

RETURN — GOLDFIELDS WATER SUPPLY, MUNDARING WEIR.

On motion by *Mr. Butcher*, ordered—That there be laid on the table of the House a return showing—1, Date that the water first flowed over the Mundaring Weir this winter. 2, Total number of millions of gallons of water estimated to have passed the weir this season to date of return. 3, Estimated flow per 24 hours for each day included in return.

ADJOURNMENT.

The House adjourned at 10.38 o'clock, until the next day.

Legislative Assembly,

Thursday, 5th September, 1907.

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The **SPEAKER** took the Chair at 4.30 o'clock p.m.

Prayers.

QUESTION—PORT HEDLAND, STEAMER AGROUND.

Mr. BUTCHER (without notice) asked the Premier: Has his attention been drawn to a paragraph appearing in to-day's *Morning Herald* as follows:—

Roebourne v. Port Hedland.—We received yesterday following telegram from *Mr. Teesdale*, Roebourne: "Previously denied by agents 'Bullarra' ever neaped Hedland. Again neaped since Monday; got off this morning, but on bank again. Likely to be a nice port for railway starting."

The **PREMIER** replied: No.

QUESTION—MEAT SUPPLIES, TENDERS FOR GERALDTON.

Mr. T. L. BROWN asked the Premier: 1, Why was no tender accepted by the Tender Board for meat supplies for the hospital, gaol, and old men's home at Geraldton? 2, On whose recommendation was it resolved to purchase said supplies in open market, and why? 3, What is the price being paid for meat at the present time, and what is the saving effected by comparison with tenders sent in and not accepted?

The **PREMIER** replied: 1, Owing to a complaint from the Superintendent of Public Charities that the contractors for 1906-7 had carried out their contract in an unsatisfactory manner. 2, In view of this complaint the Tender Board decided that it was advisable that departments should obtain their supplies in the open market. 3, Corned beef, 5¼d. per lb.; Beef with bone, 6d.; without bone, 7d.; Mutton, 6d. lb. Saving effected by non-acceptance of tenders, ¼d. per lb.

QUESTION—ALL-NIGHT SITTINGS, AS TO BEDDING.

Mr. JOHNSON asked the Premier: 1, Were the blankets and other night conveniences recently placed within the precincts of the House provided by private members? 2, If not, will they be available for members sitting on both sides of the House? 3, If provided by private members, is storage charge being levied? 4, If not, will the Government arrange for free storage for beds etc. owned by members sitting in Opposition?

The **PREMIER** replied: 1, The information can doubtless be obtained from the House Committee. 2, 3, 4, The matter has nothing to do with the Government.

QUESTION—MINING ACCIDENT, FINGAL, AS TO SUNDAY WORK.

Mr. HEITMANN asked the Minister for Mines: 1, Has his attention been drawn to the papers laid on the table relating to the inquiry into the death of the miner *Zanardina*, who was killed in

the Fingal Mine, which papers disclosed the fact that the Fingal Mine was worked on a Sunday without a permit, and that men were working underground who could not speak the English language? 2, Is it his intention to take any action against the company concerned?

The MINISTER FOR MINES replied: 1, Yes; the work was being carried on without a permit, but the company had made application for one. The application was on the grounds that repairs to the main shaft necessitated the raising of some ore on Sundays in order to prevent the mill from being stopped for want of ore. After inquiry the application was considered a reasonable one, and permission was issued for one Sunday, power being given to the Inspector to grant premission for other Sundays extending over not more than two months. The information before the department is that though the Italian witnesses required an interpreter in Court, they could understand very fairly and speak the English language. 2, No; on the ground that the work was, as a matter of fact, necessary, and such as was contemplated by the Act.

BILL—MARRIAGE ACT AMENDMENT.

Second Reading.

Resumed from the 3rd September.

Mr. G. TAYLOR (Mount Margaret): In supporting the second reading, I desire to say that in Committee on the Bill I intend to move certain amendments which I consider necessary. In the parent Act of 1894, restrictions are placed in the way of people getting married; but I do not know whether the Premier can tell the House under what provision of that Act the registrar is empowered to charge a fee of £10 for a special license. I know the authority he has for doing it, but I do not know the authority the Government of the day had for passing the Executive Council minute of the 29th April 1904, which appeared in the *Government Gazette* of the 6th May 1904, and reads as follows:—

"It is hereby notified for general information, that His Excellency the

Governor has been pleased to direct that the fee hitherto charged for the issue of a special license for the celebration of a marriage is raised to £10, from the 1st May next; power being given His Excellency the Governor, the magistrate who issues the license, or the Registrar General, to, in his discretion, remit the whole or any portion of the fee."

I believe I am correct in saying that the greater portion of this fee is remitted in a large number of cases, but the contracting parties have to go to the Minister who administers the Act, or to a magistrate, and put their case before him. [*Mr. Bath: Plead poverty.*] They have to point out that the exigencies of the circumstances compel the marriage to take place as speedily as possible, and we generally find that people who find themselves in that position are not overburdened with money; and if they have to pay £10 it is too heavy a fee. I do not know that the payment of £10 would in any way assist the object which I believe is aimed at, namely to prevent people marrying except those who are entitled to marry, to prevent those marrying who have been married before and both partners are still living.

Mr. Bath: It is to prevent "marriage in haste and repentance at leisure."

Mr. TAYLOR: I am in the happy position of being quite unprejudiced, as the Act has never affected me, and there is not much chance at my time of life for anyone to have compassion on me and bring me under the scope of the measure. I believe the special licenses are only asked for in special cases; and I do not desire to enumerate what those special cases are on the second reading. It has come to my lot to intercede with the object of obtaining a reduced fee, and I am glad to say I was successful. The circumstances concerning that application I have no desire to mention, but I want to tell the House and the Government that I believe it should be the object of the Government, and especially in a country like this, not to penalise marriage or to prevent people from marrying. These people should be given every opportunity to become married, but under

the present circumstances the fee for a special license is too heavy. Under what power did the Government adopt the Executive Council Minute of April, 1904, published in the *Gazette* of May 6th, having been passed by the Executive Council on the 29th April. This minute gave power to charge £10 for a special license; but I find nothing in the parent Act which enables this to be done. The Act says the Government may grant a special license if a case of urgency is made out, but not that they can charge £10 for it. Evidently this Act was in force from 1894 to 1904 without the charge being made, and I suppose people availed themselves of the section. Have the Government a general power to frame regulations, which power is not given them specially by Parliament? I should like to know whether the Government adopted a legal course in making this charge. As the Attorney General is not present, perhaps the member for West Perth, being a barrister-at-law, may be able to give the information. [*Mr. Heitmann* : How about our man?] I did not notice that the member for Dundas was in the Chamber. I have gone carefully through the parent Act and can find no power to make regulations. When the Bill is in Committee I will deal with that aspect of the question. I believe I have the right to amend the parent Act farther than does the Bill under review, and I want to make it clear to the House that it is my intention to endeavour to pass amendments in the direction I have indicated. I think it will be necessary to amend the seventh schedule in the parent Act, which reads as follows :—

“Form of declaration to authorise marriage before the district registrar. We A.B. and C.D. hereby declare that we are desirous of being married, but that we object to be married by a minister of religion—or that there is no minister of religion accessible for the purpose of celebrating our marriage.”

Why should the Government place parties who desire to be married by the registrar in such a position? The very fact that

the contracting parties avail themselves of the services of the registrar in order to be married is sufficient proof that they prefer that form of ceremony; and why should they be made to say that they have scruples about a religious ceremony. It seems to me a sort of “conscience” clause like the one in the Vaccination Bill. It is unfair for Parliament to pass a law compelling people to say that they have or have not religious scruples which influences them in being married by a registrar rather than by a minister of religion. There is no necessity whatever for them to be compelled to make a declaration. It is my intention to move to strike out that schedule when the Bill reaches the Committee stage. The Premier, in moving the second reading of the Bill, referred to an alteration in the measure, providing that the hours during which marriages can be celebrated should be from 8 a.m. to 8 p.m. instead of from 8 a.m. to 6 p.m. If it is desired to increase the hours during which marriages may be celebrated, why not remove all limitation? When the Bill is in Committee I intend to ask the Premier what the reasons are for extending the hours. I am sure they are cogent, but at the present moment I quite fail to understand why there should be any necessity for limiting the hours at all. I hope the Premier will not try and take the Bill through the Committee stage this afternoon, as it is my desire to make certain farther amendments to the parent Act, and it would be impossible for me to do so to-day as I have not yet placed the proposed amendments on the notice paper. It is desirable that notice should be given of these amendments, so as to give an opportunity to members of knowing what they are, before the discussion takes place. I hope the Premier will not take the Bill through Committee this afternoon, so that I will be able to place amendments on the Notice Paper. We should endeavour to place on the statute book a measure which will be advantageous to the State. I am supporting the Government on the second reading, my object being to amend the parent Act farther than the Bill under review does.

The PREMIER (in reply as mover): The hon. member has taken objection to two matters. In reference to the parent Act of 1894, he concurs in the amendments moved in the direction of extending the time during which marriages may be celebrated, and in reference to one or two other points to which I referred the other evening. While the hon. member was speaking, I noted the point he raised as to what authority the Executive Council minute was based on, and I find that under the Births, Deaths, and Marriages Act it is provided—

"The Registrar General and every district registrar and assistant district registrar shall, for the duties to be performed under this Act or any Act for regulating marriages, respectively receive the several fees specified in the Second Schedule to this Act; and until the Governor otherwise directs, by order to be published in the *Gazette*, all such fees when received by a district registrar shall be retained by such district registrar for his own use; and of such fees when received by an assistant district registrar, one moiety shall be retained by such assistant district registrar for his own use, and the other moiety shall be transmitted to and retained by the district registrar for his own use, and such fees when paid to the Registrar General or in his office shall be accounted for and be paid by him to the Colonial Treasurer, for the general revenue of the said colony."

Mr. Taylor: When was that Act passed?

The PREMIER: It was assented to on the 8th November, 1894. No doubt it passed through at the same session as the Marriage Act. I wish to set the mind of the hon. member at ease that the James Government at the time did not commit an illegal action. Seldom does a case occur where the full fee of £10 is insisted on. Now the hon. member wants to reduce that fee; but he is taking a rather mean advantage, seeing that he is cutting down the price in a case like this and that so many of us have had to pay for the luxury of being married. In regard to the declaration to be made before a

district registrar, as the hon. member has intimated his desire to place an amendment on the Notice Paper, I shall not take the Bill into Committee this afternoon.

Question put and passed.

Bill read a second time.

BILL—LAND TAX ASSESSMENT.

Third Reading.

The TREASURER (Hon. Frank Wilson): I move—

That the Bill be now read a third time.

Mr. T. P. DRAPER (West. Perth, speaking for the first time): I beg to move an amendment—

That the word "now" be struck out, and that "this day six months" be added to the motion.

In rising to-night, I confess I feel a certain amount of diffidence, because not only are the surroundings strange to me, but I am also conscious that I am new to the rules of debate in the House. But I feel sure that if I transgress these rules, members will attribute it rather to ignorance than to any deliberate intention. I am informed that it is unusual to oppose the third reading of a Bill; but I would remind members that there are special circumstances in this case which I think justify the action I now take. It appears to me that this Bill is a species of class taxation which affects the landowners in the towns unfairly in proportion to the landowners in the rest of this State. There has been no mandate from the country to place this Bill on the statute-book; and farther than that, this is the first time that the question as to whether this Bill should pass or not has ever come before a town constituency. In addition to that, at the recent election the largest poll that has ever taken place in Western Australia was recorded, and farther the largest percentage of the electors on the roll voted, and the result of that election was an emphatic protest against the policy of the Government in attempting to force this measure upon the House. Ministers will perhaps be surprised that I am sitting on the Gov-

ernment cross-benches; but I was returned on a pledge given to the electors to give a general support to the Government; and I am not surprised, nor do I bear any animosity to the Ministry, that they should have opposed me at the recent election. If they had not done so they would not have had the courage of their convictions in regard to the main plank in their platform, and I will go a step farther and say that if they had not opposed me they would not be worthy of support as a Government. But notwithstanding that, I object to this land tax, and I object to it because I say it is a piece of class taxation. It is a tax which is sought to be imposed on a limited number of residents of Western Australia who happen to own a particular kind of property situated in a particular place. Again, if taxation were necessary, which I do not admit, then I have no hesitation in saying the electors of Western Australia, if they were convinced of it, and convinced that the taxation was necessary for the purpose of developing the resources of the State, would be willing to put their shoulders to the wheel and push the Government coach along the road to prosperity. Before they are willing to put their hands in their pockets for the purpose they must be satisfied of the necessity, and that there is a mandate from the country to impose what I submit is an unjust tax on them. Only two nights ago we were told by the Treasurer that he required not only the sum to be raised by the tax, but apparently, though this was not contemplated at the time the Premier delivered his policy speech, all savings which it was subsequently discovered could be effected in railway administration; and the Treasurer (Hon. F. Wilson) informed us he would farther require all that could be saved by reducing the municipal and roads board subsidies. It appears that the Treasurer is like the man you sometimes meet who wants everything he has, everything you have, and something more in addition. I submit that before measures of this nature are forced on the country, we must be convinced of their absolute necessity. If we

look at the figures which Ministers have quoted at different times within the short period of three or four weeks, we shall find they are totally inconsistent. What reliance, therefore, can be placed on those figures? When it was sought to secure the return of the Hon. G. Throssell for the East Province, the Attorney General (Hon. N. Keenan) informed the electors that out of the £60,000 to be raised by the land tax £20,000 would come from the country districts and £40,000 from the towns. I do not wish to impute any motive to the Attorney General for making that statement; I have no doubt he was correct; and his statement has been confirmed, for I am informed that the Treasurer gave similar information, though not in figures, to the electors of Sussex.

The Premier: He gave a printed statement now on the table of the House.

Mr. DRAPER: That corroborates what I say: the Attorney General's statement is confirmed by other Ministers. If that is so, and one-third of the amount raised is to come from the country and two-thirds from the towns, it is somewhat strange that within a very short period after that election, and shortly before the West Perth election, the Treasurer should state in this House that about £27,000 was to come from the country and about £32,000 from the towns. I ask for an explanation of the difference between these statements. Therefore, before we are convinced that the tax is necessary, we are entitled to have a consistent statement of its incidence. On the general principle I do not wish to mislead the Opposition. I am opposed to this tax, and opposed to it principally because it is the worst possible advertisement Western Australia can have. Rightly or wrongly this tax is regarded in England with a certain prejudice; and whatever be the cause of the dislike of the tax in the old country, it is nevertheless disliked, and its imposition here will act as a deterrent to intending emigrants, as a deterrent to the class of people whom we wish to attract to our shores. The men whom we want to settle on and develop our lands are not those who are destitute, those who have no brains, those who have

merely a certain amount of physical energy and courage. Successful settlers need something more. They must be men of some education, with a certain amount of capital as well as the necessary energy and courage.

Mr. Angwin: It does not follow that if they are destitute of money they have no brains.

Mr. DRAPER: Certainly not. But how can we hope to attract men who can think for themselves if we place before them disadvantages which they need not confront in other portions of the British Dominions more favourably situated? We have to compete with Canada. I am informed that we have been, and possibly still are, advertising in England that there is no land tax in Western Australia. Why was this advertisement sent out?

The Premier: It has been discontinued.

Mr. DRAPER: I understand that at all events till recently, it has appeared in England. Why? Because in some of the other States there is a land tax, and the advertisement was issued with a view to attracting immigrants to this State in preference to others. If so, we must apply the same argument to Canada. Canada is only a week's journey from the centres of European population, and the voyage to Western Australia occupies about five weeks. We ought, if possible, to attract by every means in our power people of the right class to settle on and develop our lands. It is on the successful carrying out of this policy that the future of Australia as a nation must depend. It is absolutely necessary for Australia as a whole to have its lands settled and developed. If we are to avoid the mistakes made in the United States, if we are to have here people of one race or at least of one colour, settlement must by every possible means be encouraged. If that policy be necessary for Australia, it is absolutely necessary for Western Australia, and at the present time it practically means this State's financial salvation. The policy of this Bill is moreover directly contrary to that adopted in Western Australia for many years. Since 1874 we have had in operation what is known as the Torrens Act, passed so that people might inexpensively

acquire land for themselves; an Act of which many people have taken advantage in order to buy small blocks of land, to build homes on them and to invest their savings in them, as a reserve for themselves and their families. The working man, if I may judge by my experience of estates cut up in solicitors' offices, frequently invests in blocks of land what savings he has.

The Premier: You voted against the exemptions.

