

REVENUE LAWS AMENDMENT BILL 2010
REVENUE LAWS AMENDMENT AND REPEAL BILL 2010

Cognate Debate

Leave granted for the Revenue Laws Amendment Bill 2010 and the Revenue Laws Amendment and Repeal Bill 2010 to be considered cognately, and for the Revenue Laws Amendment Bill 2010 to be the principal bill.

Second Reading — Cognate Debate

Resumed from 10 March.

MR B.S. WYATT (Victoria Park) [7.02 pm]: The bills will be dealt with cognately: we will debate the principal bill and take it through all its stages before basically going straight into the consideration in detail stage of the Revenue Laws Amendment and Repeal Bill, at which time the opposition will move an amendment. I start my contribution tonight by making it clear that the opposition will be opposing the Revenue Laws Amendment Bill and that we will be supporting, although moving an amendment to, the Revenue Laws Amendment and Repeal Bill 2010. The opposition will oppose the Revenue Laws Amendment Bill 2010 because this bill seeks to impose a significant tax increase on the small business sector of Western Australia. The bills have been split in two because of the constitutional implications of revenue-raising bills, which have to be stand-alone bills. That is why the Revenue Laws Amendment Bill is separate from the Revenue Laws Amendment and Repeal Bill, and why the bills will be dealt with by way of a cognate debate.

I will provide some history to these bills. The *Government Mid-year Financial Projections Statement* introduced a number of measures in the corrective measures table, which is table 4. The table outlines two tax increases. The first involves the deferral of the abolition of duty on non-real assets for business, which will generate an extra \$355 million over the forward estimates and an estimated \$96 million in 2010–11. The second is the deferral of the harmonisation of the payroll tax grouping provisions, which we dealt with prior to the dinner break, which is expected to generate another \$156 million. Together, these represent a tax increase on small business of some \$511 million. This increase is occurring despite the rhetoric of the Treasurer during his time on this side of the parliamentary chamber and despite the Liberal Party's election commitments, particularly those under the heading "Securing the economic future of Western Australia", which talked very strongly about tax cuts—specifically a \$250 million tax cut—and outlined that savings generated by the Economic Audit Committee report would be returned to Western Australians by way of tax cuts. The opposition considers that this impost on the small business sector is the easy way out for the government. The government has blown expense growth month after month and has resorted to tax increases on the small business sector at a time when the Treasurer has said that the small business sector needs to be supported so that jobs are protected and people remain employed.

Before the dinner break we discussed at length the harmonisation of the payroll tax grouping provisions. That process will have an impact, particularly since a number of states will proceed with the harmonisation. As the Treasurer said, this will place Western Australia in a position of disadvantage, as jobs could potentially go to other states that have harmonised their grouping provisions because this will allow more advantage to be taken of the thresholds. The opposition will oppose the deferral of the abolition of duty on non-real property.

It is worth noting that both the Revenue Laws Amendment Bill and the Revenue Laws Amendment and Repeal Bill amend the Duties Act. The Duties Act was brought into the Parliament in 2007 by the now Leader of the Opposition when he was Treasurer. It is interesting to go back to the debate that took place at that time and to the comments of the now Treasurer, when he spoke about the expenditure growth that was taking place and his proposal for a per capita cap. We talked about that cap in debate earlier this evening. The current Treasurer was very critical of the then Treasurer, Mr Ripper; the current Treasurer said —

I suggest to the Treasurer that the point he could start at, with all due respect to his obvious wisdom and experience, is a real per capita cap. The Treasurer might recall a real per capita cap in government expenditure; it is the sum of the rate of inflation and the rate of population growth yielding a percentage term, which should then be applied to the annual increase in government spending.

I went to the trouble of arranging some modelling of that cap and placed it over the eight years of the former Labor government and over the past 18 months or so and the forward estimates of the current government. It is interesting to look at that. Both the Gallop and Carpenter governments breached the cap by an average of 1.63 per cent. Some years they were under the cap and some years they were over, but by and large the Labor governments breached the cap by an average of 1.63 per cent. It is worth looking at what has happened in 2009–10, because the government is already nine per cent over the cap in expenditure growth. If we look across the forward estimates, it will be 4.2 per cent over the cap in 2010–11 and then it will be 2.63 per cent under the cap.

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That assumes that the government will apply some expenditure miracles, but I dare say we will not see those in light of the performance of the last two rounds of the Treasurer's advance authorisation bills, which have seen spending beyond the budget process in excess of \$1 billion. Back in 2008, the current Treasurer was very keen to demand that the then Treasurer apply this cap, yet he has not come anywhere near the cap in his own spending commitments over the term of this government, and I dare say that the cap will not be met over the forward estimates either.

Why is it an important issue for the Treasurer? In that same speech he makes the point that if a government cannot control its spending, it cannot offer meaningful tax cuts. This is a Treasurer who, when he was in opposition, was very, very keen to talk about tax cuts and very keen to raise the amount of revenue coming into the state during that time. That revenue was increasing despite the global financial crisis, and is still increasing. The Treasurer attacked the former Treasurer time and time again on his tax program. In previous debate tonight, I referred to the *IPA Review* article that acknowledged in December 2009 that the previous government had implemented the best tax regime for small businesses.

When expenditure growth was at seven per cent, the current Treasurer was very critical of former Treasurer Ripper. It is worth averaging out expenditure growth over the eight years of the former Labor government and comparing it with that during the term of the current government. The result is that the expenditure growth of the former government averaged out at 7.5 per cent in the general government sector. If that was compared with the figure for the past year and the forward estimates, the operating position of this government would be better off to the tune of \$6.8 billion. That is what would happen if the Treasurer could keep his spending to the average of the former Labor government over its eight years in power. There would certainly be no worries about the AAA credit rating and no worries about his surplus positions if he could maintain the spending growth maintained by the former government.

The cognate debate incorporates the Revenue Laws Amendment and Repeal Bill 2010, and the opposition will support it; however, we will move one amendment that, I am sure, has been distributed to the Treasurer by now. This bill seeks to amend the State Trading Concerns Act 1916. The explanatory memorandum states that it is sought to do that to allow an administration fee to be charged to offset the cost of merchant fees associated with credit card payments to the government. At the moment, effectively, the taxpayer is wearing that cost on behalf of Western Australians who pay their bills—mainly their land tax bill—by way of credit card. During my briefing with Treasury officials I was told that, at the moment, that costs the taxpayer \$204 000 a year, and that is only for land tax. Obviously, if this bill goes through, we will see a much broader take-up from other government bodies.

The explanatory memorandum and the second reading speech specifically state that the administration fee will be limited to cost recovery and the amount calculated in accordance with guidelines approved by the Treasurer. However, the bill does not specifically mention cost recovery at all; in respect of the credit card amounts that can be charged, it simply states that a credit card administration fee must not exceed the amount approved by the Treasurer.

The opposition is somewhat suspicious of the way that this government has been using fees. A good example of that is the waste levy. That use of that levy certainly has no link to waste any more, but is very directly linked to propping up the Department of Environment and Conservation. The opposition becomes very suspicious when the government looks for other fees and charges to impose on Western Australians, including a fee such as this that actually has some merit. It is certainly not the obligation of the broader taxpayer to fund taxpayers who use their credit cards that have attached loyalty programs to pay their bills. I shall read out my proposed amendment —

- (7) A credit card administration fee imposed by a statutory corporation must not exceed the actual credit card administration cost incurred by the statutory corporation imposing the credit card fee.

That is not an unreasonable amendment to make. It specifies what the Treasurer stated in his second reading speech and it specifies what the explanatory memorandum states. It also gives comfort to the opposition, which currently has no comfort at all given the government's record on using fees and charges to prop up government bodies.

The government's history on tax is not a pretty one. In its short 18 months in power it has unwound its \$250 million in promised tax cuts that the member for Cannington referred to earlier tonight. That has been pulled back out of the forward estimates, and another \$511 million—half a billion dollars—has been added in direct tax increases on the small business sector. Bear in mind that the Treasurer stood and spoke with a great deal of pride about the \$100 million payroll tax rebate that he sees as protecting many, many jobs out there in Western Australia; yet, at the same time, he is hitting the same small businesses with an extra half a billion

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dollars in tax rises. The member for Cannington was correct to outline the impact this will have on the amount of red tape that will be encountered.

From the questioning and answers given during consideration in detail, it appears that the Treasurer is aware that other states involved in the intergovernmental agreement will indeed be honouring the payroll tax harmonisation commitments, but Western Australia will not be. That will put Western Australian employees at a disadvantage in comparison with employees in other states around Australia. At the same time the Treasurer is noting that, despite the return to strong economic growth that is being driven primarily by the private sector, small business is yet to see a lot of that growth flow through to its own activities. I think he is quite correct, but certainly from anecdotal evidence I have heard from various small businesses, at the same time that that is happening, the Treasurer has made a decision to impose \$511 million in extra taxes on small businesses. The Treasurer said it was a hard decision that the government had to make; with respect, it is an easy decision. To increase taxes was the easier decision; the harder decision was for the Treasurer to impose what he insisted the former government impose—that is, a cap in its spending. Spending cannot grow at 13 per cent on a month-on-month basis and result in balanced books. It is simply unrealistic and it will not happen. The government is raking in, at the moment, \$511 million extra in increased taxes. Combined with the return to a growth economy, I dare say that those tax rises will bring in extra revenue.

The Liberal Party's election platform on tax reform states —

Yearly variations in revenue forecasts make it difficult to accurately determine levels of funding available for tax reform.

Despite this, a Liberal Government will be committed to delivering significant tax reductions in its first term.

