

should help to safeguard the creditor, and are designed with that intention. A debtor who has incurred liabilities and received the benefit of the moneys owing should not escape payment of the full measure of the costs entailed in the recovery of the debt by the creditor. I support the second reading.

On motion by Hon. J. J. Holmes, debate adjourned.

House adjourned at 10.6 p.m.

Legislative Assembly,

Tuesday, 18th October, 1932.

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

QUESTION—HORSES, IMPORTATIONS.

Vaccination Against Disease.

Mr. GRIFFITHS asked the Minister for Agriculture: 1, Is he aware that serious complaints are being made regarding horses imported from the Eastern States being unvaccinated, developing strangles, etc., after arrival? 2, If so, will he cause regulations to be framed that will provide for the vaccination of such animals before arrival in Western Australia? 3, Is it a fact that the vaccine is now prepared in the Commonwealth laboratories at Canberra?

The MINISTER FOR AGRICULTURE replied: 1, Yes. 2, No. No vaccine is yet produced which is an absolute preventive. 3, Yes.

QUESTION—DRYSDALE MISSION LANDING GROUND.

Mr. COVERLEY asked the Premier: 1, Has his attention been drawn to a statement in the Press relative to the establish-

ment of a landing ground for aeroplanes at Drysdale River Mission? 2, If so, will he see that this information is brought before the Minister for Defence?

The PREMIER replied: 1, Yes. 2, Yes.

QUESTION—MINING, LOANS REPAID.

Mr. MARSHALL asked the Minister for Mines: What amount of money has been received by the Mines Department from mining companies as a repayment, or part of repayment of loans received by them from the Government during the two years ended the 30th June, 1932?

The MINISTER FOR MINES replied: £47,831 10s. 2d.

QUESTION—BUTTER MANUFACTURE.

Hon. W. D. JOHNSON asked the Minister for Agriculture: Will he lay upon the Table of the House a copy of the monthly records received by the Agricultural Department from the butter manufacturers giving the percentages of choicest, first and second grades of cream received at the respective factories for the past three months?

The MINISTER FOR AGRICULTURE replied: Statement hereunder contains the information required for the months of July and August. September figures are not due until the 20th inst.:—

	July.		August.	
	Choice.	Second.	Choice.	Second.
Bunbury	90.4	9.6	75.6	24.4
Bussellton	90.8	9.2	81.4	18.6
Harvey	98.7	1.3	50.0	50.0
Margaret River	99.4	0.6	97.1	2.9
Maudslayi	98.9	1.1	89.5	10.5
Northam	91.07	8.03	75.6	24.4
Albany	95.9	4.1	93.31	6.69
Perth	93.5	6.5	25.9	74.1
Bricktown Depot	99.5	0.5	96.1	3.9
Narrogin	94.1	5.9	96.7	3.3
Denmark	99.1	0.9	98.7	1.3
Boyanup	99.8	0.2	90.5	9.5
Capel	99.05	0.95	100	0
Brownes, Ltd.	40.6	59.4	53.8	46.2
Marfariane & Co.	92.7	7.3	86.2	13.8

Statement showing percentages of Grades of Cream received at Factories in Western Australia during July and August, 1932.

September figures will not be available until after 20th October.

ASSENT TO BILLS.

Message from the Lieut.-Governor received and read notifying assent to the undermentioned Bills:—

- 1, Main Roads Act Amendment.
- 2, Closed Roads Alienation.

BILL—FINANCIAL EMERGENCY TAX ASSESSMENT.*Second Reading.*

Debate resumed from the 13th October.

HON. P. COLLIER (Boulder) [4.35]: It may be admitted that in view of the great margin that now exists between revenue and expenditure, some additional form of taxation is unavoidable, but it is questionable whether the people are in a position to-day to respond to any further impost. In recent years we have been piling up taxes, doubling some, increasing others and introducing new ones. Notwithstanding that fact, the total amount received is considerably less now than we raised a few years ago. It may be argued by the Treasurer that that furnishes an additional reason for further taxation, so as to make good the falling off of revenue from that source consequent upon the fall in prices generally. It is well for us to remember that our general income tax has been increased by 13 per cent. and that we imposed a hospital tax, which also brings in a considerable sum of money. I do not know quite how much the hospital tax has returned, because I cannot find the figures included in the Estimates. I believe it was somewhere in the vicinity of £150,000, and of that sum, slightly over £100,000 represented a direct benefit to the Treasury.

Hon. S. W. Munsie: It was £133,000 last year.

Hon. P. COLLIER: That was the total collection from the hospital tax of 1½d. in the pound. In addition to that, we have increased the totalisator tax, the amusement tax and the stamp tax. I do not know whether we have exhausted the possibility of further taxation through amusements and racing.

The Premier: We did not increase the receipts very much by increasing the taxation.

Hon. P. COLLIER: That is what I have just remarked. The amount of taxation received is much less than in previous years.

The Premier: Yes.

Hon. P. COLLIER: Now we propose to add to that burden to such an extent that those who have already suffered heavily by a reduction in wages and salaries, which in itself is a form of taxation, will now have this additional taxation imposed upon them. Thus the wage and salary earners will get it both ways—coming and going, as it were. Under the Bill it is proposed to raise during the eight months of the current financial year about £300,000. I do not know whether the Treasurer, in framing his Budget, anticipated receipts under this heading for a period of nine months or eight months.

The Premier: For nine months.

Hon. P. COLLIER: Then the Premier based his estimate of £300,000 on a period of nine months, which is equivalent to £400,000 for the full financial year. That is an enormous sum of money to take from taxpayers at this juncture, in addition to all the other taxation they have to pay at present.

The Premier: There has been a fall in taxation.

Hon. P. COLLIER: But only corresponding to the fall in income.

The Premier: Of course.

Hon. P. COLLIER: The fact remains that we propose to take another £400,000 in addition to the other taxation of a similar character. I refer to the hospital tax, which accounts for another £130,000. That means, in round figures, about £530,000 from the hospital tax and the emergency tax, quite apart from other forms of taxation levied in the past. I do not know where this financial emergency legislation will end. We are told in some newspapers and by some speakers that prosperity is just around the corner.

Mr. J. I. Mann: If we are honest with ourselves, we will admit we are a bankrupt country.

Hon. P. COLLIER: I will not say that, but I do say that prosperity is not around the corner. It is absurd for people to vamp about prosperity being around the corner, seeing that that prosperity does not exist.

Mr. J. I. Mann: That is true.

Hon. P. COLLIER: If prosperity were just around the corner and things were all right, would we be imposing further taxation of this description? Although we are confronted with this necessity, there is now a proposal by the Federal Government to reduce taxation. It will be a nice state of

affairs if the hard-up States are forced to impose further taxation upon their people—not to balance budgets, because even with this additional taxation, we shall still be about £750,000 on the wrong side of the ledger this year—while the Commonwealth Treasurer is able to report a big surplus and now proposes to reduce the Commonwealth taxation. I do not want to repeat what I have already said, but the Commonwealth Parliament ought to put their house in order to enable the State Parliaments to impose taxation without it representing the heavy burden it does under existing conditions. I am afraid there is a good deal of political propaganda in this preaching of prosperity, and I have no doubt whatever that members supporting the Government will, in a few months' time, be telling their electors that the depression is all over and that the State is right round the corner. They will say that that is the result of the past three years of the administration of the present Government. As a matter of fact, a Nationalist candidate for the North-East Province is already making that statement.

Mr. J. I. Mann: But he has had no experience.

Hon. P. COLLIER: I hope it is inexperience that resulted in the extraordinary speech he made recently. If it cannot be accounted for on the score of inexperience, it represents downright dishonesty for the man to get on any platform and make such a statement. He asserted that after six years of the jazz finance of the Labour Government, the finances were now stabilised. That is a blessed word—"stabilisation." If the finances of the State are stabilised with the deficit standing at £1,500,000, I think we shall have to find a new meaning for the word "stabilisation." That is the kind of talk the candidate is indulging in, and I have no doubt it will be quite general in the course of a few months. People will be led to believe, even against their better judgment, that we are right around the corner and on the high road to prosperity.

Mr. Barnard: I wonder what your side will say.

Hon. P. COLLIER: They will not say that. The hon. member knows they did not say it three years ago, either. No doubt the hon. member will repeat his statement of three years ago, that taxation would be reduced. Yet here we have this volume of taxation already imposed, while the measure now under consideration is another slug that

will take £400,000 a year, and the hon. member, amongst others, pledged himself to reduce taxation. That was the policy of his party—to reduce taxation. They won votes all over the country on that policy. That was said to be the crying need of the country, and yet we have taxation piled up and another £400,000 a year to be added. I have no doubt members opposite will say the finances have been stabilised, as the candidate in the North-East Province by-election is saying at present. In considering taxation, we must have regard to the amount received in past years. Since the income tax was reduced by 33½ per cent. in 1926-27 the greatest amount received from income tax in any one year was £345,000. That was in 1926-27, after the reduction had been made.

The Premier: It is not much more than half of that now.

Hon. P. COLLIER: The amount last year was £260,000.

The Minister for Lands: And that was with the increased tax.

Hon. P. COLLIER: Yes, a reduction of the rebate by 13 per cent. The amount received in the year before the rebate was reduced was £246,000, and the estimate for this year is only £180,000. Those figures serve to indicate the enormous sum that this measure will exact from the people. As against £260,000 from general income tax last year, it is estimated that the Government will receive from the emergency tax in the remaining eight months of the present financial year £300,000, or no less than £400,000 for the full year. That is getting on for double the amount received from ordinary income tax last year. The figure is enormous. It is proposed to raise the amount by spreading it over the whole of the community. Practically every wage earner, salary earner or receiver of income, be it ever so small, will contribute under this measure. That is why it is expected to yield such a large sum as £400,000 a year. It is remorseless taxation. Of that there can be no question. It is proposed to tax the unmarried person who is in receipt of £1 per week to the extent of 4½d. under this measure, while he is also paying 1½d. under the Hospital Fund Act, making 6d. in the pound. The married person who is in receipt of £2 per week will also be taxed, and this quite regardless of the responsibility of maintaining a home and a family. The married sustenance worker who may have

been out of work for 12 months or two years, as soon as he gets a job and earns £2 a week, will have to pay the tax. Surely that is proposing to take the bread out of the mouths of people who already are ill-fed. It may be a small sum but it is something. A large number of people who have been out of work, or whose wages or salary is only £2 per week, have been reduced to a position where every penny counts. It is a form of taxation that was never dreamed of in times past. It may be urged that circumstances are desperate, but I submit that no set of circumstances justifies the taxing of people who are well below the bread line, and who are not receiving sufficient by weekly wage, salary or income to enable them to get the bare necessities of life.

The Premier: The tariff taxes them fairly high.

Hon. P. COLLIER: Of course; it taxes them for every meal and for nearly every item on the table. Unfortunately people can be taxed in that indirect way without their realising it. A large number of single men, sustenance workers, are receiving about 23s. a week.

The Minister for Works: Twenty-five shillings.

Hon. P. COLLIER: But the small reductions bring it to about 23s. 6d. a week, and they will be taxed. The tax will not be so severe on the single men as on the married men.

Hon. S. W. Munsie: A chance less in the cross-word puzzles.

Hon. P. COLLIER: The "Daily News" is trying to run competitions to meet the times. Its charge is down to 3d. per week, but this tax will preclude the possibility of taking a chance even in the "Daily News" competition. The tax of 4½d. in the pound means a chance and a half, three tickets per fortnight. All the exemptions under the Land Tax and Income Tax Act do not apply. Under that Act deductions are allowed for members of the family, for taxation paid, for rates and other out-goings but under this measure there are no exemptions. If a single person draws the bare margin of £1 per week, the tax will operate. If a married person draws £2 a week, irrespective of rent, family, food and clothing obligations, the tax will operate.

Hon. W. D. Johnson: A man without a family will pay the same as a man with a family of eight.

Hon. P. COLLIER: That is so; a man with a family of eight will pay as much as a married man without a family. The Bill makes no provision for a single person with dependants. The fact that a single person has brothers or sisters to maintain will not count. He will be taxed just the same. Consequently we may have a single person taxed on a wage of £1 a week, though he has greater family obligations than a man without a family. However, there is no provision for escape by him. In the past the general principle observed, when considering taxation of this kind, was that at least those people below the basic wage ought not to be called upon to pay. The assessment Act does exempt married people who are on the basic wage or under it. That principle is not considered under this measure. The rate of tax is to be the same for all. A man who pays the maximum rate of income tax on an income of £6,000—3s. 3d. in the pound—would pay only 4½d. in the pound under this measure, the same rate as would be paid by the sustenance worker earning £1 per week. The rate is uniform whether the income be £1 per week or £10,000 per year. No distinction is drawn. In all other forms of wages, salary and income taxation, this and all other Parliaments have drawn a distinction in the rates imposed.