Mr. DRAPER: And as regards Perth, the exemption of £50 is absolutely valueless, and practically valueless in almost any place where there is or is likely to be a dense population. The Government proposal has been characterised, at all events outside the House, as a tax on unimproved land, but it is certainly nothing of the kind; and if Ministers have said it is, I would ask them to point out the provision in the Bill that improved land shall not be taxed, and that the tax shall be on unimproved land only. Why is that argument used? Simply to give the general public a notion that the Bill will have some effect in bursting up what are called big estates. That was the cry at the recent election, and it is about as fallacious as to say this is a tax on unimproved land. If we take the Treasurer's figures recorded in *Hansard*, it will appear that about 12 million acres have been alienated in the country, apart from the town lands.

The Premier: Alienated or in course of alienation.

Mr. DRAPER: True; and the value which the Treasurer places on those lands is I think about 10s. per acre. Again, in the same speech the Treasurer informed us that the amount to be raised by the tax was £60,000 per annum. The Attorney General informed us that £20,000 of this is to come from country lands. Therefore, on the basis of six million acres, the country lands, which include the big estates it is sought to burst up, will pay only £20,000, or in other words will pay at the rate of one-third per cent. For 10 acres the land valuation would be 100 shillings, and the tax will amount to 4d. That is the tax which it is gravely suggested will have

some effect in bursting up big estates. I submit also that the tax is utterly illogical ; it is not founded on any consistent principle. It is certainly not consistent with the principle on which the Opposition are willing to impose the tax ; and though I do not agree with them I say they are certainly logical, and theirs is the only plan upon which the Bill can be justly framed and defended. Nor is the Government plan consistent with the unanimous vote of those who sit on the Government side of the House. We have only to look at the exemption provisions of the Bill to see the method attempted. The goldfields are practically exempt ; for on the goldfields none but municipal lands are to be taxed. The Treasurer or some other Government member will possibly answer, "Yes ; but mining leases are owned by companies which pay dividend duties." If they do pay dividend duties, that is no argument why mining leases should be exempt from the land tax ; because dividend duties are not confined to mining companies, but are imposed on every company in this State. Take the country lands. If the Attorney General's statement be correct, the proportion which they will have to bear in comparison with that borne by town lands will be grossly unfair. I submit that this is a Bill which from its very nature ought not without an express mandate from the country to be placed on the statute-book. As to Perth itself, we know from the Treasurer's figures that the value of the lands alienated within the towns is a little over six million pounds. We know also from the municipal assessments of 1905 and 1906 that the value of the lands within the municipality of Perth is a little over four million pounds. From these figures it is obvious that Perth will pay about two-thirds of the whole of the tax ; in other words, the tax will take from the citizens of Perth about £25,000 out of a total of £40,000 to be contributed by the towns. And I object not only to the actual amount to be raised by the tax, but to the reduction in the capital value of land, a reduction representing an amount which will be lost for ever as soon as the tax is imposed. We cannot

shut our eyes to the fact that if the Bill is once passed it will be almost impossible to have it repealed. Take a block of land that is improved of say a value of £500. At 1½d. in the pound the tax will be £1 11s. 3d. If we capitalise that sum at about 4 per cent. we will thus see that it really represents a reduction in the capital value of £40 immediately, or a depreciation of 8 per cent. But that is not the only depreciation that is going to take place. No purchaser with a grain of common sense with this measure on the statute-book will be willing to give £500 less 8 per cent. because he will know that the tax will be increased by any Government that needs farther money ; he will know, in fact it was intimated two or three nights ago, that the tax will be increased to 3d. in the pound ; he will know that while the machinery Bill, the Land Tax Assessment Bill, remains on the statute-book any Government may bring down a Bill to increase the tax. So no man will be safe in buying land in Perth at the present time, if this Bill once becomes law, unless instead of 8 per cent. he makes a reduction of about 20 per cent. It has been argued that this tax is fair and reasonable because the present owners of land obtained the unearned increment. That may seem logical at first sight, but how many people are there now who have land in Perth which they owned 10 years ago ? The large majority of the present landowners in Perth have bought their land practically since 1894 and 1895, and they have bought it at boom prices. Those boom prices have gone into the pockets of the rich vendors, and the majority of the present owners have no doubt not got the benefit of the unearned increment. As soon as this tax is imposed they must suffer a great loss of capital value, and that loss it will be impossible to replace. Again, I say that this tax is quite ineffectual for the purpose of raising revenue. It is rather like a mosquito ; it draws a very small amount of blood and causes an abnormal amount of irritation. It is estimated that the tax will produce £60,000, and we have also been told that the cost of collection is going

to be 5 per cent. It will be interesting to know how these figures of 5 per cent. were arrived at. The member for Kattanning I think said that in comparison with the cost of collection in South Australia the cost of collection here would be more likely 20 per cent. than 5 per cent. [*The Treasurer:* The hon. member made a mistake there.] In any event the amount to be realised is small, and I submit it is a gross injustice without a mandate from the country to put a measure of this dangerous nature on the statute-book of this State, when the total amount to be realised will probably not exceed £40,000. Why is there necessity for imposing a tax to raise say £40,000 or £50,000? The Premier in his policy speech was prepared to balance his accounts by raising this tax of say £60,000 and by making sundry economies to the extent of £40,000, to make up the deficit of £100,000, but since that policy speech was delivered there has been a change in the management of the railways, and we now find considerable savings have been already made with every prospect of farther considerable savings being made in the administration of that department. Farther than that, if it be absolutely necessary that this £60,000 should be obtained from revenue, then I contend it would be far preferable to cut off the municipal subsidies and the subsidies of roads boards and save £130,000, than to simply impose a tax which is a gross injustice at all events to people who happen to have land situated in the towns. I understand that already some roads boards have intimated that they are willing to impose additional rates rather than have this land tax. So far as Perth is concerned, it would please me much better for Perth to tax itself through rates, raise what money it requires and control its own expenditure, than to have this land tax. The amount of municipal subsidy for Perth for the year 1905-6 was £16,000; and the amount sought to be obtained from Perth by raising this land tax is about £25,000, so that if there be no land tax and no municipal subsidy the people of Perth will keep £9,000 in their pockets. And if subsidies are granted

to municipalities and roads boards upon a proper and fair system and in a just proportion to the amount of revenue they raise for themselves, then I have no doubt these municipalities and roads boards would make a similar saving. In conclusion I would say that if there be a division I shall record my vote against the passing of this Bill. I recognise that the measure will pass this House, but at the same time, if it be possible, a narrow vote in this House may induce the Upper House either to throw out the Bill or to amend it in accordance with some principle of justice, logic, and common sense. [General applause.]

Mr. H. BROWN (Perth) : I second the amendment. On this occasion I must again protest against the imposition of this iniquitous tax. I am quite sure it is going to have a bad effect; I am sure that it will, in fact, lead to a great financial crisis if this tax is passed; at all events it will in Perth. I am quite certain that by this tax the Government are not only ruining the city but they are damning their own securities, and I say without fear of contradiction, that securities in the city of Perth on which Government money has been advanced through the Savings Bank, have been reduced in many cases in the last few years by one-half. I heard of two cases in the last fortnight. One property was valued at £5,000 and another at £2,000 a few years ago. To-day the values are down to £2,500 and £1,000 respectively, and the equities sold for a mere song. I am certain the people of Perth are taxed as much as they can possibly stand. The member for North Perth said that the people in his electorate were able to pay the tax, but I am sure there are nine direct taxes on his constituents. Already his constituents pay the dog tax, the cart tax, roads board tax, the water rates—though scores of them do not use the water at all—the health rate, the sanitary rate; there will be this land tax, perhaps a Federal land tax on top of that, and also increased customs duties. Already they have or will have nine direct taxes if the Government are allowed to enforce this iniquitous land tax. It will not only

affect North Perth, but it will affect Katanning. I hope that when a division is taken, many of those who have said they are supporting this tax will be found voting against it. [*Mr. A. J. Wilson* : They will sell their dogs and pay the land tax.] Many depend on the dogs for their livelihood. I heard recently that many settlers in the Katanning district are living on kangaroos. At any rate a dog is an absolute necessity for many settlers in this State. It was never intended by Mr. James or any of the members of his Ministry at that time to tax the land of the whole of the State. Even the Minister for Works who is now practically raving about this tax did not intend two or three years ago that it should be a tax on unimproved land values. It was meant by Mr. James to be a tax on unimproved land which I am in favour of. I was sorry to find—and I think the member for West Perth will bear me out—that during the recent election the people of West Perth were almost misled by being told that this tax would be a tax on unimproved land only. Fortunately the oratory of the member for West Perth dispelled that idea and enabled him to be returned to this House with the splendid majority he obtained. It showed at all events that the city was not prepared to support this Goldfields-Country Ministry as against the coastal towns. We find that when Mr. James was Premier the Governor's Speech said :—

“To meet the increasing demand for land by encouraging the subdivision of large estates capable of closer settlement, a measure of taxation upon the unimproved value of such holdings, but containing liberal exemption in favour of the genuine settler, should be passed.”

The present Premier speaking on the Address-in-Reply to that Speech, himself was never in favour of a taxation on unimproved land values. I am quite certain it was only the Attorney General's ploy for joining the Ministry that we should have a tax on unimproved land values ; and why, goodness only knows ! [*The Minister for Mines* : The Attorney General has already stated that is in-

correct.] I say without fear of contradiction that the only member of the Ministry responsible for this land tax is the Attorney General, and that the other members of the Ministry had no intention of bringing in this tax until the introduction of the Attorney General into the Ministry. In speaking on the Address-in-Reply to the Governor's Speech when Mr. James was Premier, the member for Bunbury, the present Premier, said that he had really no intention whatever of taxing land on the basis of unimproved land values, but only of taxing the land for the purpose of bursting up large estates. He said :—

“I favour the breaking up of large estates, holding the principle that the man who has good land and does not use it for the benefit not only of himself but of the State should have that land taken from him, or at least he should be made to pay for the privilege of its remaining idle. Of course I do not favour repudiation, but it is opposed to all political economics that the lands should be in the hands of the few to the detriment of the many. If a man has a large estate in the vicinity of our railway lines, I should be in favour of purchasing that estate, but certainly I would not be in favour of giving more than the ordinary market value for the land. I am therefore pleased to note that a measure of taxation upon the unimproved value of such holdings, but containing liberal exemption in favour of the genuine settler, should be passed.”

No mention whatever was made by the then member for Bunbury in his speech as to taxing city lands at all, or lands that were improved. What he had in his mind was the same as was in the mind of the present Minister for Works, that being the taxation of unimproved land. The Minister for Works in his speech said :—

“It is nevertheless worthy of consideration whether in the next session of this Parliament the Government should, by an unimproved land tax on lands adjacent to our existing railways, open up such land that is now idle.”

Not one word about taxing the land on

the unimproved land values, simply to tax the unimproved land alongside vacant railway lines in order to bring them into cultivation. The Treasurer and the Minister for Lands at that time (Mr. Moore) were both members of the Rason Government, and we find that there was no intention then to bring in this particular class of legislation. The member for Greenough asked the then Premier the following questions:—

“Does the Government intend to bring in a Bill, at as early a date as practicable, making provision for the taxation of large unimproved estates, with special bearing on land within a convenient distance of a railway, and also on city and town property?”
The Premier replied:—

“It is not the intention of the Government to bring in such a measure this session: but the question of the taxation of large unimproved estates is under consideration.”

There is not a single word in that of taxing land values and not one word in this sense was heard till the present Attorney General entered the Cabinet. We find that last session the member for Swan and also the member for Claremont both spoke in favour of the exemptions, and now we have them absolutely voting against them. Why this somersault? I have looked through the speeches of the member for Claremont and I must give him credit for the fact that right through he has been absolutely non-committal. You cannot fix him at all, and I should say he is the greatest rail-sitter we have in the House at the present time. [*Mr. Scaddan*: How about the member for Katanning?] I will deal with him next. The only reference by the member for Claremont is as follows:—

“That is so vague: one would like to have a more definite statement. The Treasurer is in charge of the Bill and I would like to make one appeal to him. To a certain extent this tax is a great leap in the dark. We must realise the fact that at present our State, owing to the Federal tariff, is not in such a satisfactory condition as we would like it to be, and additional

taxation of this type will certainly affect a great number of people in this State.”

That is his greatest committal either in favour or against the Bill. [*Mr. A. J. Wilson*: Is he in favour of or against the Bill?] I will leave the constituents of the member for Claremont to judge. We now find him voting in favour of this tax. I will tell him and this House that although he represents a very wealthy constituency they are no more prepared to pay the tax than people in any other part of the State. [*The Premier*: Or than you are.] It will not affect me, but I can realise the effect it will have. What is the position the people of Claremont occupy at the present time? In order to inform members of this I will read to them a short report of a council meeting at Claremont showing that the people there find at the present time that it is impossible for them even to pay the local taxation, let alone the imposition of this land tax. Dealing with the question of rate arrears the finance committee of that council recommended:—

“That in view of the fact that the rate collector is not meeting with as much success as the committee would like, notices be served upon all persons in arrears, to the effect that if the rates are not paid at once distress warrants will be issued.”

The mayor then stated the position was that the rate collector had collected only £350 so far, and there was about £2,150 outstanding, and it was very desirable that the amount remaining to be carried forward should be as small as possible. The amount of the subsidy for the year would be largely affected, as the year would close at the end of October. The recommendation of the committee was then agreed to. With a rate collector engaged for 10 months in the year it was only possible to collect £350, so what would result from the efforts of the Government to collect their land tax? The sum of £350 was obtained from £2,150 outstanding. That shows the inability of the hon. member's constituents to pay any farther tax than that already inflicted on them by the local authorities..

The member for Swan when speaking last session said:—

"I support a tax on unimproved values. I say on unimproved values, because it will tax practically every man in this country, whether tenant or owner, and my friends in the city will pay very much the larger proportion of it. If this land tax were proposed solely with a view of bursting up the larger estates, I would have voted against it without the slightest hesitation; but when I recognise that we are out after revenue, and that we must have revenue, then I am prepared to support the Government in their proposal. I omitted to state that as this is to be a tax for revenue purposes, supported at all events by myself with the idea that it is for revenue purposes, there should be no exemptions."

Yet we find that the other evening he voted in favour of the exemptions. I trust that when the third reading comes to a division we will have the member for Katanning supporting the majority of the city members in opposing the imposition of the tax. During the last session that hon. member said:—

"I have always opposed a land tax on the lines now proposed by the Government: that is, a tax on unimproved land values. I have opposed it because I think the time has not yet come when such a measure should be introduced; though if the necessity does arise, we must of course do something to raise revenue. . . . It is different from a tax on unimproved land. To confound the two is most misleading. People like to think that this will be a tax on unimproved lands; but they will find it is nothing of the sort; they will have to pay a tax on the increased value of land. And that is why the tax will affect so seriously, not only the people of Perth and Fremantle, but of all the larger centres. It will affect the people in the country districts also, who have done so much work in this country and proved the value of their estates. . . . They have not yet had an opportunity of looking into the finances of the country to justify the bringing forward of a tax of this

kind. Let them exhaust every means within their power, let them look into all the affairs of the State, and see whether they can cut down and save and carry on for the next two or three years with a deficit if necessary. Even if it reached half a million, that would be better than introducing a land tax at this stage. If the Government adopted this course I do not believe the deficit would reach £250,000."

I trust that the hon. member for Katanning will help us in trying to defeat the imposition of this iniquitous tax. Now I come to the memorable speech by the Minister for Agriculture and we can all see, owing to the appointment he has, what his reasons are for supporting this particular Bill. If he goes on much longer with his scheme of introducing cows which we have read so much about recently, he will want double the land tax, if the reports are true as to the kind of cattle which are being introduced. We find that it is costing £9 or £10 a week to purchase those cows, and the same sum to sell them at this end. I believe the whole scheme is an absolute failure. The Honorary Minister in referring to the Bill said last session:—

"I do not believe in increased taxation at all in the ordinary sense; but taxation is necessary and one of the only means left to us is the imposition of a land tax. Whilst I do not believe in it I am compelled to support it; I am compelled to support this proposal because I realise that increased taxation is necessary."

This is an admission from a Minister of the Crown. Just fancy a gentleman holding such a position making a speech in the House in which he says he does not believe in the tax, but that he will have to support it. I trust that the Honorary Minister will give the same explanation to his constituents and will explain what his reasons are. In the speech in question he goes on to say:—

"I support it the more readily when I remember that much of the money we have lost through the falling off in the revenue from the customs is in the pockets of the people."

