

about members expressing opinions on the floor of the House and then absenting themselves when divisions are taken, applies equally to political parties as to individuals. The world cannot be put right by Parliaments, and every Government is confronted with the necessity to take most unpopular actions, and the most unpopular thing that can be done to-day is to suggest even the smallest of taxes to be paid by people near the breadline. But it has to be done, and we have to make a start somewhere. The Leader of the Opposition suggests £2 a week. I have already indicated to him that we propose to amend the Bill so that persons having dependants shall be exempt up to £2 a week. So we shall only be able to tax the single man with no dependants when he is receiving £1 per week. Even when we view it from the standpoint of the man on relief work, there is no comparison between the amount we have been paying him and that which is paid in any other State of the Commonwealth; and he will still be in a better position than he would be in any of the other States. In the circumstances I must ask the Chamber to agree to the temporary raising of this amount of money.

Progress reported.

#### **BILL—CATTLE TRESPASS, FENCING, AND IMPOUNDING ACT AMENDMENT.**

Received from the Council and read a first time.

*House adjourned at 10.35 p.m.*

## **Legislative Assembly,**

*Tuesday, 25th October, 1932.*

	PAGE
Questions: Gas producer plants ... ..	1345
Wheat farmers, number and indebtedness ...	1345
Charities consultation—1, Remuneration, etc ;	
2, Secretary's salary ... ..	1346
Railway communication. Welcome Hill and Gibb	
Rock ... ..	1346
Unemployment, Myalup camp ... ..	1347
Standing Orders Amendment ... ..	1347
Assent to Bill ... ..	1347
Bills: Land and Income Tax Assessment, further	
Amendment (No. 2), 1r. ... ..	1347
Financial Emergency Tax Assessment, Com. ...	1350

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

### **QUESTION—GAS PRODUCER PLANTS.**

Mr. GRIFFITHS asked the Minister for Agriculture: 1, Have any tests been made by his department of the Herbert or any other gas producer plant? 2, Has he any information as to the alleged saving in power of gas producer plants as compared with petrol or crude oil plants? 3, If so, will he make the information available to farmers and others?

The MINISTER FOR AGRICULTURE replied: 1, No, but a public demonstration was arranged for, and carried out at the Muresk Agricultural College. 2, No details available, but from the results of the demonstration mentioned it was evident that a considerable saving would be effected by the use of a gas producer plant. 3, The information obtained at the demonstration referred to has been published.

### **QUESTION—WHEAT FARMERS.**

*Number and Indebtedness.*

Mr. GRIFFITHS asked the Minister for Lands: 1, What is the estimated total number of wheat farmers in Western Australia, and what is their total indebtedness: that is to say, those under the Agricultural Bank and those under other banks and financial institutions? 2, Has the total increased, or has it decreased, since the 30th June, 1931?

The MINISTER FOR LANDS replied: 1. The approximate liability of wheat and

wool farmers to the Agricultural Bank and under the control of that institution at 30th June, 1932, is—Principal, £9,953,293 6s. 4d.; interest, £1,572,332 16s. 3d. The figures relating to other banks and financial institutions are not available. 2, There has been a decrease in principal and an increase in interest.

### QUESTIONS (2)—CHARITIES CONSULTATION.

#### *Remuneration, etc.*

Mr. GRIFFITHS asked the Minister for Police: 1, Will he inform the House what remuneration, board fees or honoraria, if any, have been paid to the members of the board controlling the W.A. Charities Consultation? 2, What expenses, allowances or fees have been paid to the members of such board, and what amount has been received by each board member? 3, What was the number of meetings attended by board members and the remuneration paid for each attendance? 4, What was the number and what are the names of the staff; their remuneration or allowances, and the dates of their engagements? 5, What amount of money, if any, has been paid to the Government Printer for work done and material supplied for the consultation, and was that amount charged up to the expenses of the consultation? 6, What amount of rent has been paid for and on behalf of the consultation, and to whom? 7, Are the books of the consultation open or available for inspection or audit by the Auditor General, and, if they are audited by a public auditor, what is his name, and what remuneration has been paid for such auditing? 8, What commissions have been paid on sales of tickets? 9, What excess number of tickets has been sold, and what amount of excess prizes has been given?

The MINISTER FOR POLICE replied: 1, All charges, expenses and management incidental to charity consultations are under the control of the Art Union Control Committee, subject to expenses not exceeding 25 per cent. of the moneys received. Properly audited balance sheets are issued by Messrs. Coombs, Whyte & Lissiman, of Perth, which show that the total deductions

are well under the limit, being 19.3 per cent., including 10 per cent. commission to sellers of tickets. These audited balance sheets were placed upon the Table of the House. 2 to 9, Subject to the above, the engagement and payment of staff and other expenses are entirely under the control of the committee, and not under the direction of the Minister.

#### *Secretary's Salary, etc.*

Mr. J. H. SMITH asked the Minister for Police: 1, What annual salary does the secretary of the W.A. Charities Consultation receive? 2, Does the secretary receive any remuneration from a public charitable organisation; if so, what is the amount? 3, Are the members of the present charities consultation unpaid officers of the organisation; if not, what amount do they receive per annum?

The MINISTER FOR POLICE replied: 1, All charges, expenses, and management incidental to charity consultations are under the control of the Art Union Control Committee, subject to expenses not exceeding 25 per cent. of the moneys received. Properly audited balance sheets are issued by Messrs. Coombs, Whyte & Lissiman, of Perth, which show that the total deductions are well under the limit, being 19.3 per cent., including 10 per cent. commission on sales of tickets. These audited balance sheets were placed upon the Table of the House. 2, Subject to the above, the engagement and payment of staff and other expenses are entirely under the control of the committee, and not under the direction of the Minister.

### QUESTION—RAILWAY COMMUNICATION.

#### *Welcome Hills and Gibb Rock.*

Mr. J. I. MANN asked the Minister for Lands: Will the Government give consideration to the extension of the Lake Grace-Karlgarin railway to serve settlers at Welcome Hills and Gibb Rock?

The MINISTER FOR LANDS replied: A survey is now being conducted from Southern Cross 32 miles southward. Prior to completion, an extension of this survey will receive consideration.

## QUESTION—UNEMPLOYMENT, MYALUP CAMP.

### *Notice to Men.*

Hon. A. McCALLUM (without notice) asked the Minister for Works: Is he aware that a notice, headed "Authentic," has been displayed on the notice board at the Myalup Camp intimating that the men are to be given a fortnight's work on full time, after which they are to be put off. If so, is the information correct, and has any provision been made for their re-employment at the end of the fortnight?

The MINISTER FOR WORKS replied: That is not quite correct. There are 400 men to be put off after three weeks' employment on full time. The information is about five days old, and the three weeks will commence from five days ago. After that, another 400 men, having had two weeks on full time, will be put off, and then at the end of one week and three days, another 400 men will be dispensed with. The barrow work will by then have been finished.

Hon. A. McCallum: Has any provision been made for their re-employment?

The MINISTER FOR WORKS: Not yet.

## ASSENT TO BILL.

Message from the Lieutenant-Governor received and read notifying assent to the Industries Assistance Act Continuance Bill.

## BILL—LAND AND INCOME TAX ASSESSMENT FURTHER AMENDMENT (No. 2.)

Introduced by Mr. Sampson and read a first time.

## STANDING ORDERS AMENDMENT.

### *Report of Committee.*

MR. RICHARDSON (Subiaco) [4.41]: I move—

That Standing Order 21a be deleted and a new Standing Order be inserted in lieu as follows:—"21a. The Chairman of Committees shall take the Chair as Deputy Speaker whenever requested so to do by Mr. Speaker, without any formal communication to the House, and Mr. Speaker shall nominate during every

session a panel of not less than two members, who shall act as Deputy Chairmen of Committees, and shall also exercise all the powers of the Chairman of Committees, whenever requested so to do by Mr. Speaker or the Chairman of Committees."

The amendment is a small one, but it will have the effect of giving you, Mr. Speaker, the right to call upon one of the temporary Chairmen of Committees, or, as we propose to term them in future, Deputy Chairmen, without mentioning the fact to the House, to sit in the Chair at any time when the Chairman of Committees is absent. Likewise, in your absence, Sir, it will give me the opportunity, as Deputy Speaker, to call upon a Deputy Chairman of Committees to take my place and act as Deputy Speaker.

THE MINISTER FOR LANDS (Hon. C. G. Latham—York) [4.44]: I do not see any objection to the proposed new Standing Order. It gives effect to what has been the custom so far, although the Standing Orders have not been quite clear. Usually the Chairman of Committees is the Deputy Speaker, and other Deputy Chairmen are nominated during a session. The new Standing Orders will simplify the position and will enable those members to occupy the Chair at any time.

Question put and passed.

MR. RICHARDSON (Subiaco) [4.45]: I move—

That Standing Orders Nos. 181 and 182 be deleted and that the following new Standing Orders be substituted:—

181. When the proposed amendment is to leave out certain words, the Speaker shall put the question, "That the words proposed to be struck out be struck out" to be resolved by the House in the affirmative or the negative as the case may be.

182. When the proposed amendment is to leave out certain words, the Speaker shall put the question, "That the words proposed to be struck out be struck out," which if resolved in the negative shall dispose of the amendment; but, if in the affirmative, another question shall be put, "That the words of the amendment be inserted" or "added," "instead thereof," to be resolved in the affirmative or the negative as the case may be.

It is not necessary for me to say much about this. Ever since I have been in the House there has been confusion alike for the Speaker, the Chairman of Committees and

the member moving an amendment. Hitherto when the amendment has been that certain words be struck out we have put it that the words proposed to be struck out stand part of the clause, and on many occasions I have noticed that a member moving an amendment has voted against his own amendment, so confusing does he find the manner in which the question is put. It is confusing even to Ministers, and so I think members and Ministers alike will accept this with pleasure.

Hon. M. F. Troy: It is so confusing that it ought to have been amended years ago.

**HON. P. COLLIER** (Boulder) [4.48]: The amendment will be a distinct improvement on the existing Standing Orders, for under it we shall be able readily to grasp the position. During the first few years I was in this House I frequently had difficulty in voting because of the manner in which the question was put. There is another point I should like to raise, although perhaps not strictly relevant to the motion. I understand the Standing Orders Committee will be considering other amendments, and I should like to draw their attention to one or two possibilities. In some respects our procedure involves a great deal of utter waste of time in the House. For instance, the giving of notice by a member that he proposes to ask a question to-morrow is positively a waste of time.

The Minister for Railways: Some of them.