The Premier: Only in income tax.

Hon. P. COLLIER: This is an income tax.

The Premier: It does not apply to indirect taxation—the tariff and all the other taxes.

Hon. P. COLLIER: But this is an income tax. We are making not a slight but a tremendous departure from that principle. It is a big departure to provide that the married man on sustenance of £2 per week shall pay the same rate as the man who has an income of £10,000 a year from property. Taxation of that kind cannot be justified. I hope the House will not agree to come down to taxing people to the extent this Bill proposes. We are asked to impose taxation on men who are not getting sufficient income to enable them to live decently.

The Premier: The people in the Eastern States have very much less left to them than have the people here.

Hon. P. COLLIER: The only State where the rate of tax was higher was in New South Wales. There the rate was 1s. in the pound.

The Minister for Lands: South Australia has a tax of 1s. in the pound.

Hon. P. COLLIER: I am not sure of that. In Victoria the tax is much lower—I think only about 3d. in the pound.

The Premier: But much less is paid there by way of sustenance.

Hon. P. COLLIER: The measure will not affect a person on sustenance if he receives no wages. I admit that the amount paid by way of sustenance in the other States is lower than the amount paid here. This does not affect the person who is in receipt of sustenance, unless he receives money in the form of wages. He is the person who will be hit by this tax. About 9,000 men have been sent out on sustenance work during the past few months. The majority of the married men will receive £2 a week, a little more or a little less according to the size of the family. The great proportion of these men have been idle for months, and some for years. They will be called upon to pay this tax, and the amount will be deducted each week from their pay. If at the end of the year it is found that the total earnings, in the case of married men, do not exceed an income for the year at the rate of £2 a week, application may be made for a refund. How many of these men will ever dream of applying for a refund? They will have to fill in forms, and give the Commissioner of Taxation all kinds of information as to their earnings during the year. If the sustenance worker finds at the end of the year that he has earned only £40, he will be entitled to a refund of the tax he has paid. He would have paid the tax, while he was earning, at so much a week. He may apply to the commissioner, setting out his earnings, to enable that officer to decide whether he is entitled to a refund or not. What casual worker would bother about doing that, or would know the exact amount he had earned during the year? Once the money is collected, it will remain in the Taxation Department. In ninety-nine cases out of a hundred, even when the total income of the taxpayer for the year entitles

him to an exemption under the Bill, he will not apply for it. Whatever has been done in the other States, or whatever taxes of this kind may exist there, this Parliament is not entitled in justice to tax men and women in receipt of an income, which is far below what is necessary to enable them to live. The Arbitration Court says that £3 12s. 6d. a week is the lowest wages upon which a man, his wife and two children can be expected to live and maintain themselves. This Bill says that a married person in receipt of £2 a week is in a position to pay a tax. It is monstrous that we should be attempting to do this.

The Premier: Would you suggest some other form of taxation? Suppose the Loan Council says there is no more money. What will happen then?

Hon. P. COLLIER: For a number of years our ordinary income taxation was higher than it is to-day. When the Premier was in office from 1919 to 1924, he raised the rate of income tax up to a maximum of 4s. in the pound. That held good for many years, until we obtained the special grant from the Commonwealth in 1926-27. My Government then reduced the income tax by 33½ per cent. Our ordinary income tax is to-day 20 per cent. lower than it was from 1919 to 1926.

The Attorney General: The Federal Government have put it up.

Hon. P. COLLIER: Yes.

The Attorney General: They take what we give up.

Hon. P. COLLIER: They have not been concerned about what our taxation is. If they decide to impose a tax, they do so without regard for what the State taxation is. For about eight years our income tax was 20 per cent. higher than it is to-day.

Hon. J. C. Willecock: The rate, not the tax itself.

Hon. P. COLLIER: Yes. The maximum is now somewhere about 2s. 9d. Right along the scale the rate has been reduced. I rather think the reason why the Premier has not adopted that method of taxation is that he would not get nearly the amount he would get under this Bill.

The Premier: One-fifth of £180,000.

Hon. P. COLLIER: He will not get what he considers is necessary to bring the finances within the limit set out in the Budget.

The Premier: We would get only £30,000 odd.

Hon. P. COLLIER: This he will have gathered in by the drag-net method of taxing everyone earning £1 a week upwards. Even though we decided to commence at a low scale of £1 or £2 a week, it would have been possible to start a graduating scale somewhere lower down than the existing exemptions. I am prepared to admit that between the exemptions which exist to-day under our Act, that is, the minimum of income upon which a person pays tax, and what is proposed under this Bill, there is a wide margin. Practically everyone in receipt of £4 a week, with deductions, is now exempt from taxation. There is a great difference between £4 a week and £2 a week. It might have been that by reducing the exemption under our present Act a larger amount would have been received than by merely increasing the rate of tax all along the line. I know it is not an easy matter to devise any method of taxation to-day that would give satisfaction, and at the same time return to the Treasurer the amount which is considered to be essential to meet the Budget position. Whatever it may be, we are not justified in coming down to taxing people who are well below the bread line.

The Premier: We are paying far higher on the average in sustenance than is being paid anywhere in Australia.

Hon. P. COLLIER: Yes, but that does not affect the question of taxation. That is money we pay in sustenance to those who are not in employment. It does not justify the taxation of people below the bread line.

The Premier: It is very hard to name a tax that will return any money, and one that would meet with general approval. Look at New South Wales.

Hon. P. COLLIER: New South Wales started with a tax of 1s. in the pound. That was imposed by Mr. Lang. I believe it has now been reduced by one-half.

The Minister for Lands: For incomes over £100 a year it is 1s. in the pound in South Australia.

Hon. P. COLLIER: South Australia is the most heavily taxed State in the Commonwealth. For years past Governments have been forced to increase taxation because they were not paying their way. I cannot

support the Bill, and I hope at least to have it amended in Committee.

HON. J. C. WILLCOCK (Geraldton) [5.11]: I agree it is necessary for the Government to get in extra revenue, and that there are not many sources from which money can be raised. The Treasurer wants to get money immediately, and wants money that is earned now to pay its proportion of taxation. That is one reason why he is bringing down a tax in this way. In the case of the ordinary tax the Treasurer would get very little benefit until the following year. The tax under review means that he will get some money in immediately. That is what he wants, and he does not care where he gets it.

The Premier: We must get it.

Hon. J. C. WILLCOCK: He selects the poorest of the people from whom to raise it.

The Premier: From all the people.

Hon. J. C. WILLCOCK: The poor people are carrying a much greater burden than ever before. If the Premier wants this money immediately, why can he not do what is done in Great Britain, namely assess people on their last year's income and get the tax paid this year? In that country they do not wait for 18 months and ask people to pay on their earnings of 18 months ago. They make the people pay on their income at the time it is earned. Perhaps the Premier will find it hard next year, when he goes out of office, to pay the tax on the emoluments of office received this year. I found it difficult in my own case. About two years after one had been receiving a fairly high income, along came a bill for £100, which one was not in a position to pay.

The Premier: We are not getting very much now.

Hon. J. C. WILLCOCK: It is only equity and justice that the income should bear the tax at the time such income is received, especially when the Treasurer is in need of money and the income can bear the tax. I disagree with the principle of this Bill. Ever since taxation was imposed in this State, it has been a principle that the people who are getting the higher income should pay at the higher rate. I see no reason why in these times we should alter a principle which everyone agreed was equitable. It has stood the test of time and no one has attempted to alter it.

The Premier: There never was the same need for money.

Hon. J. C. WILLCOCK : The need for money does not justify an alteration in that principle. The principle of taxation is that people with large incomes pay income tax at a high rate.

The Premier: That notwithstanding, we get £180,000 this year.

Hon. J. C. WILLCOCK: It matters not what we get. The question is one of principle and of equity long recognised in this State.

The Premier: There are tariff charges, and there is a sales tax.

Hon. J. C. WILLCOCK: People who have very small incomes do not divide these things. The principle of higher taxation on higher incomes was broken down in Western Australia at the time of the imposition of the hospital tax. There was some slight justification for it at that stage, because the hospital tax was supposed to carry certain benefits, which, however, by amendment of the law were taken away entirely. The vicious principle of making poor people pay as high a rate of tax as people with large incomes was only brought into existence when the hospital tax was imposed. It has often been said that in times of stress people should pay according to their ability to pay, but the present Government are placing an immensely heavier burden on the poor. If ever there was an exhibition of party politics, it is this. The only thing to equal it is the Federal Government's action in selecting old age pensions as an object for economy. I call such proceedings dirty party politics; to use the vernacular, it is putting the boot into poor people so as to save people of large incomes from taxation. Let me illustrate this. At present a man on £3 a week pays about 15s. income tax. Under the principle of taxation embodied in this Bill, he will pay about £3 15s., or five times as much as he pays in income tax, whereas the man with £1,500 a year will pay, under this measure, exactly the same amount as he pays by way of income tax. How the Government can talk about humanitarianism and looking after the bottom dog, while differentiating to such an extent in taxation, I do not understand. The proposal is shocking. The Minister for Lands put the lash on the member for Beverley (Mr. J. I. Mann) when that hon. member apparently expressed some approval of what the Leader of the Opposition had said. The Minister for Lands sent his supporter back to his seat, and the hon.

member has not had another word to say on the subject of taxation.

The Minister for Lands: You are generally very fair, but that remark is very unfair. I did nothing of the kind. I asked him about a trip he took to the country at the week-end.

Hon. J. C. WILLCOCK: But the hon. member has not had anything more to say about taxation. The Bill must have received party sanction, while the case that can be put up against it would have the approval of all decent-minded people. I do not know how the Government can possibly justify their proposal.

Mr. Angelo: What did the South Australian Government do? They did worse than this.

Hon. J. C. WILLCOCK: I am not worrying about the South Australian or the Federal or any other Government. I hope the Government of Western Australia will refrain from so unfairly burdening the poorer people of this State. The principle of the Bill is absolutely rotten and monstrous. I am positive that most hon. members opposite, if they judged the proposal on its merits and irrespective of party discipline, would not support it. I see no justification for departing from the principle of taxation which has been adopted so long, that people with high incomes should pay high tax rates. The alteration is to be made at a time when there is much distress. Look at the miserable nature of the Government's proposal. The man who gets 2s. 6d. a week and board is to have 20 per cent. of the cash taken away from him by the Treasurer—6d. out of the 2s. 6d.

The Minister for Lands: No.

Hon. J. C. WILLCOCK: I am glad to find that the Minister for Lands does not understand the Bill. Food is calculated, under the measure, at £1 per week; and anyone receiving £50 a year or its equivalent is to pay a tax of 4d. in the pound. A single girl or a boy working on a farm at 2s. 6d. per week is to be deprived of 20 per cent. of the cash by our needy Treasurer.

Mr. Marshall: The taxpayer will have to borrow in order to pay the tax.

Hon. J. C. WILLCOCK: I challenge the Minister for Lands to rise, after I have finished, and prove that I am wrong. He cannot do it. The Treasurer is fond of blaming the Federal Government and Federation, and this year Western Australia is getting about £1,000,000 from the Commonwealth. In

such circumstances, when receiving more money than ever from the Federation, the Government elect to impose on poor people a tax which those poor people cannot pay. The Leader of the Opposition touched on the question of the sustenance worker, who does not get enough to keep himself and his family properly, but gets merely sufficient to sustain him and his family in life. Such men are to be asked to pay, out of their miserable earnings, 1s. 3d. per week. The Premier calls this an unemployment tax, and he mentioned that he had received from Geraldton and other places resolutions asking him to impose such taxation. But the resolutions in question favoured not relief of the Treasury but the obtaining of additional funds to give people who need it something extra in the way of support. The Premier's proposal is to take a considerable amount of money from the people and simply put it into Consolidated Revenue. Many people will think, "We shall be much better off now that there is an unemployment tax." But they will get nothing beyond a spirit of hopefulness for a little while. In money they will not get another shilling. The Bill will not make the slightest difference to them. The only effect of this taxation will be to reduce the amount of the deficit. The Premier may say, if the Bill passes, that he has imposed an unemployment tax, but if the people concerned ask him what they are to get out of it, he will reply, "Nothing more than you have got in the past." I am opposed to the principle of taxation for special purposes. I dare say shortly we may expect a special tax for police, a special tax for the Health Department, and a special tax for recreation—there may be a special tax imposed for the King's Park Board. There is no reason to impose taxation for any particular object. The revenue should be expended as the Treasurer of the day thinks fit. Anything got from the people by way of taxation should be obtained on that principle which has ruled in Western Australia for the past twenty years. At this stage, when people are so badly-off, the Government are introducing a new principle making poor people pay considerably more, in comparison with their income tax, than they had to pay in the past. As the Leader of the Opposition rightly said, most people have had their salaries reduced by various percentages. yet on top of that, by means of this new principle, they are to

be made to suffer an additional impost. If the Government want extra money, why should they not use the ordinary income taxation, which people have paid for years, to raise what is necessary?