I challenge him or our friend the Trea-

suret, who was one of the chief men to lead us into this wretched Federation, to state whether a single article consumed in the State is not dearer now than it was five years ago. The Treasurer who is lying so dormant in connection with the separation or secession movement comes to the House as the first Treasurer with such a deficit, and tells the people the reason that the finances of the State are in such a condition is because Western Australia entered Federation; yet he does not admit, as he should candidly do, that he was one of the leaders of the Federation movement. His photograph is published in the "Twentieth Century," in that "Yes-no" group of the glorious Federation, and we see the Treasurer standing there more than satisfied with the work he did in dragging the State into the clutches of Federation. He is the first Treasurer of any of the States to come out with such a deficit—[*The Treasurer*: No]—and to say it is through entering Federation that the State is in such a condition of bankruptcy as it is at the present time. And do we see him, while referring to that, with all the secession movement going on, taking a single step towards getting out of it? It would be far better instead of coming here to preach to us, to go into the country and preach secession and try and make some atonement for his misdeeds of the past. Mr. Gull, the member for Swan, is a very half-hearted supporter of this particular tax. He said:—

"I cannot see why the Government could not take the House into their confidence fully as to whether there is to be any graduation or not. It is to be borne in mind that a very large section of the people in the country and the cities are very heavily land-taxed at present. I am not going into details to-night; I will reserve them for the Committee stage. Estates now under roads board taxation are paying a tax up to 2d. in the pound on the unimproved value; the Government are to put 2d. on to that, and there is almost a moral certainty, the Attorney General notwithstanding, that the Federal Government will put another on; that means three twopences. I have

a very good case before me, but I am not going to deal with it to-night; I will reserve it for the Committee stage."

Then we find the member for Pinjarra, who two years ago absolutely told his constituents, and I read it to the House last session, that he was totally opposed to the imposition of a land tax. He said last session, "I do not remember all I said during the last session."

Mr. Bath: And he has a good memory too.

Mr. H. BROWN: It is very good to have a convenient memory. The hon. member said:—

"I do not remember all that I said during the last election, but I know that I addressed ten different centres, and that at nine of them the question of land taxation cropped up. I stated at that time that I was a follower of Mr. Rason and approved of his policy, and Mr. Rason had stated he was against land taxation."

Did he not conclusively prove at that time at all events, and we have never heard a word from the member to the contrary, that at the bottom of his heart he is against land taxation in any form? He admits that he was a follower of Mr. Rason, and Mr. Rason stated distinctly that he was against land taxation. The hon. member went on to say:—

"But in every case I stated that the time for taxing land was not far distant and when the time arrived I, no doubt, would have to support it. One thing about this taxation is the uncertainty as to what the tax will amount to."

The time I take it in the hon. member's opinion has arrived, and he is going to support it.

Mr. McLarty: Who is the member for Pinjarra?

Mr. H. BROWN: Evidently the member knows to whom I am referring. The member for Claremont was certainly against this tax, but he believed in taxing incomes. He stated here that this was practically a class tax; and that is the only committal speech the hon. mem-

ber made. The hon. member said last session :—

"If a man who drew big dividends from brewery companies was out of the country for some considerable time and was a permanent absentee from this country he should be taxed, but let us not impose a tax on a certain section of the people here and let other people escape who were perhaps not of such advantage to the community as some landowners were."

Mr. Foulkes : That is quite right.

Mr. H. BROWN : Now the same member, speaking on the exemptions, said :—

"It appeared that in legislation passed in other States dealing with land tax, no distinction was drawn between town land and agricultural land. Here, however, was a provision for exempting town lands to the amount of £50, and agricultural lands to the amount of £250. He was in favour of exemptions in all parts of the State to be exactly on the same level."

But last night we did not find the hon. member speaking in favour of the exemptions.

Mr. Foulkes : Excuse me, I did. I voted for both exemptions.

Mr. H. BROWN : I have not the division list before me, and I cannot corroborate the hon. member's statement. He goes on to say :—

"If a piece of land in an agricultural district was worth £250, it represented £250 in cash ; and in like manner if a man in a metropolitan or suburban area had property worth £250, that also represented £250 in cash. One did not see how to draw any distinction between the two. He intended later to move that the word 'fifty' be struck out, and 'two hundred and fifty' inserted in lieu, so as to put town and country exemptions on the same level."

Do we find this gentleman taking any steps at all to oppose the Bill ? Not once during the last debate has he taken any trouble to divide on any particular provision of the Bill, although we find last session *Mr. Foulkes* desired to reduce the amount, and he moved that the amount of the tax should be reduced to one

penny ; yet this year not a single word is mentioned in reference to reducing it.

Mr. FOULKES : I rise to order. I have stood with a deal of good temper the various statements made by the member for Perth. He has not been correct—I am putting it as mildly as I can—with regard to the various statements, but now I must rise to correct him. He has just stated that I have not said anything at all as to the amount of the land tax ; when, if he refers to my speech, he will see that I distinctly mentioned the question, and said that the tax should be reduced to one penny. The hon. member must know full well the time for moving an amendment to that effect is when the Bill for fixing the amount of the tax is before the House. At present that Bill is not before the House.

Mr. H. BROWN : I withdraw. I was confounding the two Bills. The argument of members is, what are we going to get if we object to any farther taxation ? I quite agree with the member for Katanning that the Government should exhaust every possible means of cutting down expenses on all works that they possibly can, and wait until some future time. I agree entirely with the member for West Perth that the cutting down of the subsidies should be undertaken. I blame particularly the members of the House for placing the country in its bad financial position. Not only the present Government but every Government courted and invited members to come in and ask for grants which were given all over the State, and the stauncher the supporter the greater the plum he got.

The Minister for Works : Do you believe the subsidy paid to the Perth roads board should be reduced ?

Mr. H. BROWN : I have nothing to do with the Perth roads board.

The Minister for Works : I thought you were the secretary ?

Mr. H. BROWN : With reference to the speech of the Minister for Works, although he is endowed with great intellect, on this occasion he is very dense, or he will not understand. He knows

that I have not allowed my position as secretary to the Perth roads board to influence me : he knows that every grant asked for came direct from that board, and I have had no influence whatever. I have only attended the meetings as secretary of the institution, and I say it is solely a matter for the roads board, a portion of which may be represented by the member for Balkatta and another portion by the member for North Perth. If the hon. member wants to know what I have had from the Government I will tell him. The only direct grant I have asked for during the past few years was a paltry sum of £250 to assist the United Friendly Societies' dispensary to place it on a decent basis. A similar dispensary in New South Wales receives a grant of £1,000 from the Government, but what reply did I get ? At the time when the Government were throwing £1,000 at the late Chairman of Committees of this House I got a reply from the Colonial Secretary that there were no funds available for such a laudable work ; that is what I got from the Government. Newspapers show a perpetuation of these subsidies and special grants given to constituencies represented by supporters of the Government, and to the constituencies the Government themselves represent. We have here in the country news of this morning a reference to that much-abused district of Busselton. Here we find, and the Minister for Works is a party to it, that "Mr. Woods, the supervisor of roads, has been instructed by the Minister for Works to examine the damage done on the various roads and report upon same, with a view of making a special grant to the roads board." Let me read what the correspondence says below :—

"A man has been sent down when it is too late, and all the damage is done. In this respect they are something like the Busselton town council, which is having the drains opened up now the town has been pretty well flooded, instead of attending to the drains at the beginning of the winter, when the water would have drained away as it fell."

Here is a district, represented by a muni-

cipality, allowing its roads to be washed away through inattention, and now the Minister for Works sends a man down there to do the repairs, while similar work in the Perth district would have to be done out of the rates.

The Minister for Works : You are quite wrong.

Mr. H. BROWN : I say again in this State we cannot support two taxes in the country in addition to the local rates. I need only instance New South Wales. In the country districts where they tax for local purposes there is no land tax whatever. One of the sections in the Act gives power to municipal councils to rate up to one penny or twopence in the pound, and there is a section following providing that as soon as the local taxation commences the land tax shall cease. There is no subsidy given to towns in New South Wales, but the Government there run their works on a commercial basis. They allow the local corporations to rate the railways, and if that were done in Perth we would not ask for a farthing subsidy, because the rating on valuable blocks of land in the city would take the place of the subsidy, and the same would apply in other places, Fremantle for instance. I also have yet to find that £250 worth of land is of any less value in Perth than it is in the country districts ; and if an exemption of £250 is good enough for country land, it should be equally good for the towns. We know full well that a piece of land in Perth worth £250, or in any town, would not give a like return, if improved, that £250 worth of land in the country would give. Reference has been made to-night that mining constituencies will contribute little, if any, to this particular tax. We know full well the mining companies pay dividend duty, but I would remind the Treasurer so do other firms, and in Perth and Fremantle they will not only have to pay a portion of the land tax, but they have to pay the dividend duty as well. And if it is good enough for one it is good enough for the other. But the Government are absolutely afraid to do anything against the goldfields. We know that the country as a whole is making up the deficit of £81,000 on

the Goldfields Water Scheme alone ; yet the Government have not the backbone to make a fair charge for that water in order to relieve the general taxpayer.

The Minister: Do you wish to stop the consumption?

Mr. H. BROWN: No, but you make a profit of £9,000 or £10,000 a year from the Perth Water Scheme.

The Treasurer: How much did you lose when you were on the board?

Mr. H. BROWN: I lost nothing; but I will ask one of your Ministers what he lost? When the Government took over the board they could not make the Perth scheme pay at 1s. 6d. per thousand, but they put in a Government nominee and allowed him to raise the rate by 50 per cent.; and that was their high finance. If they want to assist Perth, reduce the water rate instead of paying the profits into the consolidated revenue of the State. What will be the effect of this tax upon properties? Here we have the Government stepping in, with the power behind them, seeking a prior right to recover the land tax as against every other creditor in the State. Will not this have a serious effect on securities? I venture to say that the poor small cottage-owner of whom we hear will be as badly affected as the large landholder. The Bill will empower the Crown to come in and seize prior to any mortgagee, one clause providing that "the land tax shall by force of this Act and without registration be a first charge upon the land taxed in priority to all sales, conveyances, transfers, leases, mortgages, charges, allowances, rates and encumbrances whatsoever, and notwithstanding any disposition of any land it shall continue to be liable for the payment of such tax while the same remains unpaid." I will only say in conclusion that my main reason for opposing the land tax is that it will force this State into a great financial crisis. It is no use beating about the bush. Business is absolutely rotten at the present time, not only in Perth but all over the State. It is very well to say I am a pessimist. I am not a pessimist at all, but I say this is absolutely the most inopportune time for enforcing this tax; and I think the Treasurer would be doing

far more good to the State if he were to drop the Bill, go out into the country, and preach to the Federal Parliament so as to get us better terms than we have now, he knowing full well that the necessity for imposing this tax is one of the results of Federation, for which results he is responsible as one of the prime movers in the pro-Federal campaign.

Mr. W. J. BUTCHER (Gascoyne): I will admit that I hesitated in rising, for I thought it would be fair if the member for Fremantle (Hon. J. Price) spoke before me, because he has already informed me that he intends to reply to my second-reading speech, and to produce some facts and figures which will considerably lessen its value. Consequently I should have much preferred him to speak before me, so as to have an opportunity of replying to his statements if I were capable of replying. I regret that I have not been allowed that privilege, consequently I shall have to anticipate some of the charges he intends to make against me, in order that I may set myself right with the people of this State. It is not my intention to delay the House long; it would be utterly impossible for me to introduce much new matter; to make a speech on the third reading without covering a considerable area of the ground already covered by me or by other speakers. The present depressed condition of Western Australia may be attributed to various causes. The main cause of course is Federation and the resulting loss of revenue; but it appears to me that Western Australia must adopt a policy of settling and developing her lands. I can see no other course open to her, no other policy which will within a reasonable time bring about a better state of affairs. We must immediately develop our agricultural and pastoral industries. I feel positive all here will agree with that statement. If so, must it not be detrimental to the best interests of the State that the Government should introduce a land tax? It has been said we have advertised the fact that there is neither land tax nor income tax in Western Australia, that we have done this as an inducement to people to come here to take up land.

I do not say we have advertised those facts; but I say we as Western Australians have for years past boasted that we had not found it necessary to institute a land tax; that we held out that fact as an inducement to settlers, and that it has up till within a year ago had a great effect in settling our agricultural and pastoral country. And I say it is a great pity at this juncture, when the country is so depressed by the loss of revenue owing to Federation and the Federal tariff, that we should farther burden the people with this unnecessary tax. I feel perfectly satisfied that if the Government had exercised reasonable economy in railway management a sufficiently large saving might have been made from that source alone, a saving equal to the amount they say they expect to raise by this tax. I think I am justified in quoting Mr. Chinn as an authority on railway matters. His criticisms of our railway management appeared in the Press some few months ago; and so far, I have not seen one of his statements refuted by those empowered to refute them if able to do so.

Hon. F. H. Piesse: What authority has Mr. Chinn?

Mr. BUTCHER: I say he is an undoubted authority. He is a well-known railway engineer.

Hon. F. H. Piesse: Is he qualified?

Mr. BUTCHER: I am not prepared to say whether he is qualified in the sense the hon. member means, for I have not seen his papers; but I say he is a railway engineer, and there is not in Western Australia a man better qualified who has found himself in a position to deny Mr. Chinn's figures. And I say the people of Western Australia owe Mr. Chinn, whoever he may be, a debt of gratitude for showing us how money can be saved in the working of our railways, and how extravagantly they have hitherto been managed.

Mr. Foulkes: Since his reports were printed there has been a considerable reduction of expenditure.

Mr. BUTCHER: And there is no stronger argument in substantiation of the statement I have made than that mentioned by the hon. member interjecting.

I was about to mention it myself. The only reply to the figures published by Mr. Chinn is that the Railway Department have effected certain economies of the kind Mr. Chinn advocated, and the department are now boasting that they have saved the country something like £50,000 a year, though I dare say the saving is greater. Can any man produce an argument which will prove my statement more clearly than the fact that the Government are adopting the course advocated by Mr. Chinn? Hence, I repeat, the people of Western Australia owe much to Mr. Chinn, whoever he may be. I know nothing about Mr. Chinn except that I meet him occasionally; but I take him to be a qualified man, for had he not been qualified he could not have prepared such figures.

The Treasurer: What are his qualifications?

Mr. BUTCHER: In the whole course of the Treasurer's travels in Japan, which is supposed to have the best managed railways in the world—

The Treasurer: Who said so?

Mr. BUTCHER: So I am given to understand. But the Treasurer, after returning to this country, did not refute Mr. Chinn's arguments.

The Treasurer: Why should he?

Mr. BUTCHER: Again, if there is need for farther taxation, there is in Western Australia a class of people on whom it might fall far more justly than on the landholders. There is a class making huge incomes from the produce of the soil. Everybody knows—and the member for Katanning (*Hon. F. H. Piesse*), being an authority, will support me when I say—that the producer is one of the poorest-paid men in Western Australia. The farmer works longer hours than any other man in the State, and gets a smaller return for his labour. He produces valuable goods which are handled by an altogether different class of person, who makes more money than the producer, and is yet allowed to escape without paying taxation in any form.

Mr. Bath: There you are getting on the right track.

Mr. BUTCHER: I must get off the track sometimes. The form of taxation

which I advocate, and have advocated from the first, is an income tax. And here I should like to quote the Premier, who says, "A man always advocates a tax that will fall upon the other fellow."

At 6.15, the *Speaker* left the Chair.

At 7.30, Chair resumed.

Mr. BUTCHER (continuing) : When we adjourned for tea I was quoting some remarks made by the Premier when speaking on this matter, in which he said that one was always inclined to vote for the measure of taxation that affected the other fellow. I could not at the time take it that the Premier referred to me; because the measure of taxation I advocated in preference to the one which the Premier was then introducing was an income tax, and I venture to say that I should have to pay to the revenue of this State under the tax I proposed a considerable amount more than I shall do under a land tax, for the simple reason that every acre of land I hold in this State is improved to such an extent by my own energies as would enable me to claim under the rebate clause. Therefore I think the Premier's remark was altogether wide of the mark. The Attorney General, when he followed me in speaking on the second reading of this Bill, remarked that it was a pity, when dealing with such an important matter as this land taxation is, hon. members could not sever themselves from personal considerations; and the Minister for Works has charged me with being actuated by hostile intentions—[*The Minister for Works* : When ?]—towards the Government of this State and with not being actuated with the honest desire to see that the burden of taxation on my fellow-taxpayers is lightened to as great an extent as possible. [*The Minister for Works* : When ?] The Minister said to me, "It is a personal matter with you; it is your hostility to the Government and not your opposition to the measure."

The Minister for Works : Where did I say that ?

Mr. BUTCHER : In the Corridor.

The Minister for Works : Do you repeat conversations held in the Corridor ?