To demonstrate this commitment to significant tax reform, a Liberal Government will allocate a minimum additional \$250 million to tax cuts in its first term over and above the current forward estimates.

That statement has now been reversed, but presumably it meant that those cuts would be over and above the \$511 million in tax increases on small business, without factoring in increasing household fees and charges rises. The document further states —

Windfall state budget surplus revenues will also be directed to tax cuts, unless needed to meet unexpected contingencies such as natural disasters.

It will be interesting to see whether the 2010–11 budget specifically identifies the savings generated by the economic audit report. The Liberal Party further stated —

This \$250 million commitment is also in addition to the Liberals' pledge to return all savings identified by the Economic Audit to Western Australian taxpayers.

The Liberal Party set itself a very high standard in delivering tax cuts to Western Australians, not only through its rhetoric and commentary whilst in opposition, but also in the pre-election documentation it released to Western Australians—the documents that saw it elected as the government of Western Australia. That is why the opposition cannot support legislation that takes the easy option of simply raising taxes on the small business sector to pay for the fact that the government cannot constrain itself in its spending and cannot impose the constraints on itself that it saw fit to impose on the former government whilst in opposition.

MR M. MCGOWAN (Rockingham) [7.19 pm]: I join the shadow Treasurer in expressing my disquiet about this legislation. I also join with him in saying that we are very pleased to be opposing laws that will increase taxes on ordinary Western Australians, because that is what this bill will do. The Treasurer can come up with a concoction or a construction that says that he is not increasing taxes and that he is just deferring the former government's tax cuts. But any ordinary, reasonable person reading what the Treasurer is doing under the measures in this legislation would know that he is increasing taxes. On top of all the other fees, charges and levies that he has put in place, this is a tax increase of more than \$500 million. I am absolutely amazed that this bill has not received greater attention in the state media. Tax cuts that were in law and due to come into effect are being abolished—or deferred, as the Treasurer put it. But who knows whether they will be put into effect at a future date? There is no assurance of that. Tax cuts that were in place under existing laws are being taken away by the Liberal government. That is what is happening with this bill. Those tax cuts were designed predominantly to help small business. Obviously, the tax cuts to stamp duty on non-real property would have helped a broad range of property owners, not just small business, in the disposal and trading of goods. However, the cuts to payroll tax grouping provisions were directly aimed at assisting small to medium-sized businesses around Western Australia, and this government will take them away—\$511 million worth of tax cuts will be taken away

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by the Liberal–National government. Businesses around Western Australia—small to medium-sized enterprises—need to understand that that is what this legislation will do.

When one reads these proposed revenue laws, it is interesting to note that this particular nuance, as major as it is, was not prominent in what the Treasurer had to say. However, the opposition is not supporting any tax rise on Western Australians, particularly in an environment of record revenue growth, and record revenue take with the increases in fees, charges and levies. We are therefore quite adamant that we will not support tax rises, particularly in light of the massive assistance which has been provided to the state government by the commonwealth and which was never provided to the former government. The amount of money coming in for housing, capital works, schools, projects and health—assistance from the commonwealth government that this government has received, which is a good thing—that former administrations, both Labor and Liberal, never received should result in the prospect of some relief from the tax rises and fees, charges and levy increases that this government has put in place. But, unfortunately, no; there is no prospect of relief from any of them.

What is more, the situation looks even bleaker for some of the other industries around Western Australia that could very well be subject to major increases in taxes in the very near future to cope with the government's failure to rein in its spending. I refer specifically to the gold industry; it is very concerned about the government's revenue measures. I note that this is a revenue bill. I have just been to Kalgoorlie consulting with the gold industry for two days. It is of the view that if the government increases the royalty take on the gold industry, it will see projects not opening, it will see projects closing and it will definitely see people out of work. Despite the record price for gold, the gold industry is under pressure like everyone else. The fact of the matter is that costs have gone up in the gold industry; fuel prices have doubled in the past six years. Because the price of gold has gone up, the more marginal operations are now working and they have taken advantage of the fact that the gold price has gone up to start producing gold. The consequence of that is that profits are smaller because they are by definition marginal operations. Therefore, with the gold price going up, the cost of production on many of the mining operations has increased. That has meant that hundreds of small goldmines around Western Australia, many of which are owned by small producers—not the Newmonts and Anglos—are under financial pressure. The government, in threatening to hold out for an increase in royalties, is putting additional pressure on them. If the government puts up the royalty rate on the gold industry, it will see projects not opened, it will see projects closed and it will see people go out of work. That is the plea that members of the gold industry have been attempting to make to the government. Unfortunately, they are not able to get a meeting with the Premier. The oldest and most successful industry over time in Western Australia is not able to get a meeting with the Premier to discuss its concerns.

The first mineral, or metal, that was sought after by prospectors in this state was gold. The first place they sought it was either—depending on whom one listens to—Capel, Donnybrook or, in the member for Armadale's case, Armadale. I am not sure about that one but the first place they sought gold was in the south west. But then, as we all know, in 1892, 1895 or thereabouts, it was found in the Goldfields, and the history of Western Australia changed. Therefore, the industry that has been the backbone of Western Australia—admittedly now not on the scale of iron ore or oil and gas but still a very important industry, particularly for that region—is under pressure due to costs. As I outlined, the marginality of the mines and the cost pressures on the mines have increased. Gold for the mines in the Goldfields is now at least around \$850 an ounce, which does not include the mines' initial capital costs. The price of gold is around \$1 100 to \$1 200 an ounce, but of course it fluctuates and the dollar fluctuates. The price of gold is notorious for fluctuations. Therefore, any threat of an increase in royalties, firstly, makes capital more mobile, so it might go elsewhere; and, secondly, means that mines may close, or at the very least not open.

The only recent major goldmining project, which is on a greenfield site, as opposed to a brownfield site, is the Tropicana mine east of Kalgoorlie in the vicinity of Norseman, which opened only in the past 10 years. As I have said, many others have opened but they are on brownfield sites—that is, sites that at some time were discovered and mined—and many of them opened on the back of the good fortune of the industry. But the new one is the Tropicana mine. If that is the only new one in 10 years, surely that indicates that we need to be very careful about imposing additional cost pressures if it is more difficult to get new greenfield sites up and operational.

I make a plea to the government on behalf of the gold industry, firstly, to stop the threat to raise royalties; and, secondly, to not raise royalties. It is a revenue measure that the government may put in place that I plead with the government to not put in place. The other issue is that the Liberal government raised the royalty rate under a deal signed in 1999 between the then Liberal government of this state and John Howard's government so that between 70 per cent and 90 per cent of royalties would be redistributed to other states. We will therefore put people out of work and mines in the Goldfields will close for around one-tenth of the money we actually secure

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from royalties. That does not seem to me to be the best deal and it is something of which the government might want to take account.

Other mining industries around Western Australia are also quite concerned about the threat to increase royalties. In the case of iron ore, as the opposition has said many times, we support regularisation of the arrangements between Rio Tinto, BHP and the state, provided that it is done in accordance with the state agreement act. I do not support the Premier going out to the media and saying that he will change the law, and then hedging or not agreeing that it must be in accordance with the laws that were passed upon which investors have invested in Western Australia. That is a significant sovereign risk issue. The Premier should not be saying that. Not only those companies, but also others are quite concerned about the threats to the veracity of and the basis upon which state agreement acts have been entered into, which is that there will not be changes to them unless they are by agreement by negotiation, not by unilateral change. The Premier hedged his words on that when he said that they will be changed in the next couple of years, but he has not indicated that it will be by agreement. Of course the government has the numbers in both Houses of Parliament. As a sovereign Parliament, with the numbers, the government can pass whatever laws it likes. What it will do if it does that is scare off investment in Western Australia. When the government is dealing with state agreement acts I would urge it to deal with them in good faith and recognise the foundation upon which they were established, which is that if they are changed, they are changed by agreement. In the case of BHP and Rio, the securing of an additional \$300 million a year would be a good thing. As I understand it, it would largely be immune from the Commonwealth Grants Commission processes. The Grants Commission is saying at present that the state government is not securing additional revenue that it otherwise could have so that would mean, as I understand it, that nine-tenths would not be redistributed away. That is a good thing and we would support it provided that it is done by agreement with the companies.

In the case of the rest of the iron ore industry and in the case of other industries around Western Australia, bearing in mind there are roughly 30 state agreement acts around Western Australia, unilaterally lifting royalty rates on companies is a bad thing. We would not support lifting royalty rates on industries such as coal, mineral sands, precious gems, nickel, copper and so forth. Many of those industries are not enjoying the good fortune of iron ore—particularly mineral sands. Some mines have been closed. There have been difficulties with the coal industry. Roughly eight nickel mines have been closed over the past little while, although, as I understand it, the price is rebounding and they may well start opening again soon. For the benefit of each of those industries, the government must live within its means and not put them out of business, particularly those with the more marginal mines in Western Australia.

The other thing that the Premier needs to do as part of his discussions with Rio and BHP is to be very careful about any threats that the government will secure a payment in exchange for the changing of the law. That is what some of the documents that I have obtained from the government are indicating. They are suggesting that the government can secure a payment for changing the law. I think that is —

Mr B.S. Wyatt: Dodgy?