Mr. Angelo: How much would they get?

Hon. J. C. WILLCOCK: If they were to double the income tax rate they would get double what they are receiving now. Anybody with ordinary charitable instincts, knowing that the money was being raised to relieve those who required relief, would be ready to pay the increased amount.

Member: What about the Federal income tax?

Hon. J. C. WILLCOCK: We cannot get rid of that. It was originally imposed to meet war expenditure, and the Federal Government apologised for it, saying that it was to last only a few months. But the thing has gone on ever since. That is what I fear about this new tax, that it will become an established thing and be retained in perpetuity.

Hon. P. Collier: It will certainly go on long after the emergency has passed.

Hon. J. C. WILLCOCK: Of course it will. At such a time as the present, nobody would object to paying something extra in income taxation, because people know, as the Leader of the Opposition has admitted, the Government must have more money.

Mr. Piesse: What about the overloading of incomes through the property tax?

Hon. J. C. WILLCOCK: It cannot be denied that people are fortunate in having property on which to pay the tax. I do not complain of the 3s. 4d. in the pound which the Federal Government impose on me because I happen to have a house.

Mr. Piesse: That tax is largely responsible for a lot of unemployment.

Hon. J. C. WILLCOCK: I do not think it makes any difference. It is the reduction of income of all the people, whether from property or personal exertion, that has made things bad, and there is no reason why people deriving income from property can be said to do the country more injury than if they derived that income from personal exertion. It makes no difference. I cannot see any particular hardship in people having to pay a property tax, although I do not believe in the raising by taxation of any more revenue than is necessary. Judging from the propaganda that is being car-

ried on, one would think the property tax was based on the capital value of the property. Of course that is not so. As I say, I do not see any special reason why property owners should not pay tax on their property. However, that is not under discussion. It is this wrong principle of taxing the poorer part of the community to which I object. It is making people suffer untold privation. Many of our people are badly enough off as it is. I do not know how they exist. Only yesterday I saw a family of seven who are trying to live on £2 9s. per week. Yet those people if they earn any money will have to pay 1s. 6d. or 2s. per week out of their meagre resources under this taxation. The Government must be bereft of all statesmanship to bring down an imposition such as this for a long-suffering public. I notice the "West Australian" has been harping day after day and week after week on the necessity for this tax being imposed. I do not know whether that has had any influence on the Government, but certainly the shareholders of the "West Australian" will be much better off if this tax becomes law than they would be if the income tax rate were doubled; for under this new departure a man with an income of £500 will pay five times more than he would in income tax, whereas a man with an income of £1,500 will have to pay only the same as before. I understand the Nationalist caucus and the Country Party caucus decided upon this at a combined meeting. The whip must have been cracked pretty hard to get members to agree to this vicious principle. I am surprised that the Government, on the eve of an election, should bring down a monstrous proposal such as this, since in a little while they will be asking the people to return them at the elections.

Hon. P. Collier: They are deliberately playing for defeat.

Hon. J. C. WILCOCK: Certainly they are playing up to the people with big incomes. The Bill represents a monstrous piece of injustice, and I will oppose it in every way at every stage.

MR. MARSHALL (Murchison) [5.40]: The Hospital Tax Bill was brought in merely to delude people into believing that the tax would provide better hospital facilities and accommodation, and that in re-

turn for the tax the taxpayers would get certain hospital service free. We here know that such is not the case, that immediately the Bill was passed, indeed before it was passed, the Government had withdrawn from Consolidated Revenue more than the Bill was expected to bring in; in other words, it was merely a back-door method of raising further income to be added to Consolidated Revenue, and to tickle the ears of the people, making them believe that it was purely a hospital tax. It was not a hospital tax at all, but merely a tax to increase the general revenue.

Mr. SPEAKER: We are not discussing that.

Mr. MARSHALL: I am merely making a comparison. We had that specific instance last year, and now we have this additional tax inspired by the success of that earlier one. This Bill has been brought down to provide, we are told, further relief for the unemployed. It is supposed to be an unemployment relief measure. Here again we find the same tactics being adopted in the desire to play up to the people. Scores of people will believe that this tax is justified because it is for the relief of the unemployed, but as a matter of fact it is the unemployed who will have to suffer under it. The Bill does not create any fund in which the money raised shall be kept separate so that we might see exactly what the unemployed are to get out of it. The Premier, in moving the second reading, stated that this year £310,000 would be required for the feeding of the unemployed. The Bill proposes to raise £400,000 per annum. If a separate fund were to be created under the Bill we could see the amount to be available for distribution amongst the unemployed and whether it would serve to improve their conditions. But the Premier and his supporters are too cunning for that. They create no fund under the Bill, but they take the £400,000 and put it into Consolidated Revenue, treating the unemployed just as they like.

Mr. Withers: It is intended to reduce the deficit.

Mr. MARSHALL: Of course it is. The Premier showed that this year, because a number of unemployed had been put on to relief work, he will require only £310,000 for the feeding of those who cannot be provided with work.

Hon. J. C. Willcock: Part-time work at that.

Mr. MARSHALL: That is the amount the Premier says he will require. But this Bill will bring in £400,000. The Government say the Bill is necessary for the relief of the unemployed. That being so, are we not justified in asking that there be inserted in the Bill provision for the creation of a special fund so that we can see the proposed distribution of the money? But the Government do not propose to do that. They are merely playing with the people. They say, "We are imposing the tax under duress, for our unemployed are not being looked after as we desire they should be, and if you pay this tax, all will be well with the unemployed." We know that is not true, and that that is not what the effect of the Bill will be. As a matter of fact, we will not really know the position until the Estimates come round next year. We do know, however, that £400,000 will be secured annually by the passage of this measure. I agree with the member for Geraldton with what he said regarding the incidence of the tax. The Bill is so worded that a single person in receipt of over £52 a year plus board and lodging and a married man receiving over £104 a year plus board and lodging will be subjected to the tax.

Hon. J. C. Willcock: If they get 6d. over those figures.

Mr. MARSHALL: As soon as either gets over these figures, he will be liable to the tax. There are many married men working for the figure stated, and their keep. This kind of thing has never been done in any other country in the world, even a Conservative country. Always there has been taken into consideration the domestic and other commitments of the individual, and also his requirements for the purpose of maintaining a decent standard of living. After those facts are considered, then it is usual to impose a tax and thus make it possible for those on the lower rung, practically on the basic wage, to get some relief. The present Government have shown no consideration whatever in respect of these essentials. The Premier imposes a tax and declares that the same rate will apply to every individual no matter what his responsibilities may be. The individual will pay the same as he who is without responsibilities of any kind. The single person with an income of perhaps £2,000 or £3,000 a year, and living, say, at

the Palace Hotel, will pay at the same rate as the man who is working for the Government at less than £1 a week, if he is a single man.

The Minister for Lands: That is wrong.

Mr. MARSHALL: I have read the Bill and I know what is in it. I hope the Minister's interjection is right. Even if it be right, it is bad enough. If a person receives a fraction over £52 a year he is liable to be taxed. If he is a married man, no matter what responsibilities he may have, provided he gets over £104 he, too, will have to pay the tax. The Minister will not deny that. The principle is wrong. It is a violation of plain justice; it is inhuman. A person on the bread-and-butter line should not be compelled to make this sacrifice. An individual will have to sacrifice bread and meat to pay this tax. He may have five or six or more children and he may be in receipt of just over £2 a week. The landlord is standing at the door every Monday morning waiting for his rent of 25s., and the unfortunate individual is left with a shade over 15s. with which to keep his family. He will be obliged to pay tax on the money he has handed over to the landlord, and on the 15s. that is left him for the needs of his family. These are the principles of the Bill that nobody can support. The men who defended this country and risked their lives in doing so will be subjected to this tax. I admit they will not if they are on a pension, but if they are on sustenance they will have to pay. If anyone had dared to forecast in 1916 that those men who were fighting for their country would, in the year 1932, be told that no matter how their services had previously been eulogised, and no matter what their present-day commitments were, they would be subjected to this tax, no reliance would have been placed on the statement. This is the Government that two years ago promised to reduce taxation. The Premier told the people at the time that it was all a matter of good government, that the Collier Government were wasteful and extravagant, and that what he (Sir James Mitchell) had done before he would do again. He has done it very well indeed! When in power before he constantly increased taxation and therefore to that extent he is now consistent. He is not, however, consistent regarding the promises he made on the hustings.

Hon. S. W. Munsie: He decreased taxation by £40,000 in one direction but increased it by £700,000 in other directions.

Mr. MARSHALL: I do not know in which direction he decreased taxation.

Hon. S. W. Munsie: The land tax.

Mr. MARSHALL: That was done to save his political life. There was an object behind it; it got for him the support of the Country Party. No doubt pressure was brought to bear. The Premier is now known as the holder of records as far as increased taxation is concerned.

Mr. Piesse interjected.

Mr. MARSHALL: If the member for Katanning read the newspapers at the time he would know that the Premier told the electors at Northam that it was all a question of good management. When asked where he would get the money, he said that there was plenty of it, and that what he had done before he would do again. True to his promise, the holder of record deficits has continued to create new records in the way of deficits. It makes one wonder what sort of a nation we are going to develop into if we go on taxing those who have not the wherewithal properly to clothe and feed themselves. Where is it all going to stop? The Government have been very successful with the hospital tax. They tickled the ears of the people and no complaints have been heard, although many are denied the treatment at hospitals that they expected to receive. Would it not be far better to increase the income tax by 5, 10 or 15 per cent.? Each person would then pay in proportion to his ability to pay. The Government, however, having successfully got through other taxation Bills, and the public having agreed to pay without being aware of the true position of things, they now propose to perpetrate a crime greater than that of the hospital tax. We shall not know what is happening. On the Premier's own statement, he is under an obligation to find £310,000, but he is going to raise, by means of this tax, no less than £400,000. We were told that for a period of nine months it was expected to raise £300,000. That works out at £400,000 a year. What I object to is that the money will be paid into Consolidated Revenue and it will not benefit the unemployed in the manner we are led to believe. We are approaching Christmas and people

are employed on part-time and are unable to put by a few pounds with which to buy necessities, or perhaps toys for their children. The money will be taken from them by means of this additional tax. I often wonder whether this is the new world we fought for in 1914-18.

Mr. Kenneally: For a land made fit for heroes.

Mr. MARSHALL: That is it, the land for which 60,000 good Australians lost their lives. Returned soldiers will be subject to this tax, and they are finding it difficult to live to-day, but I do not want to play on the passions of those people. The tax is wrong in principle and unfair, however it may be applied. It is wrong to ask people on such a low standard of living to pay the tax. It means that people will have less bread and less meat. Those who are now hungry will be subject to greater privations. That reminds me that in the financial emergency legislation introduced by the Attorney General, there was provision for a sliding down scale. All I can say about the sliding down process is that the quantity of food and drink that slides down the throats of unfortunates, will be less than ever. These people will have to suffer because of less food, while those who can afford to pay more in taxation will be subject to the same rate per pound as those who find it difficult to exist at all. Some people think it is nothing to take a few pennies out of the pockets of poor persons, but it means a great deal and pennies to-day are valuable to those below the bread line. We can imagine how this additional tax will affect men in receipt of £2 or £2 9s. a week. On that meagre amount, they have to maintain their homes and provide for their families. Their landlords are at the doors every Monday to collect their dues; and from the balance, the unfortunates have to provide for their families. Now they are to pay more by way of taxation. Where will it end? In my opinion, Mr. Speaker, the people will revolt. Something must be done to stop the Government from imposing taxation on those who can ill afford to pay it, while others can live in the lap of luxury. It cannot go on and the effect of the Bill will be to hasten the approach of the time when the people will stand it no more, and those who propose the taxation will lose their heads in the process.

THE MINISTER FOR LANDS (Hon. C. G. Latham) [6.4]: I would not have risen to speak at all had it not been for the challenge thrown out by the member for Geraldton (Hon. J. C. Willcock) who suggested I could not state what was in the Bill and inform him what would be the lowest amount on which the tax would be levied. I hope you will pardon me, Mr. Speaker, quoting a clause, so that hon. members will not be misled. This is what Clause 3 states—

Subject to the provisions of this Act, every person in receipt of income, salary, or wages shall be liable to pay financial emergency tax in respect of such income, salary, or wages at such rate per pound as Parliament shall from time to time declare and enact: Provided that, in assessing the amount of such tax—(i) board and lodgings supplied by an employer for his employee in respect of wages not less than £1 a week shall be deemed to be equivalent to additional wages at the rate of £1 per week.

