

Legislative Council,

Tuesday, 27th August, 1895.

Donnybrook Land Resumption—Trustee Ordinance Amendment Bill: first reading—Free Crown Grants—Medical Bill: committee—Fertilisers and Feeding Stuffs Bill: committee—Railway and Theatre Refreshment Rooms Licensing Bill: second reading; committee—Duties on Deceased Persons Estates Bill: second reading—Assisted Schools: message from Legislative Assembly—Partnership Bill: report of Select Committee—Adjournment.

THE PRESIDENT (Hon. Sir G. Shenton) took the chair at 4.30 o'clock, p.m.

DONNYBROOK LAND RESUMPTION.

HON. J. C. FOULKES: I beg to ask the Hon. the Minister for Mines without notice when the papers I asked for three or four ago relating to the resumptions of land at Donnybrook will be laid upon the table?

THE MINISTER FOR MINES (Hon. E. H. Wittenoom): As soon as I get them.

HON. J. C. FOULKES: Then I beg to move the adjournment of the House, in order to call attention to the undue delay there has been in this matter. It is three or four weeks ago that I carried a motion asking the Government to lay on the table the papers in connection with the resumptions of land at Donnybrook. It is a matter of some importance that these papers should be forthcoming so that hon. members may see the proceedings at the arbitration and the correspondence on the subject. From my knowledge of what took place, I may say that it will be obvious to hon. members when they see these papers, that some change must take place in the system of resuming lands, and in conduct of arbitrations in connection with the resumptions. I think a month is ample time for these papers to have been obtained and laid on the table. There can only be some 40 or 50 of them, and they must be in the Works Department. I cannot see why they could not be laid on the table to-morrow.

THE HON. J. W. HACKETT: In order to enable the Minister to reply, I beg to second the motion.

THE MINISTER FOR MINES (Hon. E. H. Wittenoom): I have only to say that as soon as I get the papers they will be laid on the

table. The delay is in no way intentional on the part of the Government, nor is there any desire to withhold them. I think hon. members will agree that whenever papers have been asked for they have been most promptly supplied, except in this instance.

Motion put and negatived.

TRUSTEE ORDINANCE AMENDMENT BILL.

On the motion of the Hon. J. C. FOULKES, this Bill was introduced and was read a first time.

FREE CROWN GRANTS.

THE HON. J. W. HACKETT moved—"That there be laid upon the Table of the House a return showing the Free Grants of Land made by the Crown, since the introduction of Responsible Government, to any individual or body where the land is in Perth, Fremantle, or any suburban area lying between the two towns; such return to give in each case the area, the names of the grantees, the tenure, and the object for which such grant was made. He said: My object in moving this motion is that it is currently reported, although not known, that a considerable number of grants have been made in both the towns mentioned in the resolution and in the country lying between them. It has been contended by some who have not received those grants that no definite and well approved principle has been followed, and that, in some cases, the grants have been capriciously made. My motion is to ascertain the truth or otherwise of these reports.

Question put and passed.

MEDICAL ACT AMENDMENT BILL.

IN COMMITTEE.

Clauses 1 and 2 agreed to.

Clause 3.—Repeal of paragraph 13 of second schedule of Principal Act:

THE HON. J. W. HACKETT: It will be remembered that when this Bill was before the House on a previous occasion I took strong exception to this Clause which repeals part of the second schedule of the Principal Act. That schedule allows members of the Medical Board to register any fellow, member or licentiate of certain bodies in the United Kingdom and all Doctors or Bachelors of Medicine of some British University. Then, after allowing any legally qualified practitioner of the United Kingdom,

