison	Mr. Willmott
Mr. Hickmott	Mr. Hardwick
Mr. Maley	(Teller.)
Mr. Money	

NOES.

Mr. Angwin	Mr. Mullany
Mr. Collier	Mr. Munzie
Mr. Davies	Mr. H. Roblason
Mr. Green	Mr. Roche
Mr. Jones	Mr. Walker
Mr. Lambert	Mr. Willcock
Mr. Lutey	Mr. O'Loughlin
Mr. Mitchell	(Teller.)

Clause, as amended, thus passed.

Clause 3—Repeal of Section 17:

The ATTORNEY GENERAL: It is intended to strike this clause out. There was probably more discussion on this clause than on any other. As stated by the Treasurer the amount involved in Section 17 all told was £3,000. I have inquired from the Commissioner how much of that £3,000 relates to farmers purely and simply in setting off one tax as against the other, and he said he would put down £1,000 to the farmers.

Hon. T. Walker: Is that what you sold yourself for—£1,000?

The ATTORNEY GENERAL: I have never heard, nor has anyone else heard of such statements until they were made by hon. members this afternoon; they are only the result of a vivid imagination. The Government have come to the conclusion after hearing the arguments adduced in this House that the present is not the time to increase the tax on that class of the community, who are probably the least able to stand it.

Hon. P. COLLIER: This is the clause which was responsible for the indignant reply on the part of the Treasurer when he practically declared that though the heavens should fall he was going to stand by it, and, referring to the carping criticism of the members on the cross benches, he said in effect, "Why, I will pay the £3,000 myself."

Mr. Maley: The heavens were always going to fall if the Treasurer could not get his own way.

Hon. P. COLLIER: In the absence of the Treasurer the members of the cross benches have run amok; they have initiated a great offensive in the absence of the reserves now in Sydney. This is the first of a long list of amendments which have been made to the Bill. Was this particular clause inserted in the Bill in a hasty manner? Were not the points raised by members weighed and considered when the Bill was being drafted? Are we to assume that after a little storm in this Chamber the Government admit that they did not think of these objections? The Treasurer was most emphatic in defending this clause when he replied to the second reading debate. The attitude of the Treasurer on that occasion was clear evidence that he had given the fullest consideration to this clause and had decided that it was a fair and equitable principle to introduce. There are 707 farmers and orchardists who paid this tax last year. Thus they paid less than 30s. each in taxation, and our friends on the cross benches to-night, when we raised an objection on behalf of the workers said, "What is 30s." The member for Roebourne casually remarked that it was only picture money. Contrast the patriotic and generous attitude of the workers with that of the farmers. The farmers were not going to stand this additional impost of 30s. a year, and their representatives here made it the price of their support to the Government, that the farmers should be relieved of this 30s. They were prepared to turn the Treasurer out of office over it.

Mr. Green: For thirty pieces of silver.

Hon. P. COLLIER: Exactly. Our friends on the cross benches have made up their minds that no matter who pays, the people they represent shall not pay. The Treasurer pointed out that this was the only State where this exemption was provided.

Mr. Maley: Do they pay both taxes elsewhere?

Hon. P. COLLIER: According to the statement of the Treasurer they pay both and he advanced that as an argument in support of Clause 3.

Mr. Maley: We are more enlightened.

Hon. P. COLLIER: Yes, in relieving their pockets by taxation of this description. But as soon as the Treasurer's back was turned his colleagues in the Cabinet threw the Bill on the caucus table and practically said, "Do what you will with it." I intend to communicate with the Treasurer in the morning.

The Minister for Works: He knows all about it.

Hon. P. COLLIER: I do not think he does. I hope the acting leader of the House will not

consider me discourteous if I communicate with him directly.

The Minister for Works: You may as well save your money.

Hon. P. COLLIER: If that is the case he has to acquiesce whether he likes it or not. It is a wonderful illustration of the way in which a caucus machine works.

Mr. Maley: The way it works is a revelation to you.