Thus it will be seen that a man has to be in receipt of £1 a week before the tax is taken into consideration. Hon. members who have spoken have tried to inform the House otherwise.

Mr. Marshall: Which clause did you read?

The **MINISTER FOR LANDS**: I read part of Clause 3.

Mr. Marshall: Then I will read you another clause.

The **MINISTER FOR LANDS**: The hon. member can read Clause 4, but he will find that it is subject to Clause 3, which is definite that a man must be in receipt of £1 a week before board and lodging is taken into consideration.

Opposition members: No.

Hon. S. W. Munsie: Nothing of the kind.

The **MINISTER FOR LANDS**: The clause is clear that the individual will not be taxed on his board and lodging payment, or its equivalent, unless he gets £1 a week in cash. Board and lodging will not be taken into consideration at all unless he is in receipt of £1 a week. It is certainly not the intention of the Government, as suggested by the member for Geraldton, to tax the individual in receipt of 1s. a week over and above the amount allowed for board and lodging.

Hon. S. W. Munsie: That is what the Bill gives you power to do.

The **MINISTER FOR LANDS**: I say definitely that it does not.

Hon. S. W. Munsie: Of course it does. Look at Clause 4.

The **MINISTER FOR LANDS**: I have already pointed out that Clause 4 is subject to Clause 3. If there is any misunderstanding about Clause 4, it is in its references to married persons. I am not sure that it is quite clear, but the Bill is definite as to the smallest amount that will be taxed. No one likes increased taxation and it is no pleasure to the Government to be forced to impose it.

Hon. M. F. Troy: Of course it cannot be a great pleasure to you, bearing in mind your pre-election pledges.

The **MINISTER FOR LANDS**: It is no pleasure to the Government at all.

Hon. M. F. Troy: You do not want to remember your pre-election speeches.

The **MINISTER FOR LANDS**: The hon. member is not always responsible for all that every member on his side of the House may say, nor am I. At the time the hon. member refers to, there was no justification for thinking that we were approaching conditions such as developed.

Hon. M. F. Troy: Nonsense! You were told about them.

The **MINISTER FOR LANDS**: Was anyone to know that the world prices of commodities would drop to a rate never before known in the history of the State? Of course no one knew. Our great trouble today is the matter of prices.

Hon. M. F. Troy: Nonsense. I told you what the position would be.

Mr. SPEAKER: Order!

The **MINISTER FOR LANDS**: The hon. member had no possibility of anticipating what was actually ahead of us. Had he been able to inform us, and had we known what was ahead, does the member for Mt. Magnet (Hon. M. F. Troy) think the Government would have carried out the express wish of the Prime Minister of Australia and urged our farmers to increase their harvest, knowing that they were being asked to produce wheat at a price representing 50 per cent. less than it cost them to grow it? Of course no one knew what the price of wheat would be.

Hon. M. F. Troy: I did and told you so.

The **MINISTER FOR LANDS**: The opening price for the year reached 4s. 10d. a bushel, and the hon. member says he was qualified to anticipate what the ultimate price would be. Of course he was not in a position to make any statement. He knew

nothing of what was likely to happen. Because of what transpired subsequent to the elections, the Government say they were justified in doing what they have done. It is just the same as if we were to have an election to-morrow and the position 12 months hence were to change altogether. We would not speak to-day as we might have to do a few months later. Of course it is no pleasure for the Government to impose taxation but, as the Leader of the Opposition said, we cannot continue to carry on the affairs of government with such a huge deficit as that disclosed by the financial returns. An earnest endeavour must be made to bridge the margin between revenue and expenditure.

Hon. W. D. Johnson: But there is a proper way of doing it.

The MINISTER FOR LANDS: A suggestion was made that we should increase the income tax, but it is well known to members that if that were done, we would not be able to collect the taxation until next year, and it is urgently necessary to raise funds during the current financial year. If the Government have sinned, we have sinned in very good company. There is no Government in Australia, irrespective of politics, apart from Western Australia, that has not already done what we are now doing.

Hon. M. F. Troy: Those other Governments did not make the promises you made.

The MINISTER FOR LANDS: Never mind about past promises.

Hon. M. F. Troy: Unscrupulous promises.

The MINISTER FOR LANDS: Never mind about references to unscrupulous promises. I have very little time indeed for interjections from the hon. member.

Mr. SPEAKER: Order! Speak to the Bill.

The MINISTER FOR LANDS: The Government have acted in good company, and it is surprising that we have held off for so long. We are imposing taxation now simply because we are forced into it. Governments in the Eastern States drew attention to the fact that they had had to take certain action, whereas the Government of Western Australia had not followed suit.

Hon. M. F. Troy: You told the people in the wheat belt that you had reduced expenditure by a huge amount.

The MINISTER FOR LANDS: There has been a great reduction and we have reduced expenditure.

Hon. M. F. Troy: You did not have the money to spend.

Mr. SPEAKER: Order! The member for Mt. Magnet will have an opportunity to refute the Minister's statement.

The MINISTER FOR LANDS: We have maintained services in Western Australia at much less cost than before. I take no great credit for that; we had to do it or else close down some services.

Hon. W. D. Johnson: We do not object to you doing that, but we object to the way you did it and made the workers pay.

The MINISTER FOR LANDS: I am glad that the hon. member appreciates the difficulties confronting the Government.

Hon. W. D. Johnson: But why not overcome them in a fair, reasonable, straightforward way?

The MINISTER FOR LANDS: There is nothing unreasonable in what we have done.

Hon. W. D. Johnson: We say there is.

The MINISTER FOR LANDS: It is all a matter of opinion. There is no other method we know of by which we can raise the money necessary more closely to balance the finances. We have given an undertaking to the Federal Loan Council to reduce the deficit for the year, and we cannot continue to borrow money under the conditions possible in the past, with no security behind us, with which to meet interest and sinking fund charges. That fact must not be lost sight of. The Government had to accept responsibility for providing sustenance for those who were thrown out of work, and we had to accept responsibility for the increased exchange rates. Those additional burdens were not anticipated when we went to the country.

Hon. M. F. Troy: We told you about them.

The MINISTER FOR LANDS: Surely no member opposite would dare to say that he predicted the rise in exchange.

Hon. W. D. Johnson: You had no control over that.

The MINISTER FOR LANDS: No, but my statement was made in reply to interjections to the effect that we knew what was ahead of us.

Hon. W. D. Johnson: But this is your legislation.

The MINISTER FOR LANDS: And there is no other way out of the difficulty.

Hon. W. D. Johnson: Nonsense!

The MINISTER FOR LANDS: Then perhaps the hon. member will tell us how he would procure the money that is necessary now, and which we must have in order to bridge the difference between revenue and expenditure. I again assert that I would not have risen to speak had it not been for the challenge thrown out by the member for Geraldton (Hon. J. C. Willcock).

Hon. M. F. Troy: There was no challenge at all.

The MINISTER FOR LANDS: I have replied to that challenge.

Mr. Millington: What interpretation do you place on paragraph (c) of Clause 4?

The MINISTER FOR LANDS: It must be remembered that we are dealing with the board and lodging of the taxpayer and paragraph (c) is subject to the provisions of Clause 3. The provisions embodied in the Hospital Fund Act are somewhat similarly worded with reference to the lowest amount received by a person on which the tax is imposed. I should like to hear from the member for Guildford-Midland (Hon. W. D. Johnson) how he would get over the financial difficulties that have forced the Government to take this step towards bridging the gulf between revenue and expenditure.

Sitting suspended from 6.15 to 7.30 p.m.

HON. W. D. JOHNSON (Guildford-Midland) [7.30]: The Minister for Lands, speaking before tea, claimed some consideration for the Government because they had delayed a tax of this kind for so long. He conveyed that they would have been justified in introducing a tax for the relief of unemployment some time previously. Then he went on to say that, because of the urgency of the tax, this kind of tax was justified. He said, "We delayed taxing, and because of that we deserve some commendation." Then he immediately used the fact of declaring the tax as justification for doing it unjustly. I submit that is quite a wrong point of view to take. If the Government delayed imposing a tax essential for the public good, and then ultimately found that they were penalised by the delay and that the tax should have been introduced earlier, it is no justification for saying that, because of that position, it should be done unfairly. If that kind of argument is going to justify

a tax of this sort, all the Government have to do is to delay until the position becomes desperate and then impose taxation unfairly. If a tax was to be imposed, why did not the Government tackle the position fairly? The Premier, in moving the second reading of the Bill, claimed that certain representations had been made, and he conveyed that the representations made by members on the Opposition side of the House justified the tax. Representations were never made for a tax of this kind. The fact that representations were made is evidence that the public realised that the distress of the community should be relieved to a greater extent than the Government were relieving it. The Opposition went to the Government and said, "We will support you in doing that which is essential. We will commend you, and assist you to pass legislation to raise the necessary money to give a decent standard of living to people who are in distress." But the Government ignored those representations. I emphasise that the representations were for the relief of unemployment, not for the relief of revenue. This is not a tax on the basis of the representations we made. The idea was to relieve distress amongst people suffering from lack of employment, those who had been out of work for some years, whose homes were depleted of furniture because it had been sold to supplement the small amount they received, or whose clothes had become threadbare, or whose children were bootless because the parents could not afford to buy boots. The Labour Party were not blind to the condition of the people, but realised those facts. We said, "There is enough wealth in Western Australia to give a better standard of comfort, to do a little more for the unemployed than is being done." We asked the Government to introduce taxation to relieve unemployment. We still stand to that. We are unanimously in favour of a tax to relieve unemployment, but we do not want to penalise those partially employed. We today are actually retaxing the part-time worker. The Bill, it is claimed, is justified because of the needs of the moment. In other words, the Government are taking advantage of the distress of the people and profiting by the weakening resistance of the people to introduce legislation that they would not otherwise dare to bring in. Cannot I appeal to members on the Government side of the House to realise the injustice of the Bill? The people who are being taxed

are not the people with surplus wealth. Taxation, to be just at all, should be imposed on the basis that those best able to bear it should pay; it should be imposed in proportion to the ability to pay. This Bill is not drafted on that basis. The people of this State are prepared to find taxation on the basis of the ability of the individual to pay. We cannot get justice in income taxation by means of a flat rate. The flat rate on the man getting £2 per week and paying 1s. is out of all proportion to the man getting £10 a week and paying 5s. There is no comparison at all between the two. The man on £10 per week does not miss the 5s., but the man on £2 a week misses the 1s. considerably. He cannot afford to pay it. Actually he does not pay it: his family pay it. They go without something in order that he may give the money to the Government. While they go without to give money to the Government, other people have more than enough. I say most definitely that those people who have more than enough are anxious to pay, and they are anxious to pay on a graduated scale provided that the money so paid is used as a trust fund by the Government to relieve distress. This Bill is on the lines of the Lotteries Control Bill. The Lotteries Control Bill is popular—

The Attorney General: Popular?

Hon. W. D. JOHNSON: Yes, with a section of the community, the hon. gentleman included. It is designed to legalise gambling, and it is the worker who is patronising the kind of gambling to be legalised by that measure. Take the old days of White City and consider the amount of money raised there. It was the worker who was paying all the time. It is the small gambling opportunity that appeals to the worker. He is able to invest in a little bit of a gamble, but while he is doing that, he is relieving the other fellow of taxation. If we want hospitals maintained, if we want charitable institutions continued, it is quite wrong to say we shall raise the necessary money by encouraging the least thrifty in the community to pay more than they can afford to pay, and, because we raise money in that way, deliberately allow the other fellow to escape. If we raise money on a flat basis, we deliberately relieve the people best able to pay and impose the burden on those least able to pay. So it is with

the Lotteries Control Bill. I do not wish to anticipate discussion on that Bill, but I wish to draw a comparison. The kind of legislation now under consideration and the other legislation to which I have referred, deliberately seek to use the weakened resistance of the people—weakened through poverty and privation—to introduce a rotten basis—I use that term advisedly—a rotten basis for taxation, taxation that from a humane point of view would not bear the slightest investigation. I do not wish to be hard on members on the Government side, but I cannot imagine a man with any soul, or with any consideration for the distress of the people, saying that a man on £2 per week should pay the same rate of tax as a man on £10 or £20 a week. We have been told that the goldmining industry is, comparatively speaking, flourishing, and that salaries are being maintained at a relatively high level. Under this Bill, people on the goldfields will not pay any higher rate than will the sustenance worker in Perth. There is no consideration for ability to pay. I notice that the churches object—and rightly so, in my opinion—to the Lotteries Control Bill, and to the basis of that measure. I believe it is degrading for the Government to introduce such a measure. The churches are justified in opposing that proposal to raise revenue for charitable purposes, but it is remarkable how silent they are in connection with this proposal. The kind of impost they are opposing is one placed on the gambling element, who desire to invest in order to try to get some gain in competition with others. In other words, they invest a little in the hope of getting much. That is a voluntary action on the part of individuals; they may enter or may avoid the competition, as they wish. The churches say it is wrong to give statutory right for men to do such things voluntarily. This tax, however, is not a voluntary thing. It is equally unfair and unjust, but it is compulsory. I regret the churches do not realise how unfair this Bill is, in the way they realise the unfairness of the other proposition. I should like to see the churches rise up in protest against the commercialisation of distress, and the use of the down-trodden condition of the people for the purpose of introducing a type of legislation which is quite new in the history of the State. It has never been generally endorsed in any

part of the British Empire, but once it is introduced, it will extend. I opposed the hospital tax because it was on a flat rate. I used the same arguments against the 1½d. in the pound tax as I am using against this Bill. I said it was wrong. It is clear to anyone who has studied the question and taken it seriously that if it is agreed to it will be an invitation for that kind of tax to be extended. The Government say, "Tax at the basis; collar the wages sheet; be sure to get the workers every time; if you do things in this way, they cannot escape; they do not pay, the employer pays for them; we are putting the collecting responsibility on the employer; they can get it out of the worker without consulting him."