and all Medical Officers of her Majesty's land and sea forces to be registered, comes paragraph 13, which provides "that any person who shall prove to the satisfaction of the Medical Board that he has passed through a regular course of medical study of not less than three years' duration in a British or foreign school of medicine, and has received a diploma or a degree, is entitled to practice in this colony." The object of this Bill is to strike out the whole of those words. At first sight it struck most unpleasantly on my ear. The Bill seemed to be a suspicious one, and was an attempt to exclude all gentlemen who held diplomas from foreign schools of medicine however eminent they might be, and it seemed to go so far as this, that gentlemen who had made cancer, or consumption, or typhoid their special study, and who may have discovered remedies not previously understood or recognised, and who might desire to pursue their researches or follow their professions in this colony, would be excluded, and I raised my voice against it on the grounds of science, in the interests of the gentlemen themselves, and above all, on account of the colony which desires the presence of these gentlemen and any other assistance their ability or education might afford us. Under those circumstances I was prepared to oppose the clause. Since then, I have had an opportunity of discussing this matter very fully with the Medical Board and the discovery was made (though by no means unanimous, but still in my humble judgment there can be no doubt) that the passing of this clause will not enforce upon the Board the power to exclude foreign medical gentlemen, or in other words, the power of the Board will remain as it was before. On examining the Bill carefully, I really believe what I have said is the state of the law on the subject. It provides that two classes of medical practitioners may come here to be registered, one from our own colonies and the other from foreign Universities. The first class who may have taken their degrees in the colonies, or in the United Kingdom, can claim as a right to be registered and may insist upon being admitted, but as regards the other class there is no such right and their admission depends wholly on the discretion of the Board. If hon. gentlemen will look at the clause dealing with admissions, they will see how far that view is justified or not. In Section 11 it is stated that every person, male or female, shall

be entitled to be registered under this Act who proves to the satisfaction of the Board that he is already registered in this colony, that he holds one or more of the qualifications mentioned in the second schedule, that the *testimonium*, diploma, license, certificate or other document testifying to such qualifications was obtained after due examination, from such university, college or other body duly recognised for such purpose in the country to which such university, college, or other body may belong, provided that he is a person of good fame and character, and still entitled to practise under qualifications by virtue of which he applies to be so registered in the place where the same was granted; but it says nothing about those who shall not be admitted as a right. That is left an open question, and if hon. members examine the Act they will find that that view is well founded. In other words members of the profession in the United Kingdom or in the other colonies can claim admission here as a right, but as regards other gentlemen, their admission depends upon an act of grace on the part of the Board, to say whether they shall be registered here or not. In these circumstances, and in view of the fact that there is reason to fear an influx of men of undesirable character, either from the continent of Europe or from America, and who may seek admission as practitioners here, I believe the Board is correct in seeking to get the power proposed by this Bill. What I objected to was that the door should be closed altogether. I now find that that is not the case, and I do not, therefore, intend to offer any further objection to the Bill.

THE HON. C. A. PIESSE: Notwithstanding what the hon. member has said, I do not see anything in the Bill by which these foreign gentlemen may be admitted. If, prior to this, the Board could exercise the powers stated by the hon. member, I might ask what is the necessity for this Bill. I have consulted with several doctors on this subject, and they are not altogether in favor of shutting out these foreign specialists. At the same time I think some provision should be made by which gentlemen coming from some of the American Universities, where diplomas may be purchased, should be prevented from practising here. I propose to move an amendment to this clause, making it possible for gentlemen to be registered who come from some University which is recognised by the Board. The Board will

then have the power to exclude the members of such Universities as grant diplomas on payment of a fee because they need not recognise them.

THE CHAIRMAN (Hon. Sir G. Shenton): The more convenient way would be for the hon. member to vote "No" to the clause, and then, if he succeeds, he can move to insert his amendment in place of the words struck out.

Clause put and passed.

Bill reported and report adopted.

FERTILISER AND FEEDING STUFFS BILL.

IN COMMITTEE.

Clause 3—"Penalties for breach of duty by seller."

THE HON. A. B. KIDSON: I propose to strike out the whole of sub-Clause 2, with a view of inserting the following:—" (2.) In any proceeding for an offence under this section it shall be a defence to such proceeding that the seller of the article had, previously to breaking bulk, and to the sale by him of any portion of the shipment (of which the articles sold formed portion), caused three separate and distinct samples from separate packages of such shipment to be taken, sealed, and fastened up, and the whole of such shipment and samples to be marked by and in the presence of a Justice of the Peace or a Police Constable, and caused such samples to be analysed by the Agricultural Analyst (hereinafter referred to): Provided that the certificate of the Analyst (which shall be produced and be evidence at the hearing) clearly shows that the samples analysed are similar in all respects to the article purported to be sold; but subject, as aforesaid, it shall be no defence to any proceeding under this section to allege that the buyer having bought only for analysis was not prejudiced by the sale, or that the article sold, though deficient in one or more constituents, was not defective in other constituents." Hon. members will see that this is sub-clause 2 over again, with certain additions. I do not care whether the amendment is allowed or not, but I do think that the merchant or importer of this class of stuff should have some protection as well as the person who buys. By this Bill, in spite of what the Minister has said, there is absolutely no protection for the seller. I do not think the amendment will do any harm, or interfere with what is intended by this Bill, viz., that purchasers of these