Hon. P. COLLIER: Yes, when it is remembered that the party came into existence to scotch this system. Every member had to be free to express his opinion and to vote as his conscience dictated. We heard that on every platform, but now a caucus has come between the electors and the members. I have known no instance where a Government has so miserably distorted their own Bill as has been done in this case. The Minister tabled amendments which were vital to the principle of the Bill.

The Attorney General: Not vital.

Mr. Nairn: The most vital principle of the Bill is to get money.

Hon. P. COLLIER: Then I expect the hon. member to vote against the Attorney General's amendment. In face of the pettifoggery economies, amounting to merely shillings, effected by the Government, £3,000 is something considerable. The Treasurer himself declared that £3,000 was involved in the deletion of this clause. The member for Swan says the object of the Bill is to get taxation. Yet I presume he is going to vote for the deletion of the clause, and so throw away £3,000. The real object of the Bill, as disclosed by the attitude of the Government in these amendments, is to restrict increased taxation to the working man. The Government are only permitted to move in regard to this and any other Bill in accordance with the wishes and desires of members on the cross-benches, who are keeping the Government in office. We have come to a sorry pass when a handful of members can dictate the policy of the Government. That is the position we have arrived at under the so-called National Government. I will vote against the amendment.

Mr. PICKERING: We have come to that stage when those who have been under the feet of all parties are going to have a say in affairs. The leader of the Opposition has accused us of controlling the Government. If we have controlled the Government in the interests of that section of the community which has been oppressed by all other sections then we have done some good. It is impossible for the farmer to endure any more burden, and it is because of this that we are supporting the retention of Section 17 of the existing Act.

Hon. W. C. ANGWIN: The Attorney General has given us one reason for the amendment, while the Minister for Works has given to the newspapers quite another reason. If the Minister for Works is correct, then the Attorney General is wrong. The Minister for Works said distinctly in the "West Australian" that, as a result of the discussion at the party meeting, some modifications to the taxation proposals had been made. The Attorney

General, on the other hand, said that it was because of the discussion which took place in the House. Either the Attorney General or the deputy leader of the House is wrong, and for my part I believe the deputy leader before I believe the Minister in charge of the Bill.

Mr. Nairn: Both were right; there was a discussion here and a discussion at the meeting.

Hon. W. C. ANGWIN: When the Labour party were in office we were condemned because of our party meetings. It was said that caucuses made the legislation brought in, and that hon. members were not free to vote as they chose.

Mr. Thomson: Do you infer that we are not free?

Hon. W. C. ANGWIN: I do.

Mr. Thomson: Then you are wrong.

Hon. W. C. ANGWIN: One of the principal planks in the platform of the party at present in power was freedom of action. Yet we find an amendment like this being brought forward at the request of a caucus meeting.

Mr. Mailey: But you subscribe to majority rule, do you not?

Hon. P. Collier: Majority rule in this Chamber, but not in caucuses.

Hon. W. C. ANGWIN: How are we to know that a majority of the Committee agrees to this amendment. The Treasurer, on the second reading, put up splendid reasons why this tax should not be remitted, and I supported him in much that he said on the point. The Treasurer was so disgusted with the actions of some members in dealing with the tax that he said he had a mind to pay it himself. The farmers of the State are justly entitled to pay both the land tax and the income tax, and the Treasurer himself said it would make little or no difference to the industry if they did so. The farmer is in a better position than we are led to believe he is in. The Treasurer put up a strong case to show that the tax should be paid by the man in the country just as well as by the man in the town. If the man in a town earned enough to come under the taxation measure he would have to pay a tax on his income, and if he lived in a house of his own, which would in all probability be mortgaged, in the case of the worker at all events, he would have to pay land tax. Why should there be any preferential treatment between town and country in this respect? We may be told that there should be such preferential treatment because the farmer is the producer, but I would point out that both the town worker and the country worker are producers. Taking into consideration what has been done for the farmers of Western Australia, the large reduction they have had in their land rents, and the advantages they enjoy here as compared with the position of farmers elsewhere in the Commonwealth, it is clear that they should be as willing to pay taxation as the Attorney General says the workers are. However, votes are a matter of importance. The Attorney General has told us definitely and distinctly that this alteration has been made in order to save the farmers £1,000 a year. But the amount of that saving will be spread over about 3,500 farmers. Moreover, there are in this State farmers who carry on other businesses besides farming;

and in respect of the income derived from their farms they would only pay one tax.