The Attorney General: I suppose if you were in Federal politics you would be a protectionist. The very essence of protection is that it does exactly the same thing.

Hon. W. D. JOHNSON: I agree that protection can be unjust. There is a lot of protection I would oppose, but freetrade can be just as harmful. I object to the workers of Australia being called upon to compete with the coloured races that are down to the lowest possible remuneration. One could make out a case against inequitable protection just as one can against freetrade. The Government have framed this taxation. They know there is a just way of imposing it. The only argument they can advance is that they have not had time in which to put it the right way. A graduated income tax is the right way to deal with this. Such a tax would secure the unanimous support of Parliament. This, however, is unjust. I should like to see a greater measure of consideration extended to those on the lowest rung of the ladder. If the Government are sincere in their sympathy for these people, why do they not impose this measure only for the period that is necessary to enable them to bring down a more equitable proposition? I am prepared to swallow even this Bill for a limited period, provided the Government do the right thing. If I am fortunate enough to be returned to the next Parliament, no matter which Government may be in office, I will do my best to have this legislation either amended or repealed. To leave an enactment of this kind on the statute-book for a period longer than is necessary would be a crime.

The Minister for Lands: The tax is not imposed by this Bill. That has to come up later for discussion.

Hon. W. D. JOHNSON: It is impossible to convince the Minister. We might talk him into a reasonable frame of mind, and we might, by our speeches, convince him there is another way of doing this. If he does the thing in the right way, he will get our unanimous support. No one would object to a graduated tax. I do not like income tax compared to land tax. I do not believe income tax is equitable. I am prepared to admit that the special necessities of the times justify a graduated income tax, but they do not justify a tax of this kind.

The Attorney General: What do you mean by a graduated income tax?

Hon. W. D. JOHNSON: I would start with a tax on the basic wage to a limited amount. I would then have a graduated tax in the same way as the income tax is imposed, until we get the necessary amount of money to do more in the way of relieving distress than we are getting to-day.

The Attorney General: Would you not do that by increasing the rate of income tax?

Hon. W. D. JOHNSON: Let the Government do it in that way.

The Attorney General: If it were increased by 20 per cent. it would bring in only another £30,000.

Hon. W. D. JOHNSON: There is enough wealth in Western Australia to provide more than that. I am sure the people would not protest. They are prepared to pay in proportion to their capacity to pay. The wealthiest in the land would take no exception to providing the money if they knew it was going into a trust fund for the relief of distress. People will not pay increased taxation for the needs of revenue. They would protest against that, because of the extravagance of Governments. I do not say they are always just in their objections. Criticism of Governments by taxpayers is not always reasoned out on sound and just lines. Whilst there would be a protest against taxation for revenue purposes, I do not think anyone would object to a graduated tax, provided the proceeds went into a trust fund for the specific relief of distress.

The Attorney General: What you are advocating is that the present rate of income tax should be increased by 300 per cent.

Hon. W. D. JOHNSON: It is a matter we should approach from that point of view. We have reduced the amount of income tax, and could increase it again, and could go on increasing it until we got sufficient for the relief of unemployment.

The Attorney General: That would mean another 300 per cent.

Hon. W. D. JOHNSON: I do not care what the figures are.

Mr. Angelo: The wealthy men to-day have no income; they are living on their reserves.

Hon. W. D. JOHNSON: Then they cannot pay. The Government could get all the money they wanted by appealing to the people who are willing to contribute in proportion to their capacity to pay, on the understanding that the money is earmarked for this particular purpose.

The Attorney General: Do you mean asking the people to pay?

Hon. W. D. JOHNSON: I mean this would appeal to the people as an equitable way of approaching the matter. There are good-hearted people, most anxious to relieve distress. They are not doing as much as they would like to do because the organisation is very lax. Opportunities to reach the most deserving cases are few and far between. Many people give sums of money to the churches and other charitable organisations on the understanding that it is used for the relief of special cases. The individual is usually big-hearted. He wants to help distress. He has no means of ascertaining in what respect he can do the maximum amount of good. Such people would not object to a graduated tax. This particular tax is on the wrong basis. Members opposite should use their influence to protect from taxation those who are in receipt of sustenance. People drawing large incomes will not be called upon to contribute their fair share. It is wrong to tax people on the breadline and leave those above it to pay at the same rate. Men must be devoid of human sympathy to impose taxation of this kind. One can come to no other conclusion. I know of a family of four in my electorate. One is a girl who is earning 28s. a week. Because of that fact the family receive no sustenance. No other member of the family is earning anything. This girl, however, is keeping the home and is also protecting the finances of the State against any impost on behalf of the family.

Mr. Withers: Is she taxed 1½d. in the pound.

Hon. W. D. JOHNSON: That girl's income would also be taxed. If that family had to pay rent, very little money would be left out of the 28s. The wage-earner would pay the same tax whether she was paying rent or not. Surely to goodness hon. members opposite will appreciate the unfairness of that position, which moreover can be so easily avoided. The people of this State do not desire imposts of that nature. The Government have no mandate to impose taxation in such a way. If ever a Ministry went to the country with a definite declaration that this kind of thing would not be done, it is the present Ministry. The Government made a special feature of proclaiming that further taxation, including further income taxation, would not be imposed. Nevertheless they have imposed additional taxation in various forms, of which this Bill marks the climax. I wish to provide for the people of Western Australia, and I maintain there is enough money in the country to provide for their needs, not permanently, but for a period to come.

The Attorney General: Do you advocate a capital levy?

Hon. W. D. JOHNSON: The Minister may call it that if he likes. But taxation can be imposed so as to do not a maximum but a minimum of harm to those least able to bear additional burdens. I do not wish to take up time unnecessarily over this matter, but I do wish hon. members opposite to realise that the Bill can be amended. If the Government would give me an assurance that they want this Bill for the needs of the moment, and would use it only for such a period as would enable them to impose taxation on a graduated scale to provide the funds which are required. I would support them to that extent. I want the women and children of this country to have clothing and boots, and I want to see the men better provided for. In my electorate there are homes which used to be bright, but which to-day are heart-breaking to enter. Though the Government do all they can with the revenue at their disposal, that is not enough. Because of our appreciating the needs of the people we say to the Government, "Get more revenue, but do it in a fair way. Do not tax young girls and young men; do not tax the man with eight children, on the same basis as the man with no children." The

whole proposal is so unjust that I confidently appeal to hon. members opposite to protect men on the poverty line from an impost of this kind.

MR. KENNEALLY (East Perth) [8.5]: The taxation proposal with which the House is now dealing seems a continuation of the nefarious system of taxation which was introduced under the name of hospital tax. It is a system of collection at what is called the base, and the only justification for it is that the workers of this country will, under it, be called upon to pay by far the greater portion of the taxation to be collected. Is this the correct system of taxation for Western Australia, and does this House agree with it? When mention has been made of the collection of the money, if it is to be collected, per medium of increased incidence of income tax, the only argument so far advanced by the Ministerial bench is that to do that would mean too great an increase in the taxation already imposed. Imposed upon whom? Upon those people who are in receipt of incomes. The Income Tax Act provides for exemption of persons not receiving above a certain minimum amount. Income taxation takes cognisance of the fact that there are certain responsibilities upon the heads of households. It makes certain exemptions for children dependent on the income, exemptions for operations and medical treatment for the people dependent upon the income, and other expenses necessary that the household may be kept going. But this Bill takes no notice of the fact that there may be additional and unexpected calls upon the income of which the taxpayer is in receipt at the moment. The member for Gascoyne (Mr. Angelo) mentioned that some people, supposedly rich, were now working on their reserves. Some of the people to be affected by this Bill have no reserves to work upon, and have had no reserves for years past. While the member for Gascoyne grows sympathetic towards people who have to work on their reserves, surely he has some sympathy left for people who have had no reserves for years past.

The Minister for Lands: We would not get anything from those people.

MR. KENNEALLY: The hon. member's argument seemed to be that we should cease to call upon the reserves of those people for taxation purposes.

Mr. Angelo: Nothing of the kind.

Mr. KENNEALLY: If we carry this Bill, it will mean that this tax and hospital taxation—a complete misnomer, as is "unemployment" in connection with this measure—will impose taxation at the source to the extent of 6d. in the pound upon the workers of Western Australia. The reason for such undue reaching-out is shown particularly in a remark of the Attorney General when quoting the Premier's statement made on a recent evening. The remark quoted by the Attorney General was that if we attempted to raise the necessary funds per medium of income taxation, even if income tax was increased by 10 per cent. there would be only £30,000 of additional money. Does not that remark explain itself? Does it not indicate the reason why the Government are reaching out as they are doing? They are reaching out to take from those people who up to the present have not been able to give, and are not now in a position to do so. Those people are in a deplorable condition through not having been able to obtain work for so long a period, or through having been able to obtain only part-time employment. The Minister for Lands said that a person receiving board and lodging would not pay taxation if he did not receive, in addition, £1 per week wages. That statement is altogether wrong.

The Minister for Lands: I said that if he did not receive £1 per week, the board would not be taken into consideration. That is what the Bill says.

Mr. KENNEALLY: Let us examine the Bill and see whether it does actually say that.

Hon. P. Collier: It says nothing of the kind.

Mr. KENNEALLY: The Bill defines "income," and in doing so refers to an Act from which I shall have to quote in order to show whether this Bill means exactly what the Minister for Lands says it means. The definition of income under this Bill contains the following passage:—

Income does not include pension granted for war services and paid by the Commonwealth Government or, except as hereinafter mentioned, salary or wages, but otherwise has the same meaning as in the Land and Income Tax Act of 1907.

The definition in the 1907 Act says—

Income includes profits, gains, rents, interest, salaries, wages, allowances . . .

The definition includes not only wages and salaries, but also allowances. Now I come to another portion of the Bill which the Minister was asked to define; however, he was not prepared to do so. Under paragraph (c) of Clause 4 a person whose income includes board and lodging but is of a total value of less than £52 a year is exempt from liability to be taxed.

Mr. Marshall: What about that?

The Minister for Lands: Read paragraph (i) Clause 3.

Mr. KENNEALLY: The clause referred to by the Minister provides for certain exemptions, but those exemptions are not carried out. Provision is made that board and lodging supplied by an employer to his employee on wages of less than £1 a week, shall be deemed to be additional wages at the rate of £1 a week. Again, it is provided that those persons to be exempt are those whose income, including salaries or wages, or value of sustenance supplied for services rendered, is under £52, or in the case of married men under £104. So, notwithstanding what the Minister has told the House, it is clear by the Bill itself that if a person is in receipt of £53 per year he will have to pay the tax, and that a married man in receipt of £105 will have to pay the tax.

The Minister for Lands: All I replied to was that if a man had sustenance and £1 per week, he would not be taxed.

Mr. Marshall: He will be. You cannot assess it at £1 per week, for that means £52 per year.

Mr. KENNEALLY: And what guarantee have we that the money to be collected will make the lot of the unemployed one whit better than it is at present? None whatever. Calling it the hospital tax was a misnomer, and so is the name of this Bill, which should be "a tax for directing towards consolidated revenue an amount sufficient to comply in some way with the undertaking given by the Premier at the last meeting of the Loan Council." It seems that those responsible for the proposed tax considered that if in some way they could connect it up with unemployment relief, it would have a better chance of going through the House. Every member desires to see that sufficient money is obtained to relieve the unemployed, but this does not propose to do that. We have to judge this Bill exactly as we

find it. If members will do that and get free of the whip-cracking that has been going on, there will be found opposing the measure members other than those sitting on this side. A man on £1 a week without board and lodging will have to pay the tax, for the Bill says that to be exempt he must be receiving less than that amount. Again, a married man receiving £2 per week will have to pay the tax. Recently we have been trying to send our boys out to country jobs. Some of them have been placed at exceedingly low rates of pay, but under this measure even those who have been supplied with jobs at 2s. 6d. a week and keep will have to pay the tax.