fertilisers and feeding stuffs shall be protected from imposition.

THE MINISTER FOR MINES (Hon. E. H. Wittenoom): I may say at once that I am not prepared to accept the amendment. This Bill is part of the English and part of the South Australian Acts, except that we have made it a little more liberal, having introduced the word "seller" into the second clause. The Hon. Mr. Kidson says that the seller has no protection, but with that I cannot agree. Take Clause 5, for instance. It is provided that every seller and buyer shall be entitled to have the articles analysed, and to receive a certificate of the result of the analysis. Therefore, if any merchant imports a quantity of stuff in bulk, all he has to do is to apply to the analyst and get a certificate. Then in Clause 6 it will be seen that the buyer on receiving the stuff, may take three samples of it, one of which he may send to the analyst, another to the seller, and retain the third. Then, by Clause 7, the buyer or seller may authorise the analyst to take samples before the stuff is purchased. Thus, I may say, provision is made for both sides, and it cannot therefore be said that there is no protection for the seller.

THE HON. F. M. STONE: I am sorry that I cannot agree with the Hon. the Minister for Mines in his contention that Clauses 5, 6, and 7 protect the seller. If he looks at them he will see that the seller may get samples of the fertilisers or feeding stuffs analysed, but that will not protect him, as the Hon. Mr. Kidson proposes to protect him, from prosecution if he sells and the stuff does not turn out equal to the sample which has been analysed.

THE CHAIRMAN (Hon. Sir G. Shenton): I would draw the attention of the hon. member to the fact that this is a long amendment, and should have been given notice of, so that it could have appeared in print.

THE HON. F. T. CROWDER: I intend to support the amendment. I think the Bill, as it stands, has been misnamed. It should have been called "An Act to regulate the sale of feeding stuffs, and for fertilising the pockets of the lawyers."

THE MINISTER FOR MINES (Hon. E. H. Wittenoom): Why do they oppose it so then?

THE HON. F. T. CROWDER: Because they are doing their duty to their constituents. If a merchant imported a hundred tons of fer-

tiliser he might not sell part of it for twelve months. We know these stuffs deteriorate, and the consequence is that they would not be equal to the sample which he held the analysis for, and which was obtained when the stuff was new. I quite agree that although any man who took action against the merchant who had the analysis could not succeed, still it would lead to a lot of trouble owing to the number of actions that would be brought. It has been pointed out that the farmers require a Bill of this kind, otherwise I should have been inclined to oppose it, because I think we would be better off without it. At the present time we have every protection, because we can, before purchasing fertilisers, get them analysed.

THE HON. C. A. PIESSE: I have given this Bill a good deal of thought, and I hope the House will not be in a hurry in either accepting or rejecting this amendment. I think it would be wise to allow the amendment to be put into print, and then we can consider it carefully. I quite agree that there is not sufficient protection under the Bill for the seller, because he will have to have every parcel analysed, and thus the Act will become a dead letter, for no one will lay in large stocks under these circumstances. I had intended to move an amendment to Clause 5, but now that the Hon. Mr. Kidson has given so much thought to the subject I shall not do so now. I move that progress be reported in order that the hon. member's amendment may be put into print.

THE MINISTER FOR MINES (Hon. E. H. Wittenoom): I do not see that any good will arise from reporting progress. Hon. members are well aware that this Bill is the outcome of the deliberations of the Agricultural Bureau, which is composed of a number of gentlemen who know exactly what is wanted in this direction. The Bill has also been before the Legislative Assembly, where it has been fully considered, and I may say that my own opinion is that as much protection is offered to the seller as is necessary.