Mr. Thomson: The farmers are now paying 40 per cent. of the land tax.

Hon. W. C. ANGWIN: Nothing of the kind. That is a ridiculous statement. The taxation proposed by this Bill is utterly unfair in its incidence, and therefore we should have time to consider the measure further. In that case hon. members opposite might perhaps be induced to agree that persons residing in dwellings of their own should be given relief similar to that proposed for the farmers. We should have time to consider whether the incidence should not be made equal. I move—

“That progress be reported and leave granted to sit again.”

The CHAIRMAN: The hon. member has been speaking for a quarter of an hour, he is not in order in moving to report progress now.

Mr. O'LOGHLEN: In order to save time I move—

“That progress be reported and leave granted to sit again.”

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

Ayes	..	..	..	..	11
Noes	..	..	..	..	20

Majority against 9

AYES.

Mr. Angwin	Mr. Munzie
Mr. Collier	Mr. Plikington
Mr. Green	Mr. Roche
Mr. Jones	Mr. Willcock
Mr. Lambert	Mr. O'Lochlen
Mr. Lutey	(Teller.)

NOES

Mr. Angelo	Mr. Money
Mr. Broun	Mr. Pickering
Mr. Brown	Mr. Piesso
Mr. Draper	Mr. R. T. Robinson
Mr. Durack	Mr. Teesdale
Mr. George	Mr. Thomson
Mr. Griffiths	Mr. Underwood
Mr. Harrison	Mr. Willmott
Mr. Hickmott	Mr. Hardwick
Mr. Mailey	(Teller.)
Mr. Mitchell	

Motion thus negatived.

Mr. BROUN: I intend to support the deletion of the clause because I consider the farmers as a community have no right to pay what in my opinion is a double tax. On a matter of principle I oppose this because I do not consider one section of the community should pay a double tax and others go scot free. The member for North-East Fremantle stated that a man with a building on a small block will have to pay a land tax without exemption. Subsection 2 of Section 11 of the original Act states that all land, the value of which does not exceed £50 is exempted from taxation. There are very few working men in the State who have a building on a block above £50 in value. In 1907 when the then Land and Income Tax Bill was introduced by Mr. Wilson it was pointed out that Section 17 was inserted so as not to impose a double tax on the farmer. The mem-

ber for Kanowna (Hon. T. Walker) during the Committee stage of the Bill made the following remarks:—

When we taxed land or labour we taxed income. A man could never pay a tax on land from which he derived no profit. . . . Whether one paid income tax on earnings, speculations, or in any other way, he paid it as money earned from the particular investment; from labour or from land it was still income, so land tax was income tax as much as any other. However there was no definite principle in the Bill. . . . If we were to have taxation let income derived from land pay just exactly in the same proportion as income derived from the other sources of energy or investment, namely just in proportion to what it could return, as the worker would have to pay in proportion to his earnings. An income tax was the fairest of all if its incidence was fair, if it reached all classes of men, those who got profits from the soil and those who get profits from professions or from being humble workers. But here nothing was accomplished by the Bill except that we penalised men for getting low wages because men receiving only £150 a year would have to pay the bulk of the taxation. That was the principle, if there was any principle at all, in the Treasurer's proposal.

The leader of the Opposition was of the same opinion before this matter was adjourned a few weeks ago, while the member for Kanowna in the extract which I have quoted, points out the exact position and the very principle I am advocating at the present time.

Mr. MUNSIE: I am going to oppose the amendment which has been suggested by the Government. I believe that every individual in the community should be on the same footing. It is all very well for hon. members to say that there are working men who have houses on blocks of land worth less than £50. I do not know of any who have houses on land in the metropolitan area worth less than £50. I tried for 18 months to get a block, but did not succeed. The Attorney General has hundreds of blocks of land for sale to-day, but I will bet that it will not be possible to get one for £25. The Bill as it is introduced is a land and income tax Bill.