Hon. P. COLLIER: All of them. Nobody else is interested in a member giving notice to ask a question to-morrow. In the House of Commons a member hands his notice to the clerk of the House and it appears on the Notice Paper next day. That is all that is required. Again, at the appropriate time next day in the House of Commons the question is called from the Chair, and the Minister answers it. There is no need for the absurdity of a member standing up and saying, "I desire to ask the question standing in my name." Of course he does. The question is on the Notice Paper and if he does not desire to ask it, what is it there for? Again, in regard to the formality associated with the passing of Bills through Committee, when the Chairman reports to the Committee that a Bill is passed with or without amendments, the Minister or member in charge of the Bill has to move that

the report be adopted. That could well be put from the Chair. And then, when the Bill passes the third reading, the Minister moves that the Bill be passed and intitled an Act. That could be put from the Chair, together with the next succeeding motion that a message be transmitted to the Council asking their concurrence in the Bill. As I say, that also could well be put from the Chair, for as we do it here it involves a waste of time. I, when a Minister, often felt foolish in moving these formal motions that could well be put from the Chair. Any motion which is debatable, such as the motion for leave to introduce a Bill, could be moved in the usual way. I raise these points in the hope that the Standing Orders Committee will go into them and see if they cannot save the time of the House by cutting out formalities which serve no purpose whatever.

Mr. RICHARDSON: I am pleased the Leader of the Opposition has brought these questions forward, because the Standing Orders are now in the melting pot and we shall be glad to have any suggestions that members might care to bring forward.

Mr. SPEAKER: The committee are to meet again next week to discuss certain other amendments, including the one the Leader of the Opposition has just mentioned. I feel sure it will be of great advantage and will result in saving the time of the House if a number of these old obsolete rules are amended.

Question put and passed.

**MR. RICHARDSON** (Subiaco) [4.52]: I move—

That the following new Standing Orders be adopted:—

224a. A document relating to public affairs, unless of a confidential nature, quoted from by a Minister of the Crown, or such as should more properly be obtained by address, may be called for and made a public document.

224b. A document, unless of a confidential nature, quoted from by a Member not a Minister of the Crown, may be ordered by the Assembly to be laid on the Table; such order may be made without notice immediately upon the conclusion of the speech of the Member who has quoted therefrom.

This matter was brought forward a few weeks ago, and since there was nothing in the Standing Orders dealing with it, the committee decided upon this amendment,

which I think adopts what has been the custom of the House.

**HON. P. COLLIER** (Boulder) [4.54]: I can see considerable discussion in the House arising over this motion. Who is to interpret what is of a confidential nature, or a document relating to public affairs?

The Minister for Lands: It could not be confidential if given to the House.

**Hon. P. COLLIER**: This makes it clear that a Minister can quote a document of a confidential nature and not be called upon to lay it on the Table. But who is going to decide whether the document is really of a confidential nature? It may have to do with some important aspects of a public question. But if it is marked "personal" or "confidential," does that make it a confidential document within the meaning of this proposed Standing Order? If so, it would be wrong, because the Minister could quote from documents having an important bearing on the subject under discussion and yet, because a document was marked "confidential," he could not be compelled to place it on the Table. This Standing Order, if passed in its present form, will give rise to considerable discussion in the future. We had such a discussion on the Bulk Handling Bill, which I suppose was responsible for this amendment. On that occasion documents were quoted, but it was claimed they were of a personal or confidential nature. Under this proposed Standing Order anything could be worked into a debate by a Minister, who could then claim that it was a confidential document and so would not be available to the House. Any document quoted by a Minister in the House ought to be placed on the Table. Alternatively, if the document be really of a confidential nature and so, according to the Minister, ought not to be placed on the Table, then it ought not to be quoted in debate. If the Minister quotes from a document, that document ought to be the property of the House, while if the Minister feels that it was given to him in confidence and he cannot make it available to the House, he ought not to avail himself of the contents of the document by quoting it at all.

The Attorney General: How far would you carry that principle?

**Hon. P. COLLIER**: I would strike out the words "unless of a confidential nature." That would leave it clear. Then if the Minister quotes from a document it is a public document to go on the Table. As I have said, if it be a confidential document he ought not to use it in debate.

The Minister for Works: You would apply the same to a private member?

**Hon. P. COLLIER**: Certainly; to any member of the House. I have no right to come here with a document labelled "confidential" or "personal" and use it to further my argument without placing it on the Table so that members might examine it in full. If it was thus available it might be severely discounted, as against the interpretation the Minister or member attached to it. I move an amendment—

That in line 1 of 224 (a) and 224 (b) the words "unless of a confidential nature" be struck out.

The Attorney General: Are you clear as to a definition of the expression "relating to public affairs"?

**Hon. P. COLLIER**: I question that, too. I should say it means any letter or document if it relates to public affairs.

The Attorney General: Then you really go so far as to say that any document quoted from by a Minister should be laid on the Table.

**Hon. P. COLLIER**: Yes I do.

The Attorney General: Then if a Minister or member quotes from a document the House may insist upon its being laid on the Table? It would cut both ways.

**Hon. P. COLLIER**: Yes, but a member has no right to use a document to further his argument unless he is prepared to lay it on the Table. A member might quote extracts from a document, and if the whole document were known to members, a different complexion might be put upon its contents.

The Minister for Railways: If an officer made a recommendation of a confidential nature to a Minister, you do not suggest that because the Minister read the recommendation, he should present the whole of the information gleaned in a confidential inquiry? That is the danger.

**Hon. P. COLLIER**: I do not know.

The Minister for Railways: Take the Taxation Department. If you quote a recom-

mentation of the Commissioner of Taxation, you are not allowed to give confidential information.

Hon. P. COLLIER: A Minister or member could overcome that difficulty by saying that certain views were held or had been expressed by the Commissioner of Taxation, an Under Secretary or some other public officer, without reading the document.

The Minister for Railways: Just as we quote "Hansard" of the same session by covering up the volume with a newspaper.

The Attorney General: The proposed new Standing Order says, "quoted from." I might say I find in a document the following expression, and give it.

Hon. P. COLLIER: Quoting from a document, I take it, means reading the document or parts of it.

The Attorney General: It is something more than that.

Hon. P. COLLIER: That is what is generally understood.

The Minister for Railways: If a man quoted Shakespeare, would he have to bring the whole volume of Shakespeare's plays here?

Hon. P. COLLIER: If I said that a Government official had stated certain things to me, I do not think that could be termed quoting him, but I should consider I was quoting him if I produced the return or statement and read from it.

The Attorney General: As the Minister for Railways stated, if you quoted from Shakespeare, the play might have to be laid on the Table.

Hon. P. COLLIER: I know there are difficulties, but I consider the proposed standing order dangerous in its present form. The difficulty is to frame a standing order that would meet the objection I have raised and yet not unduly circumscribe the arguments of members. The standing order as printed seems to be rather too broad. It would be impossible for the Speaker to decide whether a document was confidential or not. The Speaker might be called upon to give a decision, and in order to do so he would have to read the whole document. That would not be satisfactory, because members would not be in a position to dispute the Speaker's ruling unless they also had the document. Consequently, the ruling of the Speaker would have to be accepted

willy-nilly. I suggest that the proposed new standing orders be withdrawn and further considered by the Standing Orders Committee to ascertain whether it is possible to get something that will not unduly restrict members from quoting documents, and at the same time will be fair to the whole of members.

**THE MINISTER FOR LANDS** (Hon. C. G. Latham—York) [5.4]: The proposed new standing orders should be referred back to the Standing Orders Committee for further consideration. I understand the committee intend to consider other standing orders, and these can be dealt with at the same time.

Mr. SPEAKER: We must dispose of the amendment moved by the Leader of the Opposition.

Hon. P. COLLIER: I ask leave to withdraw my amendment.

Amendment, by leave, withdrawn.

The MINISTER FOR LANDS: I move an amendment—

That the proposed new Standing Orders 224 (a) and 224 (b) be referred back to the committee for further investigation and report.

Amendment put and passed.

## **BILL—FINANCIAL EMERGENCY TAX ASSESSMENT.**

*In Committee.*

Resumed from the 20th October. Mr. Richardson in the Chair: the Minister for Railways (in the absence of the Premier) in charge of the Bill.

Clause 4—Exemptions:

[Hon. P. Collier had moved an amendment, "That in paragraph (b) 'one' be struck out with a view to inserting the word 'two' in lieu."]

Amendment put and declared passed.

The Minister for Lands: The amendment has not been passed?

The CHAIRMAN: Yes, I have declared it passed.

The Minister for Lands: I called for a division.

Hon. M. F. Troy: No, you did not.

The Attorney General: Divide!

The CHAIRMAN: I wish members would speak a little louder. I did not hear the Minister call for a division.

Mr. Corboy: Surely you are not going to allow a division after the time that has elapsed.

The CHAIRMAN: I shall put the question to insert the word "two" in lieu of the word struck out.

The Minister for Railways: We reported progress on the amendment to strike out "one" and insert "two."

The CHAIRMAN: I stated the amendment, and the amendment to strike out the word was carried.

The Minister for Lands: I called for a division.

The CHAIRMAN: I did not hear the hon. member. The question now is to insert the word "two" in lieu of the word struck out.

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

Ayes	..	..	..	..	20
Noes	..	..	..	..	21
					—
Majority against	..	..	..	..	1
					—

#### AYES.

Mr. Corboy	Mr. Millington
Mr. Coverley	Mr. Munsie
Hon. J. Cunningham	Mr. Nulsen
Mr. Hegney	Mr. Fenton
Miss Holman	Mr. Sleeman
Mr. Johnson	Mr. F. C. L. Smith
Mr. Kennelly	Mr. Troy
Mr. Lamond	Mr. Wausbrough
Mr. Marshall	Mr. Willcock
Mr. McCallum	Mr. Wilson

(Teller.)

#### NOES.

Mr. Angelo	Mr. J. I. Mann
Mr. Barnard	Mr. McLarty
Mr. Brown	Mr. Parker
Mr. Church	Mr. Patrick
Mr. Davy	Mr. Piesse
Mr. Ferguson	Mr. Scampon
Mr. Griffiths	Mr. Scaddan
Mr. Keenan	Mr. Thorn
Mr. Latham	Mr. Wells
Mr. Lindsay	Mr. North
Mr. H. W. Mann	

(Teller.)

#### PAIRS

AYES.	NOES.
Mr. Raphael	Mr. Doney
Mr. Withers	Mr. J. M. Smith
Mr. Collier	Sir James Mitchell

Amendment thus negatived.

The MINISTER FOR RAILWAYS: I move an amendment—

That the words "twenty-one" be inserted in lieu of the word struck out.

Later I propose to move that the word "pound" be struck out and the word "shillings" inserted in lieu.