Motion put and passed.

Progress reported.

RAILWAY AND THEATRE REFRESHMENT ROOMS LICENSING BILL.

SECOND READING.

THE MINISTER FOR MINES (Hon. E. H. Wittenoom): This Bill is introduced to meet a great and crying want. Everyone

knows that a prominent and popular feature, not to say a necessary one, of a theatre is the refreshment bar, and those who travel throughout the country and who make long journeys, as do some hon. members when attending this august House, know full well the need of refreshment stalls along the railway line. Under these circumstances I feel sure that this Bill will meet with their unanimous approval and support. Take, for instance, the Midland Railway. Those who travel along that line must know the difficulty there is to get any refreshment. There is only one place at which it is possible to get a meal, and the reason of it is that if anyone wants to get a refreshment stall he must take out a publican's general license, the fee for which is very high. This Bill is to get over that difficulty, and enable licenses to be granted in these out-of-the-way places. At the present time, if either a theatre or a railway station wanted a license, the licensee would have to pay a large sum for it—more than it is worth—and this Bill seeks to obviate that by limiting the hours of sale and making a smaller charge. There is no desire to allow these theatre or refreshment room licenses to compete with the hotels, but we wish to give similar facilities in this colony to those which prevail in other parts of the world. The Bill is divided into two parts. Part I. deals with the refreshment rooms of theatres, and Part II with railway refreshment rooms. Clause 3 states that the Bill is to be incorporated with the Wines, Beer, and Spirits Sale Act of 1880. Clause 4 states that, in addition to the licenses mentioned in section 4 of that Act, theatre licenses may be issued, and Clause 5 states that the fee for these shall be £15 a year. Clause 7 regulates the sale and restricts the time by providing that sales may only take place during performances. Clause 8 states that any room in which liquor is sold shall be considered as part of the licensed premises. Clause 10 repeals part of section 37 of the Act 42 Vic. No. 31. Clause 11 authorises the Commissioner in the case of the Government railway, and the Treasurer in the case of a private railway, to grant licenses, the fee for which may be any sum between £5 and £30. Sub-section 2 limits the time during which sales may be made. It is not intended that these refreshment rooms shall be always open, but the Bill provides a reasonable time before or after the departure or arrival of trains. No

particular time is mentioned, because it has been thought that if it were so, and a train were late, it might cause some inconvenience. The clause also provides that it shall not be illegal to sell to any *bona fide* lodger who may happen to be living on the premises. The Bill is urgently required, and with these remarks I move that it be read a second time.

THE HON. F. T. CROWDER: I beg to second the motion, for the reason stated by the Hon. the Minister. At the same time, I regret that the Government did not see fit, instead of bringing forward this Bill, to introduce one consolidating the Wines, Beer, and Spirits Sale Act, of which this Bill might have formed part. There are already eight amendments to the Principal Act, and this will make the ninth. Everyone who has any knowledge on the subject will agree that the present Act, with its different amendments, makes it almost impossible for any layman to understand the law. The publicans are thus placed in an invidious position, and will not know what to do; and even when they go to members of the legal profession, they find that they do not know much better. This matter has been before the Government time after time, but up to the present no attempts have been made to consolidate the law.

Question put and passed.

Bill read a second time.

IN COMMITTEE.

Clauses 1 to 6 agreed to.

Clause 7—"Effect of license":

THE HON. C. A. PIESSE: I think it necessary that the word "theatre" should be defined, and that the word "performance" should also be defined.

THE MINISTER FOR MINES (Hon. E. H. WITTENOOM): The Bench would not grant a licence except for a *bona fide* theatre.

THE HON. C. A. PIESSE: That might be some protection against a bogus theatre, but when once the licence was granted, the Act could be easily evaded by continuous performances being held.

Clause agreed to.

Clauses 8 and 9 agreed to.

Clause 10—"Repeal of Part s. 37 of 42 Vic., No. 31":

THE HON. J. W. HACKETT: This clause, taken in connection with Clause 7, allows railway refreshment rooms to be open on Sunday. Taking the Perth station as an instance, it would mean that the refreshment room would

practically be open all day on Sunday. I should like to know whether the Government intend that.