Hon. P. Collier: That means that you pay both.

Mr. MUNSIE: My principal reason for opposing the suggested amendment is that I am satisfied that, had not that party meeting been held, at which they knew they were going to get a majority to exclude the exemptions, we would have got the exemptions kept in the Bill.

Mr. Thomson: You are absolutely wrong.

Mr. MUNSIE: So long as certain individuals could get a concession, it was all right.

Mr. Thomson: It is not a concession; it is justice.

Mr. MUNSIE: The member for Katanning admitted that he was in favour of cutting out the exemption altogether. Seeing that the House has decided that all sections of the community shall pay, irrespective of whether they can afford it or not, I will not cast a vote which will give a special privilege to an individual because he happens to be a farmer. If

a man has land he should pay land tax; if he has an income, even though he derives it from the land, he should pay also.

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

Ayes	..	..	..	..	10
Noes	..	..	..	..	22

Majority against 12

AYES.

Mr. Angwlu	Mr. Munsie
Mr. Collier	Mr. Locke
Mr. Green	Mr. Willcock
Mr. Jones	Mr. O'Loughlin
Mr. Lambert	(Teller.)
Mr. Lutey	

NOES.

Mr. Angelo	Mr. Pickering
Mr. Broun	Mr. Plesse
Mr. Brown	Mr. Pilkington
Mr. Draper	Mr. H. Robinson
Mr. Durack	Mr. R. T. Robinson
Mr. George	Mr. Teesdale
Mr. Griffiths	Mr. Thomson
Mr. Harrison	Mr. Underwood
Mr. Hickmott	Mr. Willmott
Mr. Maley	Mr. Hardwick
Mr. Mitchell	(Teller.)
Mr. Money	

Clause thus negatived.

Clause 4—agreed to.

Clause 5—Amendment of Section 20:

Hon. P. COLLIER: This provides a definite fixed payment of 4d. in the pound on all stakes won at races meetings. Wherein does that differ from the existing provision? It makes the amount payable a fixed sum, whereas in the existing Act the amount may be fixed from year to year and is liable to variation. Is it the same amount as paid at present?

The ATTORNEY GENERAL: It is the same amount as paid at present, but only paid by agreement. As a matter of fact it was not provided for in the Act, hence the amendment. In view of many difficulties it has been made a fixed rate.

Clause put and passed.

Clause 6—Amendment of Section 25:

The ATTORNEY GENERAL: In the seventh line of Section 25 occur the words "taxable amount of the income." Those words should be "income chargeable." They have always been interpreted as "income chargeable," and no one has disputed it, but the time may come when it will be disputed. Hence this amendment.

Clause put and passed.

Clause 7—Amendment of Section 30:

The ATTORNEY GENERAL: I move an amendment—

"That in paragraph (b) the proviso be struck out and the following inserted in lieu:—'Provided that the deduction under this subsection shall only be allowed so far as there is any income remaining, as assessed, derived from the business carried on by the taxpayer upon such premises, after allowing all other business deductions, from which the deduction under this subsection can be made.'"

The present proviso is open to argument as to its meaning, and so I asked the Solicitor General to put it into clearer form.

Amendment put and passed.

Hon. P. COLLIER: I move an amendment—

“That after paragraph (c) the following be inserted:—‘By omitting the word ‘ten’ in sub-section 10 and inserting ‘twenty-six’ in place thereof.’”

My object is to raise the deduction in the case of children from £10 to £26. If this amendment is agreed to it will help to lessen the blow which has fallen upon married men by the reduction of the general exemption to £156. In England the exemption for children is £25 and the Commonwealth Government provide for an exemption of £26. I should not mind if a limit was imposed as to the income up to which such exemptions were granted.

Mr. Draper: What is the cost to the State of the education of a child?

Hon. P. COLLIER: It is a little over £7. There is no doubt that the burdens that lie before married men to-day represent a great factor in the consideration of the question of matrimony. As a matter of broad general principle it is good policy for any State to give greater consideration to married men than has been the case in the past.