HON. J. C. WILLCOCK: The Minister ought to make a statement indicating what action Cabinet intend to take as a result of the deputation which waited on the Deputy Premier yesterday. Information on that point would put us in a better position to discuss this as well as the other clauses of the Bill. If all that has been said and done makes no difference to the policy of the Government we can go on discussing the measure on its merits. When we criticised this Bill the Government asked us what alternatives we had to suggest. Does this mean they are prepared to listen to suggestions for amendments or are they wedded to their original proposal? We know that the tax is not a popular one, and that the Government are not satisfied with the proposal as it stands. Generally speaking, the whole position is unfortunate. If the Government will consider reasonable amendments, the first thing to decide is that the money required shall be obtained by taxation. We can then discuss ways and means of raising it. There will be no carping criticism from this side of the House. More money must be raised by taxation. We disagree only as to the manner in which it shall be raised. Some eight or nine years ago the income tax was 20 per cent. higher than it is now, and there was also a super tax of 15 per cent. If we revert to that position the State will receive approximately £100,000 more from income tax than it is getting now. If that were agreed to, the Bill before us could be so amended as to bring in the balance of £200,000. The Committee could then arrange the details as to how this money should be raised. If the interjection of the Minister "What would you suggest" was meant seriously, to what extent would he be prepared to consider our suggestions? He should say whether he is open to receive amendments that will render the measure less harsh in its operations upon the people of the State.

The MINISTER FOR RAILWAYS: Does the hon. member seriously suggest that I should make a statement as to the intentions of the Government concerning the various clauses contained in the Bill?

Hon. J. C. Wilcock: You asked what suggestions we had to offer.

The MINISTER FOR RAILWAYS: This is a Bill of a temporary nature. Provision has been made for the collection of the tax only up to the 30th June next. It is not proposed to make any serious amendment to the Bill except what is outlined on the Notice Paper.

Mr. KENNEALLY: It would be ridiculous for the Committee to agree to the insertion of "twenty-one shillings" in lieu of the pound already struck out. The Minister might as well move to insert "twenty shillings and sixpence." He is only playing on the feelings of the people. He would be showing a graceful appreciation of the position in which the Committee finds itself if he gave the Leader of the Opposition an opportunity to amend the clause in the way desired.

The Minister for Railways: The Committee defeated that amendment.

Mr. KENNEALLY: The Minister is trying to get out of the difficulty by inserting this other sum. If he wants to make the Government look ridiculous, he had better persevere with the amendment, but it would not do justice to those who are to be taxed. There should be a substantial increase in the amount of exemption granted, not merely an extra shilling.

Amendment (to strike out "one pound") put, and a division taken with the following result:—

Ayes	..	..	..	..	21
Noes	..	..	..	..	20

Majority for .. 1

#### AYES.

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

Mr. J. I. Mann  
Mr. McLarty  
Mr. Parker  
Mr. Patrick  
Mr. Piesse  
Mr. Sampson  
Mr. Scaddan  
Mr. Thorn  
Mr. Wells  
Mr. North

(Teller.)

#### NOES.

Mr. Corboy  
Mr. Coverley  
Hon. J. Cunningham  
Mr. Hegney  
Miss Holman  
Mr. Johnson  
Mr. Kenneally  
Mr. Lamond  
Mr. Marshall  
Mr. McCallum

Mr. Millington  
Mr. Munsie  
Mr. Nulsen  
Mr. Panton  
Mr. Sleeman  
Mr. F. C. L. Smith  
Mr. Troy  
Mr. Wansbrough  
Mr. Wilcock  
Mr. Wilson

(Teller.)

Amendment thus passed.

The MINISTER FOR RAILWAYS: I move an amendment—

That the words "twenty-one shillings" be inserted in lieu of the words struck out.

Hon. A. McCALLUM: I move an amendment on the amendment—

That the words "twenty-one" be struck out, and "thirty-nine" inserted in lieu.

The Minister sticks to his old point that to tax people on £1 or so per week is equitable.

The Minister for Railways: When did I say that?

Hon. A. McCALLUM: That is the whole Bill. If the Minister does not believe in taxing people on a pound or a guinea per week, why does he propose such things? The time limit in the Bill goes for little, as other emergency measures with time limits have been re-enacted from year to year. A principle once established is difficult to remove, especially as two Chambers have a say regarding all these laws. The only excuse advanced for this Bill is the need for balancing the Budget. The measure constitutes a repudiation of the Government's election pledge to refrain from imposing further taxation; they even promised to reduce taxation. As regards the so-called rebates to be granted later in the year anyone who has had experience of trying to obtain refunds from the Taxation Department will decline to bank on recovering a tax paid under this measure. The single man—a bird of passage—in 99 cases out of 100 will not know how to apply for a refund, and will not trouble to make application. The married man with a home in the town has a better chance, being able personally to worry the department every now and then. Even the sustenance man will have to pay, with a forlorn hope of seeing his money back. I know of an appeal for a refund of taxation which is two years old, and in which the department have not yet given a decision. The exemptions under the income tax are low enough; men should be allowed sufficient to live in reasonable comfort.

Mr. KENNEALLY: The Minister's amendment would grant practically no larger exemption than that proposed by the clause as printed, whereas the amendment



on the amendment would grant an exemption of almost £100. The man earning £100 a year has plenty of uses for his income before he pays taxation. The Government's concession to the man or the girl on £1 per week is to make the exemption 21s. in place of £1. Yesterday a deputation, representative of many people in this State, waited upon the Acting Premier to place before him the question of giving attention to the alteration of this Bill. One of the propositions was the exemption of those in receipt of the basic wage. Possibly this is a gesture in that direction; it may represent the extent to which the Government desire to meet the wishes of the deputation. The deputation asked that the exemption be raised from 20s. to 72s. and the reply of the Ministry given through the Acting Premier was that the exemption would not be so raised, but that the Government were prepared to consider the necessity for those people for whom an appeal was made to the extent of raising it from 20s. to 21s. If that is the attitude of the Minister, the people should know. I hope the amendment moved by the member for South Fremantle will be carried.

Hon. J. C. WILCOCK: I appeal to the Government not to take action which so far has not been taken in any other country in the wide world. In Queensland, South Australia and Tasmania taxation is not levied on incomes of less than £100.

The Minister for Railways: It is.

Hon. J. C. WILCOCK: It is not. In Victoria there is a tax of 1d. in the pound, but we have exceeded that with our hospital tax of 1½d. In Queensland, New South Wales and the other States, there is no taxation levied on incomes of less than £100. It is as well to know where we are, and it is well for Ministers to know exactly what they are doing. It is supporting a principle which does not exist anywhere else. Is that our only proposal to lift the country out of its depression? Surely we have not got to that stage that we have to adopt steps that are not followed in any other country in the world. A case has certainly been built up for the recasting of the legislation. There have been sufficient alternative proposals from this side of the House and the Government should give sympathetic and favourable consideration to them. I should like to hear some justification for the Gov-

ernment's proposal other than the necessities of the Treasury. Where we disagree is as to the method of raising the money. The only justification that I have heard for the Government's proposals is that we must have the money. The Government should take advantage of the offer made by this side of the House, which, I am sure, would meet with the approval of many members on the Ministerial side. Sixpence in the pound is too much to take from people in poor circumstances and I urge the Government—it is not too late to do so—to recast their proposals and submit a measure of equity and justice to those who are in unfortunate circumstances. The Opposition are prepared to assist the Government to pass a taxation measure which will give the amount of money it is desired to raise.

Mr. MILLINGTON: The Minister's amendment comes under the heading of "contemptuous" like the verdicts for a farthing damages.

The Minister for Railways: This will carry costs.

Mr. MILLINGTON: The Minister was prepared to give way to the extent of a shilling regarding the principle he has adopted.

Hon. P. Collier: He did not give way; he was defeated. In a flash of generosity, some of his supporters deserted him.

Mr. MILLINGTON: There is an ominous silence on the part of the Minister's backers. They adhere to the principle, but it is one they know they are ashamed of and therefore allow the Minister alone to defend it.

The Minister for Railways: Members on your side do not give anyone else a chance to speak.

Hon. J. C. Wilcock: The principle is like an unwanted baby; no one will look after it.

Mr. MILLINGTON: The Minister's contention is that this represents the only way by which the money can be raised as required and so he wants a flat rate. That is entirely different from the accepted principle of taxing on a graduated scale. The Minister objects to that on the score that money raised on the graduated scale will mean the withdrawal of money from industry. That is sheer nonsense. Does the Minister suggest that under the flat

rate, money will not be withdrawn from industry? Of course it will. The money that he will take under that heading would have been used to purchase goods that will not now be manufactured because there is not the money with which people can buy them. During the war taxation was levied on the graduated basis, and the rate was raised. A super tax was imposed and the Commonwealth imposed special taxation. Even the tax under discussion could be collected on a graduated scale, and thus conform to the established practice throughout Australia. When the man in receipt of a large salary puts in his income tax return, he will deduct the amount it takes to earn his salary. But the man in receipt of £1 a week, under the Minister's new proposal, will not be allowed to deduct a tram fare. Even with the amendment that has been agreed to, the Minister has his eyes on an extended field of taxation among those who are in receipt of the bare living sustenance rate of 25s. No wonder we have heard of the Attorney General's reference at Wagin to the solid support the Government have regarding this tax. Government members support this pernicious principle but will not defend it. The Premier threw the Bill into the ring and left it to the ingenuity of the Minister for Railways to secure its passage. The Minister and his supporters should give reasons why the flat rate principle should be adopted in preference to the graduated scale.

*Sitting suspended from 6.15 to 7.30 p.m.*

Mr. HEGNEY: I hope the amendment on the amendment will be agreed to, for it is a reasonable one. Much has been said of the unjust nature of this impost which is sought to be placed on persons who can ill afford to pay it. If there is a large sum to be collected from people on lower incomes, at all events we have not heard of it from the Government. There are 9,000 workers on half-time employment receiving only £1 a week above sustenance, and thousands more on mere sustenance. How is the tax to be paid by those persons, many of whom have been out of work for two or three years and have suffered every conceivable privation during that period? In my electorate numbers of persons have been sleeping on the

floor with only bags to cover them. They are in dire distress, yet they will be called upon to pay this tax. We should give reasonable exemption to those on miserable pittance, who ought not be called upon to pay taxation at the same rate as those on higher salaries. It is in every sense unjust and I hope that even now the acting Treasurer, who when Leader of the Labour Party was regarded as a kind-hearted man, will give consideration to the amendment on the amendment and advise the Government to agree to it.