THE HON. H. J. SAUNDERS: I cannot see any objection to the refreshment room at the Perth station being open on Sunday. In England they are open, but people are made to produce their tickets before they can get in.

THE HON. J. W. HACKETT: The hon. member has omitted to mention that this Bill gives all the right of a publican's general license, and the holding of a ticket is not one of the conditions precedent to selling under such a license.

THE HON. H. J. SAUNDERS: The Commissioner can make regulations.

THE HON. J. W. HACKETT: Clause 7 states that theatre refreshment rooms may not be open on the Lord's Day, and by a well-known rule of law this will allow refreshment rooms at railway stations to be kept open, there being no provision against it.

THE MINISTER FOR MINES (Hon. E. H. WITTENOOM): It will be in the power of the Commissioner to make regulations when issuing the licenses.

Clause agreed to.

Clause 11—"Railway refreshment rooms":

THE HON. E. McLARTY: This clause states that the person licensed may sell within a reasonable time before and after the arrival or departure of a train. I think that is too indefinite. Under this clause a man may get the same privileges on payment of £5 as another would on payment of £40. Advantage could be taken of the Act, and people would be allowed to congregate at the station for two hours: which the publican would call a reasonable time, before the arrival or departure of a train.

THE MINISTER FOR MINES (Hon. E. H. WITTENOOM): If it were found that the privilege was being abused, steps would be taken to check it, but I do not think we can state a definite time, otherwise passengers might not be able to get a meal before the train started.

THE HON. F. T. CROWDER: I quite agree with the Hon. Mr. McLarty, especially as in most cases where these refreshment stalls will exist there will be hotels. I shall therefore move that instead of the words "reasonable time" the words "half-an-hour before and half-an-hour after the arrival or departure of any train" be inserted. That will give the

holders of these licenses plenty of time in which to supply travellers. It is not fair to allow men who pay £5 a year to compete with those who pay £50, especially when they have not the restrictions or are not bound to close up at certain hours. Most non. members know the refreshment room at Beverley. It is supposed to be opened half-an-hour before and after the arrival of the trains, but it is found to be open all day. I move that the words "a reasonable time before and after the arrival or," in the fifth line of Sub-clause 2, be struck out, and that the words "half-an-hour of the arrival of and half-an-hour after the" be inserted in lieu thereof.

THE HON. J. W. HACKETT: Suppose the train were an hour late.

THE HON. F. T. CROWDER: No action would lie, because the licensee would open half-an-hour before the train was timed to be due.

THE MINISTER FOR MINES (Hon. E. H. Wittenoom): I move that progress be reported.

Motion put and passed.

Progress reported.

DUTIES ON DECEASED PERSONS' ESTATES' BILL.

SECOND READING.

THE MINISTER FOR MINES (Hon. E. H. Wittenoom): This Bill is introduced for the purpose of imposing a small duty on the estates of deceased persons. I think every hon. member will agree that this is a fair charge to be made. The accumulation that a man has made during his lifetime is no doubt a great credit to him and to his industry, and making a small charge on this accumulation for the benefit of the country, injures no one who has been to the trouble of making the money. It is not taking anything away from the person who had the trouble of amassing this money, although it may be argued that it is taking away from the legatees. In reply to this, however, it may be said that they did nothing to earn any of the money, and that the small amount it is proposed to tax them with will be infinitesimal, whilst it will be useful to the revenue of the country. This Bill has not been introduced so much on account of the money it will bring in, as that it is a Bill which is in force in nearly every country in the world, and, therefore, there is no reason why we should not have it here. It will bring in a little revenue at any rate, without distressing the individual, and it may