Mr M. McGOWAN: It is a significant issue for international investors in Western Australia if the government is going to say that it will change the law in exchange for payment. I would urge the government, as part of any negotiations and discussions, not to go down that path whereby at the end of the day there is a big cheque. Admittedly it might plug a hole and allow the government to keep the budget in surplus but, at the same time, it is a one-off. The lasting repercussion of that is that all sorts of people who want to invest in Western Australia would think that they always invested here because of low sovereign risk even though there are high wages and even though there are some high costs for the provision of utilities. They may well say that they will go to some place in Africa or in South America where wages and costs for the provision of services are low but the sovereign risk problem is exactly the same. The government needs to realise that it is playing with a very tricky, difficult issue and that the signals that it sends can deliver very dangerous messages to investors in Western Australia. I would have thought that was self-evident, but apparently, according to all the freedom of information documents that I have received, it is not self-evident to the Premier. He needs to think very carefully about that. If he was able to secure by agreement the regularisation of royalties with Rio and BHP, I would welcome that.

The government also needs to be very aware of the concerns of the communities of the north west that many of the services that Rio and BHP provide need to be continued, whether or not it is by Rio and BHP, which I expect they probably would be. However, if they decided not to, the government needs to continue to provide those services with the massive windfall that it receives. In some of the north west towns those companies provide all sorts of services, such as electricity and water services. On occasions they subsidise rates and provide sporting facilities and the like. The government needs to know that suddenly putting those obligations back onto local shires, if the companies were to decide that they would do that because they were paying full royalties, would not be acceptable and would be too hard a burden to bear. However, I suspect the companies would continue to

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undertake those arrangements, even if they are not obligations, in an act of good citizenship. The government should be aware that it could very well be an issue in those parts of Western Australia in the north west, such as Hedland, Karratha, Newman, Paraburdoo and Pannawonica. Those are some of the revenue issues that may affect the international standing of Western Australia.

The fortunes of the mining industry have historically gone up and down. As I indicated, iron ore in particular is enjoying good times today, but when it enjoys good times it means that a lot of people come into the market place to mine deposits that might otherwise be uneconomic. In all the government's considerations, if it wants to go above the Mining Act royalty rate, which from memory is 5.65 per cent, and it wants to lift that in addition to regularising Rio's and BHP's royalty rates, it should just consider this: if it does that, many deposits will then become uneconomic. Many people and businesses that are dependent upon those deposits, which are largely marginal and could be considered uneconomic, will then reconsider their investment or reconsider making an investment in the future. It is not the cash cow that everyone assumes. The good times will not always necessarily be there. Once the government gets a royalty regime in place and it relies upon that cash stream, it is rather like a drug—it is very hard to get off. If times become bad, the price goes down and costs go up, the additional royalty take may be difficult to remove because the government relies upon it. In effect, what the government must do is live within its means.

I was proud to be a minister for half the term of the last government when we did not touch royalties, because we knew that the mining industry is the backbone of this state's economy. We did not put royalties up. We attempted, with some success I might add, to renegotiate the arrangements with Rio and BHP. Those renegotiated arrangements should be put in place even though they would not be as big an outcome as the Premier wants. They should be put in place as a first part of these discussions. All the documents that I have from the Department of State Development recommend that to the Premier even though he has rejected that recommendation. They recommend to the Premier that the government should put in place the outcome of the negotiations reached in 2006, because it is a good first step and will increase the royalty take for the state from the BHP–Rio arrangements. However, the Premier has rejected that on the basis that he can secure a better deal. If he does not secure a better deal and the BHP–Rio joint venture falls over, if it is rejected by the European Commission or it does not happen for whatever reason, the government has then potentially missed a golden opportunity to put in place the earlier arrangements that were made. May I seek a brief extension?

[Member's time extended.]

Mr M. McGOWAN: It is a difficult area to get one's head around, and many people jump to the conclusion that these companies are big and should be able to pay. It is true that they are big and that they can afford to pay some royalties, but there are nuances within the arguments. There are different minerals; there are different historic regimes; there are reasons that different royalty rates are put in place. I would urge the government to respect and understand some of that history. I know that the Premier does. The government must understand that for every action there is a reaction. If we were to lift the royalty rate above the current amount, apart from regularising Rio Tinto and BHP Billiton, it could have adverse consequences in the future if the price of iron ore goes down. That is all I am saying to members opposite.

In the case of gold, do not touch it. It is actually a highly expensive metal to mine and it is highly expensive to mould into the shape of the sorts of things we see on our ring fingers; therefore, it has a lower royalty of 2.5 per cent. Do not mess with that one because of the profit marginality of many of the mines. Do not mess with the other minerals around the state such as mineral sands, nickel, coal and copper. The government must be very gentle and considered in how it handles iron ore and be very respectful of agreements that have been entered into with international investors over a long period. That is my advice to the government on how to handle some of these revenue issues.

The other advice is that we must live within our means. Additional taxes of \$500 million are a massive burden to small business in Western Australia, particularly considering the rhetoric I have listened to during 13 years in this place. The rhetoric I have heard from members of the Liberal Party about small business is just that—rhetoric—if the government is going to impose \$500 million worth of taxes on it. Members opposite probably do not even know what the information in this *Government Mid-year Financial Projections Statement* will do. I know what it is like to be first elected to Parliament. It is all very confusing, but members must read all the documents. It is possible that most members opposite have not even looked at the *Government Mid-year Financial Projections Statement*. Ministers do not tell backbenchers what is going on. They ask them to sit there and ask a question when required but to please not speak on many other occasions. When backbenchers ask for something for their electorate, ministers say that they will consider it as part of the budget process.

Mrs L.M. Harvey: Only your party does that.

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Mr M. McGOWAN: As I said, I have never been a government backbencher, so I cannot say for sure, but this is what I have heard goes on. In my first term in government I was in that purgatory that was a parliamentary secretary—neither betwixt nor between. I was not quite a backbencher but I have heard what goes on. Backbenchers are told, “You might get that little bit of money for the roundabout in your electorate, but just wait for the budget.” Backbenchers get delivered a question five minutes before question time and are told, “You are to ask this today.” That is what I have heard goes on. If members opposite ever want to progress from the back bench to be a minister, they should read documents such as the *Government Mid-year Financial Projections Statement* and get themselves across it. If they read what is in it, they will find that there is some very disturbing information about tax increases. I bet none of them even knew. Perhaps during one of those long dissertations during party room meetings with the Treasurer, he mentioned it in one or two sentences towards the end when everyone’s eyes were glazing over while they were thinking about going out and getting a cappuccino. Backbenchers opposite should read this document.

Mr T.R. Buswell: We drink flat whites.

Mr M. McGOWAN: I am sure everyone was thinking about getting out of the room. I do not know what they would be thinking about apart from, “I want to get out of here.” Backbenchers opposite should read documents such as this and they will find the Liberal government has taken away \$500 million worth of tax cuts from Western Australian businesses—not even from big businesses, but from predominantly small ones. The most galling part is they were tax cuts put into law by the former Labor Treasurer, the Leader of the Opposition, who they now criticise so much. That is the most galling thing about it for backbenchers opposite. They should then think about what I said a moment ago about what they are proposing to do to many areas of the mining industry, and question exactly what their government stands for, if that is what they are in here to do. They should question whether the government accords with their core beliefs when they first joined the Liberal Party as 17-year-olds, 25-year-olds or 30-year-olds.

Mr T.R. Buswell: I joined the Labor Party as a 21-year-old.

Mr M. McGOWAN: As the Treasurer knows, we would not have him for long.

Mr T.R. Buswell: I was secretary of the ALP branch.

Mr M. McGOWAN: There is more than one.

Several members interjected.

Mr T.R. Buswell: It was the UWA ALP. We used to go down to the missos hall for our Curtin electorate council meetings with—his name was, I think—Chuck Bonza, a very colourful character.

Mr M. McGOWAN: At what age did you leave?

Mr T.R. Buswell: At the age of—I won’t say maturity because some would say that has not happened yet—what I considered to be a fair age; in about the third year.

Mr M. McGOWAN: When you were about 30?

Mr T.R. Buswell: In the third year.

Mr D.A. Templeman interjected.

Mr T.R. Buswell: I did; I was one of the few year 7s who graduated and drove home.

Several members interjected.

Mr M. McGOWAN: We might look through the archives and dig out some of the minutes of some of the meetings.

Mr T.R. Buswell: I was in—what was it called?—the centre left with Peter Cook.

Mr M. McGOWAN: I am not sure the Treasurer is helping his case here with his colleagues.

Several members interjected.

Mr M. McGOWAN: We might look at some of the records and see whether it shows that he moved a motion to increase taxes on business by \$500 million. We will see whether that is a longstanding ambition of his or just something he picked up when he joined the Liberal Party.

MR W.J. JOHNSTON (Cannington) [7.46 pm]: Madam Acting Speaker (Ms L.L. Baker) —

Mr T.R. Buswell: Comrade!

Mr W.J. JOHNSTON: Indeed, comrade!

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I think this is an important opportunity for the Liberal backbenchers of this chamber to say where they stand. It is frequently said by members of the Liberal Party that they are free to vote on matters in this chamber in any way they choose. Tonight, backbench members will have an opportunity to choose whether they stand for \$500 million of extra taxation or against it.

Mr T.R. Buswell: I think I know where they will vote.