Mr. Pickering: Make the amount £20.

Hon. P. COLLIER: I would be willing to do that.

The Attorney General: Would the hon. member be willing to make the amount £15?

Hon. P. COLLIER: I consider £20 little enough. The Government ought to take into consideration the very large additional number of married men who will come under income taxation while having hitherto been exempt. We should try to ease the burden of those married men by raising the amount to £20. I trust the Government will accept the amendment.

Mr. FOLEY: I had given notice of an amendment similar to that of the leader of the Opposition. Even though the Government have agreed to an exemption for single men with dependants, the adoption of this amendment will represent a real benefit to many of our citizens who are not in receipt of high wages. I personally have always favoured the restriction of exemption to £156. The amendment is designed to help the men on the lowest rung of the ladder. For purposes of taxation I would favour dividing the State into areas and then imposing taxes relatively to the cost of living as compared with the cost in Perth. In the remote portions of the State—and I refer now more particularly to the mining towns—the man on £4 5s. per week suffers more hardship as regards cost of living than does the man in the metropolitan area on a lesser wage. In the district I represent board costs 35s. per week, and then there is an additional charge of 5s. per week for a camp. Compare these amounts with the cost of board and lodging in the metropolitan area. The residents of the remote districts contribute to the revenue

of the State in a greater degree than those of the metropolitan district. It takes about 12s. per fortnight for a man working on the mines to lift his pay. That amount is absorbed by contributions to various funds—patriotic, Red Cross, and so forth. The contributions are deducted by the mines, with the full consent of the men. Again, there is the upkeep of hospitals, the cost of which is subscribed mainly by the mine workers. In my district the hospital contribution is 1s. 3d. per week, and there is talk of raising it to 1s. 6d. To impose further taxation on these people will mean that the Government will have to take over the hospitals in outlying districts. The annual cost of the hospitals in my constituency is a matter of £1,500. If we took the amount which would be collected in taxation under the proposed Bill, the State would not be compensated to the extent which would be the case if we allowed the system, as it exists at the present time, to continue. I trust the Government will see their way clear to accept the amendment.

Mr. HARRISON: I hope the amendment will be agreed to, because if we are going to exempt anybody this is really the true method of providing the exemption, because we shall be exempting according to the value of the individual to the State. A man gets exemption for his children and in the future the units of the family will be the wealth producers, and it will be they who will be earning incomes. If we exempt the men who have large families, I feel certain that we shall derive a good result from it.

Mr. LUTEY: I intend to support the amendment also; I think it is little enough. When we think of the workers on the goldfields earning £4 a week, it is right and proper that we should extend consideration to those who are rearing families. I know from personal experience what a struggle the workers have to rear families on the goldfields. In England they saw the wisdom of a proposal such as this.

Mr. PICKERING: I move an amendment on the amendment—

“That ‘twenty-six’ be struck out and ‘twenty’ inserted in lieu.

In view of the fact that the State provides free education, it would be quite reasonable to make the amount £20. I think that if the leader of the Opposition agrees to accept that amendment he will have the whole Committee with him.

[Mr. Foley took the Chair.]

Hon. W. C. ANGWIN: I hope the Committee will agree to the amendment moved by the leader of the Opposition. In any case, it will make very little difference to the Government whether the amount is £20 or £26, but it will make a lot of difference to the individual.

The ATTORNEY GENERAL: I may give the Committee some figures with respect to the deductions. If an exemption of £10 is allowed, that means a loss of revenue of £5,000. Suppose we increase the exemption to £26 per child, the loss would be £12,000.

Hon. P. Collier: In effect the loss would be £7,000, the difference between the two amounts.

The ATTORNEY GENERAL: So far as the deduction of £10 per child is concerned, in 1913 there was deducted £207,000; in 1914, £205,000; and in 1915, £203,000. In round figures the amount deducted annually is £200,000. If we are going to increase the amount to £20 the figures will be somewhere in the neighbourhood of half a million.

Hon. P. Collier: But the real point is the revenue that you will lose.