tend to do away with the present taxation on some of the articles of consumption, in addition to those which are mentioned in the Bill already passed this session. The Bill provides that no estates whose net value do not exceed £1,500 will be taxed. If the net value, after paying all debts and claims, is, say £2,500 or under, then the sum of £1,500 will be deducted from it and duty charged on the balance only, but if an estate amounted to £3,000 it would pay 2 per. cent. duty, which would be £60 only. If the legatees happen to be those included in Schedule III, which refers to parent, issue, husband, wife, and issue of husband or wife, only half the amount would have to be paid. It is intended, therefore, to be liberal with the members of a family and to persons entitled to small estates. When the estates get of large value, everyone will agree that that they should contribute something to the revenue of the country. Clause 4 of the Bill provides that a statement shall be made in certain circumstances as to the effects of a deceased person, and such statement shall be made within three months of the granting of letters of administration. Clause 5 provides for enforcing the filing of a statement, and Clause 6 states the form which is to be made and which will be found in Schedule I. Clause 7 states that voluntary settlements are to be registered within two months after the death of the settlor and the nature of the property is to be set forth. At the end of the clause there is an exception as to ante-nuptial and post-nuptial settlements. For instance, in the case of anyone getting married in a hurry and there being no time to make a settlement, an agreement can be made which will be equivalent to a settlement. Clause 9 provides that if the Master of the Supreme Court is dissatisfied with any valuation he can appoint a valuator and arrangements may be made for arriving at a true and fair valuation of the property. Clause 10 states the duties that are to be imposed, and there is a proviso that only half the duties shall be payable where the parent, issue, husband or wife are concerned. Then it is stated that if the duty is not paid within three months the Master has power to take some of the property and sell it. Clause 13 states that the duty shall be deducted from each legacy, and Clause 21 provides the penalty for making a fraudulent statement. A person who sends in a statement which he knows to be fraudulent is liable to imprisonment of not

less than a year and not more than three years with a fine not exceeding £100. Clause 22 states that no gift shall be made with a view to defrauding the revenue. For instance, if a man were under the impression that he was about to die and, in order to save duty, he handed over his possessions or money, then under this Clause duty could still be charged. There was a case recently in South Australia where a rich old gentleman expecting to die made a present of the whole of his property to his son so as to evade the duty. Unfortunately for him the son died first and he then had to pay the duty to get the property back.

THE HON. C. A. PIESSE: Will the hon. gentleman tell us what "the *chase* in action" mentioned in this clause means.

THE HON. J. C. FOULKES: The hon. the Minister will be liable to a penalty if he gives advice.

THE MINISTER FOR MINES (Hon. E. H. WITTENOOM): I did know, but I forget. I am afraid I cannot inform the hon. member now; if he will give me notice I will inform him tomorrow. I hope this Bill will commend itself to hon. members and that when it is passed we shall be able to derive a revenue from it and thus further reduce the burden of taxation in other directions. I move that the Bill be now read a second time.

THE HON. F. M. STONE: I am certainly surprised at the introduction of this Bill. I always thought that a Bill of this kind was brought in when extra revenue was required. In this instance we find the Government having a large revenue and overflowing Treasury, reduced the taxation to the extent of some £50,000 a year, and now they propose to get that back by means of this Bill. We are told that it will be a burden on no one; but it will be a considerable burden on very many. It is proposed to tax a person who, by his savings, has endeavored to prevent those he leaves behind him becoming a burden on the colony. Take the example of a person who saves £5,000, and who leaves a wife and five or six children. Assume the income on the sum left to be £300, the wife would have to pay £75 of it the first year for duty, and this at a time when the money would be most wanted—when the funeral expenses and the mourning expenses would have to be met. This £75 would provide the schooling for four children, and although the State would gain the

money under this Bill, they would probably lose it in another direction, in having to educate the children. We have heard a good deal about the desire the Government have to settle the lands of the colony. Many people may come here with small incomes to get away from the heavy taxation of the old country, and thus be able the better to provide for their wives and family, but I am afraid if we pass this Bill no such inducement will prevail. I do not think I will labor this question, but I move that the Bill be read a second time this day six months.

THE HON. F. T. CROWDER: I have much pleasure in seconding the amendment, because I cannot see why, in times like these, the Government should bring in a Bill of this kind. The Government can afford to knock off £50,000 of their revenue through the Customs, and now they propose to make up the amount by this Bill simply to give the Chinamen free rice. It is a Bill which has been brought in long before its time. It is rumored that the Government have in their mind's eye a fine old gentleman, who has been in the colony all his life, who has become very rich, and is likely to die shortly, and they think they may make £1,000 or £2,000 out of him. I hope this is not so. I do not consider the provisions of the Bill will commend themselves to hon. members. I do not think a man who strives to make a few thousand pounds to leave to his wife and family should have to pay any duty, at all events until the wife dies. I hope hon. members will vote against the Bill.