Hon. W. D. JOHNSON: The Committee by its vote has declared that to tax a man receiving only £1 per week is wrong. The Committee did not strike out the £1 in order to make it 21s., but did it for the purpose of substantially raising the exemption. Mr. McCallum has proposed that it shall be 39s. If the Minister will accept that, he will find ample time before the taxation is put into force to adjust the position by graduating the tax to make up the difference between 21s. and 39s. The Minister's financial advisers will be able to tell him what the difference between the two represents in the aggregate tax, and the Committee can then help the Minister to put through an amendment providing that the difference shall be made up from higher incomes. Let the Minister agree to the 39s. and if he finds it means too great a loss, let that loss be made good at the expense of those on higher salaries.

Mr. F. C. L. SMITH: Since this tax is to be on a flat-rate basis, it is important that there should be a reasonable income exemption. The exemptions provided in the Bill do not take into account the obligations of the taxpayer. Whilst a man drawing the basic wage might possibly be able to meet his obligations and pay the tax, a single man earning only £1 a week will not be able even to meet the obligations due to himself, will not be able to subsist on £1 per week. Since no regard is taken of the obligations of the taxpayers, it is important that the salary exemption should be on a much higher basis than is proposed by the Minister. Although the Bill provides that old age and invalid pensioners shall be exempt, as a matter of fact they are not to be exempt except after going to a considerable amount of trouble. Even in the financial emergency legislation recently passed by the Federal Government an old-age pensioner is

permitted to earn £52 per annum and still draw £19 10s. per annum in pension, or a total of £71 10s. per annum. Under the hospital tax legislation the onus is on the employer to see that the employee pays the tax. How is an employer to know whether his employee, professing to be an old-age pensioner, is in fact a pensioner? So too in regard to the question whether the employee is married, is the responsibility on the employer if the employee is found to be single after he has declared himself a married man? The Minister says the Act is to last only eight months, but I notice amongst the clauses certain provisions referring to the first year of assessment. It seems to indicate that the intention of the Government is that the tax shall remain in force indefinitely.

The Minister for Railways: This Bill does not impose the tax.

Mr. F. C. L. SMITH: But it provides the machinery for collecting it.

The Minister for Railways: This measure may continue indefinitely, but the tax may not.

Hon. J. CUNNINGHAM: Evidently the Minister is not prepared to advance any reasons against the amendment to make the amount 39s. The Government should consider the position of people who are just able to exist. We should not call upon such people to pay a tax of  $4\frac{1}{2}$ d. in the pound. Members on the Government side seem to have been struck dumb; they are not prepared to defend their action. The whole of the people are interested in the measure and should be informed of their position. It is the Minister's duty to justify the Government's proposal to levy the tax.

Mr. PANTON: A large number of blind people are working, and they receive, in addition to the invalid pension, more than 21s. per week. Have we reached the stage when charitable organisations are to request the public to subscribe to such an institution, and then, when the money is paid to the blind inmates of the institution, it is to be taxed? The Minister knows that the Maylands institution is run at a loss. The chief object in providing work for the inmates is to keep their minds occupied. Obviously they are unable to earn the amounts paid them. To impose taxation on such

earnings is extraordinary. I do not know how the blind are faring since the invalid pension was reduced. If the invalid pension is exempted under this measure, how much further will the exemption be carried?

The Minister for Railways: It is definitely stated in paragraph (a) that they are exempted.

Mr. PANTON: For what is the exemption, for the pension or for the man receiving it?

The Minister for Railways: The paragraph says that the following persons are exempt, and amongst those persons is one in receipt of an old age or invalid pension, whatever other income he has.

Mr. PANTON: I hope the Commissioner of Taxation will take that view; I doubt whether he will.

The MINISTER FOR RAILWAYS: The question under discussion deals entirely with single men having no dependants within the borders of the State—no obligations except to themselves. We consider that to ask them for  $4\frac{1}{2}$ d. when they receive 21s. in cash is not imposing a tremendous burden. If the tax were piled up for a year and they were asked to pay the lot, there might be some objection.

Hon. A. McCallum: What about a single girl?

The MINISTER FOR RAILWAYS: A single girl earning £1 a week should fall into line with the single man. I know it is unpleasant to have to impose any form of taxation. To my knowledge there has never been a popular form of taxation.

The Attorney General: Except the tariff.

The MINISTER FOR RAILWAYS: Advocates of the tariff do not tell the public that that tax is imposed not only on the man who is earning pounds shillings and pence, but on the food of the baby and on everything that is consumed. We propose that when a man earns cash to the amount stipulated he shall pay  $4\frac{1}{2}$ d. to help tide the State over a difficult period. This will bring us into line with conditions in other parts of Australia. I do not know where the people get the money to spend on cross-word puzzles and newswords. A lot of money is found for those competitions. Over £10,000 has been raised for the cancer appeal.

Mr. Kenneally: You are not going to use that as an argument, surely!

The MINISTER FOR RAILWAYS: I am merely indicating that a large sum of money is available and nobody knows where it is coming from.

Hon. W. D. Johnson: Why not tax that surplus cash?

The MINISTER FOR RAILWAYS: We want to take 4½d. of it. It is equal to only 1½ chances in a newsword competition. This provision deals with single persons having no dependants and no responsibilities. Nearly every State of the Commonwealth starts at £52 a year and draws no distinction between a single man and a single man with dependants. We provide that if a single man has dependants, he shall be treated as a married man. The Treasurer has said that this is an emergency tax only. There is still a difficult time ahead of the State. Even if business and individuals experience the benefit of a recovery, the State will have to wait much longer to feel the effects. Whoever may be in office will have a difficult time to finance the affairs of the State up to June next. Money must be obtained by taxation, by refusing to render the services we are rendering, or by asking for additional payment for the services rendered. Nobody wants either of those methods adopted. This legislation provides for a man to pay 4½d. the moment he receives the cash. Most taxpayers would be content if all their taxation were imposed on that basis so that they would know precisely what their obligations were. The aggregation of taxes becomes a burden to the man in receipt of a small wage or salary. It would be impracticable to impose a supertax under the income tax Act. Under the income tax Act a married man may earn £8 per week and pay no tax. Such a man may have four children dependent on him, but I think he should be in a position to bear part of the burden. I regret that the Government cannot accept the amendment on the amendment. We would be pleased to accept it if circumstances were different. What we are compelled to do is an unfortunate, unpleasant and unpopular thing, but notwithstanding all that, we have to face the position.

Amendment on amendment (to insert "thirty-nine shillings") put and a division taken with the following result:—

Ayes	..	..	..	..	20
Noes	..	..	..	..	21

Majority against .. .. 1

# AYES.

Mr. Corboy	Mr. Millington
Mr. Coverley	Mr. Munsie
Hon. J. Cunningham	Mr. Nulsen
Mr. Hegney	Mr. Pantlon
Miss Holman	Mr. Sleeman
Mr. Johnson	Mr. F. C. L. Smith
Mr. Kenneally	Mr. Troy
Mr. Lamond	Mr. Wansbrough
Mr. Marshall	Mr. Willcock
Mr. McCallum	Mr. Wilson

(Teller.)

# NOES.

Mr. Angelo	Mr. J. I. Mann
Mr. Barnard	Mr. McLarty
Mr. Brown	Mr. Parker
Mr. Church	Mr. Patrick
Mr. Davy	Mr. Piesse
Mr. Ferguson	Mr. Sampson
Mr. Griffiths	Mr. Scaddan
Mr. Keenan	Mr. Thorn
Mr. Latham	Mr. Wells
Mr. Lindsay	Mr. North
Mr. H. W. Mann	

(Teller.)

# PAIRS.

AYES.	NOES.
Mr. Collier	Sir James Mitchell
Mr. Raphael	Mr. Doney
Mr. Withers	Mr. J. M. Smith

Amendment on amendment thus negatived.

Amendment put and passed.

The MINISTER FOR RAILWAYS: I move an amendment—

That in paragraph (c) the words "or value of sustenance supplied for services rendered" be struck out.

Amendment put and passed.

Hon. P. COLLIER: I move an amendment—

That in paragraph (c) the words "fifty-two" be struck out with a view to inserting "one hundred."

In the previous paragraph the Committee decided to substitute for £1 the words "twenty-one shillings." This paragraph provides for an income of £52 a year as the lowest which shall bear the tax. Paragraph (b) deals with salary or wages and this paragraph deals with income, including salary or wages. The amendment, therefore, is on all fours with the principle we have been debating, that is, that those in receipt of an income of £100 shall not be

taxed. This paragraph will affect taxpayers other than those we have dealt with under paragraph (b). I want to ensure that those who pay tax under this paragraph shall not do so unless they are in receipt of an income of £100 a year. We are not justified in taxing those whose income is £1 a week, even if they have no other obligations besides themselves. The Minister said we were dealing with persons without dependants. Is it suggested that any person in receipt of £1 a week is in a position to pay this tax, which, with the hospital tax, represents a loss of 6d. in the pound? An income of £1 a week is not a living income. No other State in Australia is doing this. Victoria is taxing people on £1 a week, but only at the rate of 1d. in the pound. In New South Wales a similar tax does not apply to anyone in receipt of less than £2 a week.

Hon. J. C. Willcock: And that State is reducing its debit balance by £10,000,000.

The Minister for Railways: Tasmania is taxing at the rate of 4d. in the pound on incomes of £52, and South Australia imposes a tax up to 2s. 3d. in the pound, starting at £100 a year.

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

Ayes	..	..	..	20
Noes	..	..	..	21
				—
Majority against	..	..	..	1
				—

## AYES.

Mr. Corboy	Mr. Millington
Mr. Coverley	Mr. Munsie
Hon. J. Cunningham	Mr. Nulsen
Mr. Hegney	Mr. Panten
Miss Holman	Mr. Sleeman
Mr. Johnson	Mr. F. C. L. Smith
Mr. Kenneally	Mr. Trov
Mr. Lamond	Mr. Wansbrough
Mr. Marshall	Mr. Willcock
Mr. McCallum	Mr. Wilson

(Teller.)

## NOES.

Mr. Angelo	Mr. J. I. Mann
Mr. Barnard	Mr. McLarty
Mr. Brown	Mr. Parker
Mr. Church	Mr. Patrick
Mr. Davy	Mr. Piessie
Mr. Ferguson	Mr. Sampson
Mr. Griffiths	Mr. Scaddan
Mr. Keenan	Mr. Thorn
Mr. Latham	Mr. Wells
Mr. Lindsay	Mr. North
Mr. H. W. Mann	

(Teller.)