Mr. BUTCHER : I must confess that. I regret the Minister for Works should have designedly drawn from me a statement which was made by him and which probably should not have been used in that way; but it might, without his challenge, have been passed over without farther comment. However, I have mentioned these three instances of Ministers who are practically attacking me for being actuated by personal motives or personal considerations in my opposition to this land tax, instead of giving me credit for honest intentions and for honestly opposing a measure which I conscientiously believe to be wrong, and on which I know positively well I enjoy the same feeling as the great majority of the taxpayers in Western Australia. I say it is a pity when members are dealing with matters of this sort that they cannot keep away from personal considerations, and they themselves are guilty of the crime which they are leveling at me when they make accusations against the honest intentions of any hon. member. It is a great flaw in human nature that men are too prone to judge others by their own standard; it is a great fault in human nature; and I am sorry that too many of us are given that way. I was actuated by the purest motives. I do not care for these charges, but I resent them, and I hurl them back in the teeth of members who uttered them. Surely a man can get up in this House and fulfil the pledges he gave to his constituents on the day he was elected; surely a man can come here and give vent to his honest opinions and express fearlessly and honestly his convictions, without being accused of being actuated by personal motives and personal considerations? I think it is a sorry thing indeed for a Minister or any member of this Chamber to make such charges against hon. members in this Chamber. I told my electors, the same as other members told their electors, that I was opposed to the land tax, and I have the courage of my convictions; and I say that members, instead of heaving such charges against others, should take the same stand as I do and be consistent with the pledges they have on the plat-

forms given to their electors. I would sooner resign my seat to-morrow and leave the House, than that any remarks I make use of in a debate should be taken as a personal matter and should create ill-feeling outside the walls of this House. When speaking on the second reading of this Bill I dealt with the result of an election for another place, which was held in one of our country provinces; and I endeavoured to show that the electors of that province had not a fair opportunity of expressing their opinion; but another election has taken place since then in our metropolitan area, and I am pleased to say that this election was conducted, so far as I know, on absolutely fair and straightforward lines. There can be no doubt about the issue of that election; it was fought distinctly on the question of a land tax or no land tax; and despite the strenuous endeavours of the Government and the united efforts of the metropolitan Press against the hon. member who now occupies the seat, the hon. member succeeded in defeating the Government candidate. I am reminded by the hon. member that the *Daily News* was not with the other papers; but I did not intend my remark to apply to the *Daily News*; I was speaking of the morning papers. The result of the West Perth election shows two things conclusively. It shows firstly that at the first election fought on the one issue the majority of the people of West Perth were not favourable to the proposal brought before the House by the present Government. When I spoke on the second reading I said that the Government were out of sympathy with the people of this State in connection with this Bill, and now I say that the result of the West Perth election has confirmed my remarks: no other conclusion can be drawn in that respect. The second conclusion to be drawn from the result of that election is this: The influence the Press of Western Australia has held over the people has been well known for years; but this election has shown conclusively that the people of this State are sufficiently intelligent to have shaken themselves entirely free from the influence of the Press in Western Australia. That is

the conclusion everybody must come to after reading the leading article which appeared in the *West Australian* on the morning of that election. No leading article in any publication could have been directed more against the candidate opposing the land tax than the leading article on that occasion; but notwithstanding all that influence and the united efforts and energies of the Government, the electors of West Perth in their intelligence decided that a land tax was not necessary and that they would not have it. Therefore I contend, and I emphasise my remarks, that the Government in this particular measure are out of sympathy with the people of Western Australia; and I consider it is the duty of this House to reject this Bill on the third reading. I may say I am justified in making these remarks because I know the feeling of the people in all the agricultural districts, and I know perfectly well the remarks hon. members have made from time to time in connection with this land tax when they have been speaking to their constituents on the public platforms at different times during the last year or two. I shall deal with some of them. I wish to say that when this question comes to a vote—which I am certain it will do—those who have spoken against the land tax will vote against the Bill or else stultify themselves by voting for it, in which case I shall leave it to their constituents to deal with them. There is no agricultural representative in Western Australia who is more opposed to the land tax and the principle of land taxation than the member for Katanning (Hon. F. H. Piesse). I know perfectly well that the hon. member has spoken against the land tax on every possible occasion; and he has spoken against it on more than one occasion in this House. I want to see that gentlemen have the courage of his convictions and vote against this tax. There is the member for Kimberley (Mr. Male), who represents the most important pastoral constituency in Western Australia, and he says this land tax is directly injurious to the pastoral industry. The member for Kimberley does not believe in the land tax, so let him also show that

he has the courage of his convictions. Why is he directly supporting a measure which he knows is detrimental to the best interests of the State and of his district in particular? Then there is the member for Williams (Mr. Cowcher): he is in the same position as the member for Katanning and has spoken against the tax I believe. I do not say he has filled *Hansard* with his speeches, for the member for Beverley (Mr. Smith) and he have been particularly silent. They have, however, expressed themselves as being opposed to the land tax.

The Minister for Works: It is dangerous to have private conversations with you.

Mr. BUTCHER: Does the Minister intend to heap personal insults on me? I demand the withdrawal of those words, which are most unjust.

Mr. SPEAKER: I did not hear what the words were.

Mr. BUTCHER: He said it was dangerous to have private conversations with me.

Mr. SPEAKER: Those words must be withdrawn. They are highly out of order.

The Minister for Works: I withdraw the statement but I will explain what I mean when I address the House.

Mr. SPEAKER: It must be an unconditional withdrawal.

The Minister for Works: I withdraw unconditionally.

Mr. BUTCHER: The lack of justification for the remark of the Minister will be realised when I tell him that not long ago I was asked to speak against land taxation from a public platform at Beverley. I took that position at the request of the member for the district, and I spoke to one of the largest audiences gathered in that town for some time. I explained fully the details of the Bill, and the member for Beverley who spoke after me thanked me for what I had done and then said he was opposed to the principle of land taxation. That was on the public platform. [*The Minister for Works:* What about the member for Williams?] I said I believed that hon. member had expressed himself as opposed to the principles of a land tax.

My remarks are not out of order in any shape or form, and are not in any way of an unfair nature. Perhaps this is unfair in the eyes of the Minister—the member for Swan has expressed himself as opposed to the principle of land taxation, and I will say also without fear of being called to order by the Minister or of having charges of unfair treatment heaped on me, that that member has expressed himself to me in private conversation upon the land tax. He has done the same in the House and also in his constituency. Why will these gentlemen support the land tax now, seeing they have expressed themselves so emphatically against it? [*Mr. Johnson:* They are afraid of an election.] It may be; but is a member sent here to sit quietly by and support measures he knows to be contrary to the best interests of the State and of his electors, merely because he is afraid of losing the position he holds or of the expense of another election? It is a question for the people to decide, not for the members. If the taxpayers say they are justified in calling the members to the country then our duty is to go there as soon as possible. I will do everything I can to get before my constituents the moment I think there is justification for it. I want now to deal with a phase of the question which I have touched upon on one or two occasions previously. I have always stated that the land tax if passed will have a disastrous effect upon land settlement and upon land values, and that this result must affect every other industry in the State. I have heard members talk about the value of the pastoral industry, which is held up as one that should not require assistance, and say that it is paying operators very large and handsome incomes. I am prepared to admit that has been the case, but I will make a statement to the House now to show how pastoral properties have depreciated in value in consequence of the proposed land tax. I have here particulars of a station which is one of the best properties in Western Australia, and which was offered for auction to-day. This is the Beringarra station, and I happen to be the man who founded it in:

1877. I can show that £15,000 has been spent upon the station in improvements. These improvements consist of 350 miles of wire fencing, a considerable number of windmills, as well as buildings, yards, and everything necessary for the good working of a station. There is also on the station stock to the value of £15,700, this estimate being obtained by giving the very lowest possible value to the stock. For instance, I am taking sheep at 12s. per head, and everyone knows that sheep are now worth from 15s. to 18s. The land tax will serve rather to increase the value of sheep than to decrease it. There are also on the station 70 head of horses, and the low value of £10 has been placed on them. Also there are 1,800 head of cattle, and they have been valued at £4, which is an extremely low amount seeing they are a very fine class of cattle. However, the value of the improvements on the station is £15,000 and the value of the stock, at a very low computation, £15,700. The area of this property is 663,000 acres. It was offered at public auction to-day and the sum of £15,000 was offered for it. This sum is £700 less than the value of the stock and exactly the value of the improvements which have been made. Take the unimproved value there. What are you going to tax? There are 663,000 acres of some of the best pastoral country in the Upper Murchison; the rental value is about £350 a year. The value of that station according to the lowest estimate would be £22,000 or £23,000. Here is a direct effect of the land tax proposals upon the pastoral industry of Western Australia, which we boast of as one of the staple industries of our State. On the second reading of this Bill I introduced a return to show how the tax would affect suburban areas and lands. I gave as an example the effect it would have on a certain piece of property; now I show you how the land tax has already affected the pastoral industry. These two samples provide very fair arguments against the Government proposals. [Mr. Scaddan: Why do you say that the land tax is responsible for these results?] If they are not, what is the cause of them? Possibly it is antici-

pation of a Labour Government getting into power soon; but I am sure the hon. member will not admit that. I leave it to the House to decide. You can see in the London telegrams that wool is at a higher price now than it has ever been before, while, in the meat market, meat is bringing within a trifle of the highest price ever obtained. It therefore cannot be said that a glut in the market is affecting the price of pastoral properties. I am justified in saying that the only possible reason for unsettling the markets is the likelihood of a land tax. I am sure the House will pardon me for anticipating the remarks the member for Fremantle will probably make in an attack upon me. He will charge me with being inconsistent because I am opposing at the present time the proposal of the Government. He will tell this House, I have no doubt, that my inconsistency amounts to this: that I supported a Government not very long ago whose principal plank—in fact whose first plank—was the land tax. I am prepared to admit that such was the case. I supported the Labour Party when in power, and since that date up to the present, I have had no occasion to regret the step I took or the support I gave them, but I would like the hon. member to show the House where my inconsistency comes in. Though the Labour Party held the reins of Government at that time, and although it is admitted that their principal plank was the land tax, they did not, during the time they were in office, introduce the tax. What is my position now with the present Government? I am in exactly the same position as I held with the Labour Government. I believe I occupy the very seat I occupied then. I am supporting a Government in power now whose principal plank is also the land tax. As I showed in my speech on the second reading the Government stole this plank from the Labour Party. Am I, however, supporting the Government on this measure? I say emphatically I am not, and I would have taken the same position—at any rate the Minister cannot say I would not have done so—if the Labour Party had introduced the same tax. Therefore I cannot see that I have

been inconsistent in my opinions and I have no regrets for having taken the step I did. I will conclude by saying that it is my intention to press this matter to a division.

The MINISTER FOR WORKS (Hon. J. Price): May I be permitted to congratulate the member for West Perth upon the clear and dispassionate statement he made, in the case he urged against the land tax. The speech was very different from some of those we have heard in this House in connection with the Bill, which show there is something more, at least this is my opinion, than a mere dislike to this particular measure. We have had the member for Perth (Mr. H. Brown) telling us of the various methods of economy the Government might adopt whereby this tax would become unnecessary. I can quite understand the hon. member who has been so long associated with the city of Perth and its municipal life, a city which for years past has received the most munificent grants from the Government, saying to-day, cease these municipal subsidies and roads board grants, and give no more. But if instead of being associated with Perth he had been living in one of the small municipalities or new towns, or in one of the new roads board districts which have sprung up within the last few years as the result of agricultural expansion in the State, his opinion as to the advisability of the Government ceasing henceforth to grant municipal subsidies and roads board assistance would be very different. If the member considers these grants such an iniquitous business as his speech would lead one to suppose, it is a most extraordinary thing that as secretary of the Perth roads board he is not an infrequent visitor at my office with requests for grants.

Mr. H. BROWN: It is unfair as it is unjust for a Minister to use such a beastly and dirty insinuation.

Mr. SPEAKER: The hon. member must not use such expressions.

Mr. H. BROWN: I withdraw it, but the hon. member knows that I go there as a servant of a body, and he wishes to

make out that I am there to ask for votes for that board when I have told him that the only grant I have asked for during the past four years has been one of £250, and that I never got a penny. It is not right for a Minister to make such a statement.

The MINISTER FOR WORKS: I take it that there are very few men that any salary would induce to take part in a request in which they do not believe. That is the view I take.

Mr. H. Brown: Be fair; that is all I ask.

The MINISTER FOR WORKS: I will give the hon. member a specimen of his unfairness.

Mr. Johnson: Do you wish to insinuate that you can buy members by giving them grants?

The MINISTER FOR WORKS: The hon. member must have a most curious turn of mind if he thinks that this is my position. I believe that grants to many of these bodies have been justified, and if the State is to be developed I believe there will have to be a continuance of these grants so that the little inequalities may be removed and new districts may be assisted more heavily than the older and more established districts—districts which have been established largely by the aid of Government grants in the past, and it is only by using a portion of the general revenue of the country, that a fund like that can be created to assist new districts that have not been assisted in the same way as the district which the member for Perth has been associated with in the past. [Mr. H. Brown interjected.] There are a good many districts that do not do that, on the other hand there are a good many districts that do: there are a good many districts outside the city of Perth that raise more in their particular locality than the city of Perth raises.

Mr. H. Brown: There is not a body in the State that raises so much, and you know it.

The MINISTER FOR WORKS: Peppermint Grove raises £242 for every £100 received from the Government. The hon. member in the course of his remarks and

in the very voluminous quotations which he has given of hon. member's speeches, had the audacity to accuse me of, in the past, being a supporter of a tax on unimproved land and not of a tax on unimproved land values.

Mr. H. Brown: I never said anything of the kind. You never advocated a tax on unimproved land values.

The MINISTER FOR WORKS: I will show that the hon. member is wrong. I have got him pinned down to a statement at last. The hon. member mentioned this matter to me, and I said that I had not seen the quotation in *Hansard* and I did not know to what he referred. But I said, "If you refer to my speeches delivered before I first took my seat here you will find my opinion on that particular subject." I have turned up the *West Australian* of Monday, October 16th, 1905, before I had the honour of a seat in this House, and I find there I am reported as saying, "He considered land settlement could be encouraged and agriculture helped by the taxation of unimproved values." The position then is this: it is a most unfair thing, when it has been indicated to a member where he can find my views correctly expressed on a matter, that he should take some statement which apparently gives a different colour to my views, but which I venture to say is not inconsistent with a belief in taxation on unimproved land values. It is unfair to give publicity to the statement to which he has referred, and make an insinuation that I was a recent convert to the method of taxation on unimproved land values. That shows the member is not so desirous of giving to the House the correct expression of the views of the various members of the House, and that he is most desirous of making a point at any cost; and if he will do that with speeches of mine in *Hansard*, it is quite possible that he would play exactly the same tricks with other members' speeches given in this House.

Mr. H. Brown: Do you repudiate *Hansard*?

The MINISTER FOR WORKS: I do not, but I say there is nothing inconsistent in my reported remarks in *Han-*

sard with the belief in a tax on unimproved land values. When the hon. member endeavoured to show that, he knew and had the information where he could find a correct account of my views some time before I made that particular speech in the House.

Mr. Bath: That speech in *Hansard* must have been a temporary aberration.

The MINISTER FOR WORKS: It is not a case of temporary aberration. I was considerably more at home on the public platform, speaking to a crowd, than in a deliberative assembly. It was the first speech I made here and if I may be permitted to say so, I scarcely know at that time whether I was on my head or my heels. And I may say now that I recognise that it is not a speech which is of particular credit to anybody, but there is nothing in it that is inconsistent with a belief in the principle of the taxation of unimproved land values, and I venture to say according to my reported utterances at the election before I came into the House, this was one of the principles I was prepared at every opportunity to support.

Mr. Walker: Did you get it introduced into the Government programme?

The MINISTER FOR WORKS: The hon. member must not expect me to give Cabinet secrets across the floor of the House. I have been too long associated with members of the House to be drawn in that easy fashion. We have the curious spectacle of a difference of opinion between the member for West Perth (Mr. Draper) and the member for Perth (Mr. H. Brown). The member for West Perth went into an elaborate calculation as to the depreciation that property was likely to suffer by the introduction of the tax, and he showed as a matter of fact that, capitalised, the tax came to 8 per cent. on the capital value. He said there was a fear that at some time or other the tax would be still farther increased. I think he must know perfectly well, or he should know, that it would need a new Bill before the tax could be increased; still his fear is that farther increases may add another 12 per cent. to the 8 per cent., making 20 per cent. We had the member for Perth a moment or two after-

wards in the most alarmist tone tell us that property had gone down at least 50 per cent. We have had another very curious calculation, a calculation which shows absolutely the wildness of the arguments the opponents of the tax use. The member for Gascoyne, to whom I will refer in regard to another matter in a moment or two, explained the tremendous depreciation which has taken place in station property which was offered for sale, when the hon. member must know that the tax to be raised on the pastoral properties of the State will not amount to £5,000. Are there no other influences at work tending to the depreciation of property in the State? [Mr. Butcher : No.] The member for Gascoyne says, "No," but I venture to say that when he takes the warpath in the interests of separation we will hear another tale [Mr. Butcher : Not as applied to the pastoral industry.]. We shall hear that the whole country is going to destruction, that the pastoral industry is depreciating and town properties are depreciating, when he is out on that particular warpath; but to-day it suits the member for Gascoyne to ascribe any depreciation in the value of property wholly and solely to the tax the Government have introduced. The member for Perth referred, and I refer to this now to show the absolutely wretched straits to which members are driven for arguments against the Government proposition, to the fact that certain floods had occurred in the district represented by the Treasurer, and that I have sent an officer into the district to inquire into the amount of damage done, and consequently it is another instance of Government extravagance—that is the assumption on that matter. I am not responsible for floods. In some districts floods are occurring which are doing no end of damage, but I think I may be allowed on this occasion to pat myself on the back, for instead of taking for granted the representations made from the district in which the Treasurer is interested, that I should send a responsible officer—not a policeman I remind the member for Kanowna—to the district to see if the people have good grounds for assistance.