Mr W.J. JOHNSTON: I am sure I know what they will choose, Treasurer. Will they choose to stand for fairness, equity and honesty in government or will they vote for this legislation and support the Treasurer? That is their opportunity tonight. We all know that the Liberal Party promised to cut taxes by \$250 million and it is not doing that. It is increasing taxes by \$500 million. We must look at this issue of taxation, which is the fundamental issue we are dealing with in this bill. The government's first *Government Mid-year Financial Projections Statement* contained a provision for \$250 million, which the government wrote in as an expense. It then wrote that back out. It has deliberately broken its promise. It wrote in that \$250 million as a decision of government in the first midyear review when it was in government and subsequently it has written it back out. We dealt with a bill tonight that, when we add up a couple of minor technical amendments made previously, amounts in round figures to \$150 million in tax cuts. That is still \$150 million less than the amount in its promise. It made a very specific promise to provide \$250 million worth of tax cuts over the forward estimates. The forward estimates included a reduction in the taxes that we are dealing with tonight. The government is now renegeing on that promise. At no time did the Liberal Party say to the people of Western Australia, "Well, yes, we are going to cut \$250 million worth of taxes, but we are going to increase them by \$500 million on the way through." This is an opportunity for the Liberal Party backbenchers in this chamber to show that they are honest people. According to what they tell us, each of them will make their own decision about whether they will stand on their own merits for \$500 million worth of additional taxes or with the opposition in opposing them.

The Treasurer made light of the commentary he made when he was in opposition. In the previous debate this afternoon he said how the words he used in opposition are coming back to him from this opposition and he is now using the words the former government used! We can certainly see that from an exchange in this chamber on 29 August 2007. The Leader of the Opposition—the then Treasurer, the member for Belmont—made the comment to the current Treasurer —

We have lower tax than all of the other states.

That is certainly not the position that the Liberal Party went to the last election with, but let me make it clear so there can be no doubt for those who examine the record of Parliament: the new government has not reduced the rates of taxation, apart from one technical amendment to do with land tax, at any time since it came to power. The rates of taxation that were left to the current government by the previous Treasurer, the member for Belmont, are still being implemented. However, the current government has gone further; it has increased taxation by \$500 million.

I return to the debate of 29 August 2007 and point out what the current Treasurer said then. He said —

I tell the Treasurer that every single time I get a land tax bill from people in this state—whose land tax he promised to cut—I will bring those bills into the house and wave them under the Treasurer's nose, and staple them to the foreheads of the government backbenchers from whose electorates they come, so that they understand that the Treasurer has misled the public of this state.

That is what the Treasurer said about the taxation rates in this state. It will be interesting to see him bring those land tax bills into this chamber and staple them to the foreheads of government backbenchers so that they understand that they are voting to increase taxes in this state. That is what they are doing. They keep trying to pretend that they have the freedom to make their own decisions; we will see what freedom they have tonight. We will see what honesty they can bring to this chamber through their own behaviour. I invite each and every one of them to stand in the chamber and explain how they intend to vote on this matter, because we need to have a look at this.

According to the Department of Treasury and Finance, \$5 706 million in taxation revenue was raised in 2008–09. The midyear projections show that in 2012–13, there will be \$7 604 million in taxation revenue raised. That is a 33 per cent increase on 2008–09, which was the first year this government had responsibility for the budget. Let the record show that Liberal Party backbenchers have the opportunity to say that they are opposed to a 33 per cent increase in taxation, or to tell us that they support a 33 per cent increase in taxation. Indeed, Department of Treasury and Finance information shows that the state's own-source revenue—excluding transfer payments from the commonwealth government but including dividends, other revenue, interest income and all the other items that the government has available to it—will increase from \$10 934 million, as actually occurred in 2008–09, to \$14 096 million, which is a 28.9 per cent increase in own-source revenue.

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I have some questions for the Treasurer, but I note the *Hansard* of 15 October 2009. The Minister for Water said —

I was even asked to speak at a function at the 500 Club. The format of these sorts of functions required the people attending the event to join the minister at a long, rectangular table for breakfast. In my case, as I tried to eat eggs Benedict questions were put to me.

Can the Treasurer detail how many times he has been along to such 500 Club events? Perhaps he could tell us who was at those events and what conversations he has had in respect of taxation revenue. Has he explained to the people at those events why he is increasing taxes by \$500 million, and why he has walked away from the Liberal Party's election commitment to cut taxes and put them at a lower level than that which he inherited? This goes to the very heart of the administration of government. The Minister for Water has blown the whistle on the operations of the 500 Club and explained that ministers go along to those long tables with a select group of people and answer questions over eggs Benedict. We would like to know what the Treasurer has said at those 500 Club events, who he has been talking to and how he explains himself.

I now want to look at some things that have been said by the Premier. On 3 February 2009, the Premier went on radio to talk about the 2009–10 budget; this is legislation that gives effect to that budget. He said —

...when the budget comes out in May if... you look at the bottom line you will see... revenues to the state declining very sharply, about a billion dollars over four years because royalty income, taxation income is just down... and you'll also see even with these decisions announced yesterday the state debt will rise.

The point I make is that there is no doubt that state debt is rising, but as the Department of Treasury and Finance has explained, it is not rising because of falling revenues, because revenues are actually increasing. The state has never had more money than it has now; the state has never had more revenue than it has now. We have never had such rivers of gold flushing through the state treasury as we have right now. Yet despite those rivers of gold, the state government has come to this chamber to ask the Parliament to increase taxes by another \$500 million. It is not fair for it to do that; each government is entitled to set its taxation revenues in accordance with its own requirements, but it is not right for a government to do that after it made a solemn promise when in opposition to reduce taxation revenue by \$250 million over the forward estimates. What has actually happened is that the government has increased taxation revenue beyond natural growth and has made a deliberate decision to remove the promised \$500 million in tax relief and increase taxes on the ordinary people of this state. We can go back and look at the outrageous increases in charges on ordinary families. At the same time, the government is cutting services. It has cut expenditure on schools, for example, in the electorate of Cannington, including Sevenoaks Senior College and Cannington Community College, and Lynwood Senior High School in the electorate of the member for Riverton. There have also been cuts to Brookman Primary School.

Mr T.R. Buswell interjected.

Mr W.J. JOHNSTON: That is good. Given that in the member's capacity as Minister for Housing and Works, that will generate income, it is not surprising that he will bowl it over. One way or another, he will have to spend money to demolish the buildings, but on behalf of my constituents, I encourage him to do it as quickly as possible so that it does not become a source —

Mr T.R. Buswell interjected.

Mr W.J. JOHNSTON: The member for Riverton can claim credit for things, but this issue was brought to me by my constituents and I am raising it with the Treasurer. I do not bother claiming credit for issues that I have dealt with in the member for Riverton's electorate. I will not go down that petty path for the Treasurer; it is beneath me!

I return to the question before the house, which is a \$500 million tax grab by the Treasurer. I would like to go back and look at the words he used. I often comment on the flamboyant language used by the Treasurer in his commentary; he talks about stapling land tax bills to the foreheads of government backbenchers. I will be interested to see him do that. Now that he is the Treasurer and he continues to preside over higher and higher tax receipts, I want to see him come in and do what he said he was going to do: staple those documents to the foreheads of Liberal government backbenchers so that they can understand the con that has been perpetrated by the Liberal Party on the people of Western Australia. Each member of the Liberal Party promised to cut taxes. Each one of them will come into this house either tonight or tomorrow and vote to increase taxes. That is not right. A deceit is being perpetrated by the Liberal Party on the people of this state. It is outrageous and should not be allowed to occur.

I do not have any objection to taxation revenues being determined by governments. However, I have a very strong objection to the dishonest way in which the Liberal Party conducts its affairs. I will give the Treasurer

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another opportunity to say that the \$250 million in tax cuts will be increased by an additional \$536 million that will be delivered in tax increases. Rather than conning the people of Western Australia the Treasurer should actually deliver on the promise that he made.

We discussed in a previous debate the esoteric issue of tax revenue estimations and the appropriate way to measure taxation effort in each state. I come back to that issue, because it is quite an important issue in this debate. When the Labor Party was in government it used a percentage of gross state product as its preferred measure for state taxation effort. I agree with the Department of Treasury and Finance that that is the correct measure for state taxation effort, but members must look at the rhetoric used by the now Treasurer, both as Deputy Leader of the Opposition and later as Leader of the Opposition, about that measure. He said it was a con job on the people of this state and it was a way of tricking people into thinking that this state's taxation rates were lower than they actually were. If that was his opinion in opposition, let him use that opinion now to demonstrate that he actually has his hands on the lever. He often comes into this house and says, "Oh, this government trick is pretty difficult; it is harder than you could imagine." Yes, it is difficult. It is harder than he might imagine; it was not harder than we imagined. When the Leader of the Opposition, the member for Belmont, was Premier he came into this house and explained the difficulties and complexities of government, he was personally attacked and his comments were dismissed as rhetoric by the now Treasurer.

Mr C.C. Porter: You were not here.

Mr W.J. JOHNSTON: The Attorney General is quite right; I was not here and that is the point I am making. I was not here at that time and I was not part of the fraud that was perpetrated on the people of Western Australia by the Liberal Party at the last election. It was not me who went to the people of Western Australia and said one thing and then, when in government, delivered something else. The Attorney General is on shaky ground. The Attorney General's government promised a \$250 million tax reduction and it is delivering the opposite. This government promised that it would have lower taxation rates than the Labor Party. In fact, it has the same taxation rates as the Labor Party, apart from some very small technical amendments. It is one thing for ministers, on their large salaries with benefits, including a driver, to come into this house and be flippant, but it is another thing for them to actually do some work.

[Member's time extended.]