THE HON. H. J. SAUNDERS: It is my intention to support the Bill. I do not approve of all the clauses, but I think we may be able to alter some of them in committee. As a matter of principle I think that people who make money out of the colony should contribute something to the revenue when they die.

THE HON. C. A. PIESSE: I shall support the Bill although it is not liberal enough for me. I should like to see the taxation start at £5,000, because, as has been pointed out by the Hon. Mr. Stone, the Bill will press very heavily on the small estates. In an estate of £2,550, the income on which would not be more than £125, the duty would press very heavily. There is not only the duty, but there is the cost of taking out letters of administration, and other expenses. In an estate valued only at £100

I know the cost of proving the will was over £20. In Clause 15 it is said that if too little duty has been paid, the additional amount shall be a debt to Her Majesty. I think there should be some limit to the time in which the extra duty should be payable, and it should not exceed twelve months. It seems to me ridiculous to make a man responsible ten years afterwards for, perhaps, what might have been nothing more than an inadvertence. I hope the Bill will pass, but, at the same time, I should like to see the taxation made lighter.

THE HON. A. B. KIDSON: I cannot agree with the amendment, because I think this is about the best form of taxation which can be inflicted. It is felt less than any other, and I do not think the House should go out of its way to throw out a Bill which imposes a form of taxation which is the least hurtful to the people. I take it the Government hope to derive a revenue under this Bill, and then to further reduce the taxation on necessaries of life. The hon. Mr. Stone rather raised a bogie when he said that the whole of the duty, as well as the funeral expenses, had to come out of the first year's income. The funeral expenses are generally paid out of the corpus, and not out of the income. If they come out of the corpus, all that is lost is the interest on the tax. In nearly every will the testator provides for payment of his funeral expenses out of the corpus of his estate. Then it is said that people will come here to get away from the taxation elsewhere. I have lived here for nine years, and I must say it is the most expensive place I ever lived in. I do not see that the Government are to be condemned for reducing the taxation on necessaries and increasing the revenue in this respect, because it is their duty, I take it, when any revenue is taken away, to make it up in some other way.

THE HON. J. W. HACKETT: I move that the debate be adjourned.

Motion put and passed.

Debate adjourned.

ASSISTED SCHOOLS.

MESSAGE FROM THE LEGISLATIVE ASSEMBLY.

THE PRESIDENT (Hon. Sir G. Shenton) reported the receipt of the following Message from the Legislative Assembly:—

MR. PRESIDENT,—

The Legislative Assembly acquaints the

Legislative Council that it has this day agreed to the following resolutions:—

(a.) That it is expedient that the Assisted Schools should no longer continue to form part of the public educational system of the Colony.

(b.) That the contribution from public funds towards the maintenance of Assisted Schools shall cease on the 31st December, 1895.

(c.) That a joint Committee of both Houses of Parliament be appointed to consider the terms and conditions on which it will be equitable to amend the law to the above effect having regard to the vested interests which have been legally created.

The Legislative Assembly, in accordance with resolution (c.), has appointed a Committee, consisting of seven members, with power to call for persons and papers; to sit upon those days on which the House is adjourned; and to report upon the 29th instant.

The Legislative Assembly requests the Legislative Council to appoint a similar Committee to join with the Committee of the Legislative Assembly for the purpose aforesaid.

JAS. G. LEE STEERE,
Speaker.

Legislative Assembly Chamber,
Perth, 22nd August, 1895.

Ordered—That the consideration of the above Message be made an Order of the Day for Wednesday, 28th August.

PARTNERSHIP BILL.

THE HON. A. B. KIDSON brought up the report of the Select Committee on this Bill.

Ordered that the report be received.

ADJOURNMENT.

The House, at 6.30 p.m., adjourned until Wednesday, 28th August, 1895, at 4.30 o'clock, p.m.