Mr. Wansbrough: The sustenance of some of them may not be worth £1 a week.

Mr. KENNEALLY: Possibly not, yet under the Bill they will have to pay the tax. I do not know that we have reached the position where we should be calling upon those receiving a few shillings a week and keep to pay taxation, while we protect the reserve people about whom the member for Gascoyne is so solicitous. Clearly we should call upon those reserve people before calling upon boys to pay the tax. I have a vivid recollection that the Premier at the last elections said definitely that no further taxation was needed or justified.

Mr. Angelo: He has hung off for 2½ years.

Mr. KENNEALLY: During those 2½ years he has brought down no fewer than 10 taxation measures. The Premier said there was no need for additional taxation, that there was plenty of money in the Treasury, which needed only good management to bring the State out of chaos.

Mr. Angelo: But he found the Treasury like Mother Hubbard's cupboard.

Mr. KENNEALLY: Evidently the cupboard was shepherded by those reserve people about whom the hon. member talks so much. If the Premier did not know the financial position at that time, at all events as a public man he should have known it because he had all the available information. And with that knowledge he definitely declared that no further taxation was required, that the country could not stand it. I recollect a deputation waiting on the Premier 12 or 18 months ago and putting before him the proposition that money should be raised for the relief of the unemployed. When the Premier

asked how they proposed to do it, the deputation suggested increasing the incidence of income taxation. The Premier replied that he was not going to raise additional taxation for the purpose; and he was careful to explain that the more the people were taxed, the more money was taken from them and consequently the more unemployment would be caused. Therefore, he said, those who advocated the raising of money to place others in employment were on the wrong track. But if that principle applied at that time, how much more does it apply now when the Premier is reaching out to take money from those who spend it, namely the workers of the country, whereas increasing the incidence of income taxation would take money from many people who do not spend. This method which the Premier now proposes to adopt after having objected to any increase in income tax, reaches right down and takes from the pockets of the workers a large proportion of the estimated amount to be collected, and that without any guarantee that it will assist the unemployed. I hope the measure will not be carried, or alternatively that the Government will be definitely bound down to spend the money on the purpose for which they say it is being raised, namely to assist the unemployed. Most emphatically I say the money to be raised under the Bill should be earmarked for that purpose. The member for Gascoyne said the Premier had hung off for 2½ years before increasing taxation.

Mr. Angelo: I meant taxation of this nature.

Mr. KENNEALLY: He has hung off taxation of this nature, except the hospital tax.

Mr. Angelo: That was not for the unemployed.

Hon. S. W. Munsie: Neither is this. The Bill says so, says that the money is to be paid into Consolidated Revenue.

Mr. Angelo interjected.

Mr. SPEAKER: The hon. member can explain later what he meant.

Mr. KENNEALLY: I hope he can. Since the Premier took office we have had a number of measures extracting money from the pockets of the people and adding to the Consolidated Revenue which, according to the Premier at the time of the last election was ample, and required only the transfer

to the Treasury benches of men of business acumen. The Lord only knows, the Premier is making a great show in that respect, putting up records everywhere, record deficits.

Mr. Marshall: And record taxation.

Mr. KENNEALLY: Yes, it is coming to that. When previously he was in office we had the same two features, record taxation and record deficits. The Premier has already told us he will be receiving this year £200,000 additional from the Federal Government. One would have thought that would have been sufficient to assist the unemployed of this country. That, too, from a Premier who made the definite statement that no additional taxation was necessary, and who, having made that statement, has introduced no fewer than ten taxation measures. On top of that he has had £200,000 additional coming from the Federal source. Consequently are we not justified in declaring that the man who said no further taxation was required had his appetite appeased? Now, however, he demands this additional sum in the manner he proposes to levy it. He is reaching out for an additional £400,000, and he wants this from the pockets of the poorer people to help him to carry on. I hope his request will not be granted. If he really requires this amount of money, I have given sufficient reason to show that it should be obtained, not from the people on the lower rung of the ladder, but from those who have the money and are able to pay. If those people who we say should be made to pay have no incomes, then it follows that they will not pay any tax. All are subject to certain exemptions, and it is not too much to ask the Government to make their collections in that way. The hospital tax being in operation, and being collected at the source, I am very much afraid the people will not get very much consideration once the Bill passes. We had a bad example in the Federal arena recently that might be followed in this State. Additional taxation was required there because of the anticipated deficit, and the position was created that the Government of the day decided by attacking pensions to raise in that way no less than 75 per cent. of what was required to meet the deficit and securing the remaining 25 per cent. from other sources. Afterwards the same Government gave attention to the question of a reduction in land taxation, and as we

are aware Federal land tax is paid only on property over £5,000 in value. We have no guarantee that if we agree to the measure before us a similar thing will not be done here. The Premier has said that there should be reduced taxation here. But he is grabbing money from the workers and talking about reducing taxation paid by those people that the member for Gascoyne (Mr. Angelo) is so anxious to protect. That is another reason why this measure should not go through. If, however, it should go through, we are justified in asking that the money that will be raised will be specifically earmarked to carry out that for which we are told it is wanted, namely, the relief of unemployment in this State. I am hopeful, however, that the good sense of members will be such as to compel them to turn down the second reading. If they have at heart the consideration of the unfortunate people to whom I have referred, members will not vote for the measure. Surely those who are working merely for sustenance are sufficiently down and out to claim the sympathetic consideration of members opposite. You will recall, Mr. Speaker, a few evenings back when there was a little discussion on the subject of whether the milk of human kindness flowed more freely amongst the members on this side of the House than amongst those on the other. It was claimed by members opposite that all the milk of human kindness did not flow on this side of the House; that members opposite were possessed of sympathetic feelings. The present offers an excellent opportunity to put the acid test on members opposite, and by that test we shall be able to judge whether what they claim is correct. By their action they will show whether they possess the milk of human kindness to the same extent as is claimed by the Opposition, whether Ministerial members are going to reach out a rapacious paw and take from those who are working on sustenance additional taxation that those unfortunate people simply cannot afford to pay. Then we shall see to what extent the milk of human kindness flows amongst members on the other side of the House. I am aware, of course, that the whip has been assiduously applied, but my appeal to them is not being made from a party point of view. If they want successfully to lay claim to what they have stated, that the milk of human kindness is more

manifest on their side of the Chamber than it is on ours, they can do so in a practical manner by turning down this Bill. I hope that the Bill will go out on the second reading, but if the taxation is to be levied, it must be levied solely to assist the unemployed. At the same time I declare that the taxation can be more successfully raised in the manner that I have indicated, and not from those who can ill-afford to pay the tax.

HON. M. F. TROY (Mt. Magnet) [8.44]: There has been an insistent demand on the Government for some months past to introduce this legislation, and the Government at last capitulated. It is said that the object of the Bill is to provide money for the relief of unemployment. I contend, however, that not one man will be assisted from this legislation and not one penny-piece will be utilised to provide employment; the money will be used only to make up the financial leeway, and to balance the budget as the Premier promised the Loan Council last year he would do. To say that the money that is to be raised by this means will be used for the purpose of providing employment is not correct; there will not be one penny used for employment. It will be put into the Treasury and used for different purposes. This is a very harsh measure inasmuch as it forces a further burden upon the workers and producers of Western Australia. Some hon. members have said that the Bill represents an attempt to impose taxation on the community all round. It may be a pretended attempt to that end, but it will not accomplish that purpose. During the depression much taxation has been imposed by the Federal Government and the State Government, but in every instance the taxation has been passed on. We doubled the stamp tax last year and the stamp duty is borne by the community. There is a feeling in some quarters that the extra stamp duty is borne by the banks and the business people, but they do not shoulder the burden; they pass it on to those who cannot avoid it, and the workers and the producers have to pay. The banks do not pay any extra taxation on that score; they pass it on to the community, who pay double for their cheque books. Under the Bill the insurance companies will be called upon to pay taxation on the premiums paid

to them, but the companies will not pay a penny of it. The workers and the producers will pay. If anyone went tomorrow to insure his crop against fire and hail, he would find that immediately this legislation becomes operative, the tax will be added to the premiums he will have to pay. So it is with all this type of taxation; ultimately the men who cannot escape—the producers and the workers—will pay the whole lot. That is what the present Government intend, and that is why the people are becoming so exasperated. I remind hon. members of the taxation that the Federal Government have imposed. There is a sales tax and the primage duty. Who pays those taxes? Not the business section of the community, the financial institutions or the insurance companies. They pass all of it on to the workers and the producers. This sort of legislation is pure humbug, for it does not represent a sharing of the burden. Yet the Country Party members are voting for the Bill although it will aggravate the position of their own people. I do not know that they bother much about that. I think they have to accept their instructions and vote as they are told. Thus we find that all taxation is passed on and the business community pay nothing at all. I had an experience this week when I went to a firm to order galvanised iron, a windmill, and some piping in addition. I had the quote for similar material from the firm in 1929, when prices were at their top in Australia. Strange to say, the quote I got this week was actually higher than that which I had in 1929. When is the explanation? It is that the business firms do not pay the taxation, but pass it on to the producers and the workers, and we pay. That position has been aggravated by the incapacity of Governments to tackle those who ought to be tackled. On the other hand, the Government are imposing extra burdens on those who are down and out. The workers have to toil for longer hours for lower wages. The producers say they do not receive a price for their commodities that shows a profit. Yet those two sections have to carry the burden of taxation imposed by the Government, who are afraid to take action against those interests that are dominating State politics to-day. The Government have handed over the State to re-actionary interests, and they are the ones who are not

accepting the burden. What will the Government do to rectify the position? It is incomprehensible to me that material necessary for production is dearer to-day than it was in 1929. That cannot be other than an indication that the business interests are passing on these added imposts to those who cannot escape the burden. The Government provide in the Bill that the insurance companies will pay extra tax on the premiums they receive, but it is the man on the bottom rung of the ladder who will pay. That is why I object to this form of taxation, which is indeed harsh. Even in our income tax assessments, the person who pays the tax is entitled to make certain deductions, such as life insurance premiums paid with the object of obviating his family being dependent upon the State. The taxpayer can also deduct income tax payments formerly made, and can also deduct rates and other charges. Under the Bill the taxpayer will be entitled to none of those deductions. He will pay the tax on almost the gross income, and will pay on money that he has actually paid to the Government in the form of income tax. That is entirely wrong. I have never said that taxation is not necessary. Some taxation is necessary, but not taxation of this character that the bottom dog has no chance of escaping, while those more fortunately situated escape with a less heavy burden of taxation. I have not the slightest doubt that the Premier, were he on this side of the House, would strongly condemn all taxation. He always condemned it and said the country was groaning under taxation, and the sooner it secured relief, the better it would be. The Premier is always going round the country saying we should have less taxation. Notwithstanding that fact, during the last three years he has imposed more taxation than any other half-dozen Premiers who have held office since responsible Government was granted to the State. He has done that notwithstanding the fact that two years ago he promised the people that he would provide relief from taxation and ascribed the then existing conditions to the incompetency of the Labour Government who, he said, had had plenty of money for services and employment, and that the then existing conditions had resulted from mal-administration. Now we have the whining statement that the Government did not know what was ahead of them. There is one reply to that. If the Premier was so incompetent

that he did not know what was ahead, the Leader of the Opposition and the Deputy Leader told him what was ahead, but the Premier strenuously denied the facts. In the face of that, it is impertinence to ask Parliament to agree to legislation such as that before us. The burden will not be accepted by his Nationalist supporters, but by the primary producers. I am surprised to see the Country Party members supporting the Bill. No one will claim that the farmers are not paying the added imposts that are handed on to them by the financial interests. They will find that the companies will not pay these extra imposts, but the farmers themselves will pay for them through their charges for hail and fire insurance and workers' compensation payments. Yet we hear country members stating that this is a fair measure of taxation that will apply all round. It will not have that effect, but the burden will ultimately be shouldered by those who cannot escape it and will have to pay the lot. This form of taxation is absolutely unfair and some other tax should have been suggested. I shall not vote for a measure that will impose a still further burden on people already heavily taxed. I suppose the actual taxpayers in the State do not number more than 50,000 even under this measure. Those 50,000 individuals are supposed to pay £400,000, or an average of £8 a head, under the Bill. How will it be done? It probably will not fall on 10,000 of that number, but by the others who cannot escape because the burden falls upon only a section of the community. For the reasons I have indicated, I propose to vote against the second reading of the Bill.