Mr W.J. JOHNSTON: I come back to the Treasurer and this bill. The Treasurer is not doing a very effective job in any of his portfolio areas. In housing we can see, despite the fact that revenues in this state are higher than they have been at any time in its history, more income. Despite the member for Southern River objecting to the federal government spending money in Western Australia building the education revolution or public housing, we still have the opportunity to make a difference in this state and as Minister for Housing and Works this Treasurer is failing to achieve that. As Minister for Science and Innovation he is completely absent. As Treasurer he is failing to meet the standards that he promised the people of Western Australia he would deliver. It is up to him to do what he said he would do; that is, deliver on his promised tax cuts and the sorts of activity that he said was so easy to do when he was in opposition when he did very little but talk about things. It is his chance to prove that he is the talent that he continually tells everybody that he is.

The Treasurer has the opportunity to prove that his words are not arrogant boasting, but that he actually knows what he is doing. He will have to implement some changes. The first thing he will need to do is a bit of work, instead of blaming others when he tables documents in this house that are incorrect. He needs to accept the fact that nobody in his office checks the information he provides to the house. He needs to accept that for last year's Treasurer's advance authorisation legislation none of the information provided to the house was matched by what the government actually brought to the house in the appropriation bill. These are symptoms of a lazy and disinterested attitude by the Treasurer. Again, I am not calling the Treasurer fat or referring to any physical aspect of his appearance. I am talking about his capability to do his job. He is paid a very large amount of money by the taxpayers of this state. It is not unreasonable for us to expect him to do his job by getting up in the morning, going to work and returning home in the evening having achieved something instead of taking this lazy approach.

The reason for this lazy approach is because this government has its priorities wrong. I will use the example of the government putting \$700 million of taxpayers' money into the Oakajee port project. There is no doubt that the Oakajee port project will be a major and important investment for the people of this state. That is the reason that the Labor Party contracted to have the Oakajee port built. However, it contracted the private sector to build it, because that is the sensible approach. The Oakajee port project would already have been under construction if it had not been for the decisions of the incoming government. It has diverted \$360 million that would have been used on schools and hospitals in this state into this project.

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I will give this house another example of what the government is doing. It is spending \$700 million on refurbishing two power stations in Collie. These are power stations that would have been built by the private sector. The private sector was desperate to be given the opportunity to become involved in building power stations in this state. We need to go back in history to when the Premier was Minister for Energy to see that he failed to do a good job in managing the energy system in this state. We should not forget that the entire Western Australian network shut down because of a fog. That illustrates the sort of job that was done by the Premier when he was Minister for Energy. The entire network shut down because of a fog in Western Australia. That is what happened. What has he done now? He has delivered a situation in which approximately \$700 million that would have been expended on schools, hospitals, nurses and teachers is being used to refurbish power stations. That is why the Treasurer has had to come into this place and ask for \$500 million extra in taxes and that is why the Liberal Party is not meeting its solemn commitment to the people of Western Australia. It demonstrates why it has involved itself in trickery and fraud on the people of this state.

Government backbenchers now have the opportunity to demonstrate their honesty. They can stand up in this place either tonight or tomorrow and explain their position on tax increases and whether they are prepared to meet the solemn commitment they made to the people of Western Australia not to increase taxes, but to cut them; and not to be involved in this fraud, but to be involved in some honesty. I invite each government backbencher to speak to this bill. It will be interesting to see whether any of them will take up the opportunity to explain themselves to the people of this state or whether they will skulk around elsewhere in the building and not come into this house and deliver a speech explaining where they stand on either increasing or reducing taxes. They have the opportunity to explain where they stand; that is, with the Labor Party in holding the Liberal government to account or the Treasurer in breaking his solemn commitment to the people of this state.

With those comments I commend the position that the Labor Party takes on this bill.

MR C.J. TALLENTIRE (Gosnells) [8.09 pm]: I rise to express my concern about the Revenue Laws Amendment Bill 2010 and the Revenue Laws Amendment and Repeal Bill 2010. I want to focus on one particular area of the Revenue Laws Amendment Bill that relates to the delay in the abolition of the transfer duty on non-real business assets. What is this really about? It is about eliminating a tax, a duty, that we have on things of real value to this nation—that is, things that we could call our clever country assets, such as the goodwill that a business has, the intellectual property that a business has or the technical know-how that a business has built up and has been able to develop and perhaps on-sell. This government is proposing to delay the abolition of that transfer duty that would apply to those intangible non-real business assets. That shows the attitude of the Barnett government to some of the things that we should be seeking to treasure and nurture—those things that make Australia a clever country. The government seems to be happy to keep us ticking along with the industries that have led Australia to be called a country with a First World lifestyle but a Third World industry—the sorts of things that sometimes lead us to be called a quarry rather than a country that nurtures its intellectual qualities and looks after things such as goodwill and intellectual property rights in businesses.

This legislation fails to encourage people like the tradesman who has built up a good business in my electorate who then wants to on-sell part of it; that is, to sell on that intangible part, that goodwill, that they have built up. This legislation will go against those people in my electorate who have developed consultancies. I am thinking of a company that has developed a great reputation as a security firm. It has already been hit by the Barnett government because it is having trouble recruiting new staff. The Minister for Police declined to give it an opportunity to lodge appeals for some of its staff who were rejected under a new registration process. Many businesses across the state will miss out because of this legislation. I think that is a great shame. I also think of businesses like those converting traditional vehicles into electric cars. As many members will be aware, this week I am driving to Parliament House in an electric vehicle. It has been converted by the people at EV Works Pty Ltd in the Kewdale area; it is a great piece of good intellectual capital. We have a Liberal government that is avoiding facilitating that company's ability to transfer the duty that it has to pay on any aspect of that business that it may want to sell. The Liberal Party prides itself on being pro-business when, in reality, that is far from the truth.

I would now like to turn to the other bill that is part of this cognate debate, the Revenue Laws Amendment and Repeal Bill. I particularly want to look at credit card transaction fees. From reading the second reading speech, it seems that the Treasurer believes that there is a right to charge people some form of administration fee because those people are receiving loyalty points as part of their use of a credit card. That is a big assumption to make. Many people use credit cards for transactions and do not necessarily receive loyalty points. Going a bit further, it is clear that in many cases those loyalty point schemes are less than credible and less than useful for people signed up to them, and it is highly unlikely that those schemes would be an adequate form of compensation for

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the charge of some form of administration fee. Aspects of the Revenue Laws Amendment and Repeal Bill need to be challenged.

A part of legislation that I think is interesting is the entity restructuring amendment. This relates to situations in which duty has been exempt for transactions involved in the restructure of connected entities. That has been abused at times. I am pleased to see that part of the bill will amend a loophole in the legislation. Cases could occur in which people claim a family connection but there was not that connection. That will be tidied up. That is one of the positive aspects of the legislation. Overall, it is clear that the Liberal Party does not treasure the entrepreneurial capital that we have in this state.

I return to the point I was making about the Revenue Laws Amendment Bill. The desire to rake in some \$500 million in extra taxation has led this government to stand in the way of the abolition of transfer duty. I think there would be far more effective ways of balancing the budget than raking in taxes in these various ways. For example, \$500 million would probably be saved through cancelling the Roe Highway stage 8 extension, which would go some way to solving the government's budgetary problem.

We can clearly see the government's attitude to small business. Other speakers have pointed out that a misleading approach was adopted in the election campaign, and that many people would feel absolutely duded by what is going on with these measures. People would feel that they voted for a party that promised to reduce taxes only to find that, in reality, the opposite is happening. For all those people in my electorate and other electorates across the state who will suffer the consequences of this legislation, it will be clear to them that not only does the Labor Party stand for getting a fair deal for all, but also it is the party that knows how to nurture things that are strong in our national character, that is, clever country entrepreneurship. Only the Labor Party can manage to do both things: we can look after social justice and those who are struggling, while at the same time we can manage to nurture the wonderful entrepreneurship that we find in this country and ensure that businesses that have vast amounts of goodwill and intellectual property are able to profit from such assets. This is something that the Liberal Party has clearly lost.

MR P. PAPALIA (Warnbro) [8.18 pm]: I have been sitting here listening to the comprehensive and at times inspiring contributions to this debate from members on this side of the chamber on the Revenue Laws Amendment Bill 2010 and the Revenue Laws Amendment and Repeal Bill 2010. As a consequence, I have been searching for some reason to make a contribution of my own. Obviously, I was struck by the 511 million reasons to make a contribution. Beyond that, I wanted to try to say something a little different from what has been said previously and offer some insight that has perhaps not been provided to the house by those members on our side of the house to date.

It struck me that when the member for Rockingham mentioned that he had never quite experienced the pleasure of serving as a backbencher in government and could only speculate as to what that felt like, I thought I could perhaps assist the house by filling in the gap.

Mr M. McGowan: I dream about it!

Mr P. PAPALIA: I dream about it, too. Those were the good old days. I have not been here for a long time but I can offer that experience. It is something that the member for Cannington also had to regretfully acknowledge—namely, that he, like the member for Rockingham, had not served as a backbencher in government. Let me assure the house that the speculation by the member for Rockingham in regard to what it is like being a government backbencher, at times being “snowed” by ministers, being delivered ultimatums in regard to contributions to debates and then being asked, at very short notice, to stand and deliver the only contribution in the form of a question, is accurate. I was going to say that that was very accurate, but I must point out that five minutes' notice for a question before question time is far in excess of anything that I experienced; therefore, that little bit of inaccuracy must be corrected. Beyond that, the speculation about what it is like being a backbencher in this government—that is, sitting over there on the government benches and listening to the Treasurer in the party room assuring government members that he has it under control, that it is all tickety-boo and that there is no need to have any concerns—is accurate. In our case, such a claim by the previous Treasurer was legitimate. The previous Treasurer, now Leader of the Opposition, had it right. We never had to be concerned that expenditure was out of control when we were in government. We never had any concerns about him raising taxes. He was always trying to cut taxes. He was all about reform.