The MINISTER FOR RAILWAYS: I move an amendment—

That paragraph (d) be struck out, and the following inserted in lieu:—“(d) in receipt of salary or wages exceeding one pound a week but under two pounds a week, and having no other source of income, or in receipt of income including salary or wages exceeding fifty-two pounds a year but under one hundred and four pounds a year, who prove to the satisfaction of the Commissioner that they are regularly maintaining or contributing to the maintenance of one or more members of their family who is or are resident and domiciled in Western Australia.”

The object is to provide that a married man with dependants, or a single man or single woman with dependants, shall be exempt from this tax until he or she reaches an income of £2 per week.

Mr. F. C. L. SMITH: The Minister has not explained what is the employer's liability regarding this tax. Is it the same as in the case of the hospital tax? How is the employer to know whether an employee is exempt or is liable under this measure?

The MINISTER FOR RAILWAYS: The taxpayer has to satisfy the Commissioner of Taxation through the employer that he has some dependant as set out in the interpretation. The employer would not be guilty of an offence in connection with this matter; the taxpayer would have to answer for himself.

Mr. KENNEALLY: Does the Bill empower a man to go to his employer and say, “The Commissioner of Taxation has exempted me from this tax because I have dependants”? There is no provision by which the employer can satisfy himself on the point.

The Minister for Railways: That will be a matter for regulation.

Mr. KENNEALLY: Suppose an employer has three or four employees claiming exemption. Is he to refer to the Commissioner of Taxation in each case? The Bill does not state what is to be done with the Commissioner's authorisation.

The MINISTER FOR LANDS: In other Australian States the casual employee has a book to which a certificate is attached. If he works for three or four people during the week, each of them enters in the book the amount which the man has earned from him; and it is the duty of one of the employers to see that the tax is paid.

Amendment thus negatived.

In connection with this measure a book similar to that used for the hospital tax will be used.

Hon. J. C. WILLCOCK: There is a great deal of trouble at Geraldton over men working for three or four employers and earning a total of about 15s. per week. The tax is deducted from each of the several amounts earned from each employer.

Hon. W. D. JOHNSON: Surely the words "salary or wages" used in the amendment are superfluous. Personally I seem to be getting off lightly, but I am concerned about the man who cannot afford to pay 4½d., which is taken out of his necessities.

The MINISTER FOR RAILWAYS: Not being a draftsman, I did not draft the amendment. Apparently the draftsman thought it necessary to separate the taxpayers. In one case a man may be taxed at the source, and in the other case not.

Mr. F. C. L. SMITH: The paragraph should surely be in conformity with the previous amendment, and the amount should be 21s. per week instead of £52 a year.

Mr. KENNEALLY: Some lawyers might argue that an amount was received from salary or wages and other income. Instead of "two pounds" there should appear £54 12s.

The MINISTER FOR RAILWAYS: I ask leave to amend my amendment by striking out "one pound," in line 2, and inserting "twenty-one shillings" in lieu.

Paragraph, by leave, amended.

Hon. P. COLLIER: I move an amendment on the amendment—

That in line 2 of proposed paragraph (d) "two" be struck out and the word "four" inserted in lieu.

The Minister for Railways: That means £4 a week?

Hon. P. COLLIER: Yes. I am proposing that married people and those with dependants, who are in receipt of £208 a year, shall be exempt. All that has been said with regard to taxing a single man in receipt of £1 a week applies tenfold to married persons in receipt of £2 a week. I want again to make it clear that the members of the Opposition are not opposing

these clauses of the Bill because they do not recognise there is need for additional revenue. We fully understand that if the Budget position announced by the Premier is to be met, even though that will leave us with a deficit of approximately £750,000, additional taxation is necessary and we are prepared to assist the Government to obtain the total amount required, including what is necessary to make up any deficiency caused by amendments to the Bill to meet our objections, but not by the methods suggested by the Government. We have put up strong arguments in favour of raising the £300,000 by other methods or by a combination of methods. We have suggested raising portion of the money under our existing income tax legislation by cutting out some of the deductions and exemptions now allowed and by providing another portion of the total amount under the Bill before us. If the single men on £1 a week and married persons or persons with dependants, who are in receipt of £2 a week, are exempted, we will support the Government in their endeavours to raise the necessary funds by other means. Who can say that we are justified in levying a tax of 6d. in the pound on married persons, or on those with dependants, who are in receipt of such a miserable salary as £2 a week? Surely it is clear to everyone that such people will not be able to pay a tax out of such a small salary. I received a letter to-day from a man who has six children, the eldest being 21 years of age who had been in employment for five years in a good position, but lost it two years ago owing to the depression. That man has one girl at work and she is earning 10s. a week. Apart from the man's own salary, that is all the money that is being earned by the members of that family. In his letter to me, he sets out his income and the details of his expenditure. His salary is £233 a year, which may be regarded as fairly reasonable, but, when necessary and unavoidable deductions are made, it amounts to £161 only. That man will have to pay the tax levied under the Bill on his gross income. The Bill runs counter to all accepted principles of taxation. No exemptions or deductions will be allowed from income and people will be taxed on money they have actually paid away in various forms of taxation, on insurances and so forth. It is a monstrous

thing. I am sorry the Bill has been made a party question. Members of the Labour Party are usually accused of voting according to party decisions, but we have never discussed this matter. Personally I have not discussed the Bill with any member of the Opposition, and every member on my side of the House is free to act as he likes. If we may rely upon what has appeared in the Press, Government members have held a joint party meeting and have been committed to support the iniquitous provisions of the Bill without having heard an argument against them.

The Minister for Railways: Do you know of a single taxation measure that has not been a party matter when it has been introduced by the Government?

Hon. P. COLLIER: It depends. If the taxation is in accordance with our platform, it is a party matter with us.

The Minister for Railways: That is not the question I put to you.

Hon. P. COLLIER: Speaking for the Labour Party, a taxation measure that is not included in our platform and introduced by a Labour Government, is not a party matter.

The Minister for Lands: You would not introduce such a Bill unless you had the backing of your party.

Hon. P. COLLIER: On more than one occasion we have been refused the support of our members when we have submitted taxation proposals to them.

Mr. Marshall: I voted against the hospital tax and there were others who voted against it too.

The Minister for Railways: You knew what the numbers would be first.

Mr. Marshall: No, I did not.

Hon. P. COLLIER: It is evident from the silence of Government members that not one of them dares to speak against the Bill.

Mr. Kennedy: They dare not let themselves go.

Hon. P. COLLIER: It is little wonder that the Attorney General, when speaking in the Great Southern district, expressed appreciation of the magnificent and loyal support the Government had received from members sitting behind them.

Mr. Panton: The best disciplined party ever in this House.

Hon. P. COLLIER: The Attorney General was justified in his expression of opinion.

Hon. W. D. Johnson: You are not quite fair. The member for Avon and the member for Nelson declared against the Bill.

Hon. P. COLLIER: They declared against it, but took good care to be away when the vote was taken.

Mr. Griffiths: How could I be here when I was on my way to Merredin?

Hon. P. COLLIER: You are here tonight and what are you going to do about matters that have been discussed this evening? They are of greater importance than that involved in the vote last week.

Hon. W. D. Johnson: At any rate, the member for Avon was not on his way to Merredin.

Hon. P. COLLIER: He was here.

Mr. Griffiths: I was on my way to my home.

Hon. P. COLLIER: The hon. member was on his way to the corridor when the division took place.

Mr. Griffiths: Nothing of the sort. That is absolutely false.

Hon. P. COLLIER: The hon. member was still here when the division took place. What does he intend to do regarding the amendments moved this evening? If the Government had a majority of two or three and he knew they were perfectly safe, the member for Avon would probably have voted in accordance with his conscience, but when the voting was 20 to 21, he knew where he had to go when the whip was cracked.

The Minister for Railways: Every Government must carry on with the support of their followers; it could not be otherwise.

Hon. P. COLLIER: The Labour Government carried on with the support of their followers so far as they were pledged by the party platform to extend that support, but members were free on matters outside the party platform. Members on this side, as the Minister knows from experience, have refused to be bound to vote in the House for anything to which they are not pledged by their platform. But here we have a silent vote. I sympathise with the Minister, who has to carry the burden of the argument and whose utterances are reported, and who will be blamed, whereas every one of the 21 behind him are equally responsible with him. Those outside opposed to the Bill will concen-

trate upon the Minister, who has been compelled to voice the attitude of the silent majority behind him. We are to tax the married man with a family to keep, with rent to pay and other obligations out of £2 per week, whilst in our income tax we have to-day a lower rate of tax than exists in any other State of Australia. That is the attitude of this Government: tax the sustenance man on £1 a week and the single man on £1 a week, and the married man on £2 a week, but do not raise the income tax on men with big incomes to the level that the taxpayers of the Eastern States have to pay. The Government say, "We have the lowest income tax in Australia, but leave it where it is and let us grab the pennies and sixpences from men on £1 a week and £2 a week." In the past the principle has always been recognised that taxation should be levied according to a person's capacity to pay. Consider income taxation in the Eastern States: A man with a taxable income of £1,000 from personal exertion pays income tax in Victoria £62, in New South Wales £100, in South Australia £112, in Queensland £122, and in Western Australia £33. Is it any wonder that the Premier is faced with difficulties at the Loan Council when these comparative figures of taxation are quoted to him? Yet this Government propose to leave our income tax at £33 and put this emergency tax on men who are getting only £1 or £2 per week. If our income tax were already up to the level of the income tax in the other States I could understand the Government declaring they had no recourse but to impose this emergency tax, but whilst our income tax is to be left as it is, the single man on £1 a week and the married man on £2 a week will have to pay on the mere excuse that the money must be raised.

Mr. Angelo: This new tax will put on the £1,000 man an additional impost of about £20.

Hon. P. COLLIER: And still he will be the lowest-taxed man of his class in Australia. The figures I have quoted regarding the other States are for income tax only, on top of which in three of the other States there is also the emergency tax to be met.

Mr. Angelo: But those figures you have quoted may include the emergency tax.

Hon. P. COLLIER: No, they relate only to income tax. In two of the States, South Australia and Tasmania, there is no emergency tax, but their income tax has been increased accordingly.

The Minister for Railways interjected.

Hon. P. COLLIER: Then it must have been very recently. If the Minister says he knows it for a fact, I will accept his statement, but it is not generally known. Those figures I have quoted represented tax on incomes from personal exertion. In all the States but Western Australia the tax is much higher on income from property. Thus, in Victoria the tax on a net income of £1,000 from personal exertion is £62 and from property £99; in New South Wales on income from personal exertion it is £100 and from property £116; in South Australia on income from personal exertion it is £112 and from property £138; in Queensland, on income from personal exertion it is £122 and on property £146. The Federal tax on income from personal exertion is £38 10s., and from property £163, but, as I have said, in Western Australia, whether the income is derived from personal exertion or from property, the tax remains the same, namely, £33 18s. 4d.