Surely if trouble and distress and destruction come to a district to such an extent that the local funds are unable to repair the damage, is it not the business of the Government to assist in a matter of that kind? [Mr. Scaddan : Damage to private property or public roads?] These are public roads. This thing goes on in a varying degree all over the State at all times, and for many years to come when extraordinary events happen causing loss and damage to a district it will always be the business of the Government, and the rightful business of the Government, if they find representations made to them correctly, to give that generous assistance to any struggling community when distress comes upon it. May I be permitted to draw attention to the position of members opposite in connection with the matter under discussion, and at the same time to the position the member for Gascoyne occupied some two years or more ago. We find that Mr. Daglish when he delivered his policy speech on the 24th August, 1904, stated that part of the policy of his Government would be a tax on unimproved land values with an exemption of £1,000. And there are gentlemen in this House who were members of the Daglish Government and who presumably were cognisant of the speech Mr. Daglish was about to make and the principles he would advocate. These gentlemen were subsequently interviewed by the *Morning Herald*, and for a few days a series of very interesting interviews appeared in that paper. On the 30th August the member for Brown Hill (Mr. Bath), now Leader of the Opposition, was interviewed by the *Morning Herald*, and said, "Land values taxation without exemption is not part of the policy of the Labour Party." When we read that, and bear in mind the fulminations of the member for Kanowna (Mr. Walker), who the other night abused the Government for bringing in a land tax with exemptions—

Mr. Walker : Do you not realise that Daglish was sacked in consequence?

The MINISTER FOR WORKS : No; I do not realise that he was sacked in consequence of that. But even if he was, those men who were associated with

him in that policy, which included a land tax, should also have been discarded by the Labour Party. [*Mr. Walker* : They have come into line.] I am not objecting to men changing their opinions. I have not the slightest doubt that in times past I have changed mine, nor have I the slightest doubt that I shall change them again. As a general rule, when a man rigidly sticks to his opinions it shows he has no mind at all. I am only pointing out that what was at that time in the opinion of the Labour Party a virtue on the part of the Daglish Government—a tax on unimproved land values with exemptions—becomes a vice when we bring it in, something for which we are to be derided and scorned. Surely on this question it is right up to members in Opposition to explain their change of attitude. Take the member for North Fremantle (*Mr. Bolton*). Interviewed on the 30th August he says : “The proposal to exempt properties worth £1,000 or less, in the tax on the unimproved value of land, is decidedly too high.” Then our exemption ought to suit the hon. member. If £1,000 is decidedly too high, what about £250 and £50 ? “Decidedly too high” means there is a moderate exemption to which the hon. member could agree. I submit to him that this exemption ought just about to suit his taste.

Mr. Bolton : I advocated a £200 exemption at the election which returned me to follow that Government, as I have admitted here. Since that time I have advocated no exemption, and have been returned by a bigger majority than ever.

The MINISTER : I am quite aware that the hon. member has changed his opinion, and to-day is not in favour of exemptions.

Mr. Bolton : That is so.

The MINISTER : But I wish to point out to the other side that it must be a fairly interesting proposition which could make the whole of them in three short years change their minds. What happened ?

Mr. Bolton : Their constituents were referred to.

The MINISTER : I do not think it was their constituents at all. If their constituents caused them to change their minds, I am rather surprised at the hon. members. Did they receive directions as to what their opinions should be from the trades and labour council ? [*Mr. Scaddan* : No.] Three short years ago they favoured exemptions, to-day they cry out for no exemptions at all ; exemptions are altogether wrong. The party who bring in a Bill with exemptions do not know anything about land taxation, and are absolutely unfit to be entrusted with the government of this State. There were the Labour members, man after man, following *Mr. Daglish* in 1904 with a policy of exemptions. To-day, the whole lot of them, as one man, change their opinions and will have nothing whatever to do with exemptions. Is that an honest change of opinion, or is it a change made to suit the people who dictate to them and tell them what their opinions should be ? That is the position. The fact of the matter is, it suits them to oppose and harass the Government over the land tax, and that is a far more important matter with some members than seeing a principle in which they believe passed into law. Now I come to the leader of those who on the Government side of the House oppose the land tax. What do we find about him ? *Mr. Daglish* makes his policy speech, and the gentleman in question (*Mr. Butler*) is another person interviewed by the *Morning Herald*.

Mr. Scaddan : You will be interviewed.

The MINISTER : No, I shall not. I am exposing the fallacies of members opposite, and that is what they do not like.

Mr. Angwin : You can oppose anything you like, because no notice will be taken of your action.

The MINISTER : That may be ; but if I chopped and changed like the hon. member, still less notice might be taken of me. The member for Gascoyne (*Mr. Butler*), interviewed by the *Morning Herald* and asked for his opinion of the Labour Government, one of whose leading planks was a policy of taxing unimproved land values with exemptions,

says "It appears to me to be extremely absurd on the part of these people, who can be nothing but extremists, to take the stand they are doing. I really fail to see what motives they can have in endeavouring to disturb the Government"—the Government who were bringing in a land tax.

Mr. Butcher : That is not correct. The hon. member is referring to me. He says the Daglish Government were bringing in a land tax. I deny that. While I supported the Labour Government they never brought in a land tax.

The MINISTER : I say it was part of the policy speech of Mr. Daglish, and I am quoting an interview with the hon. member in the *Morning Herald* of the 30th August.

Mr. Scaddan : Read the interview, and do not put words into his mouth.

The MINISTER FOR WORKS : It is plain to the House which are my comments and which are the words of the interview. At that date Mr. Daglish, then Premier, had delivered a policy speech at Subiaco, and one of the principal planks in his platform was a tax on unimproved land values, with exemptions. Two or three days afterwards, with the prospect of the Government of the day bringing in a Land Tax Assessment Bill, the member for Gascoyne told the country through the *Morning Herald* "I really fail to see what motives they (Government critics) can have in endeavouring to disturb a Government which apparently has the best interests of the State at heart." What do we find to-day ? I am not impugning the motives of the Daglish Government. I have not the slightest doubt they had the best interests of the country at heart, and in their own way wished to serve the country if they could. We differ only as to methods ; I do not impugn their honesty.

Mr. Butcher : Why did you not do me the justice of speaking before me, and giving me an opportunity of replying ?

The MINISTER : But I do impugn the state of mind of a man who when the Daglish Government brought in that policy could speak of them in those terms, and who to-day, when the present Government bring in a land tax, has

nothing but condemnation for it. On the 24th August in that year Mr. Daglish's policy speech contained a direct intimation that a tax on unimproved land values was a portion of his policy ; and on the 30th August, six days afterwards, the member for Gascoyne said the Government apparently had the interests of the State at heart.

Mr. BUTCHER (in explanation) : The Minister is charging me with all sorts of foul offences and inconsistencies. But let me explain that I supported the Labour Government up to a certain point—never mind what their platform and policy may have been—and up to that time they had not introduced a land tax. That is my position to-day. I support the present Government, whose principal plank is a land tax ; and I support them up to a certain point. Upon the introduction of this Bill I oppose them.

The Minister for Works : Is this an explanation ?

Mr. BUTCHER : I was perfectly consistent in my actions ; and if the Labour Government had introduced a land tax and I had then supported that measure, I might honestly have been charged with inconsistency.

Mr. SPEAKER : Though it is the practice, yet as I have previously pointed out it is directly contrary to the Standing Orders to rise in explanation during the course of another member's speech. If the member who was speaking had chosen to retain the floor, he would have been entitled to do so ; but as he chose to give way, the hon. member (Mr. Butcher) is justified in making the explanation.

The Minister for Works : I have no objection to the hon. member's making an explanation.

Mr. SPEAKER : It would be much better for members to wait till the member speaking finishes, before making their explanations.

The MINISTER FOR WORKS : It is extraordinary that the hon. member does not recollect it was impossible, only six days after the promulgation of a policy, to bring any portion of it before Parliament. He eulogises the Govern-

ment who had that measure as one of the main planks of their platform. Then he says, "Oh, but they had not brought it in." How could they bring it in? He went out of his way to express his approval of the Labour Government, who were bringing in the measure which to-day he deprecates and condemns for all he is worth. I do not think he is consistent.

Mr. Butcher : I will take my chance in your electorate any day.

The MINISTER : Well, you can ; but you will have a three-cornered fight. While he was speaking the hon. member took exception to an interjection. I wish to say without comment that two private conversations I have had with the hon. member have been repeated in the course of this debate.

Mr. Walker : Is not that the old woman ?

The MINISTER : It does not matter whether it is the old woman or not. We hear a good deal more of the old woman at times from the member for Kanowna. Members in this House know well that we frequently discuss matters in private, and that there must be some place where a truce is called. I had no wish to give publicity to the statements I had made personally to the hon. member. I should never have mentioned the matter in public ; the hon. member himself has made it public.

Mr. Butcher : To what are you alluding ?

The MINISTER : I am alluding to the remark which he repeated to-night, the statement to which he referred just now.

Mr. Butcher : I referred to three different statements.

The MINISTER : There was a statement which the hon. member accused me of making, and for the moment it has absolutely slipped my memory.

Mr. Butcher : If you do not know what the statement is, do not deal with it.

The MINISTER FOR WORKS : I had a conversation with the hon. member ; but as I say, frequently in private among ourselves there is a certain amount of jocularly as well as seriousness in our remarks. I do not deny the statement the hon. member attributes to me

that I said he was actuated more out of hostility to the Government, but it is a statement I should never have made publicly. As I have explained, in such matters there should be times and places when and where a man may speak without having publicity given to his remarks ; though I do not quarrel with the hon. member for having made the remark public. As it is, I now say publicly that the hon. member is acting against the Government in opposing this land tax.

Mr. Butcher : You should not make statements unless they are true.

The MINISTER : I recognise that the hon. member dislikes the tax, and that he believes it will cause damage to the country ; he is perfectly right to oppose the tax ; but let me also ask him to remember that everything a man says in speaking man to man is not what he would say when standing on a public platform.

Mr. BUTCHER (in explanation) : After I had spoken on the second reading of this Bill, the Minister for Works told me that he was going to give me—I forget the exact words—politically speaking a threshing for some of my remarks or for the attitude I had taken on this Bill. He said that I had been inconsistent and that I had been interviewed by one of the papers and had made certain statements which were inconsistent with my actions. He said also that he was going to give me a "doing," or something of that kind ; at least he led me to believe so. He said that it was not my opposition to land taxation but that it was my hostility to the Government that actuated me ; and this I strongly resented. That is the reason for my explanation. I wanted the hon. member to speak before me to-night to give me an opportunity of replying, but he did not do so and I had to anticipate him somewhat, and I said I regretted that the hon. member had forced me into the position of using words which I would not otherwise have made use of unless he made charges against me during the course of a speech. He denied me the opportunity of replying to any remarks he might make ; so I

had to anticipate him and to use the words which I regret were used; and I farther regret there was necessity for using them.

The MINISTER FOR WORKS:—I have not in the course of my remarks accused the hon. member of hostility to the Government. The hon. member was anticipating something that was not likely to arise. I understand my duty quite sufficiently to a member of this House not to use any observations I might have made in the Corridor as a base for my remarks in the Chamber. Someone in this debate has said that the result of the West Perth election proves that the country is out of sympathy with the Government in this land taxation proposal, and farther that we have no mandate from the country to impose a land tax. I ask hon. members to take the list of members of the House, and go carefully through it, because they will find between 30 and 40 members, I cannot say the exact number but about 36—who at all events at the elections distinctly pledged themselves to land values taxation.

Mr. Scaddan : With exemptions ?

The MINISTER : Some with, some without exemptions. We have had another election during the last few days. We have practically had contested elections in two of the most conservative constituencies in Western Australia. I refer to the East Province and to the West Perth elections. In the East Province the election was fought exclusively on the land taxation question and the man who supported the Government proposition was returned. [*Member* : By 15 votes.] Well, there were two candidates supporting the land tax against one opposed to it; yet one of those supporting the land tax got in. That does not show that the country is against the Government's proposal. We know that West Perth is one of the most conservative constituencies in the State: it is extremely unlikely that West Perth will at any time return a man pledged to taxation on unimproved land values, when the election is fought on that question. I think I have shown distinctly that the

opposition on the other side of the House on the ground of exemptions is hardly warranted, and I have shown that some of the statements members have directed against the Bill have been altogether wrong.

Mr. H. SMITH (Beverley) : The member for Gascoyne has accused me of sitting in silence; but when the Assessment Bill was brought down last session I obtained a dozen or fourteen copies and sent a copy to every agricultural and progress association in the district. I asked them to advise me on the matter. Those who advised me were in favour of the land tax; others remained silent. Almost at the same time I asked the mayor of Beverley to call a public meeting, and I asked Mr. Butcher to be good enough to attend and explain the Bill to the people so that I might be an outsider, to see how the people were treating the Bill. The hon. member most ably did so. There was, I must say, a motion put to the meeting to ask the member for the district to support the land tax. It was lost. One person in the building stood up and remonstrated with the meeting. He said that the land tax would be against their interests and that it would be better if they supported their member in opposing the Bill. The motion was lost, and consequently that was my reason for remaining silent all through. Had there been a division last session I should have voted against the Bill. It is my reason for remaining silent this session.

Mr. J. C. G. FOULKES (Claremont) : I regret there has been so much recrimination between members in this House as to changes of views in regard to this proposal. To me it is a matter of no importance whatever what one member said two years ago or what his views were in regard to land taxation three years ago. [*Mr. Bolton* : Naturally.] We have to deal with this measure to-day in accordance with the exigencies of the present financial position of the country. That is all we should apply our minds to: not as to whether one member is consistent nor as to whether he supported the Labour Gov-

ernment one year or whether he opposed it. To me that is no consideration whatever. The Attorney General was twitted some few evenings ago as to what he said in Kalgoorlie about two years ago. I do not attach the slightest importance to what any member of Parliament said two years ago with regard to the financial position of the country, because that position was totally different two years ago from what it is now. Some remarks have been made by the Minister for Works in regard to the position taken up by the members for Perth and Gascoyne. Those two gentlemen have opposed this tax, and if they think it right and necessary to do so they are quite justified and at liberty to do so. They are not tied, nor is any member of this side of the House tied, to support this Government. Members support the Government like I do, when I think fit and where the Government are right, but where the Government are wrong the member for Gascoyne like myself will do all he can to oppose the Government. I have never hesitated to do that. Last session when this land tax was introduced I did my level best to prevent the Bill being passed. [Mr. Bolton: By talking and then going out.] For about half an hour I quite thought I would be successful in my endeavours. But the position last year was quite different from what it is this year. Any man who has the interests of the State at heart and who studies the financial position of the country, must recognise that there has been a considerable change as regards our finances. I make no secret of the fact that I have viewed this question of land taxation with a great deal of alarm; but what has impressed me more than anything else with regard to the necessity for proposing a certain amount of land taxation, is that it is our bounden duty to do all we can to keep the finances of the state in a solvent condition. There is a shortage of revenue, and I have considered carefully what are the best steps to remedy that shortage, and am of opinion that whatever burdens are imposed on the people should be distributed as evenly as possible among all classes of the community. I agree with the

member for West Perth, whom I congratulate most heartily upon his return, and who I feel quite certain will be of great assistance to us in this House. Many members who are opposed to this land tax say that one way of remedying the deficiency in our finances is to go in for retrenchment. I consider that is a very unfair thing to do. I recognise the time has come when we must have most economical administration; but it would be very cruel to impose upon one section of the community—the civil service and employees of the Government—the whole burden of this deficiency. That is one reason why I believe in a certain amount of land taxation. I will explain later what I mean by that term. There is another section of the community that does not own land, and I consider that something should be done to make this class accept a portion of the burden of responsibility, especially as a great many people in that class are more prosperous than those who will have to bear a land tax. What we should do is to distribute the obligation among the three classes of people to whom I have referred. I would have a small land tax on the landowners, a small income tax on the people who derive their incomes from other sources than the land, and, by paying attention to the economical administration of the affairs of the State, I would place a small burden on the third class. By that means the burden would be distributed among all classes. The member for Perth (Mr. Brown) has said I have adopted an attitude of sitting on a rail. Ever since I have been in the House and all my life, I have tried to consider every question as carefully and cautiously as possible. I always hesitate to express an opinion, particularly on an important measure of this kind, without giving it due consideration. Last session I complained about the imposition of a land tax, for I did not consider the matter had been sufficiently discussed, not only by the members of the Ministry but also by other members of the House; nor had it been discussed or considered carefully by the people. I would remind the Government that it is not only necessary for them to impose taxation, for it is a

comparatively easy matter to introduce a Bill for the purpose of taxing the people, but I think it is also most necessary that they should seriously consider the question of imposing a small income tax. A great many people are better able to pay additional taxation in this way than many of the landowners in the State. I would also strongly urge on them the necessity that exists for attending to the administration of affairs. I believe they are honestly doing their utmost, but the burden of carrying on the Government is unevenly distributed among members of the Ministry. I have often called the attention of the House to the fact that we have members of the Ministry who have very light duties to perform, while others are heavily worked. The various departments are not evenly distributed. Look at the Railways and Mines Departments. There we have one Minister controlling these two large and important departments. I feel quite sure—and I am certain the Minister for Mines will not take what I say amiss—the Minister must realise that it is quite sufficient work for him to do to look after the management of the Mines Department without having to control the Railways Department as well. [*Mr. Bolton: The Treasurer is also worn out with his duties.*] I can quite understand that the Treasurer has an anxious time of it in looking after his department. He has not only the Treasury to look after, but also the Education Department. There is another matter which I feel quite sure will be forced on Ministers and upon every member of this House. That is that the two Houses should apply themselves to the question of whether our financial position at the present time is not owing to the unhappy position we took up in deciding to join Federation. I believe the people of this country would unanimously welcome some change in the Constitution of the Federal Parliament. They do not feel secure, nor do they feel satisfied at present that full justice will be done to the people of this country by a majority of the members who represent other States. I do not consider that members of that Federal

Parliament who represent the State constituencies have sufficient knowledge—

Mr. SPEAKER: The hon. member is out of order in referring to Federation now.