I will outline another thing that I did as a backbencher in government, which members opposite are doing right now—I listened to what opposition members had to say, particularly those who spoke reasonably regularly in relation to this type of matter. When the current Treasurer sat on this side of the chamber, he regularly attacked the previous Treasurer —

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Mr T.R. Buswell: I did not!

Mr P. PAPALIA: —for his lack of control over the budget. He attacked the former Treasurer for his alleged inability to rein in expenditure in public sector growth. Let us look at that for a second. In retrospect, how did the previous Treasurer go? Does the Treasurer think his predecessor did all right?

Mr T.R. Buswell: No. He left me with a horrible burden!

Mr P. PAPALIA: In the absence of a fairy godfather over in Canberra who threw hundreds of millions of dollars at this Treasurer ever since the global financial crisis hit the scene, how does the Treasurer think the previous Treasurer went? The previous Treasurer had to deal with a federal government that gave up nothing and took everything. He had to deal with the current Treasurer, when sitting on this side of the chamber, personally attacking him. I do mean personally, not professionally; he was personally attacking him. How many times did the Treasurer speculate about his weight, for instance —

Mr T.R. Buswell: Never!

Mr P. PAPALIA: — in relation to the budget? How unfair it was in relation to the budget. Let us consider the Treasurer's performance in retrospect in comparison with the previous Treasurer's performance. The previous Treasurer, in retrospect, managed to control public sector expenditure very well in light of the fact that he was dealing with the second biggest boom in the history of Western Australia. We know who is dealing with the biggest boom in the history of Western Australia. We know who has the biggest revenue stream in the history of Western Australia to benefit from. That is this Treasurer. He has the biggest revenue in the history of Western Australia coming into his coffers.

Mr T.R. Buswell: I love all you leaders-in-waiting beating your chests!

Mr P. PAPALIA: At the same time, what has the Treasurer done with public sector expenditure?

Mr T.R. Buswell: You need more puff pieces!

Mr P. PAPALIA: How is the health budget going? Has the Treasurer managed to rein in that \$200 million blow-out? What about education? Was education \$60 million over budget? Was it that, or more? I cannot recall. It disappears into the ether along with about \$40 million in corrective services funding. I think it is more than that but we will run with that at the moment. How is the Treasurer going compared with his predecessor? Just take a breath —

Mr T.R. Buswell: We're locking up more prisoners!

Mr P. PAPALIA: Consider the nature of this bill that the Treasurer has brought before the house calling for additional taxes of \$511 million, predominantly on the small business sector in Western Australia. Those people used to think the Liberal Party would stand up for them. I think they are getting tired of that claim. They have come to their senses on that claim. No matter how many times the member for Riverton would write in *The West Australian* about how wonderful the Liberal Party is—that is, in all that free political advertising he got in the lead-up to the last election—all those claims disappeared because now we have the brutal reality of Hon Troy Buswell, the Treasurer, who is doing very poorly by comparison with the performance of the now Leader of the Opposition, who, in my opinion, was undeniably the best Treasurer this state has seen. We will do that TV advertisement; we will compare the two.

Mr T.R. Buswell: He has left the chamber now! You can back off now. Deflate your bags!

Mr C.C. Porter: If everyone was so brilliant, what went wrong?

Several members interjected.

Mr P. PAPALIA: I did not say anything about election campaigns. I was talking about the Treasurer's role.

Mr T.R. Buswell: The member for Cannington ran that!

Mr P. PAPALIA: Let me tell something to new members of Parliament who were not here under the previous government, and outline something for the edification of the member for Rockingham who also did not get to serve as a government backbencher. When members are over there, as they now know, there is the opportunity to pay particular attention to some of the claims made by the opposition. The speculation and claim that was made by the now Treasurer as to what his capabilities would be, were he in that seat, stand as a stark reminder of just how dangerous it can be for individuals like him to make incredible claims. He was particularly fond of personally attacking his opposite number in a nasty fashion, quite regularly —

Mr T.R. Buswell: Never! Quote me from *Hansard*.

Mr P. PAPALIA: I recall the now Treasurer, in a budget debate, speculating about personal relationships.

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Mr T.R. Buswell: Never!

Mr D.A. Templeman: Yes, I remember that.

Mr P. PAPALIA: That was unfair and uncalled for.

Mr D.A. Templeman: I left the chamber when he said that!

Mr P. PAPALIA: I was most offended when he got onto the subject of weight. I found that quite hypocritical.

Mr T.R. Buswell: I stood up to the hill in the City to Surf—in one hour, one minute and 11 seconds! It is very hard to get all the ones!

Mr P. PAPALIA: I found that very difficult to contend with.

Mr T.R. Buswell: With my backpack on!

Mr P. PAPALIA: I have felt the need to say that I stand very clearly and very proudly with the Labor Party against this bill, against a \$511 million tax grab and against this Treasurer's continued assault on small businesses and other larger businesses around the state. I can only hope that the Treasurer's consistent behaviour in this regard will eventually draw the scrutiny from the media that is so thoroughly and aptly deserved. The Treasurer has managed to slip under the radar since taking office —

Mr T.R. Buswell: Do you seriously think I have ever slipped under the radar? What planet are you on, brother?

Mr P. PAPALIA: I am dumbstruck as to how he achieved that, but he has done it. I do not think it will go on forever. I commend the shadow Treasurer for his question of the Treasurer today with regard to how valuable the next budget is going to be. In all likelihood, I hope the next budget is not like the last one, in that the budget came out one month and the next month we heard about all these other projects that were not in the budget—all those other expenditure promises that actually have an impact on the budget but were not included in the document. If the next budget is like the previous budget, it will be absolutely useless. Scrutiny from the media will intensify over time. The Treasurer will be subject to a harsher questioning regime than he has managed to get away with —

Mr T.R. Buswell: Really!

Mr P. PAPALIA: —in regard to the Treasury in the past 18 months. Over time it is going to wear thin when the Treasurer says that he has got the shoulder to the wheel, he is working hard at it and that something will be done about it. The Treasurer says he will come up with a solution, but the Treasurer has not got anything done at the moment.

I look forward to opposing this bill. I support the shadow Treasurer in his scrutiny of the Treasurer. I am sure that over time the Treasurer's deficiencies will become even more indelibly imprinted on the psyche of the Western Australian public.

MR P.C. TINLEY (Willagee) [8.29 pm]: I will hopefully not take up too much time of the house in my contribution to debate on the Revenue Laws Amendment Bill 2010 and the Revenue Laws Amendment and Repeal Bill 2010. As the newest member of the chamber and perhaps the one with the most recent experience in business, I would like to be a small voice, a localised voice and a voice from the trenches, if members like, of the people who are out there all day and night, every day and every night, toiling away in the businesses that are the backbone of this state; that is, the small and medium size enterprises. After I left my previous professional life in the Army, I started three businesses. They were all start-up businesses. A start-up business is unique in the spectrum of business and business ownership. With such businesses, one starts with nothing but an idea. One seeks capital for that idea and then undertakes the enterprise of that idea. The very first business I started was a manufacturing business, which is a very tough gig in this state. We kicked open an empty shed in Naval Base and started to put some plant together to build concrete products for the building industry, which we had assessed as being a worthwhile target market. The unique thing about a start-up business is that, as the business owner goes along, he stands with pride at the things he has injected into that business. I am talking about the things that come from nothing—not the machinery or capital but the soft bits, such as the fact that we employed nearly 15 people. I know the sting of payroll tax. I commend the government for having an attempt at that, although it squibbed it, but that is for another debate. The thing about small business owners is that they feel satisfaction at being responsible for the lives and livelihoods of the people their businesses employ. Business owners also look at what is in it for them and their families. When they look at it, they suddenly realise that what is in it for them is not what they put into the business in terms of capital, but what they put in in sweat; that is, those things that cannot be defined by a balance sheet. In some mysterious way, it is called goodwill. Goodwill is defined as what I call sweat. One thing I understand well about business start ups is the concept of risk.

Mr T.R. Buswell interjected.

Mr Ben Wyatt; Mr Mark McGowan; Mr Bill Johnston; Mr Chris Tallentire; Mr Paul Papalia; Mr Peter Tinley;
Acting Speaker; Mr David Templeman; Mr Troy Buswell

The ACTING SPEAKER (Mr A.P. O’Gorman): Treasurer, the member for Willagee is not inviting or accepting your interjections, so I ask that you hold them and let the member get his speech out of the way as quickly as possible, as he indicated at the start.

Mr R.F. Johnson interjected.

The ACTING SPEAKER: Leader of the House, the same applies to you.

Mr P.C. TINLEY: One thing I know is that the risk cannot be defined. Risk is what keeps a businessperson awake at night wondering whether he will be able to pay the wages or make wages for the week. Risk is the one thing that makes him drive every day to get a better outcome for his business, because he keeps chasing what is required in terms of return. Small business people always look to the government to see what relief, support or inspiration they can get from that government. They got it by the bucketload from the Gallop and Carpenter governments and the then Treasurer, who is now the Leader of the Opposition.

Several members interjected.

The ACTING SPEAKER: Treasurer, I did warn you, so I call you to order for the first time.