Mr. Angelo: But the taxpayer has to pay the Federal tax also.

Hon. P. COLLIER: And so have the taxpayers in all the other States. The attitude of the Government is, force through the Bill and tax the down-and-out people, the sustenance workers, the unemployed, the single man on £1 and the married man on £2, but at the same time let us stand by a lower income tax than obtains in any other State in Australia. How can the Government justify that? Merely on the explanation that the money must be had, that they require £300,000 this year. The Opposition agree that the money is necessary if a satisfactory budgetary position is to be achieved. We will support any reasonable measure of taxation which will enable the Government to raise the required amount, but not a tax of this kind whilst the income tax remains as it is. Imagine all the 9,000 men recently sent out to work in the country; imagine the married men amongst them who may have been out of work for long periods: from the first weekly wage of £2 they receive after the passing of the Bill this tax will be de-



lucted. The merit of the income tax is that if a man has no income, he doesn't pay; only those with incomes pay. If a man with a net taxable income of £1,000 pays £33 in taxation now, would it harm him to pay £60 as in Victoria, or £100 as in New South Wales? Can not such a man better afford to pay £100 in income tax than can a married man on £2 per week afford to pay this proposed tax?

Hon. J. C. WILLECOCK: Every other State in Australia says he can.

Hon. P. COLLIER: Every form of taxation hitherto introduced in this or any other State has always held the principle that a man should be taxed according to his capacity to pay. What capacity to pay tax has a man rearing a family on £2 per week? And a man with £1,000 of net taxable income may be enjoying an actual income of £2,000. His taxable income is down to £1,000 because he is able to deduct from his actual income what he has paid in rates and taxes and insurance, and the maintenance of his home and his children. If he spends £100 a year on the renovation of his home, he can deduct that.

Mr. Church: No, he cannot. I tried, but they would not let me deduct it.

Hon. P. COLLIER: Well, the hon. member must have approached them tactlessly, for they let me deduct it. I have received an allowance for the small amounts I have paid for the maintenance of my home. Other deductions are allowed for local rates and taxes, water, sewerage and storm water rates, donations to charities, insurance premiums and children. Those deductions are made before the taxable income is assessed. There is no stonewalling about this. It is legitimate opposition to an iniquitous tax. The position could well have been met by a combination of a tax of this kind upon those who could afford to pay and by increasing the tax under the income tax Act. It should not have been met in this pettifogging, iniquitous manner.

Hon. J. C. WILLECOCK: I am satisfied that, had the Premier been here, he would have been impressed with the arguments and figures advanced by the Leader of the Opposition, and I think he would have been prepared to meet us. The fact of the Premier being absent is no reason why mem-

bers opposite should adhere to what was suggested before he left.

The Minister for Railways: Special pleading will not get you anywhere.

Hon. J. C. WILLECOCK: There is justification for special pleading. It is misplaced loyalty on the part of members on the Government side to refuse to concede any amendment, notwithstanding what has been said. The Premier would have considered any amendments, and the Minister should accept the responsibility during the Premier's absence. Members opposite seem fearful of conceding anything lest it might be said that they did something behind the back of the Premier. When the Premier reads what has been said, I think he will recognise the reasonableness of the arguments. However, Ministers appear to have adopted the attitude that, irrespective of what is said, they will adhere to the original proposals. Consequently, the sooner we get over this dirty work of putting the boot into the wage earner, the better. There is not much satisfaction in being in Parliament when taxation of this kind is resorted to.

Miss HOLMAN: I support the Leader of the Opposition. I feel that the Government have not given members on this side any consideration from the beginning of the session. Almost from the day Parliament met we have been pleading for consideration for people who are down and out, for those who are on sustenance and are receiving only a few shillings a week, insufficient to keep body and soul together, certainly not enough to enable them to clothe themselves. If the Minister took a few trips into the country and saw the poverty existing amongst the sustenance workers, his heart might be a little softened. Members on this side are inundated with letters asking for help. Families in receipt of the maximum amount of sustenance and relief are not allowed anything for adult members of the family, who have to eat part of what is provided for the younger members. I shall quote a letter which might interest the Minister. I have been told by him that certain remarks I made were only sob-stuff. The letter is from a woman with a large family. Her husband is on sustenance and she cannot buy clothing for her family. She cannot get anything for the elder boys, who have to remain at home and subsist on part

of what is provided for the younger children. Nine people have to live on the sustenance. She writes:—

I have known some of the young men down in the huts not having a meal—starving, no food, no boots, cannot even get a pair of sandshoes, and if you see J. Scaddan, tell him that is not sob-stuff.

The Minister for Railways: You will get plenty of those letters in the next 12 months and will not read them in the House.

Miss HOLMAN: I hope to do my best for the people I represent. When I had occasion to approach Labour Ministers, I was not insulted as I am insulted by the present Minister.

Mr. Kenneally: The easy way out would be to change the Minister.

Miss HOLMAN: To require a man on £2 per week to pay 9d. is to ask quite a lot, especially when he has a family to provide for.

Hon. J. C. Willcock: Say 1s., including the hospital tax.

Miss HOLMAN: Quite a number of employees in the State Sawmills are working four days and occasionally five days a week. The men working four days a week are receiving £2 8s. That is not as much as some of them would get if they were on sustenance, for then they would be allowed up to £3 per week. Those men on £2 8s. have to pay rent 11s. 7d. a month, medical fund 6s., sanitary levy 3s., and hospital tax assessed on the £2 8s. Now the Minister seeks to impose an extra 4½d. in the pound to relieve people in receipt of higher salaries and wages of their just contribution by way of taxation. At Holyoake there are young men growing up and not earning. The parents receive nothing for them because the fathers are counted amongst the men employed. Other sustenance men who are in receipt of the allowance are considered to be employed, thus reducing the number of unemployed, for which the Government take credit. If members on the Government side have any justice in their hearts, they will support the amendment of the Leader of the Opposition.

Mr. KENNEALLY: Some evenings ago we had a dissertation on the milk of human kindness. This amendment will give members opposite an opportunity to demonstrate whether there is a semblance

of that virtue in them. If they allow the Minister to speak for them, we shall not get much illustration of it. A married man is allowed to earn up to £3 per week on sustenance work. He may have more children than the number mentioned by the Leader of the Opposition. Yet he is restricted to £3 per week. Even if such a man has eight or nine children to keep, the Government will tax him. In effect the Government say, "We have allowed you to get up to £3 a week, though you may actually have earned more, but that is too much for your family and we want some of it returned to us." The married man on sustenance should not be taxed.

The Minister for Railways: Why the man on sustenance? What about the man on part-time work mentioned by the member for Forrest?

Mr. KENNEALLY: The amendment would cover him. I am using the sustenance man as an illustration. If there is any of the milk of human kindness on the Government side, surely it should start flowing now.

Miss Holman: I think it is stale, like the cry of work for all.

Mr. KENNEALLY: There is an opportunity for the Government to exempt the people who cannot afford the tax. The illustration given by the Leader of the Opposition of the taxation of higher incomes in the other States should convince the Government that taxation should be applied to such incomes and not to the earnings of men on the lower rungs. The amount needed to meet Government requirements could be easily obtained without carrying taxation on higher incomes anywhere near to the level reached in other parts of the Commonwealth. Surely the Government do not desire to inflict hardship upon those who are on the lower rung of the ladder. They say they must raise £300,000 by taxation. I would point out that the same amount of money could be obtained by imposing more taxation on those who receive the higher incomes. Are the Government desirous of protecting the reserves referred to by the member for Gascoyne to the detriment of those who have no reserves? I hope the amendment will be agreed to.

Hon. W. D. JOHNSON: I have looked through the report of the Commissioner of

Taxation to see whether the Government would have any difficulty in raising the £300,000 required. I find that in the case of incomes between £201 and £300 the total aggregate of the incomes is £1,835,471. If we take the incomes between £1,500 and £5,000, we find that the total is £1,443,576. The difference between the two sets of income is only £400,000. It would be a simple matter for the Government to graduate the tax so as to receive more than £300,000. We have no desire to prevent them from getting the money to provide for the relief of distress, but we do not want it taken from those who cannot afford to pay. There are many persons in receipt of considerably more than they require in the way of income, and those people are available for taxation to the extent desired. The amendment of the Leader of the Opposition would prevent the perpetration of a grave injustice.

The MINISTER FOR RAILWAYS: We are dealing with single men with dependants, as well as with married men. Every State has imposed such taxation as this, but each varies from the other in the incidence of taxation. In Tasmania the tax is 4d. in the pound on all incomes exceeding £52 a year. In Victoria the unemployment relief tax commences at 1d on £1, and goes up to 1s. 8d. on £4.

Hon. P. Collier: Which is equal to 5d. in the pound.

Hon. S. W. Munsie: Do those taxes apply to sustenance workers?

The MINISTER FOR RAILWAYS: They apply to all. In New South Wales the tax is also applied in a different way. No two States are alike. It is regrettable that we have to impose this tax, but we must do it and we must start somewhere.

Mr. Kenneally: What about getting it from those who receive the higher incomes?

The MINISTER FOR RAILWAYS: I am not the Treasurer. I am merely fathering the Bill which the Treasurer thinks desirable. Does the member for Geraldton suggest that, had the Premier been present to-night, he would have accepted the amendments which have been moved by the Opposition? If, when the Premier returns, the hon. member can get an assurance from him that he would have accepted these amendments, and it can be shown that I have not performed my duty properly in the absence of the Leader of the Government, I will re-

sign from Cabinet. The Treasurer asked me to pilot this Bill through the House. If, when he returns, he can say he would not have supported me had he been here, my position in Cabinet would become impossible.

Hon. P. Collier: I think the member for Geraldton meant that the Premier would be free to accept amendments which you, as Deputy Treasurer, were not free to accept.

The MINISTER FOR RAILWAYS: The Premier knew all the arguments the Leader of the Opposition would use against the Bill, and he said the exemptions could not be increased. I am not shirking my responsibilities in this matter. We have tried to meet the position in a better way than was originally proposed by providing a clear exemption before the tax is levied, and by providing also that there shall be exemptions for those who have dependants. This is an emergency tax and can only operate until June next, unless Parliament is re-assembled before that time to re-enact the measure.

Amendment on amendment put, and a division taken with the following result—

Ayes	..	..	..	..	20
Noes	..	..	..	..	21
Majority against					1

AYES.	
Mr. Corboy	Mr. Millington
Mr. Coverley	Mr. Munsie
Hon. J. Cunningham	Mr. Nulsen
Mr. Heguey	Mr. Panion
Miss Hoffman	Mr. Sleeman
Mr. Johnson	Mr. P. C. L. Smith
Mr. Kenneally	Mr. Troy
Mr. Lamond	Mr. Wansbrough
Mr. Marshall	Mr. Willcock
Mr. McCallum	Mr. Wilson
(Teller.)	