The ATTORNEY GENERAL: If a man has three children and the rate per child be £20, his income will have to be £217 before he is taxed anything. If the hon. member's proposal is agreed to, such a man will have to earn £230 before he is taxed at all. We have been told that the average rate of wage on the goldfields is £3 17s. 6d. A man on that wage with three children would pay no tax. It means that we should be telling the people of the goldfields that they need not pay any tax at all. The average rate of wage in Perth, we are told, is £3 7s. 10d., or £176 per annum. A man on that wage and having two children would be exempt. Therefore it seems to me the £10 exemption is ample. In view of what is paid for education, approximately £7 9s. 8d., I must ask members not to agree to either £20 or £26, for it is too large a deduction.

Hon. P. COLLIER: There is yet another aspect to the question, namely, that of giving consideration to the men who are carrying the burden. In other countries, where the deduction is £26 per child, the authorities have been just as anxious to gather taxation as we, but they have seen the sound policy of extending consideration in this direction. It is a sound national proposition, because it helps those who are engaged in building up the nation. Just now we are launched upon a taxation debauch. Never has Parliament in this State been so fixedly engaged in piling taxation on to the people. Yet Ministers, on assuming office, declared that they were going to restore the country without recourse to taxation at all. Some of the supporters of the present Government refused taxation to the Wilson Government in March of last year, and in July or August of the same year those same members found justification for general all-round taxation. We are heaping tremendous taxation on the people to-day. Last year we received £90,000 under the very Act we are amending, and now we are told that we are to raise an additional £140,000 under the measure. By accepting the amendment the Government would be foregoing £5,000 of this. Is it too much to ask the Government to forego £5,000 out of the additional £140,000 that they propose to raise by means of this taxation? This Bill and others dealing with taxation represent the greatest measure of taxation that has been given to any Government since I have been connected with Parliament.

12 o'clock, midnight.

The Attorney General: That is the gross amount. You have to deduct the amounts for dependants.

Hon. P. COLLIER: I am speaking of the amount to be raised under the Bill as it was drafted by the Treasurer. Almost every avenue of taxation has been exploited by the Government this session.

Mr. LUTEY: I again plead with the Committee to grant this exemption of £26. In South Australia the parents have to pay for the education of their children, and yet the Government recently raised the exemptions for children from £10 to £15. In that State also the general exemption is £200.

Mr. MUNSIE: I hope the amendment on the amendment will not be passed. It should not be too much to ask Western Australia to do for the married men of the community what other countries are doing. The exemption of £26 would only mean a difference of £7,000 on the actual proposals of the Treasurer. I object to a smaller exemption than £26 for the reason that the Government are giving away £15,000 in connection with incomes of over £1,500, and they should be willing to allow the exemption of £26 for each child.

Mr. WILLCOCK: In my opinion it costs at least £26 a year to keep a child, and that being the case the father should be exempt from the payment of tax on that amount. I would also point out that parents do pay a considerable amount towards the education of their children. It is married men with four or five children that will be most affected by this Bill, and I know of one such man who, after the Christmas vacation, had to pay about £4 for school books. The doing away with slates, for hygienic reasons, means 4d. for a pad or 6d. for an exercise book every week. Since parents are paying as much towards the cost of the education as the State pays, there is not much in the argument on the score of education.

Amendment (Mr. Pickering's) put, and a division taken with the following result:—

Ayes	..	..	15
Noes	..	..	17
Majority against	..	..	2

AYES.

Mr. Angelo	Mr. Lutey
Mr. Angwin	Mr. Mitchell
Mr. Collier	Mr. Munns
Mr. Green	Mr. O'Loughlin
Mr. Griffiths	Mr. H. Robinson
Mr. Harrison	Mr. Roche
Mr. Jones	Mr. Willcock
Mr. Lambert	(Teller.)

NOES.

Mr. Broun	Mr. Plesse
Mr. Brown	Mr. Pilkington
Mr. Draper	Mr. R. T. Robinson
Mr. Durack	Mr. Teesdale
Mr. George	Mr. Thomson
Mr. Hickmott	Mr. Underwood
Mr. Maley	Mr. Willmott
Mr. Money	Mr. Hardwick
Mr. Pickering	(Teller.)