Hon. J. CUNNINGHAM: I move—

That the debate be adjourned.

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

Ayes	20
Noes	22

Majority against .. 2

AYES.

Mr. Collier
Mr. Coverley
Mr. Cunningham
Mr. Hegney
Miss Holman
Mr. Johnson
Mr. Kenneally
Mr. Lamond
Mr. Marshall
Mr. McCallum

Mr. Millington
Mr. Munnie
Mr. Pantou
Mr. Sleeman
Mr. F. C. L. Smith
Mr. Troy
Mr. Wansbrough
Mr. Willcock
Mr. Withers
Mr. Wilson

(Teller.)

NOES.

Mr. Angelo
Mr. Barnard
Mr. Brown
Mr. Church
Mr. Davy
Mr. Ferguson
Mr. Keenan
Mr. Latham
Mr. Lindsay
Mr. H. W. Mann
Mr. J. I. Mann

Mr. McLarty
Mr. Parker
Mr. Patrick
Mr. Piesse
Mr. Richardson
Mr. Sampson
Mr. Scaddan
Mr. J. H. Smith
Mr. J. M. Smith
Mr. Wells
Mr. Doney

(Teller.)

Motion thus lost.

Hon. P. COLLIER: I would like to explain, Mr. Speaker, that I paired with the Premier, and, through an oversight, I voted in the division.

The Minister for Lands: It is quite all right, Mr. Speaker.

Mr. SPEAKER: The explanation of the Leader of the Opposition is accepted.

HON. J. CUNNINGHAM (Kalgoorlie) [9.0]: I remember when the last election was fought, the party now on the Treasury benches promised work for all, but it seems to me that in spite of the promise, they have merely provided taxation for all. Shortly after the return of the present Government they introduced a hospital tax amounting to 1½d. in the pound; now they are proposing an additional tax of 4½d. in the pound under this measure, making 6d. in the pound on all income, and we have not yet got work for all. I ask members on the Government side, more particularly those who represent the pastoral industry—there are members who announce themselves as direct representatives of the pastoral industry—how they propose to face their electors after voting for additional taxation? The pastoral industry is in a deplorable condition. Many of the pastoralists who have sunk thousands of pounds in their holdings are hard up against things. They cannot afford to pay the taxation already levied by the State and Commonwealth Governments, much less any additional taxation. There are members who claim to represent directly the farmers of the State. The wheat industry is in a parlous condition. How can those members face their electors and claim to have done the right thing if they agree to the passing of this Bill? The people they represent approach them daily requesting them to see the trustees of the Agricultural Bank with a view to getting further assistance, and to secure interviews with the Premier and his Ministers to get help from them. They can-

not carry on. They are hopeful of obtaining a bonus of $4\frac{1}{2}$ d. per bushel on wheat from the Federal Government. Only a few evenings ago a member of the Country Party presented a motion requesting the Federal Government to pay a bonus to enable the farmers to live. In the face of those facts, those members remain silent. They are not prepared to present a case in favour of this measure. I can understand their silence. They could not justify the Bill to the people they represent. It is not only the sustenance man who will suffer. The pastoralist will be in difficulties, and the farmer cannot afford to pay the tax if it is levied. The money that the farmer will secure for his labours during the past season are already mortgaged. The money is owing to the people who assisted him to put in his crop. Yet in face of those facts the Government who promised work for all are prepared to levy this additional taxation. Amongst the community, what percentage of the people taxable can afford to pay their taxes? It is generally known that those actively connected with industry are unable to pay the taxes levied under existing statutes. Yet the Government now propose additional taxation. Judging from the result of the recent division, the chances are that the Government will push the Bill through. This impost, plus the hospital tax, will mean a tax of 6d. in the pound on all earnings and income. The people who are unable to bear an additional imposition will be forced to present statements to show why they cannot pay. An additional $4\frac{1}{2}$ d. in the pound is an imposition on people who have not and who cannot pay the taxes already levied. The Government have introduced a flat rate tax. If additional revenue is required to provide work for the unemployed, there are means by which it can be secured. I advise the Government to review the proposal and provide the usual exemptions in order to allow people who cannot afford the tax to know their position. People require money to keep their homes going and to meet the cost of living. It seems that members of the Government have made up their minds. The Government are in desperate straits. They are not the only Government in Australia similarly placed. The position is the same throughout the Commonwealth and throughout the world, but I am under the impression

that in other places when Governments review the possibilities of taxation, they take into consideration the position of people unable to pay. Earlier in the evening the member for Guildford-Midland (Hon. W. D. Johnson) pointed out that a person working for his food plus 1s. to 2s. 6d. per week would be taxable under the measure, taxable to the extent of 6d. in all. For every additional pound earned, he would be liable to the payment of an additional 6d. Some workers may earn in a few months money equivalent to £52 per year. They may be out of work for six or seven months of the year. Yet, under the Bill, they will be required to pay the tax. The Bill is unjust in its incidence and should not be passed by the House. The Bill is ill-conceived and has not had the consideration required by a taxation measure. What is the use of taxing people when they have not the money to pay? There are people who can afford to pay and from them the Government should seek to secure the revenue required to carry on the country. The people of the goldfields are rendering a service to the Government. Some time ago I appealed for sustenance for 500 men on the goldfields who are out of work. Those men are not goldfields people; they have travelled from the Eastern States and from other parts of Western Australia to the goldfields. So far I have not been successful in getting the measure of support and relief required by those men. The men who are working have to provide food for the people who come from other parts of the State seeking employment. Notwithstanding that employees levy themselves to supply sustenance for the unemployed, the Government intend to impose additional taxation on them. The Government are not supporting the unemployed on the goldfields and apparently have no idea of doing so in future. The people of Wiluna, which is in the Murchison electorate, are supporting 90 unemployed. The road board have taken up the matter, and employees in the mining industry are contributing sums weekly to enable those 90 people to be fed. They are relieving the Government of their obligation to maintain people seeking work and unable to find it. The same thing applies throughout the goldfields. It may be said that the goldfields people are fortunate in having an industry that is flourishing. Employees on the gold-

fields, however, receive only their wages, but they are subscribing money to keep people who are without funds and without food. Yet the Government propose to levy additional taxation on them. It is not fair. Goldfields men on the basic wage are at a disadvantage to the extent of $7\frac{1}{2}$ per cent. compared with workers in the coastal areas receiving a similar wage. It seems to me that the Government do not care a rap how the people in the outback areas exist. So long as a man is working, irrespective of the wages he is receiving, he is regarded as good game for taxation. The Government appear to be satisfied to carry on on those lines. Whereas the Premier in his policy speech promised work for all, he has converted it into a policy of taxation for all. For that reason I oppose the second reading of the Bill.

HON. N. KEENAN (Nedlands) [9.15]: I have listened to the speeches made by members on this Bill. Several have assumed that this is a measure which includes workers or persons in receipt of sustenance, and of something more than sustenance, of £1 a week in the case of single persons and of £2 a week in the case of married persons, and that such people would be liable to taxation. I also understand that it is not the intention of the Bill that this should be so. If that is the case, the measure has been stupidly drafted. If one reads the exemption clause and takes paragraph (c), one can see that unquestionably it does say that such persons are liable to taxation. The paragraph in question reads—

Whose income, including salary or wages or value of sustenance supplied for services rendered, is under £52 a year.

It cannot be questioned that this part of the Bill must be amended.

The Minister for Lands: It depends on what the word "sustenance" means.

Hon. N. KEENAN: The word is not defined, and that constitutes an inexcusable blot upon the Bill.

Mr. Marshall: Let the Government put that in their pipes and smoke it.

Hon. N. KEENAN: The word will have to be given a meaning. It may be given a different meaning by the different persons who have to interpret it. That is something which requires amendment. Another

criticism has been levelled against the Bill. It is stated that this money should be definitely earmarked as money raised for the relief of unemployment or for sustenance for unemployed. There is a good deal to be said in favour of such criticism. The only apology for a Bill of this kind is the times through which we are passing, and the necessity for adopting extreme measures to meet our difficulties. There should be no real objection to the Bill stating that it is intended to constitute the machinery for raising money for the relief of the unemployed. Whatever be the rate of tax, it is fair to say that the money raised should be earmarked for the purpose for which it is designed. The apology for a measure of this kind is found in the times through which we are passing. But for these times there could be no excuse for bringing it down. The times have forced upon the Governments of Australia and elsewhere legislation to which they would never have dreamed of resorting, but for the condition of things in general. With these reservations I will vote for the second reading.

HON. S. W. MUNSIE (Hannans) [9.18]: I recognise this is an emergency measure. I am not, however, going to be as generous as some members on this side of the House, and say that if the Government will introduce a Bill to raise the money necessary to comply with the promise made by the Premier at the last Loan Council, I will support him, for I will do nothing of the kind. If it were possible for me to repeal all the emergency legislation, I would do so. I will certainly not support the raising of taxation to the extent of another £400,000 a year. When the emergency legislation was brought down, every member on this side of the House was opposed to it, particularly as it affected private employees. This is the only State of the Commonwealth to introduce such legislation. No other Government included any but Government employees in their emergency legislation. I wish to quote one instance to show how unfair that legislation is in its incidence. There is an organisation in Perth known as the permanent fire brigade, controlled by the Fire Brigades Board. The Government contribute a certain amount, the local authorities a certain amount and the Underwriters' Association their quota.

Under the Financial Emergency Act the Underwriters' Association, in defiance of the Government and the local authorities, appealed to the Arbitration Court to have the 20 per cent. reduction carried into effect. They were successful because they made a definite statement in court that if the 20 per cent. was given they would reduce the premiums to those who were insured. As a matter of fact, they have not reduced the premiums one penny; not only have they reduced their own employees but the permanent firemen as well. It is time that that legislation was repealed when it is responsible for such things. I recognise the difficulties confronting the Government, but they must derive remarkable consolation from the attitude of the Press towards them. Even in face of this debate the "Daily News" to-night publishes a list of what taxation will be raised under the Bill. It deliberately misleads members and the public by starting off at £75. It gives the minimum amount that will be taxed as £75.

Hon. P. Collier: That is surely reasonably accurate.

Hon. S. W. MUNSIE: It is 50 per cent. wrong. The paper knows as well as we do that every single person earning £52 will be taxed, and yet they start off with a minimum of £75. They then go up by graduations to the man receiving £5,000 a year. Tactics of that kind are not worthy of the public Press.

Mr. Sampson: Do you say the paper deliberately made a mis-statement.

Hon. S. W. MUNSIE: The paper deliberately made that statement to mislead the public.

Mr. Sampson: They strive to be correct.

Hon. S. W. MUNSIE: They do not strive very hard. This is not the only occasion when the paper has misrepresented facts. The hon. member himself is connected with many papers which deliberately misrepresent things.

Mr. Sampson: Nothing of the kind.

Hon. S. W. MUNSIE: It is a matter of opinion. He will have a job to prove that it was not a deliberate mis-statement when he sees a copy of the evening paper.

Mr. Sampson: It is time there was a newspaper in your district.

Hon. S. W. MUNSIE: All the misrepresentations the hon. member could get into it would not alarm me.

Mr. Sampson: You injure yourself more than you do others.

Hon. S. W. MUNSIE: It has been said that because I was responsible for bringing down a hospital tax providing for a flat rate of 1½d. in the pound, I cannot oppose this tax. That hospital tax was one for hospitals only, and people would have got benefits from the payments made. This tax and the hospital tax introduced by the present Government are so much camouflage. I am pleased that during the debate last week the Minister for Lands admitted that the hospital tax meant a saving to Consolidated Revenue of £104,000. I have made that statement on numerous occasions, but up to last week he has always contradicted it. His remark now appears in "Hansard," although the "West Australian" did not have it correctly. The Minister said it was not the intention of the Government to collect the tax unless a person received £1 a week and board and lodging.

The Minister for Lands: I said £1 a week.

Hon. S. W. MUNSIE: He argues that if a man received 15s. a week and board and lodging and was a single man, he would not be taxed. If that is his view he should re-draft the Bill. There is no doubt that such a man would have to pay tax. The Minister again shakes his head. The only reference in the Bill which does give a let-out mentions another Act. If the Bill passes as it stands, the man receiving 15s. per week and board and lodging, unless he receives the board and lodging in the Perth Hospital or another Government hospital, will have to pay the tax. The Minister is collecting from every man and every woman in the State who receives 15s. per week and board and lodging, with the exception of persons employed in the Perth Hospital or in other Government hospitals.

The Minister for Lands: No.