NOES.	
Mr. Angelo	Mr. J. J. Mann
Mr. Barnard	Mr. McLarty
Mr. Brown	Mr. Parker
Mr. Church	Mr. Patrick
Mr. Davy	Mr. Piesse
Mr. Ferguson	Mr. Sampson
Mr. Griffiths	Mr. Scaddan
Mr. Keenan	Mr. Thorn
Mr. Latham	Mr. Wells
Mr. Lindsay	Mr. North
Mr. H. W. Mann	(Teller.)

Amendment on amendment thus negatived.

Mr. KENNEALLY: I move a further amendment on the amendment—

That the word "two," in line five, be struck out, and "four" inserted in lieu.

My object is to alter the weekly rate from a pound to a guinea. An anomalous posi-

tion will be created if the amendment on the amendment is not carried. The Minister's contention is that the one proposal deals with wages and salaries, and the other with income that includes wages and salaries. I intend to try to have the exemption of £52 increased to £54 12s.

The MINISTER FOR RAILWAYS: The amendment makes no difference. The paragraph makes a commencement of this taxation. The exemption starts at £104. The one proposition has no bearing on the other.

Amendment on the amendment put and negatived.

Amendment, as previously amended, put and passed.

[Mr Angelo took the Chair.]

Hon. J. C. WILLCOCK: I move an amendment—

That the following be inserted, to stand as paragraph (f):—“(f) receiving wages arising from a work declared by the Governor in Council to be a work to provide for the relief of unemployment, where such wages paid are less than the basic wage as declared by the Arbitration Court.”

Nobody can get wages on an unemployment job unless he has dissipated absolutely all his own resources. Yet a man in such a position is, immediately upon getting a job, to be taxed. Persons thus circumstanced have been told to sell blocks of land in order to obtain subsistence. While they are in receipt of the inadequate relief, their clothes are wearing out, their crockery becomes broken, and the home goes to pieces. In the country the man receives £2 1s. per week, and on that income he has to pay taxation immediately.

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

Ayes	..	..	..	19
Noes	..	..	..	20
				—
Majority against	..			1
				—

#### AYES.

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

Mr. Munsie  
Mr. Nulsen  
Mr. Pantou  
Mr. Sleeman  
Mr. P. C. L. Smith  
Mr. Troy  
Mr. Wansbrough  
Mr. Willcock  
Mr. Wilson

(Teller.)

#### NOES.

Mr. Barnard  
Mr. Brown  
Mr. Church  
Mr. Davy  
Mr. Ferguson  
Mr. Griffiths  
Mr. Keenan  
Mr. Latham  
Mr. Lindsay  
Mr. H. W. Mann

Mr. McLarty  
Mr. Parker  
Mr. Patrick  
Mr. Plesse  
Mr. Richardson  
Mr. Sampson  
Mr. Scaddan  
Mr. Thorn  
Mr. Wells  
Mr. North

(Teller.)

#### PAIRS.

AYES.  
Mr. Collier  
Mr. Raphael  
Mr. Withers  
Mr. Corboy

NOES.  
Sir James Mitchell  
Mr. Doney  
Mr. J. M. Smith  
Mr. J. I. Mann

Amendment thus negatived.

Clause 5—Tax in respect of incomes:

Mr. KENNEALLY: I move an amendment—

That in line 4 of paragraph (a) the words “(with the exceptions hereinafter provided)” be struck out.

The effect of my amendment will be to make the exemptions allowable under the Land and Income Tax Assessment Act applicable to those liable to the tax under the Bill. If we agree to the clause as it stands a married person with no children will have to pay the tax just the same as will a married man with eight or ten children. The latter will not have the benefit of the exemptions and deductions allowed with regard to the income tax.

The MINISTER FOR RAILWAYS: I cannot agree to the amendment.

Amendment put and negatived.

Mr. KENNEALLY: I move an amendment—

That in line 2 of paragraph (b) “the provisos to Subsection 1 of Section 15 of that Act” be struck out.

If we agree to the proviso as proposed by the Minister and say the tax shall be assessed and payable without regard to the proviso to subsection 1 of Section 15, it will mean that none of those three provisos shall be taken into consideration in assessing the tax. We may be told we have made an endeavour to increase the exemption and have failed. Certainly we have had argument in regard to two of the provisos, but none on the third proviso, which enables a man over 65 years of age and a woman over 60 years of age to be exempt from taxation, provided their income does not exceed £250.

Yet we find that by this measure the Government desire to reach out and tax those persons. I move the amendment in order to prevent that.

The **MINISTER FOR RAILWAYS**: I am unable to accept the amendment, largely for the reason that this is based on the method adopted in the Hospitals Tax Act, and the amount it is estimated to derive from the tax is subject to the tax being imposed on all fours with the hospital tax.

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

Ayes	..	..	..	..	19
Noes	..	..	..	..	20
					—
Majority against					1

**AYES.**

Mr. Coverier	Mr. Munsie
Mr. Cunningham	Mr. Nulsen
Mr. Hegney	Mr. Panton
Miss Holman	Mr. Sleeman
Mr. Johnson	Mr. F. C. L. Smith
Mr. Kenneally	Mr. Troy
Mr. Lamond	Mr. Wansbrough
Mr. Marshall	Mr. Willcock
Mr. McCallum	Mr. Wilson
Mr. Millington	

(Teller.)

**NOES.**

Mr. Barnard	Mr. McLarty
Mr. Brown	Mr. Parker
Mr. Church	Mr. Patrick
Mr. Davy	Mr. Piesse
Mr. Ferguson	Mr. Richardson
Mr. Griffiths	Mr. Sampson
Mr. Keenan	Mr. Scaddan
Mr. Latham	Mr. Thorn
Mr. Lindsay	Mr. Wells
Mr. H. W. Mann	Mr. North

(Teller.)

**PAIRS.**

<b>AYES.</b>	<b>NOES.</b>
Mr. Collier	Sir James Mitchell
Mr. Raphael	Mr. Doney
Mr. Withers	Mr. J. M. Smith
Mr. Corboy	Mr. J. I. Mann

Amendment thus negatived.

Mr. **KENNEALLY**: I move an amendment—

That in line 3 of paragraph (b) "Subsections 2 and 3 of Section 15" be struck out.

This means of computing the tax after the exemptions provided for in subsections 2 and 3 is in my opinion a better method than is the proposal in the Bill. If we agree to the exclusion of Subsections 2 and 3 we shall be agreeing to the inclusion of a new system. The Government, in order to get the money in rapidly, decided that the better method would be to collect the tax at the source. By collecting the hospital tax

in that way, they have been highly successful. The system under the income tax Act, however, has been sufficiently good not to warrant too great a departure from it.

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

Ayes	..	..	..	..	18
Noes	..	..	..	..	20
					—
Majority against					2

**AYES.**

Mr. Coverley	Mr. Millington
Mr. Cunningham	Mr. Nulsen
Mr. Hegney	Mr. Panton
Miss Holman	Mr. Shennan
Mr. Johnson	Mr. F. C. L. Smith
Mr. Kenneally	Mr. Troy
Mr. Lamond	Mr. Wansbrough
Mr. Marshall	Mr. Willcock
Mr. McCallum	Mr. Wilson

(Teller.)

**NOES.**

Mr. Barnard	Mr. McLarty
Mr. Brown	Mr. Parker
Mr. Church	Mr. Patrick
Mr. Davy	Mr. Piesse
Mr. Ferguson	Mr. Richardson
Mr. Griffiths	Mr. Sampson
Mr. Keenan	Mr. Scaddan
Mr. Latham	Mr. Thorn
Mr. Lindsay	Mr. Wells
Mr. H. W. Mann	Mr. North

(Teller.)

**PAIRS.**

<b>AYES.</b>	<b>NOES.</b>
Mr. Collier	Sir James Mitchell
Mr. Raphael	Mr. Doney
Mr. Withers	Mr. J. M. Smith
Mr. Corboy	Mr. J. I. Mann

Amendment thus negatived.

Mr. **KENNEALLY**: I move an amendment—

That in line 4 of paragraph (b) the numeral "(5)" be struck out.

This relates to the provision for the exemption up to £50 for repairs to the taxpayer's house. The Minister proposes to tax money spent on repairs to houses. We want people to spend money in that way in order to provide employment. The measure is designed to relieve unemployment and the Government, in seeking to exclude that provision, will defeat the object. Previously I urged that the money raised by the tax should be paid into a special fund for the benefit of the unemployed. The Government would not agree to that, and now they propose to discourage people from spending money on repairs to their homes.

Amendment put and negatived.

Hon. M. F. TROY: I move an amendment—

That in line 4 of paragraph (b) the numeral “(6)” be struck out.

I do not think the Minister will oppose the amendment. Under the income tax Act premiums or sums up to £50 paid by a taxpayer on the insurance of his own life or that of his wife or children or for a deferred annuity or other like provision are exempt from taxation. Similar deductions should be allowed in this Bill. I think every taxation measure that has ever been introduced in this Parliament has contained a provision such as this. When a taxpayer insures his life or that of his wife and children, he is making provision for the future and guarding against the possibility of his being maintained by the State. If we are going to impose this sort of taxation, let us see that people are not penalised for their expenditure in providing for their infirmities.

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

Ayes .. .. .	18
Noes .. .. .	19
Majority against .. .. .	1

## AYES.

Mr. Coverley	Mr. Millington
Mr. Cunningham	Mr. Nulsen
Mr. Hegney	Mr. Pantou
Miss Holmau	Mr. Sleeman
Mr. Johnson	Mr. F. C. L. Smith
Mr. Kenneally	Mr. Troy
Mr. Lamond	Mr. Wansbrough
Mr. Marshall	Mr. Willcock
Mr. McCallum	Mr. Wilson

(Teller.)

## NOES.

Mr. Barnard	Mr. Parker
Mr. Brown	Mr. Patrick
Mr. Church	Mr. Piesse
Mr. Davy	Mr. Richardson
Mr. Ferguson	Mr. Sampson
Mr. Griffiths	Mr. Scadda
Mr. Latham	Mr. Thorn
Mr. Lindsay	Mr. Wells
Mr. H. W. Mann	Mr. North
Mr. McLarty	

(Teller.)

Amendment thus negatived.

Mr. KENNEALLY: I move an amendment—

That in line 4 of paragraph (b) the numeral “(12)” be struck out.