Mr P.C. TINLEY: We then came to the election campaign. Small business looked longingly at the Liberal Party, because it is supposed to be the party of business, enterprise, entrepreneurs and ideas. Where were they? They got a lovely little spark; they got the idea that \$250 million of tax relief was on its way. They were told to vote for the Liberal Party as it represented tax relief. Did they get it? No. Small business waited in anticipation for what was to come. What did they get 18 months later? Not the benefits of \$250 million in tax relief but the yoke of \$500 million of additional burden. Every entrepreneur who has had a spark of an idea and has gone into business has had that burden increased and applied on them for a further three years. Not only did they get the yoke of tax but also an increase in electricity, gas, water and, of course, payroll tax costs. These are a continual burden on this state and the business of this state. Until this government understands the drivers for small business and business generally, it will be of no use and no inspiration to business.

One of the key things we tried to do in our businesses was to look for new markets. We looked at where we could find those new markets. The Sydney basin had nearly eight million people, so it was an obvious target. We got there. There were some very good incentives for us to set up distribution there. There were some very good opportunities for us to work through and to develop a market, which we did. We also looked at Queensland, but it was difficult. Why? It was because the competition in building products in Queensland was fierce. South east Queensland was the fastest growing region in Australia, and at that time had the highest rate of new housing starts in the country. It was an obvious target for any business. Why could we not get there? It was because we were not competitive. Why were we not competitive? By comparison, Queensland has a better tax regime. I refer to an economic case study done by the Queensland government this year that directly compared the states of Queensland and Western Australia. When it comes to taxation or tax competitiveness, the simple statement is this —

Queensland has a more competitive tax environment than Western Australia.

Mr C.C. Porter: What year?

Mr P.C. TINLEY: It was produced in 2010. It is simple: taxation per capita in Queensland is \$2 087 and in Western Australia it is \$2 557. That is a shame. That is something we should hang our heads in shame about. The government has had 18 months to sort that out. Can it do any better? Queensland is rocks and crops and Western Australia is similar.

I said I would not take up too much time, so I will conclude by asking some simple questions. Is this the action of a visionary, pro-business government? Does this inspire anybody to understand the business environment and thrive from it? How is the business community inspired in any way? In my inaugural speech I spoke about the idea of inspirational, collective and collegiate leadership. The government has not delivered that in this case.

MR D.A. TEMPLEMAN (Mandurah) [8.37 pm]: I will be very brief. The shadow Treasurer articulated a very strong argument about why the opposition will oppose what is being presented here in the Revenue Laws Amendment Bill 2010 and the Revenue Laws Amendment and Repeal Bill 2010. There have been some very good contributions to this debate by opposition members. They have appealed to members opposite and particularly to those who marched in here last year to deliver their inaugural speeches and who talked about integrity, accountability, transparency, representing their communities, making sure that the people who lived in their electorates would be represented and ensuring that the rights of those people would be respected. Included in those speeches were the promises made by the now Treasurer and Premier about what they would deliver in government. This and other bills that have been presented to this place in recent times have demonstrated that those words were indeed hollow, because members opposite, including new members, will vote with the

Mr Ben Wyatt; Mr Mark McGowan; Mr Bill Johnston; Mr Chris Tallentire; Mr Paul Papalia; Mr Peter Tinley;
Acting Speaker; Mr David Templeman; Mr Troy Buswell

government. They will demonstrate that their words were hollow and that the words in their inaugural speeches were hollow, and so is the representation that they believed they would deliver in this place for the people in their communities—the pensioners, the people on fixed incomes, who are already finding that this government’s economic policies and increases in taxes and charges are having a devastating effect on their families. They do not seem to understand that. All they seem to do is follow the leadership of the Treasurer, the Premier and the ministers and not really question what these things mean for average Western Australians in their electorates, who will pay for the bill that this Treasurer is introducing. Those people in their electorates, be they people on fixed incomes, be they pensioners or be they families, are struggling now because of the increases in taxes and charges that seem to be never ending under this government.

I could go into the Addams family, but when the bell rings very soon for the division I will be watching from my little perch to see where the member for Carine decides to cast his vote, where the member for Geraldton decides to cast his vote, where the member for Southern River decides to cast his vote, and where the member for Wanneroo decides to cast his vote, because he comes in here and goes off all the time about a range of things in his electorate but never stands up for his constituents. I will be watching where the member for Ocean Reef will be casting his vote, where the member for Scarborough will be casting her vote and where the member for Jandakot will be casting his vote. He is a person we could be talking about. He waltzes off for about a month and a half on a boat, getting extra money, and he brags about the fact that it is almost tax free. The people in his electorate will be paying towards an extra \$511 million. These are real issues for the people of Western Australia, particularly for those families and people on fixed incomes who are really feeling the pinch, and there is still more pain to come for the people of Western Australia. I will be watching all those members opposite, particularly the new members who came in here fresh faced with their feet clicking because they were excited about taking their seats. We sat here and listened in silence. I would have loved to interject but the protocol is that we do not interject on an inaugural speech. My goodness me, the stuff that was said and the lack of action that will now be demonstrated by members opposite, particularly new members, will be shown for all to see. They have lined up every single time behind a Premier and Treasurer who are ripping off the people of Western Australia, and they are following them like sheep. We are talking about \$511 million in this bill.

Mr T.R. Buswell: It is \$355 million.

Mr D.A. TEMPLEMAN: It has gone down, has it? I remember not long ago when the Treasurer was sitting opposite. I am sure some stains were about to appear somewhere when we mentioned a figure. He got very nervous. I have never seen blood drain from someone’s face as much as I saw it when the Treasurer was standing up and flailing his hands trying to distract us. His eyes were showing the pleading —

The ACTING SPEAKER (Mr A.P. O’Gorman): Member for Mandurah, will you get back to the bill?

Mr D.A. TEMPLEMAN: It is \$511 million.

Mr T.R. Buswell: I am still here and you are still there.

Mr D.A. TEMPLEMAN: Exactly. The people of Mandurah will be told about him, because they look very carefully at the people they vote for and they look very carefully at who has got the purse strings. I was down at the good old Mandurah library the other morning—in fact, I was there nearly every morning last week—and the comments about the Treasurer were very interesting. They were not very complimentary. The people of Mandurah are known to be very polite people, but when they were talking about the Treasurer I must admit very colourful language was used to describe him. They are watching very carefully, because, as do many people in Western Australia, they do not trust the Treasurer and they are now making up their minds about the fellow who sits diagonally from him. They are making up their minds because they realise that the way some of them voted was the wrong way. The Treasurer has been found out, because they now realise that what he promised, what he said was going to happen and what he is going to deliver are totally different things. In fact, when we are looking at \$511 million —

Mr T.R. Buswell: Do you want the train station?

Mr D.A. TEMPLEMAN: Is the Treasurer going to give me the train station at Lakelands? I will have that, thanks very much. When they look at this, they will say that there are \$511 million and another rip-off from this government. I was hoping to see my good friend. Duffy is over there! There he is! He has put the saddle on —

The ACTING SPEAKER: Member for Mandurah, I do ask you to come back to the bill. I also ask you to refer to people in this place by their proper title.

Mr D.A. TEMPLEMAN: It is \$511 million. That is what we are seeing here with a rip-off. My good friend the member for South Perth knows what has happened here. He knows genuine projects that he wanted to see delivered in his electorate, such as the train station at South Perth, so that all those Mercedes drivers living in

Mr Ben Wyatt; Mr Mark McGowan; Mr Bill Johnston; Mr Chris Tallentire; Mr Paul Papalia; Mr Peter Tinley;
Acting Speaker; Mr David Templeman; Mr Troy Buswell

South Perth could park their Mercedes in the double car park with the extra two storey extension being built at the back. They will not get it now. The member for South Perth is one of the most disgruntled people I have seen, apart from the member for Murray–Wellington, who is the most disgruntled person in this place and has been for some time. He is a very good friend of mine and I have a lot of time for the member for Murray–Wellington, very disgruntled as he is. All I can say is this: this is a chance for those members opposite, particularly the backbenchers who gave us those wonderful inaugural speeches about transparency and making sure that they would represent the people, the battlers in their communities who work hard, small businesses and those on fixed incomes whose budgets are stretched to the nth degree, to demonstrate their real worth. I know what will happen when the division bell rings. They will stay with their lot and follow them like sheep and they will not stand up for their communities. For that they should have a \$511 million condemnation of this government. That is why the opposition will be absolutely opposing this bill.

MR T.R. BUSWELL (Vasse — Treasurer) [8.47 pm] — in reply: I feel compelled to rise and close the debate with a few sensible comments. First, may I point out to the member for Mandurah before he leaves that our backbenchers make their inaugural speeches reflecting on their life experiences, as many and varied as they are. They reflect on the aspirations and desires of their constituents, as many and varied as they are. That is unlike his backbenchers, who spend their entire maiden speeches thanking every unionist that ever got them elected in Western Australia. There is a little bit of a contrast.

Mr P. Papalia interjected.

Mr T.R. BUSWELL: Does the member for Warnbro have a problem with churches? We might find a couple in his electorate and let them know what he thinks about them, using that sort of derogatory term.

Mr M.P. Whitely interjected.

Mr T.R. BUSWELL: It's L. Ron Whitely! He rides again. I think it is a valid point that we come from diverse backgrounds on this side of the house and have diverse aspirations.

Mr J.E. McGrath: Scientology.

Mr T.R. BUSWELL: That is right. L. Ron is over there! They tried a personality test but they could not find one.

The ACTING SPEAKER: Treasurer, you do need to refer to members by their proper seat names and not by any acronyms, nicknames or anything else.

Mr T.R. BUSWELL: Sorry, Mr Acting Speaker. I did not mean that about L. Ron Whitely; I meant the member for Bassendean.