Hon. S. W. MUNSIE: As regards the Perth Hospital and other Government hospitals when the case was put before the Arbitration Court the wages of the hospital attendants were fixed at a lesser rate because they contended that their keep was worth only 16s. 8d. per week.

The Minister for Lands: If you have been told that, you have been misinformed.

The Minister for Railways: There has to be £1 a week over and above board and lodging, which is to be fixed at £1 per week.

Hon. S. W. MUNSIE: I oppose the Bill. There is no comparison whatever between the flat rate tax introduced by the Collier Government to maintain the hospitals of this country, and the taxation imposed by the Bill to relieve unemployment. I hope the member for Nedlands (Hon. N. Keenan) will assist us to put the Bill in order. I hope also that the hon. member will assist this side to see that moneys collected under the Bill, if it is passed, are spent on the relief of unemployment.

Mr. SLEEMAN: I move—

That the debate be adjourned.

Motion put and negatived.

MR. SLEEMAN (Fremantle) [9.35]: After the remarks of the member for Nedlands (Hon. N. Keenan) I thought there would be no occasion for a member on this side to move the adjournment of the debate. I thought the Minister in charge of the Bill would immediately have asked for the adjournment, so as to get the measure remodelled. The member for Nedlands said the Bill was a bluff. It will go down to history as the Mitchell bluff.

Hon. N. Keenan: Blunder.

Mr. SLEEMAN: It can well be named that. Discussion should not continue on the Bill in its present form. The Minister ought to have brought the Bill down properly drafted. After listening to the member for Nedlands, I am firmly convinced that everything said on this side of the House is perfectly correct. I fail to understand how members opposite can vote for such a measure. There was the promise of the Premier before the general election. On the 27th January, 1931, he said that the high tariff was the cause of our troubles and should be reduced. Ever since he has been in power he has been bringing down taxation measures, one after the other. On the 25th March, at Northam, he asked would Mr. McCallum remember that there were thousands of starving people in the city, and that this was due to the bad management of the late Government. Is this Bill going to improve the position of the unemployed one iota? Are the Frankland River men to obtain any better conditions than those under which they were forced to march out? Who are the people that are to benefit by the passing of the Bill? The member for Subiaco (Mr. Richardson) said that the first

step towards re-establishing prosperity was to reduce taxation. The National Party promised to reduce the land and income taxes. It had been said the State could not get the money to put every man into employment. Further, he said that the credit of the State was as good as ever, provided the right party were in power. The member for Perth said that if the Government could not do better, their best course would be to resign and give place to a Government that could. The slogan of the member for Nelson (Mr. J. H. Smith) was less taxation, with prosperity and work for all; the electors had only to return Sir James Mitchell and the sitting member for Nelson, and prosperity throughout the State was assured. The other evening the Premier explained that single men receiving less than £52 a year, and married men receiving less than £104 a year, would not be taxed. That statement contained a half truth. Every single man who gets £1 a week will be taxed, and every married man who gets above £2 a per week will be taxed. A man has to put his stamp on the paysheet if he gets a casual job, although he may not have had another job for months. As regards obtaining refunds from the Taxation Department, it takes months to arrive at finality. I had a personal experience of this, and after I had gone through various forms the Attorney General ruled that it was illegal to collect hospital tax from a man drawing worker's compensation. However, the Commissioner of Taxation obtained a ruling from the Federal Crown Solicitor, and refused to pay out the money to the person who had deposited it. Some considerable time elapsed before we gained another decision, which was to the effect that the money had to be paid. The first cheque the applicant for refund got was for 2s. 6d. out of an amount of 13s. 4d. On a further appeal from us the Taxation Department ruled that the application applied only to last July. I do again appeal to the Attorney General to do the thing properly. The hon. gentleman was able to get the other matter fixed up. Anything in the Bill touching refunds is mere camouflage. Once a man gets £1 per week, he will be taxed. The exemptions in the measure are stupid in the extreme, because the men exempted will have to pay. Those who do not know the position will not eventually go to the trouble of asking for refunds. I am surprised at the Government going on with the Bill. The measure should

be considered more fully in Committee: but I trust the Bill will be defeated on second reading, and then there will be no occasion to deal with it in the Committee stage.

MR. J. H. SMITH (Nelson) [9.45]: I thank the member for Fremantle for having reminded me of my election promises. Certainly I was opposed to any increase in taxation, and indeed I expected that when a change of Government took place we should have less taxation. Unfortunately we could not see the future, nor the dreadful straits into which Western Australia has gradually drifted, on account principally of the low prices for our primary products. But that does not get away from the fact that one must be true to his pledges and see to it that if additional taxation is necessary it shall fall upon the shoulders that are best able to bear it. The Premier in introducing this legislation said definitely that it was essential he should raise this money with which to carry on. A few short months ago the Premier at the last Premiers' Conference was twitted with paying the highest sustenance allowance in Australia and demanding only the lowest taxation. He was told, in effect, he would have to reduce his sustenance allowance and increase his taxation to bring it more into line with that of the other States; that otherwise his supplies would be cut off. In effect, he was under the domination of the assembled Premiers, with the result that we are to have a 4½d. emergency tax levied at a flat rate. The member for Guildford-Midland said, and the Leader of the Opposition agreed, that if we are to have this tax we should get it by fairer methods. I say it can be done by amending the income tax. The Premier says this is not an unemployment tax, and that the money to be raised is to go into Consolidated Revenue. Why cannot that be done by amending the income tax? If we are to tax those on £1 per week, it is clear that anybody receiving £52 per annum, whether in kind or food or wages, is subject to this taxation. If we are to get down to boys and girls, there are plenty getting £1 a week and living at home who could afford to pay some small taxation; but if we are to get down to those on the bread-line, let us do it on a graduated scale. I say that when a man is receiving £750 or

£1,000 a year he can afford to have 10s. in the pound taken from him.

The Minister for Lands: Not with the taxes we already have.

MR. J. H. SMITH: Well, we could make it a maximum of 10s. in the pound, and he could afford to pay it.

Hon. S. W. Munsie: Better than a man on £1 a week can afford to pay 1s.

MR. J. H. SMITH: That is so, for such a man cannot afford to pay anything at all. And how can a man on £2 a week with a wife and two or three children to keep afford to pay 1s. a week? He cannot do it. So if the Bill goes through the second reading I trust we shall be able to amend it to a graduated scale. Also I believe the Government are ill-advised in bringing in a measure like this at the dying end of a Parliament. Do the Government desire to get rid of their obligations? Are they anxious to quit the Treasury benches? I should be sorry to think so.

Hon. P. Collier: It is a cunning move to get out of office.

MR. J. H. SMITH: By bringing in this measure they are committing political suicide, with political murder for a lot of their supporters. I do not want to see that if it be possible to allow them to live a little longer, for the atmosphere of this Chamber grows on one, and he likes to remain here while he can. So why should members of Parliament throw away their future in supporting such a Bill as this? I for one am prepared to stand my ground and vote against the Bill. I believe it is not in the best interests of the State. It is distinctly unfair. If the Premier has to raise the money, let him raise it by some fairer means. Whilst representing a portion of Western Australia I will never lend myself to taxing those people below the bread-line. I believe the burden of taxation should fall on the shoulders of those best able to bear it. We could amend the income taxation and increase the graduated scale under that Act. **MR. LANG**, I believe, said he would take the whole of all incomes over £500. I would not go that far, but I believe that from the higher incomes we should take a good deal more than is taken to-day. I am confident this measure has been introduced

by the banking institutions. Having regard to what he has practised in the past, I believe the governor of the Commonwealth Bank has told the various Treasurers to get their deficits down within a certain limit; that ours was not to exceed £760,000 this year, and that the Premier has been told that if he does not do that and starve his people into submission he will not be allowed a penny-piece. All the deficits have been made up by inflation. If that is possible, why not use the assets that we have, instead of creating more misery and more starvation, which is what we are doing to-day? There is no member of the House who would not like to see the wheels of industry going again, and men working on the basic wage instead of being on this miserable sustenance. Yet the Government propose this measure to tax the people to whom we are giving sustenance and who have not enough to feed themselves properly, let alone to dress themselves, or provide themselves with beds. So, even if it means the defeat of the Government, I am prepared to vote against the Bill. If the Government will give me an assurance that they will remould it on fairer lines, then I will be reluctantly compelled to vote for some form of taxation, but a Bill of this sort I will not support.

On motion by Mr. F. C. L. Smith, debate adjourned.

BILL—FINANCIAL EMERGENCY TAX.

As to Second Reading.

HON. P. COLLIER (Boulder) [9.56]: This Bill is consequential upon the one we have been discussing, and therefore it is hardly worth going on with it, for unless the Assessment Bill be passed there will be no necessity for the taxing measure. So I suggest to the Government that the consideration of this Bill might be held over until the House decides upon the Assessment Bill.

The Minister for Railways: Very well, we will postpone this for the time being.

On motion by the Minister for Railways, Order of the Day postponed.

BILL—LAND TAX AND INCOME TAX.

Second Reading.

Debate resumed from the 13th October.

HON. P. COLLIER (Boulder) [9.58]: I have no objection to offer to the Bill, which is the usual taxing measure we get every year to enable the tax to be collected under the terms set out in the Assessment Act. I notice that the income tax is to be the same as last year, while the agricultural and horticultural lands are to be exempted. I will support the second reading in order to enable the Government to raise the necessary taxation.

HON. J. C. WILLCOCK (Geraldton) [9.59]: I do not see why the Government should not postpone this Bill also.

The Minister for Railways: You do not see why we should do anything at all.

Hon. J. C. WILLCOCK: There has been sufficient argument adduced on the Financial Emergency Tax Assessment Bill to show that a considerable proportion of the House is in favour of amending the income tax. I do not know whether the Government are going to take that into consideration. It is of no use supporting the Bill before us if eventually it is to be amended. Almost every member of the House is in favour of using the income tax for the necessary additional revenue. One member on the Government side has said he has doubts about the alternative, and another said definitely that he will oppose the Financial Emergency Bill. So it would be as well if this Bill were postponed while the Government considered the position.

The Minister for Railways: This is the studied policy of the Government.

Hon. J. C. WILLCOCK: Still, the policy of the Government can be given effect to only with the assistance of a majority of the House. I do not know whether the Minister can count on a majority. If the other Bill does not pass, the Land Tax and Income Tax Bill will have to be amended. Money will have to be raised from some source and there is no reason why the Land Tax and Income Tax Bill should not be amended to provide that money. It is very doubtful whether the other Bill will pass, and the Government would therefore be well

advised to postpone the further consideration of the Bill we are now considering.

Question put and passed.

Bill read a second time.

In Committee.

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

House adjourned at 10.6 p.m.

Legislative Council,

Wednesday, 19th October, 1932.

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

QUESTION—RAILWAYS, REDUCED RATES.

Hon. E. H. H. HALL asked the Chief Secretary: 1, Have reduced railway rates been offered to and accepted by traders of certain inland towns? 2, What are the towns? 3, What are the reduced rates? 4, What are the conditions necessary to obtain the advantages of such reductions?

The CHIEF SECRETARY replied: 1, Yes, for general goods forwarded from Perth and Fremantle. 2, Northam, York and Moora. 3, 42s. per ton, 45s. per ton, and 30s. per ton respectively. 4, In the cases of Northam and York, that the trader

taking advantage of the rate gives a written undertaking to have the whole of his supplies carried by the Railway Department; in the case of Moora, no special condition.

MOTION—BULK HANDLING BILL SELECT COMMITTEE.

Admission of the Press.

HON. V. HAMERSLEY (East) [4.35]:

I move—

That so much of the Standing Orders be suspended as to permit the Joint Committee on the Bulk Handling Bill to admit representatives of the Press to its meetings and allow the publication of evidence or documents before reporting to the Council?

The publication from day to day of the evidence taken by the joint select committee would be of particular interest to members of the Council generally, in addition to those who are on the Committee. It would also be of great interest to many people in the State. It would be a guide as to the type of evidence we wish to bring forward and the type of evidence that is given. In the interests of the inquiry I hope the motion will be carried.

HON. J. CORNELL (South) [4.36]: I have no desire to oppose the motion. Mr. Hamersley has not indicated what "so much of the Standing Orders" means. I take it he desires to suspend Standing Order 289, which lays down that the evidence before a select committee shall not be disclosed.

HON. G. FRASER (West) [4.37]: I do not know why Mr. Hamersley should claim treatment for this select committee that is not accorded to other select committees. This is the second occasion in the space of a week or so when some special request has been made to this Chamber on this particular subject. I cannot see why special treatment should be meted out in this case. The question is an important one, but does not appear to warrant the passing of this motion. The Press like to make everything as public as possible. We have to rely on the Press as to whether they give a full report of the evidence or merely publish what suits them. I should prefer to see the usual procedure adopted, namely, that after the whole matter has been reported to this