Mr. FOULKES: I bow to your ruling; and I feel sure I will have other opportunities of discussing this question soon, as the matter will be brought forward for our consideration at an early date. When the Land Tax Bill comes forward—we are now only dealing with the machinery Bill—I intend to do what I said just now, and that is to move that the amount of taxation be reduced from 1½d. to 1d. I also intend to give notice that this tax should be paid in two half-yearly moieties. [*The Treasurer: That mode of payment can be ordered by regulation.*] It would be of assistance to the Treasurer if we saved him the trouble of framing regulations in that respect and included it in the Bill. I am going to vote for the third reading of this Bill on the understanding that the tax will only be 1d., and I would suggest to the Government that this third reading should stand over until the second reading of the Land Tax Bill is brought before the House. No exception can be taken to the action adopted by the member for Gascoyne. He has always been opposed to the land tax, even when he supported the Labour Party. Although he is now a supporter of the Government he is equally opposed to the tax. I view with great equanimity and pleasure the fact that members on this side of the House are at all times free and quite prepared to express their opinions even when opposed to the Government.

Mr. Johnson: That is limited to one or two members; the majority are afraid to give candid opinions.

Mr. T. H. BATH (Brown Hill): It is somewhat of an innovation for a Bill to be debated on the third reading, and I have no desire to avail myself of the opportunity afforded to extend the debate on the Bill for any great length of time. I only desire to deal with one or two matters as to the principle of the Bill and then to leave that aspect of the

question altogether. In the first place there was very little of dignity on the part of the Minister for Works in the methods he pursued in his speech. He was not advocating a great principle; he did nothing but resort to recriminations, not only against members of the Opposition but also against members on his own side of the House. I am not one to use the *tu quoque* argument frequently, but I would remind the Minister for Works, more in sorrow than in anger, of several statements that have been made which would afford hon. members in Opposition as great an opportunity of thumping the desk and going into heroics as was afforded to the Minister for Works. On that very auspicious night when he delivered the speech which he now asks the member for Perth (Mr. H. Brown) to regard as a clear statement of his opinion in preference to his utterance when returned to Parliament, he was assisted by the then Premier of the State, Mr. Rason. On that occasion Mr. Rason, speaking on his behalf, gave utterance to the following words:—

“Possibly in the future increased taxation might be necessary; but it would be a foolish step, the step of a madman, to increase taxation except as a last resort. Certainly they did not want to bring it into play just when the people wanted to re-establish confidence, when they wanted to show the people of Western Australia what a good place this country was.”

The Minister for Works did not on that occasion avail himself of the opportunity—as he should have done if he was so keen in the opinions he declared he held then—of repudiating the sentiments offered by the then Premier when speaking on his behalf. One other quotation I will read, and then I will leave what is a somewhat unpleasant and objectionable line of argument in a debate such as this. I may say by way of introduction that some element of doubt regarding the methods of the Government of which I was a member in 1905 has been stated as to our intentions in regard to a measure of land taxation on unimproved values. The principle was portion of a programme introduced in 1905; but I

think hon. members will acquit us of any unwillingness to bring the principle into force, as when we met Parliament we were immediately assailed with a vote of want of confidence. On that vote of want of confidence a number of hon. members—Ministers and others—who at the present time are advocates of a tax on unimproved land values, took exception to the Government of the day, stating that one of their reasons for supporting that vote of confidence motion was the fact that we had included in our programme a measure for the imposition of this tax. The Minister for Works has quoted remarks about exemptions. I have only to say, in regard to the interview of which I have spoken, that he was very careful only to quote one sentence; and as far as my memory serves me, on that occasion I pointed out that a measure of taxation on the unimproved value of land was a means to an end, that in its essence it was not the principle itself but the means by which we were to secure the enactment of a great principle which had secured the adhesion of some of the greatest minds of the world. I refer to the question of the restoration of the land to the people in any country. At that time the present Premier in speaking on that question said:—

“The new taxes foreshadowed in the Governor’s Speech are simply an income tax, a land tax, and a tax on the totalisator. No doubt the income tax will be popular with those of us who have not incomes exceeding £200 a year; and the same applies to the land tax with its exemption of £490. If we intend to tax land, tax it. I do not see any reason for the exemption.” Then he went on to deal with the income tax and referred to exemptions in that, and said:—

“Then the question arises, is it worth while to create such a new tax, bearing in mind the cost of collection, and the fact that to collect it we shall have to create a new department? I do not think it is worth while; and I think a similar argument will apply to the exemption in the land tax.”

Mr. Seaddan interjected, as he usually

does, "Do you believe in the land tax for raising revenue?" and Mr. Moore went on to say:—

"The original idea was that it should be used to burst up large estates. It is a question whether the local bodies cannot burst up such estates. None of these are exempted from roads board rating. If any roads board we like to mention were obliged to make a £400 exemption, that board's revenue would not be worth having. I have made valuations for roads boards; and I know that if there had been an exemption of £400 in respect of the unimproved value, the rates would not have been worth collecting."

There is the position. If the Minister for Works had had some desire above the mere motive that actuated him at the time of simply scoring a point—and not a very creditable point—he might have reasonably pursued his investigation more carefully, and might have unearthed something in the nature of a boomerang, which would have struck his own side of the House. Apart altogether from the opinions of members on both sides, the debates right throughout have not been of that nature which would elevate our parliamentary institutions in the interests of the people. There is one other point before I leave that aspect of the question to which I wish to refer, and that is in reference to some of the arguments advanced by the member for West Perth. I congratulate that member on his speech; it was couched in temperate language; it was an argumentative speech on the question he had in hand, and from his point of view he argued against land values taxation. But there were some fallacies in the course of that argument, and one in particular, and the only one I wish to refer to, and that is, according to the idea evidently in his mind the imposition of a land tax on the unimproved value of land is going to create a great commercial depression, that it is going to have the effect of discouraging settlement either of people within the State or of others who may come from other countries as immigrants to our shores. That is a prophecy on his part as to the results likely to accrue;

but it is not based on actual experience. In fact, the actual experience in countries will show that a measure of taxation thus imposed has been altogether to the contrary, in an opposite direction. I have only to point for instance to the experience of New Zealand. A tax was introduced by Mr. John Ballance and carried through the New Zealand Parliament in 1891. In the year 1885, New Zealand, before they had the tax, in the time of Sir Julius Vogel, lost by excess of departures over arrivals 21,744 persons, and from 1886 to 1891, the year that the tax was introduced, that country lost by excess of departures over arrivals a total number of 17,194 persons. In 1902, the year following, it gained by excess of arrivals over departures 4,958 persons, and in 1893, 10,412 persons, and so on. The total gains in these years amounted to 70,000 or 80,000 persons irrespective altogether of the gain in population in excess of births over deaths.

Mr. Draper: In those days, Canada was not popular.

Mr. BATH: Although Canada may be popular at the present time, attracting a large number of immigrants, I would like to clear up a fallacy in regard to that; just one other statement to show the fallacy of the argument. It is this, that with all the boasted immigration of Canada, the whole increase in the last returns given for Canada is not so high as the rate of increase in Australia: that is a fact which those who boost Canada should bear in mind. The position also is that in New South Wales, where they have had a land tax for some years, they have never suffered by any excess of departures over arrivals, or any desire of a number of people to get away from New South Wales. That was just the fallacy—for fallacy it is—that I desire to clear up. My main motive in rising this evening was to deal with the attitude of members on this question of land values taxation. I would like to say that if an hon. member came to the House to be amused, there would be a plentitude of amusement in the display we have had to-night, in the cross-firing which has taken place entirely on the Government

side of the House, and it reminds me of some parliamentary scenes which the immortal bard might have devised for insertion in the great play of the "Midsummer Night's Dream." But to one who has a more serious purpose than being amused in the Legislative Assembly of the State, the condition and attitude of members on this question is a most deplorable one. In fact, I wish to go farther and say, in my opinion it is somewhat a degradation of our parliamentary institution. I can well understand members may commit themselves to a general support of a Government although they may differ on minor details, and when such differences of opinion would arise on unimportant questions they would take the opportunity of voting against the Government; but on a question of this kind there is not room for the same attitude either on the Ministerial benches or the Opposition benches of the House, because the question of taxation is the fundamental basis of the British constitution and is the fundamental basis of every institution which has been patterned on that of the mother of Parliaments. And there is no question of greater importance, no other question on which there should be more of a real division of members, those who are for the measure introduced by the Government or those against it; and I say the proper place for members who in their hearts and by the tactics of the members supporting them are opposed to land values taxation, is not as supporters of the Government introducing the measure; for they are defying all the traditions of parliamentary institutions; they are doing more, they are degrading it. When members as we know in the last session spoke strongly in opposition to this tax, deprecating it as something which is going to be injurious to the community have repeated these statements even in stronger terms during this session, they cannot have a wish to be true to our institutions and continue to support a Government that introduces a policy which they think will be detrimental to the interests of the State. That statement applies to a large number of

members on the Government side; and I say that anyone who wishes to see us rise to the dignity of the occasion can attach more admiration, even if he be a straight out supporter of land values taxation, to a honourable opponent who gives his views upon a measure, than to one who opposes it and then says he is going to support the Government. There have been incidents since the election of 1905 which show that the Government are waning in the confidence of the people of the State. That is indisputably shown by the result of elections which have been held since 1905.

Mr. Scaddan : They have not won one seat.

Mr. BATH : They won the Coolgardie seat.

The Premier : Why did not you put forward a candidate for West Perth?

Mr. BATH : The hon. member asks me, why did not we put forward a member for West Perth. At other times members and Ministers ask why the Labour Party, this party that wishes to appropriate the whole of the representations, dares to put up a candidate in a constituency that is not a Labour constituency. I have heard that repeatedly in regard to the Kalgoorlie electorate. They say it is all right to put up a candidate for Brown Hill, for Ivanhoe, for Hannans, and even for Boulder, but that we have no right to go to Kalgoorlie and put up a candidate in the Labour interest for it is not a Labour constituency and that we have no business to want it. And now they ask, in a constituency like West Perth, where the population from which the Labour Party ordinarily draws its support is in such a small proportion, why we did not put up a candidate for West Perth. I leave it to members to say which is the sincere opinion of Ministers.

The Premier : The suggested candidate worked against the Government, which was the same thing.

Mr. BATH : The position is that we have won every by-election, and if we wanted to go farther than that we can recognise that confidence is waning, in the murmurings of the people, in the growing signs of discontent around, and

in the strenuous endeavours being made to shift the burden of responsibility and say it is not maladministration or the failure of the present Government to carry out their promises, but to put it all down to Federation. That leads me to this argument. I wish to say I can respect a straight-out opponent who stands up in his place and opposes a measure, because it is the boast of our legislative institutions, the boast of the mother of Parliaments, as it is of every other Parliament, that we secure the best line of action by conflict of opinion, by opposing political forces. That being so, in this House we should be ready to respect anyone who gets up and in opposition to anything says "I am opposing it" and gives his arguments. You can meet such a one in debate, and devise the best means out of it. But when members come here opposed to a measure, and because of some incident, because possibly of some intimidation which has been spoken of by the member for Gascoyne, vote against their convictions, I say it leads to a condition of things in our parliamentary institutions which is deplorable. I go farther, and say if by my vote on this occasion I could end such a state of affairs, if I could bring about what is the only possible solution, because in this case you cannot medicine the sick mind or the sick Ministerial party—the only thing that you can do is to use the surgeon's knife, and that surgeon's knife wielded by the electors of the State—if by any vote of mine I could refer this question to the people, I should do it willingly, and I say that in all honesty and sincerity. I should do it even if it were at the cost of my seat ; because I say the only possible solution of this difficulty is the verdict of the people. They have not been given an opportunity of pronouncing a verdict, and it is only fitting that those members who have come with a mandate from their electors to oppose it, who have pledged themselves to oppose it, should have the opportunity of asking their own electors what may be their desire on this question. But we see from the attitude of the members for Claremont (Mr. Foulkes), Katanning

(Hon. F. H. Piesse) and others that there is no possible opportunity of making this appeal to the people. I say that appeal would be the best solution, for I am satisfied the electors of the country would give a mandate for a measure of taxation equitable in its nature and just all round in its incidence. And it is as well to point out that there can be an application of land values taxation which from my point of view would absolutely prevent the best results which might flow from a complete measure, apart altogether from the question of raising £60,000 or £90,000 of revenue ; and it is a moot question whether, if by any immediate appeal to the electors we could secure such a result or such a mandate, it would be in the best interests of this (Labour) Party and of the whole country that such an opportunity should be afforded. I have seized this opportunity to point out to members their responsibilities, other than those they may think they may owe to the Ministry in power. There are responsibilities which members owe to the electors of the State ; and one of those responsibilities is that members should come as representatives primarily to voice the views of their constituents. We can give this credit to the man who may come from his constituents pledged to a certain line of action, and who may as a result of logical debate in the House, of a full discussion of a question, see reason to change his views and therefore to change his attitude on that question. We can give credit for such a motive ; but we cannot give credit to members who, we know, have changed their attitude and their votes but have not changed their views on the question ; when we know they are just as much or even more opposed to a land tax—as one member said who intends to support the Bill—than they were last session. And I have risen to say that such a condition of things is deplorable, and should at the earliest possible opportunity be ended.

The TREASURER (in reply as mover) : I hope we shall not in future depart from the established custom by debating Bills on the third reading,

practically repeating the arguments used again and again while the measures were previously before the House. I recognise there is an excuse on this occasion, inasmuch as the member for West Perth (Mr. Draper) has just been returned by his electors, a majority of whom have sanctioned his opposition to this measure; and this is the only opportunity he has of speaking on the question. I congratulate him because he has to-night stated his views in calm and deliberate language, views which he first enunciated on the platform during the recent election, in respect of the land taxation proposals of the Government. We have all done the same on similar occasions, and it is right and fitting that he should take the first opportunity to place on record in this Assembly the views which he holds and on which he won his election. I should like, however, to point out that in some few instances the hon. member was hardly accurate in his statements as to my attitude and utterances, and the attitude taken up by others in respect of this Bill. He stated, and I wish to make this clear, that an intimation was given—I presume by me, because it was I who mentioned it—that there was a probability of the land tax being raised to 3d. in the pound. Now I never made any intimation of the sort. When the Leader of the Opposition (Mr. Bath) argued that there might be and would be a considerable loss of revenue through the rebate and exemption clauses of the Bill, which revenue I ought to take the opportunity of collecting, I did point out to him that supplying the deficiency was only a question of raising the rate, when the revenue he referred to would be collected. But I never gave any intimation that it was either my intention or the intention of the Government to raise the land tax from 1½d., which we announced, to 3d. in the pound.

Mr. Bath: You were just trying to get home on me.