Getting back to the case in point, I want to reflect on a couple of points made by the member for Willagee in that amazing sermon from the mount. He made a couple of points. First of all, he railed against this government for increases in taxation per capita. He said, "It's outrageous; I ran a small business and increasing taxation per capita was outrageous." I will give the member for Willagee some historic data about taxation per capita. I have just been reading the budget paper, and the estimate for taxation per capita this year in Western Australia is around \$2 500—probably a little high. Let us go back so that the member for Willagee can understand the historic perspective around taxation per capita, because he is very interested in it. He may remember that the shadow Treasurer said it was a flawed measure. In 2001–02, about the year the Labor government was elected, taxation per capita in Western Australia was \$1 530. What does that great scientist on taxation per capita, the member for Willagee, think it increased to five years later, in 2005–06?

Mr P.C. Tinley: I live in the shadow.

Mr T.R. BUSWELL: Maybe. In five years under the former government it went from \$1 500 to \$2 500. That is a fact. What did members of the previous government, the people he espouses as the great friends of small business in Western Australia, do? They changed the measure; they said, "We've failed." They gave up on the member's preferred measure and went to taxation as a share of GST. Taxation per capita was ratcheted up after the first five years of the Labor government, and it has pretty much remained relatively static since then. If taxation per capita is the measure by which business chooses how it will vote and who it will support, the member for Willagee is in a lot of strife. His bucket of life experiences has a big hole in it. There is a big hole in "your bucket, dear Liza" and his credibility is pouring out the bottom, unfortunately. But it was a very impressive sermon on the mount.

The second point he raised was the view of small and medium enterprise—the backbone of the state's economy. That is a fair point. I thought I would look at how small and medium enterprises measure the state government's policies.

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Mr P. Papalia interjected.

Mr T.R. BUSWELL: I am just trying to correct some figures. The member for Willagee is new to this place and I want to let him know that, even though he might stand up and make a couple of broad, sweeping sermon on the mount statements, we might actually have some facts. Heaven forbid; we are in government!

Mr P. Papalia: It might play well to the peanut gallery over there.

Mr T.R. BUSWELL: We might have access to the facts. Here are the facts; the member for Warnbro can read them and weep. This is the “September 2009 Sensis Business Index for Small and Medium Enterprises”—the backbone of the economy. In this index a question is asked on the assessment of state and territory government policies.

Mr B.S. Wyatt: What is the date of that paper?

Mr T.R. BUSWELL: It is September last year.

Mr B.S. Wyatt: When did the tax increases come in?

Mr T.R. BUSWELL: I am just giving an explanation of the view of small businesses of the government. Questions were asked about the sector’s attitude to state or territory government policies—whether those policies were supportive of their businesses; whether they worked against their businesses or whether they have no impact. The survey then generally subtracts from “supportive” and “works against” and arrives at a net measure. I took the time to read this document going back 40 quarters to February 2001. What happened in February 2001? The Labor government was elected in Western Australia. For every single quarter for the next 40 quarters, that measure was negative. For every single quarter that members opposite were in government, small businesses had the view that the state Labor government was working against them. That figure became positive in November 2008. From the best of my recollection, something happened prior to November 2008: the good folk of Western Australia decided on a change of government and that figure has been positive in the subsequent survey. What does that show? It shows that small to medium enterprises think that this government is making a positive contribution to business. For every single quarter under the former state Labor government, that measure was negative. The member for Willagee talked about per capita taxation. His party ratcheted it up in five years from \$1 500 to \$2 500 and made Western Australia the highest taxing state in Australia. They are basic facts.

I will not deal with most of the rest of the issues raised by members opposite, only to say that we hear the standard line: “You shouldn’t remove this taxation reduction because businesses need it.” Members opposite are right; they do. However, in government we sometimes have to make hard choices.

Mr P. Papalia: I forgot; throw it in the must-make-hard-choices bin.

Mr T.R. BUSWELL: Here is the rub, member for Warnbro: not one member opposite offered a single option for a spending cut.

Mr C.J. Tallentire interjected.

Mr T.R. BUSWELL: The amount of \$500 million is not in the forward estimates for Roe Highway 8. The member for Gosnells knows that, and if he had said that it was in the budget, he would have been misleading the house. He should show me where in our budget documents there is \$500 million for Roe Highway 8. It is not there. The member for Gosnells is the only person to offer a spending cut, but he offered to cut spending that we have not made. That is miraculous. We heard the sermon on the mount and now the member for Gosnells is walking on water! What is next over there? No-one opposite offered any example of how they would cut spending. That is where they came a cropper last year. They are all flag and no pole. It will happen again this year—all flag and no pole. That is their problem. They will run around saying “Cut taxes and spend more.”

Mr P. Papalia interjected.

Mr T.R. BUSWELL: He has done a great job. I will come into the house tomorrow and tell members opposite what has happened in health spending. This minister, ably assisted by a range of people, has ratcheted back the rate of spending growth in health. It has been a phenomenal performance.

Mr B.S. Wyatt: At last—after 18 months.

Mr T.R. BUSWELL: Exactly, at last. After eight years of neglect, health spending is now under control. Did members know that health wages growth to February this year is under four per cent? That is an unbelievable outcome. We can only get that through hard work and a lot of focus.

Mr M.J. Cowper: What was it before?

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Acting Speaker; Mr David Templeman; Mr Troy Buswell

Mr T.R. BUSWELL: It was double digit. Wages growth this year is heading down dramatically. I think the February figures showed it at 6.7 per cent, although I might stand corrected. But it is a fantastic recovery. Back from four per cent last year, it is a fantastic outcome. The health minister is doing a great job, well supported by Kim Snowball. We stand behind him; we have had a tough time in health.

Dr M.D. Nahan: Did they support him?

Mr T.R. BUSWELL: No; members opposite want us to spend more. This is the conundrum for members opposite as they head into the budget: they say, “Cut taxes, cut government charges, but spend more money”, and, through some miraculous process—we have had the sermon on the mountain; we have walked on water—we must turn cutting revenue and increasing spending into a surplus. It is like turning water into wine. We are working at it, but we cannot —

Mr P. Papalia: Shoulder to the wheel.

Mr T.R. BUSWELL: We are putting our shoulders to the wheel and our noses to the grindstone and all that stuff. I will be interested to hear the narrative of members opposite between now and delivery of the budget. They have no credibility if they simply waltz in here and say, “You need to reduce government revenue and increase government spending, and, by the way, with an exchange rate at 92c, keep the surplus and keep the state’s AAA credit rating.” Crikey! We will do all that because we are competent and we work hard. We do not sit around and promise the world.

Mr P. Papalia interjected.

Mr T.R. BUSWELL: I love this job and my cabinet colleagues love having me here. I am very popular; I got no Christmas cards last year from my cabinet colleagues, and it hurt me!

I think I have canvassed the issues enough. The member for Willagee stood up and espoused nonsense in only his second speech in this place. He should look at the history of the matter. Next time, I will give him some more help to do a little more research. The rest of the members opposite have talked about ratcheting up spending and cutting government revenues but offered nothing. They are all flag and no pole. The government will support this bill.

Mr P. Papalia: That is a disproportionate response.

Mr T.R. BUSWELL: Does the member want to see a disproportionate response? Of course the government supports this bill. I am not that keen on the amendment, having seen some of the technical advice I have been provided. As if we would use credit card fees as a backdoor way to do anything other than recover the cost of those bills. I look forward to what I hope—I encourage it—will be a robust consideration in detail on this bill because, of course, we love that in this place!

Question put and a division taken with the following result —

Ayes (27)

Mr P. Abetz
Mr F.A. Alban
Mr I.C. Blayney
Mr J.J.M. Bowler
Mr T.R. Buswell
Mr G.M. Castrilli
Mr V.A. Catania

Dr E. Constable
Mr M.J. Cowper
Mr J.H.D. Day
Mr J.M. Francis
Mr B.J. Grylls
Dr K.D. Hames
Mrs L.M. Harvey

Mr A.P. Jacob
Mr R.F. Johnson
Mr A. Krsticevic
Mr W.R. Marmion
Mr P.T. Miles
Ms A.R. Mitchell
Dr M.D. Nahan

Mr C.C. Porter
Mr D.T. Redman
Mr A.J. Simpson
Mr M.W. Sutherland
Mr T.K. Waldron
Mr J.E. McGrath (*Teller*)

Noes (24)

Ms L.L. Baker
Ms A.S. Carles
Mr R.H. Cook
Ms J.M. Freeman
Mr J.N. Hyde
Mr W.J. Johnston

Mr J.C. Kobelke
Mr F.M. Logan
Ms A.J.G. MacTiernan
Mr M. McGowan
Mrs C.A. Martin
Mr M.P. Murray

Mr A.P. O’Gorman
Mr P. Papalia
Mr J.R. Quigley
Ms M.M. Quirk
Mr E.S. Ripper
Mrs M.H. Roberts

Mr T.G. Stephens
Mr C.J. Tallentire
Mr P.C. Tinley
Mr M.P. Whitely
Mr B.S. Wyatt
Mr D.A. Templeman (*Teller*)

Pairs

Mr C.J. Barnett
Mr I.M. Britza
Dr G.G. Jacobs

Ms R. Saffioti
Mr A.J. Waddell
Mr P.B. Watson

Question thus passed.

Bill (Revenue Laws Amendment Bill 2010) read a second time.

Extract from *Hansard*

[ASSEMBLY - Tuesday, 20 April 2010]

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Mr Ben Wyatt; Mr Mark McGowan; Mr Bill Johnston; Mr Chris Tallentire; Mr Paul Papalia; Mr Peter Tinley;
Acting Speaker; Mr David Templeman; Mr Troy Buswell

House adjourned at 9.03 pm