Amendment thus negatived.

Amendment (Mr. Collier's) as previously amended put and passed.

The ATTORNEY GENERAL: I move an amendment—

“That in paragraph (d) the words ‘but development work shall not be deemed to include any work in connection with the main shaft’ be struck out.”

As far as an individual who is opening up a small mine is concerned, it has been pointed out to me that the main shaft of a mine is very much like a main road to a farm, without which the mine cannot be developed at all. The small mine-owner is handicapped if a main shaft is not deemed development work, so it is proposed to strike out the words I have mentioned.

Amendment put and passed.

[The Speaker resumed the Chair.]

Progress reported.

ADJOURNMENT—SPECIAL.

The MINISTER FOR WORKS (Hon. W. J. George—Murray-Wellington): I move—

“That the House at its rising adjourn until 4.30 p.m. Wednesday.”

Question put and passed.

House adjourned at 12.26 a.m.

Legislative Council,

Wednesday, 15th May, 1918.

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

[For “Questions on Notice” and “Papers Presented” see “Minutes of Proceedings.”]

QUESTION—AUDITOR GENERAL'S REPORT.

Hon. A. SANDERSON (without notice) asked the Colonial Secretary: Will the Auditor General's report be available this week or next week?

The COLONIAL SECRETARY replied: I am not able to answer the question immediately. I will make inquiries.

BILL—HEALTH ACT AMENDMENT.

Assembly's Amendments.

Schedule of seven amendments made by the Assembly now considered.

In Committee.

Hon. W. Kingsmill in the Chair; the Colonial Secretary in charge of the Bill.

No. 1—Clause 3: Strike out the clause:

The COLONIAL SECRETARY: I propose to ask the House to agree to this amendment. The clause provides that premises of the Crown may be declared subject to the Act. Personally I have never had strong faith in the clause because it is difficult to compel the Government to do anything in this respect, for the reason that it is not possible to impose any penalty. The idea was that it might act as a lever, or as a little moral pressure, which the Health Department might bring on other departments. The Assembly thinks it is desirous that the clause should be struck out. I move—

“That the amendment be agreed to.”

Question put and passed; the Assembly's amendment agreed to.

No. 2—Clause 46: Strike out the following words in paragraph (3):—“By the deletion of the proviso in Subsection (1) and”:

The COLONIAL SECRETARY: I propose to ask the Committee to agree to this amendment made by the Assembly. The effect is to restore the proviso in Section 242j of the principal Act, which gives a female the right, under certain circumstances, to require one of the examining medical officers to be a female practitioner, and to strike out the proposal for the appointment of an advisory committee. The net result is that this clause leaves the Assembly in the same form in which it entered the Council, with the following additional sub-clause:—

Any person who knowingly gives false information to the Commissioner, with the intention that action shall be taken by the Commissioner under this section, shall be guilty of an offence against this part of the Act. Penalty: Fifty pounds or imprisonment with or without hard labour for a period not exceeding 12 months.

There is also a further proviso that the amendments made by this section, dealing with venereal diseases, shall continue in force until 30th September, 1919, and no longer, after which date Section 242j shall again come into operation. The Assembly has substituted one safeguard for another safeguard which was proposed by this Chamber. Personally, I have no doubt in my own mind that as a safeguard the one put up by this Chamber, as the result of the select committee's inquiries, was far stronger than the one now proposed, but I do not think that either was absolutely necessary; in fact I think the select committee put up the safeguard as a safeguard to meet certain objections. But the people who raised those objections have preference for the safeguard now provided by the Assembly and there is no objection to accepting that. I would like to take this opportunity of saying that, personally, I feel indebted to the select committee for the work they did, and for the thorough manner in which they examined this Bill and materially assisted its passage through the House. The members of that select committee, when they compare the safeguard suggested by the Assembly with the one they proposed, will not feel that their work has been depreciated. The safeguard of the Assembly practically places in this measure what might be regarded as common law rights, but without the inclusion of this section, those sections of the Act imposing