The TREASURER: No; but if I did get home, all the better. I was simply showing how weak was the hon. member's argument. The member for West Perth has raised the farther objec-

tion that we had no mandate from the people to introduce a land tax. I do not wish to detain the House long to-night, but I may briefly remind him that the question of land taxation has been more or less before the people, not as a direct issue between parties, because the majority of both parties in the House are in favour of it; but it has been more or less prominently before the people of the State since the general elections, when Mr. Rason, then Premier, stated distinctly in his policy speech at Midland Junction that although he did not then propose taxation of this sort, yet he would probably have to introduce it in the following year. Prior to that it was referred to by Sir Walter James, although not brought within the arena of practical politics; that is, he did not introduce a Bill. But apart from that, and apart from the question of a direct mandate from the people, is it not the duty of the Government and the Parliament of the State to raise the revenue necessary to carry on the State's affairs? Has it not been accepted as one of the greatest responsibilities attachable to any Government, not only in the States of Australia but in the old country, the responsibility of raising sufficient revenue to carry on the affairs of the country? And when we have time after time shown to this House and to the people the direct necessity for increased revenue; when we have pointed out the falling away of revenue during the past four or five years, due to our Federal connection; when we have also pointed out that our population and the needs of our people have increased year by year, notwithstanding that our revenue has not increased; and when we have learnt by experience—not the experience which the member for Perth (Mr. H. Brown) attributed to me, that I had brought in the largest deficit chronicled by any Treasurer in this State; not that, because Treasurers before me have brought in much larger deficits than I have to face this year—but when we have found that the revenue year after year not only in our time but in the time of our predecessors has not been sufficient to meet the requirements or the expenditure of the

State : then are we not justified in asking, and indeed in suggesting to the House, that this legislation be passed in order that we may, by taxation which we consider fair and equitable, raise some portion of the revenue which is so desirable in the interests of the State at large ? The member for West Perth has calmly told us—I do not think he wished to mislead the House—that this is the first time the land tax proposal has been submitted to a town electorate. I agree with him it is the first time it has been submitted to a single electorate in a city or town ; but he must remember that the East Province, in which there was an election the other day, comprises several towns, that it includes Northam, a very flourishing centre, as well as York and Beverley, all of which pronounced in favour of this tax. That is a mandate from the class of people who live in towns, business people such as we have in the city of Perth. And when the member for Gascoyne (Mr. Butcher) found fault the other evening with the result of the election, because, he said, the country people were not given an opportunity of exercising the franchise, his statement bore out my argument that the result of the election is a pronouncement by townspeople, who have recorded their verdict in favour of this form of taxation. So surely we can set off one election against the other ; and I feel sure, notwithstanding the member for West Perth has decided against the tax, that were the case put to the people and the residents of our towns throughout the State, they would by a majority endorse the land-tax proposals of the Government. The hon. member has found fault with the action of the Government because this is a class tax which we have introduced and carried so far. I ask how it can be a class tax when the whole land of the State is included in the taxation proposals ? If we had proposed, what perhaps he might have supported, a tax on unimproved lands only, I should agree with him that we were adopting a class tax, probably justifiable for a purpose, but still a class tax. But we cannot for a moment say that we are imposing a class tax on the whole soil

of the State, which belongs to the State no matter under what tenure it may be held ; it cannot be said, when the soil of the State is classed as a whole, that it is the subject of a class tax. The tax is certainly general, and can be fairly proposed and fairly supported by any member who wishes to see the finances of our State put on a sound footing. The hon. member argued that this was an unjust tax, and it seems to me the same reply answers that argument. The State hands over its lands to the keeping of certain persons on certain conditions or under certain titles. But in return for the privilege thus granted of using that land, whether as freehold, leasehold, copyhold, or under any other tenure, the State says “ We require some slight contribution in the shape of taxation to carry on the affairs of the State.” Surely it is not an unjust tax when regarded from that standpoint. I wish to remind the hon. member, and I hope I do so in all kindness, that I am under the impression it is not long since he made up his mind that he was opposed to taxation of this sort ; and as he came to the conclusion, after giving it consideration during the past few weeks, that he must oppose it—he was first, I believe, inclined to support it—he must also grant that right to other members who may perhaps have some dislike to taxation proposals as they stand, but who, after having concluded, contrary to his conclusions, that the State is in need of this revenue, have decided that they must support the tax. This also applies to the Leader of the Opposition who condemned in his speech a short time since members on this side of the House, representing agricultural communities, who had the temerity to say that in the circumstances they are supporting the Government. I quite understand that the majority of people will oppose a tax if we put it to them baldly, “ Are you in favour of this tax or not ? ”

Mr. H. Brown : Not if you offer them political bribery.

The TREASURER : I resent the imputation that there has been any such thing as political bribery in this Parliament. If there has been, the hon. mem-

ber should disclose it immediately; but to the present he has not shown it.

Mr. H. Brown: Look at the grants the Sussex and Bunbury electorates received during the last few years.

The TREASURER: The hon. member the other night in trying to substantiate the charge of political bribery, as he calls it, did me the honour of comparing unfavourably certain figures of grants given to my district with the amounts raised in the electorate. On that occasion I pointed out that the hon. member had used figures dealing with the period of the Daglish Government, yet the hon. member had the unfairness to imply that the present Government were bribing my electorate in giving grants of this description. I hope the hon. member will learn to be correct in his statements, and if he cannot be correct I hope he will keep silent.

Mr. H. Brown: I challenge you to deny them.

The TREASURER: The hon. member claimed that the burden of this taxation on the towns would be more than that on the country lands. The other night I gave figures to show that on the present valuations—not my values, I want the hon. member for West Perth to understand, because I have not valued the lands of Western Australia, but values sent in by the different roads boards and municipalities—the figures work out that the municipalities would contribute, out of the £60,000 we hope to obtain from this tax, the sum of £32,000 against £27,000 from the roads districts. Those are the figures as worked out by the Treasury examiner, on the returns he has available. I admit that when the assessors get to work and new values are made, probably these figures may be considerably altered, and the chances are they will be altered against the country districts and not against the towns; but any argument is good enough for a man who wants to oppose an action, an individual, or a Government. The member for Perth, with his usual accuracy, has tried to show by mere statements that this tax is going to be ruinous to the city of Perth. The hon. member has not a mind beyond the boundaries of Perth. It is simply Perth he is looking after, and he says Perth is

going to be ruined by this taxation. I regret the hon. member should raise such arguments; but I also regret that the member for West Perth (Mr. Draper) did not make himself clear on this point. It is interesting to know that although in some very pessimistic remarks he forecasted ruin to the whole of the country, yet contrary to the member for Perth the member for West Perth, in concluding his remarks, said this taxation proposal was like a mosquito bite—it irritated without having any result worth mentioning.

Mr. Draper: I said that it drew very little blood, and caused an abnormal amount of irritation.

The TREASURER: That means that we get very little revenue from it, but it causes a great deal of irritation. Then how is it going to ruin the city of Perth or Western Australia, if it is going to draw very little revenue from the people? It seems to me that the whole of the arguments of members opposing this form of taxation have fallen to the ground. The member for West Perth said the tax was going to deter the land settlement we have been striving to accomplish, so far as the present Government are concerned, ever since we have been in power. The hon. member told us the tax was disliked in England, and therefore we could not get immigrants from Great Britain to settle in Western Australia. But it is passing strange to remember that only last session a land tax proposal was submitted in the House of Commons in connection with the Scottish lands; and this shows at once that at any rate at home they are beginning to realise that in some conditions a land tax is a fair thing to bring before Parliament and to enact. Are we therefore not justified in taking similar steps here, when we realise that our revenue must have some increment? Are we not justified in taking similar steps in saying that those who are going to receive advantage and benefit from our borrowing and developmental policy must bear some share of the cost? It seems to me absurd that we should have arguments that we are going to deter land settlement and we are going to ruin

the country, when we have had the illustration of the Eastern States and New Zealand before us. They have all got land taxation and in many instances an income tax as well, and they have not yet been ruined; nor has land settlement been deterred in those States. What is the position so far as Western Australia is concerned? This land tax measure of ours is not being introduced into Parliament this session for the first time. Members know well it was introduced last year and debated very fully, and that it was opposed and denounced outside this House by those who are opposed to taxation of this description; yet since that measure was introduced into this House last year, for eleven months we have had over 800,000 acres of land taken up in Western Australia. Does that bear out the argument of hon. members who are so pessimistic in their ideas that it is going to deter land settlement in our midst? The Premier reminds me that not only was this proposal to enact taxation of this description in view when this land was taken up, but the land has been taken up under much more stringent conditions than ever obtained before.

Mr. Gull: May not the question of the tax being thrown out have some influence?

The TREASURER: Absolutely none, because it was very well known that the tax, having been passed by a huge majority in this House, was to be introduced as early as possible in the following year. Of course we had the usual fault found with us in regard to our administration, that we advertised in the old country that there was no taxation proposal when we were advertising to get people to come out and settle on our land. So far as his Government is concerned such has not been the case, but I believe that when Sir Walter James was Agent General he did adopt that system. At the time he was justified in doing so, because there was no tax of this description before the Parliament of Western Australia; but so soon as we took hold of the reins of power, having taxation proposals of this kind in our minds if necessary, the advertising

in the old country which the hon. member complains about was stopped, and has not since been indulged in. It seems to me absurd to use this as an argument that we should not pass a measure of this description; because after all is said and done, the conditional purchase leaseholder, as members are aware, and perhaps the member for West Perth has omitted to notice it in the Bill, is exempted for the first five years after settlement on the land. The next argument advanced was that taxation was illogical. Now, why? Because the hon. member said we were exempting mining leases from the operations of the Bill. I want to point out to the hon. member as it has been pointed out by members representing mining constituencies in this House, that it would be absolutely impossible to get at the unimproved value of a mining lease; it has no value. Mining leases are already heavily taxed as far as their surface value is concerned; that is they pay one pound per acre rental, probably more than the value of the freehold. It is only by reason of improvements that they become valuable, and as those are exempt it follows naturally that we have no value of mining leases taxable in a measure of this description. We have of course the argument, and I do not wish to repeat these things unduly to-night, that we must cut down our municipal grants and roads board subsidies, and must attempt by economies to bring our expenditure down to the level of our revenue without farther taxation. We are cutting down subsidies. Unfortunately last year we had to pay more than was estimated, but that has been explained, and I probably shall have something to say on it later when another motion comes before the House. We are endeavouring to cut our roads boards grants as low as possible, and to reduce them year by year; but it would be absolutely foolish on our part to wipe these grants off in one act. To wipe off all roads boards grants and all municipal grants, although it might not injure Perth to any great extent, would undoubtedly cause great stringency and great want; and it would send many of the smaller towns and road districts into

bankruptcy if we were to cut off these grants in one fell swoop. This sort of thing must be done gradually; you cannot put a knife in and cut away the cancer at one stroke or you would lose the patient. We have to do it gradually, so that these bodies may adapt themselves to the different conditions and may gradually increase their revenues by their own taxation. That is what the Government are proposing to do, just the same as in their proposals for economy in administration. What hon. member will say that the Government have not exercised economy in the last 12 months, the most stringent economy in every department? We were faced, as I told members the other night, with the position that the revenue was £190,000 less than we expected; and what did we do?

Mr. Bolton: Sacked railway men.

The TREASURER: The hon. member is not stating a fact, and he knows he is saying what is incorrect.

Mr. Bolton: You sacked 300 men.

The TREASURER: The hon. member insists on that statement. He should withdraw it, for he knows that railway retrenchment took place since this financial year began, and not last year. Ministers took the question of revenue into their charge, and they made reductions in expenditure of over £100,000, thereby ending the year's transactions with a deficit on the year of only £88,000. I ask members, did the Government show that negligence some would have us believe has taken place in the administration of the affairs of the country, or did they show they had a grip of their departments, and that when the revenue was not coming in they acted accordingly and took care that the expenditure was kept within reasonable bounds. If so, rather than receiving condemnation we are entitled to the commendation of every member, no matter to what side of the House he belongs. [*Mr. Scaddan:* I do not think you deserve it.] It does not matter to me one iota what the hon. member thinks. I am speaking to the fair and reasonable members, and I do not admit that the hon. member can be reasonable where it is a question of Gov-

ernment and Opposition. We have had to face a big reduction, as hon. members know, in loss of customs revenue; something like £475,000 per annum less revenue coming to us through customs from the Commonwealth than we had during the first year of Federation. As the Commonwealth expenditure goes on increasing, that decreased return to the State will be more evident. We shall have this year something like £500,000 less than we had the first year of Federation from the Federal Government. The State revenue is undoubtedly increasing by a considerable amount and by almost sufficient to balance the decrease in the amount returned by the Commonwealth; but our people having increased by some 60,000 or 70,000 souls during the past five years, their requirements have increased, the men who have come to our shores and settled in our midst in that period, and particularly those who have settled on our lands, require expenditure in respect to railways, roads and facilities, in order to enable them to be successful in their operations. The increased expenditure in the Education Department—and none would wish to see that cut down—has been considerable owing to the increased settlement on the land, and the increase there alone has been something like £10,000 or £12,000 per annum, which of course is an increase we cannot possibly avoid. The question is are we to sit still, stop our operations and mark time, let this country go back as others have done in my recollection when hard times come, or are we to adopt a bold forward policy such as that announced by this Government in the policy speeches and which is now being carried out? [*Mr. Angwin:* It has only been speeches.] The hon. member is getting a dry dock for Fremantle to cost £300,000, railways have been constructed here, there and everywhere, the other night we passed a Bill to build a railway in the North-West, and yet the hon. member has the audacity to say that everything is in speeches. Last year we spent £600,000 in the development of the country, and this year we have the thick end of a million pounds of work in hand. And yet he says we are standing still and doing nothing.

Ever since the time of the early discovery of gold in Western Australia there has been no more progressive forward policy carried out than that of the present Administration. And that too in the face of the most extreme difficulties; in the face of a Treasury chest which has been consistently emptied, as hon. members know, and in the face of difficulties in raising the necessary revenue to meet the demands of the people. We have only to look to this one fact, and I really regret having to refer to it, that the railway revenue last month fell off by £13,000. When we notice that, we can realise that it is no sinecure to run the affairs of the State at the present time, or even to control the Treasury. Every care must be taken and every economy in reason must be exercised, notwithstanding the opposition of the hon. member for North Fremantle, in order to make the economies equal the shrinkage in revenue. If revenue is not forthcoming to meet the interest and sinking funds of loans to carry out the great works we have projected, and which we are determined to carry out, then these works cannot go on. I think every hon. member will agree with me that it would be disastrous, unbusinesslike, if we were to close down to-day and say that because we have some slight depression in our midst, we are going to shut down and wait for good time to come. We would have a long time to wait. That is not the way to face bad times—to sit down and wait. The time of depression is the time when we should show confidence in our State and administration, the time when we must carry out the developmental works I have referred to, the time when we must endeavour to give those on the land every facility so that they may make a success of their own individual undertakings, the time when we must, with a firm hand and determination, open up the districts which have been locked up for so long, so that we may widen the avenues of employment for labourers and help to hasten the time when great prosperity will come back to our country. It is no use talking; the people of this country must be, and I feel sure are, willing to provide what is necessary to carry on the

affairs of this State. To give an illustration of the shrinkage of station values, such as the member for Gascoyne gave in his speech, and to put the blame for that on the land taxation proposals of the Government is childish in the extreme, to say the least of it. Here is a station which the hon. member says is worth £30,000 or over, and the best price that was offered for it was £15,000; and he wants this House and the people of Western Australia to believe that the depreciation of that station to the extent of £15,000 in value is caused by the land taxation proposals, when the proposals we have before the House to-night would mean that the station would have to pay £21 17s. 6d. for the first year, and probably much less in succeeding years in land taxation. Is it reasonable to expect that members will accept that statement? [Mr. Butcher: The depreciation was brought about through the general depression created by the land tax proposals.] The hon. member said distinctly that it was owing to the land taxation proposals of the Government that they could only get half the value of the property. [Mr. Butcher: That is so.] There you have it. All that this station would have to pay for land taxation is £21 17s. 6d., and the hon. member suggests that on this account the value of the station has been decreased by £15,000. It is too preposterous and childish to take farther notice of. I regret I have had to detain the House to-night to make these few remarks. The determination of this Government, notwithstanding the personal animosity of the member for Perth (Mr. H. Brown), the evident determination of some people who are not broad enough in their views to assist a Government which has determined to open up the country, notwithstanding all this we are going to carry our taxation proposals, I hope, with an overwhelming majority to-night. We are going to continue the progressive policy of the Government, and not going to be afraid of the depression which does exist to some small extent, and, having confidence in ourselves and confidence in the resources of our country, we are going to get the country to give us the necessary funds to carry on

and do all we can to, in the very near future, bring prosperity once more to our shores.

Mr. A. C. GULL (Swan): Notwithstanding the fact that it is getting late, I am going to address members for a few moments on this question. So much has been said, so much feeling has been brought to bear upon this debate by hon. members in arguing the question, that one can only regret that a question of this kind is allowed to bring out feelings by hon. members towards one another which I am sure they will regret when they get outside the Corridors. I can realise that the Government are in need of funds to carry out the policy which is more necessary to-day under the Federal Constitution than it was five years ago. It is a well known fact that any individual is against anything that will draw a few shillings or pounds, as the case may be, from his pocket. And so it is with the constituencies, and therein lies the reason for the opposition which has been shown in constituencies to the land taxation proposals of the Government. When we realise that the Government are short of money, and that shortage is brought about, not by any slump in the natural resources of the country which are being developed, but through the most egregious error ever perpetrated in the history of the country, we should say there is no alternative for the mistake we have made in entering Federation than for the country to bear the additional taxation in order to carry on. I have always held—and I hold it now just as rigidly at this eleventh hour of the taxation measure as I did at the first—that the whole scheme for raising revenue by taxation on unimproved land values has been carried out on a wrong basis. The basis of taxation should have been entirely through the local bodies; they should have been compelled to raise sufficient revenue for their own development; then we would not have, as we are going to have, the peculiar position that those boards who have done their duty and have carried out—as they have done in many instances—a heavy form of taxation penalised and those boards who

have failed to carry out their responsibilities in their proper light let off. As with the country, so with the towns. It seems peculiar that we should have 100 roads boards in this country and 100 secretaries of roads boards in this country, and in many instances supervisors also. Up to last year these boards raised £17,000, and it cost £17,000 to spend it. The only money that was devoted actually to the development of the districts was the money received from the Public Works Department. Land taxation is going to be felt in those districts where the boards have fulfilled their obligations and where they are face to face with the position that they have taxed themselves in some cases up to £10 on the unimproved value with a rate of 2d. in the pound. And you can hardly expect a district with a rate such as that to feel anything but indignation at the imposition of a Government land tax on top of their own; because, as I have already pointed out several times during the passage of this measure, the Treasurer is going to take the roads boards' valuations as the basis for this taxation by the Government. Boiled down it amounts to this: those people whom the Minister for Works has been constantly advising, "You help yourselves and I am prepared to help you" are going to reap the detriment of having carried out what the Minister and the country expected them to do. I am speaking of my own district in particular, for I realise that under existing conditions my district is against this Bill, and it comes home to me because I have no less than seven boards in my district, and I have a pretty fair idea of the feeling which dominates the whole of my constituency. It amounts to this, they will have to do either one of two things—reduce their values and thereby admit they have previously taxed themselves above their values, or submit to the dual taxation that this Bill will bring forth. I maintain the principle of carrying out the tax is a wrong one. Where the saving should have been made is in the subsidies parcelled out to the various boards and municipalities. They should have been levelled up by Act of Parliament and it

should have been decided how much each board should raise. In connection with that matter I know of plenty of instances in which boards with a certain rate have never collected one-half of the money due to them. It may be said they have not been able to, but in most cases it was because the members of the board had a certain amount of sympathy with themselves, and they have said, "Oh, well, do not harass so-and-so if the money is not forthcoming, we shall get it from the Government." That has been going on too long. The fact remains that up to last year these boards raised £17,000, which was absorbed by their administration. Some definite policy should have been brought about to make these boards feel a sense of their responsibilities. Had that been done the land tax would have been raised without the necessity for Government supervision, without a Government department to collect it—the boards would have raised sufficient money for their requirements. I say again the only justification for the imposition of the tax is for revenue purposes and entirely as a matter of expediency. The argument submitted about taxing undeveloped country, seeking to put people on the soil is undoubtedly a good one; but I do not think a member of the Government or a member of the House honestly believes the land tax, as a land tax, is a good thing to impose. If members were honest enough to say to me, "We require revenue to make up the deficiency caused by Western Australia being forced into Federation," I would be prepared to concede it to them; but when the Treasurer still maintains that he did the right thing in helping to force this country into Federation, I join issue with him. From my point of view I would rather welcome the new tariff that has been placed upon us by the Federal Government, and I would have been glad to have seen it heavier still, to awaken the country to a sense of what they have lost and to a sense of endeavouring to force themselves out of the compact they are now in.

Amendment (six months) put, and a division called for.

As to Crossing the Floor.

The Premier: I would point out, Mr. Speaker, that the member for Swan (Mr. Gull) has crossed the floor after the tellers were appointed.

Mr. Speaker: The hon. member, and the member for Guildford (Mr. Johnson) who has also crossed the floor, cannot do so after the question is put, and must retain their seats.

Mr. Johnson: I should like your ruling, sir. You put the question, and said: "All those in favour pass to the right." I immediately left my seat and proceeded to pass to the right as directed by you.

Mr. Speaker: You did so after the tellers were appointed.

Mr. Johnson: No sir; when you put the question.

Mr. Speaker: Then I understand the hon. member did not cross after the tellers were appointed?

Mr. Johnson: Certainly not.

Mr. Speaker: If he did not, he is entitled to remain where he is.

Mr. Gull: The hon. member crossed immediately before I crossed.

Mr. Speaker: Members cannot cross the floor after tellers are appointed.

Mr. Gull: Well, sir, were the tellers appointed?

Mr. Speaker: They were, so far as I know. I did not notice the hon. members crossing.

Mr. H. Brown: The member for Guildford crossed the floor before the member for Swan, and I say his vote ought to be counted in favour of the amendment.

Mr. Foulkes: The member for Swan was sitting close to me, and I noticed that both members crossed at the same time.

Mr. Speaker: I am given clearly to understand, by several members, that tellers were appointed before the two members in question crossed.

Mr. Johnson: Do you rule that my vote must be counted for the amendment because, immediately after you put the question, I moved from my chair and proceeded to vote against it?

Mr. Speaker: I have already ruled that no member has a right to cross the floor after the tellers are appointed.

Mr. Johnson : And you rule that I crossed after the tellers were appointed?

Mr. Speaker : I have already ruled ; and do not let the hon. member ask me that question again.

Mr. Bath : I carefully observed the member for Guildford, and noticed that he moved over when you, sir, asked all Ayes to pass to the right. The position of the member for Swan is different, because he crossed afterwards to the opposite side.

Mr. Bolton : To equalise the vote.

The Minister for Mines : Tellers were appointed before either member crossed.

Mr. Bolton : No.

Mr. Davies : The member for Guildford had crossed the room before tellers were appointed, and immediately he crossed to vote with the Ayes the member for Swan crossed to the opposite side.

Mr. Speaker : If that is so, the hon. member is entitled to vote. I cannot see every member who is moving about the House, though I watch as carefully as possible ; but I did not see the hon. members in question, and therefore I am taking the opinion of the House that they had not crossed before appointment of tellers. I am quite content to take the members' word. If they did not cross after the tellers were appointed, they are entitled to have their votes counted.

[*Mr. Gull* re-crossed the floor.]

Mr. Davies : The member for Swan is certainly in his wrong place now. He crossed the floor after tellers were appointed ; the member for Guildford did not.

Mr. Speaker : I have already ruled as distinctly as possible, after hearing the statements of members, that the member for Guildford is justified in remaining where he is, and that the member for Swan should re-cross the floor.

Mr. Butcher : I was particularly interested in the division, and I watched the member for Swan. He crossed the floor before tellers were appointed.

Mr. Gordon : I saw the movements of the members for Guildford and Swan. Both crossed the floor after tellers were appointed.

Mr. Speaker : I hope members will not descend to making this Parliament a farce. I have ruled as fairly as I can rule. As I did not see the hon. members, I must take the voice of the House. One says the two members did cross the floor, and others say they did not ; but I will trust to the conduct of the hon. members themselves. I leave it to them to say whether they crossed the floor before or after tellers were appointed. I shall be satisfied with their conduct whatever they do on the point.

Mr. Gull : I only know that when the member for Guildford moved, I immediately moved.

Mr. Speaker : I cannot allow the matter to go any farther, after deciding to leave it to the good sense of the hon. members themselves.

Division resulted as follows :—

Ayes	..	..	..	4
Noes	..	..	..	33

Majority against .. 29

AYES.	NOES.
Mr. Butcher	Mr. Angwin
Mr. Draper	Mr. Barnett
Mr. Gull	Mr. Bath
Mr. H. Brown (Teller).	Mr. Bolton
	Mr. Cowcher
	Mr. Daglish
	Mr. Davies
	Mr. Eddy
	Mr. Ewing
	Mr. Foulkes
	Mr. Gregory
	Mr. Hardwick
	Mr. Hayward
	Mr. Heilmann
	Mr. Holman
	Mr. Horn
	Mr. Hudson
	Mr. Johnson
	Mr. Layman
	Mr. McLarty
	Mr. Male
	Mr. Monger
	Mr. N. J. Moore
	Mr. Piesse
	Mr. Price
	Mr. Scaddan
	Mr. Smith
	Mr. Underwood
	Mr. Verrard
	Mr. Walker
	Mr. A. J. Wilson
	Mr. F. Wilson
	Mr. Gordon (Teller).

Amendment thus negatived.

Question (third reading) put and passed.

Bill read a third time, and ordered to be transmitted to the Legislative Council.

BILL—LAND TAX.

Measure to impose a Tax—Second Reading.

The TREASURER (Hon. Frank Wilson) : It is unnecessary for me to detain the House in moving the second reading of this measure. As announced during the debate on the Land Tax Assessment Bill, the Tax Bill has been brought down in exactly the same form as last session, namely 1½d. in the pound. I beg formally to move the second reading.

Mr. J. C. G. FOULKES (Claremont) : I desire to inform the Treasurer that in Committee I shall move that the amount of this tax be reduced, and I shall move to have provision made for this tax being paid in two half-yearly moieties.

Mr. H. BROWN (Perth) : I intend to vote against the second reading of this Bill, to a great extent owing to the inability of the constituents of the member for Claremont to pay their local rates. Seeing that they have to get distress warrants to collect rates in the Claremont electorate and also in the major portion of all the constituencies, is it fair to impose this tax of 1½d. which exceeds in many cases the local taxation ? Surely there is no need to rush this through to-night at this late hour by means of the brutal majority on this side. Members by speaking against the Bill and voting for it are prostituting their politics.

Mr. SPEAKER : The hon. member must not reflect on members of the House.

Mr. H. BROWN : I withdraw it, but it is degrading to find members on the Government side of the House totally opposed to the principle of a land tax in any shape or form, yet voting for it. The members for Beverley, Katanning, Murray, Williams, and Claremont are absolutely opposed to the land tax ; but they come here and vote for this measure simply to keep a party in power. I think it would be far better to go to the country. Members have been returned who are not in favour of land taxation. We have the dictum of West Perth against this Bill ; and surely it is reasonable, in an important matter as

to the amount of this tax, to defer the consideration of the Bill to see whether the amount proposed by the Government is right. I believe that if a tax of a penny-halfpenny in the pound is retained, the £60,000 the Treasurer expects to raise will be increased to £100,000.

Question put, and passed on the voices.
Bill read a second time.

Committee Stage.

The Treasurer moved—

That the Speaker do now leave the Chair for the purpose of going into Committee on the Bill.

Question put, and declared passed on the voices.

Mr. H. Brown : Divide !

Mr. Taylor : Is it not the custom, when the second reading of a measure of this description is passed, that members give notice of their amendments and have them placed on the Notice Paper ?

Mr. A. J. Wilson : On a point of order, I understand Mr. Speaker that you put the question and that a division was called for.

Mr. Speaker : A division has been called for.

Mr. Bolton : I believe the call for the division was withdrawn.

Mr. H. Brown : I do not wish to withdraw the call.

Bells rung for a division.

The TREASURER : If hon. members want the Committee stage adjourned, I have no personal objection ; but I thought we might as well deal with it in Committee, as it is only the question of amount. The Bill is just the same as that brought down last session. However, I have no objection to adjourning the Committee stage until Tuesday.

Mr. SPEAKER : Unless the hon. member for Perth withdraws his call, the division must take place. If, after hearing the expression of opinion from the Treasurer, the hon. member is prepared to accept that statement, he would be justified in withdrawing his call for a division.

Mr. H. BROWN : I refuse to withdraw, and I object to the bustling tactics of the Government.

The TREASURER : I am not going to be hustled by you, anyway.

Division taken with the following results:—

Ayes	..	..	..	26
Noes	..	..	..	6

Majority for 20

AYES.

Mr. Barnett
Mr. Bath
Mr. Bolton
Mr. Cowcher
Mr. English
Mr. Davies
Mr. Eddy
Mr. Ewing
Mr. Gregory
Mr. Hardwick
Mr. Hayward
Mr. Heitmann
Mr. Holman
Mr. Horan
Mr. Hudson
Mr. Layman
Mr. McLarty
Mr. Male
Mr. Monger
Mr. N. J. Moore
Mr. Piesse
Mr. Price
Mr. Smith
Mr. A. J. Wilson
Mr. F. Wilson
Mr. Gordon (Teller).

NOES.

Mr. Angwin
Mr. H. Brown
Mr. Poulkes
Mr. Johnson
Mr. Scaddan
Mr. Underwood (Teller).

AYES.

Mr. Barnett
Mr. Bath
Mr. Bolton
Mr. H. Brown
Mr. Cowcher
Mr. Davies
Mr. Eddy
Mr. Ewing
Mr. Foulkes
Mr. Gregory
Mr. Gull
Mr. Hardwick
Mr. Hayward
Mr. Heitmann
Mr. Holman
Mr. Horan
Mr. Hudson
Mr. Johnson
Mr. McLarty
Mr. Male
Mr. Monger
Mr. N. J. Moore
Mr. Piesse
Mr. Price
Mr. Scaddan
Mr. Smith
Mr. Underwood
Mr. Versard
Mr. F. Wilson
Mr. Layman (Teller).

NOES.

Mr. A. J. Wilson
Mr. Gordon (Teller).

Motion thus passed, progress reported, and leave given to sit again.

BILL—COLLIE-NARROGIN RAILWAY AMENDMENT.

Second Reading.

The PREMIER (Hon. N. J. Moore), in moving the second reading, said : This is a Bill which will not cause any discussion, and I will briefly explain to members the reason for bringing in this short amendment to the Collie-Narrogin Railway Act of 1904. The Act provided that at any time after the passing of the Act, and until the expiration of 12 months from the publication in the *Gazette* of the opening of the railway for traffic, the Governor might compulsorily purchase land within 12 miles on each side of the railway. This provision has been made in each of the succeeding Railway Act passed since the Act referred to ; but it has been found in cases where a line might be opened in two sections, that it is advisable we should be a little more clear in the provisions for resuming land as set out in the Act. In this case it has been deemed advisable to open the railway in two sections. The first section was opened last year, and it is not anticipated that the whole of the line from Collie to Narrogin will be declared open for traffic until some time next month. The intention was

Question thus passed.

In Committee on the Bill.

Clause 1—agreed to.

Clause 2—Amount of land tax:

Mr. FOULKES : The Treasurer said just now that if members desired it he would not press for the Committee stage this evening. It was not anticipated the Bill would reach this stage, and therefore he asked that progress be reported. He had given notice of the amendments to which he referred previously, to reduce the tax to one penny, and that the tax should be paid in two equal half-yearly moieties. He now moved—

That progress be reported.

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

Ayes	..	..	..	30
Noes	..	..	..	2

Majority for .. 28

that the right to compulsorily purchase should continue for 12 months after the opening of the railway as a whole. In view of the opening of the first section, a doubt has arisen in the minds of legal persons responsible for advising the Crown in construing the meaning of the Act, whether the period during which compulsory purchase of land on either side of the railway could be made did not commence to run from the date of the opening, that is to say whether the 12 months would date from the opening of the first section or of the opening of the line completed for traffic. Such a construction of the meaning would undoubtedly be contrary to the intention of Parliament; and this amending Bill has been introduced to remove the doubt that possibly would arise if the matter were left undecided. It is all the more necessary in connection with this line, as there are four or five large blocks which it is possible the Government in their wisdom may consider it advisable to resume: and the advantage of resuming the land, against the repurchasing of it under the Agricultural Repurchased Estates Act, is that we are able to acquire the land at the value that would be placed on it prior to the construction of the railway, instead of having to pay an enhanced value given to it by the construction of the line. Four or five of the blocks were alienated in the early history of the State, and contain a large percentage of first-class land which might be subdivided into reasonably sized holdings, which I am satisfied would be taken up eagerly by intending settlers. There is a regular rainfall, in a temperate climate, and the land is within easy distance of the port; and these are reasons for the Government exercising the power conferred upon them by the original Act. I have much pleasure in formally moving the second reading of the Bill.

Mr. T. H. BATH (Brown Hill): In view of the necessity of getting this amendment through at the earliest possible moment, I promised to give the Premier every facility for getting the Bill passed.

Question put and passed.
Bill read a second time.

In Committee.

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

ADJOURNMENT.

The House adjourned at nine minutes to 11 o'clock, until the next Tuesday.

Legislative Council,

Tuesday, 10th September, 1907.

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The PRESIDENT took the Chair at 4.30 o'clock p.m.

Prayers.

PAPERS PRESENTED.

By the *Colonial Secretary*: 1, Mining Act, 1904—Return of exemptions granted during the year ended 30th June, 1907. 2, Pharmacy and Poisons Act, 1894—Amended Regulations Nos. 34 and 35. 3, Public Works Department—Roads Act, 1902—*a*, By-laws of Plantagenet Roads Board. *b*, By-laws of Upper Irwin Roads Board.

MOTION—PUBLIC SERVICE CLASSIFICATION.

Professional Division.

Hon. M. L. MOSS (West) moved—
That in the opinion of this House the