Paragraph 12 referred to in this clause relates to the granting of exemption from taxation of the sum of £62 for each child under the age of 16 belonging to the tax-

payer. If these exemptions are not applied in the Bill, people with children under that age will be called upon to pay 4½d. in the pound on all their income without any deduction whatever.

Hon. A. McCALLUM: Are we not going to get any statement from the Minister in charge of this Bill?

The Minister for Railways: These are similar to the exemptions in the Hospital Act. As this clause is based upon that Act there can be no alteration to it.

Hon. A. McCALLUM: The hospital tax was imposed for a definite purpose and for services rendered and to be rendered to the contributors. That is quite a different proposition from this particular tax. Hospital treatment was offered to all contributors to the hospital tax, but this tax is to carry no services whatever, and the sum raised is not even specifically earmarked for unemployment. The two taxes are by no means comparable. The Minister knows he has no case, and that is why he remains silent. To grant no relief from taxation for heavy domestic liabilities is to go to the very limit of indefensible inequality. The Bill presses upon the poorest, while protecting people well able to bear some additional burden. Dissatisfaction is felt by hon. members opposite, but is not voiced in this Chamber. Caucus methods are used by the present Government to an extent never practised by this side. The issue presented by the Bill has never been submitted to the electors. The existing hospital tax cannot be compared to the hospital tax proposed by the Labour Government, nor to the tax originally proposed by the present Government. The Bill will not help the unemployed, but will help Consolidated Revenue. The Minister ignores the cases put up by this side. I believe I am right in saying, in opposition to the Minister's declaration, that in New South Wales men on Government relief pay no taxes whatever.

Mr. Kenneally: And they receive child endowment as well.

Hon. A. McCALLUM: I do not believe there is any other British community which fails to take into account family responsibilities when granting exemptions. Just fancy a man working in the country at £1 per week over sustenance rate having to find 6d. in the pound to pay this tax! Many of those men have been out of work for

years. The great majority of them are short of clothing for themselves and their families, and have burnt their domestic utensils. Was there ever a greater iniquity inflicted upon the community than this taxation, with not an excuse advanced in justification? Reason does not enter into the discussion and argument is unknown. Divisions are useless; the brutal majority prevails. It is degrading to Parliament. Since before tea no member on the Government side of the House has spoken.

The Minister for Railways: There have been heard as many voices as in previous years.

Hon. A. McCALLUM: Is the Minister insinuating that our hospital tax was comparable? The Government pledged themselves to the electors not to impose, but to repeal, taxation. Now they are forcing through this iniquitous measure. There is no Parliament in Australia where the Leader of the Opposition has made such a fair offer to assist the Government to raise necessary money as the Government received from my Leader this evening. Was there ever a suggestion of that description made to Mr. Scullin when he was Prime Minister? On the other hand, every opportunity was taken to degrade the Labour Party in the Federal Parliament.

Hon. M. F. Troy: How quiet Bertie Johnston is now!

Hon. A. McCALLUM: We have offered to assist the Government to get the money they require.

The Minister for Railways: In the way you want it. Every Government could get money if they did what the Opposition desired.

Hon. P. Collier: But ours is the fair way.

The Minister for Railways: That is a matter of opinion.

Hon. A. McCALLUM: The Minister for Railways cannot get up and justify the tax. That is why he is so quiet.

The Minister for Railways: I shall answer for myself.

Hon. A. McCALLUM: Why don't you try to justify the measure? Because Caucus has determined, reason cannot prevail. It is disgusting. This tax will be present at every meal in every home, and all the consideration we get in response to our appeals is, "We cannot accept the amendment." It

is wrong to insinuate that in the hospitals tax legislation we introduced, no exemptions were allowed. The Minister cannot show that there is any comparison between the emergency tax they have proposed and the hospitals tax that we submitted. When the Minister talks about the position in the Eastern States, he should remember that there is no State in the Commonwealth where work is so rationed and where there is so much broken time as there is in Western Australia. No other Government have made rationed part-time work their policy for all their employees, nor is there any other State where the trades unions have adopted rationing as part of their policy. It is a rare thing to find a man employed on full time. Yet the Government desire to impose this drastic taxation that will adversely affect a greater portion of the people here than is apparent under the taxation laws of any other State. All our talk falls on deaf ears, and I hope the people outside will understand that the emergency tax is not being levied by Parliament, but by members opposite in their Caucus meetings upstairs. Ministers are trying to tire us out, but that will not prevent us from stating our case and letting our viewpoint be known. Without this tax, already the Government who boasted that they were going to reduce taxation have imposed taxation to the tune of half a million a year. Now they are seeking to impose taxation on that section of the community least able to bear it, while jealously protecting the man who can well afford to pay taxation. I thought that when it came to this clause, relating to the heavy responsibilities people have to bear, we would have heard from the Minister, but he refuses to do anything more than interject. The taxation we imposed was for rendering services.

The Minister for Railways: So is this.

Hon. A. McCALLUM: Where is the service? This tax is not going to provide a single extra day's work. Indeed the Minister for Works explained to-day that 1,500 men are to go off relief work presently, and admitted that no arrangements had yet been made to provide them with further work. I hope the amendment will be agreed to.

The MINISTER FOR LANDS: If the hon. member insists upon this he will be

doing what he says we should not do. This provides for people being taxed on their incomes after their returns have been sent in, but it does not apply to wages and salaried men. This deals with incomes, and if we do what the hon. member desires it will mean that a man who has £1,000 a year will be able to get deductions for any insurance premiums he pays.

Hon. A. McCallum: You are wrong. We have dealt with that and we are now dealing with the number of children in a family.

The MINISTER FOR LANDS: Surely the hon. member does not want to tax the man on 21s. a week and exclude the man on a bigger salary. Yet that is what he would do under this.

Hon. A. McCallum: Nothing of the sort.

The MINISTER FOR LANDS: On the arguments submitted by the hon. member I would not give a man the deductions that the hon. member would.

Mr. KENNEALLY: The Minister is simply drawing a red herring across the trail. He rose to deal with payments of insurance premiums, but found he was wrong and that the clause deals with exemptions for children. Existing legislation provides exemption in respect of children, no matter what the taxpayer is earning. All we ask is that the provision proposing to exclude consideration for that responsibility be deleted so that the man earning a small income will receive the benefit as well as the man earning a high income. If the Government desire to refuse consideration for the maintenance of children, they should say so straight out. It is useless for the Minister for Lands to attempt to lead people to believe that he wishes to give consideration to the poorer section of the community. It is too late for him to try to do that.

The Minister for Lands: You are attempting to differentiate and I object to it.

Mr. KENNEALLY: God help the poorer section of the community if they have to depend on the Minister for Lands for consideration!

The MINISTER FOR RAILWAYS: I did not attempt to justify the clause. When the first proposal was made to strike out one of the numerals, I explained that the tax was based similarly to the hospital tax. Therefore I was unable to accept any varia-

tion of the basis of the tax. That was a fair statement.

Hon. A. McCallum: It was no argument at all.

The MINISTER FOR RAILWAYS: I did not suggest that it was. If the hon. member wishes to start electioneering in October instead of in March, he may do so, but there is no reason for talking about dumb-driven cattle or for foaming at the mouth. The tax is designed to raise a definite sum of money and is based similarly to the hospital tax. To allow the exemptions desired would entirely alter the position. If the Treasurer on his return finds that he is able to meet the sustained arguments of members opposite, the amendments may be made in another place, but I am extremely doubtful of his being able to do so. The tax should have operated from the 1st October, but it cannot now operate until the 1st November.

Mr. HEGNEY: I hope the amendment will be accepted. Otherwise sustenance and other workers who have large families will suffer. If the numeral be struck out and exemptions are provided, the workers will receive consideration. Many men with their families are living in tents and bag hurs, having either lost or been evicted from their homes. As they receive £2 2s. or £2 7s. sustenance, they will have to pay the tax. To refuse to deviate from the original proposal is monstrous. The responsibilities of the taxpayer and his capacity to pay should be considered. I admit the difficulty of meeting all cases. Some workers, however, have five children, and it is hard for them to carry on. The sustenance money is sufficient to provide only food, and the men are at their wits end to eke out an existence. The measure will place an extra impost on them, whereas the burden needs to be lightened. In New South Wales men employed on gazetted relief works pay no tax. I cannot understand why the Government here do not exempt sustenance workers. Men in the road district of which the Minister is chairman will be affected. The same thing applies in all electorates. Many of the workers in the Minister's own district supported him at the elections in the belief that they would receive more employment under the Mitchell Government than under the Labour administration, but they have been sadly disillusioned and are paying for their mistake. This is the last



sort of tax which a House elected by the people should impose upon a section of the people. The Government are out-Heroding Herod.

Amendment put, and a division taken with the following result—

Ayes	..	..	..	..	18
Noes	..	..	..	..	19
					—
Majority against	..	..	..	..	1
					—

## AYES.

Mr. Coverley	Mr. Millington
Mr. Cunningham	Mr. Nulsen
Mr. Hegney	Mr. Panton
Miss Holman	Mr. Sleeman
Mr. Johnson	Mr. F. C. L. Smith
Mr. Kenneally	Mr. Troy
Mr. Lamond	Mr. Wansbrough
Mr. Marshall	Mr. Wilcock
Mr. McCallum	Mr. Wilson

(Teller.)

## NOES.

Mr. Barnard	Mr. Parker
Mr. Brown	Mr. Patrick
Mr. Church	Mr. Piesse
Mr. Davy	Mr. Richardson
Mr. Ferguson	Mr. Sampson
Mr. Griffiths	Mr. Scaddan
Mr. Latham	Mr. Thorn
Mr. Lindsay	Mr. Wells
Mr. H. W. Mann	Mr. North
Mr. McLarty	

(Teller.)

## PAIHS.

AYES.	NOES.
Mr. Collier	Sir James Mitchell
Mr. Raphael	Mr. Doney
Mr. Withers	Mr. J. M. Smith
Mr. Corboy	Mr. J. I. Mann

Amendment thus negatived.

[Mr. Richardson resumed the Chair.]

Hon. M. F. TROY: I move an amendment—

That in line 4 of paragraph (b) the numeral “(12)” be struck out.

This refers to deductions, in the case of income, at the rate of up to £40 that is paid out by the taxpayer for the support of each dependant. If taxpayers could be encouraged to provide for their dependants in this way, the State would be called upon to pay out far less in sustenance than is now being paid. If the Government would allow the exemption in the case of this tax, it would be an encouragement to the taxpayers to go on providing this help. The Bill, on the other hand, calls upon the taxpayer to pay tax on the very amount he is spending in the support of some dependant.

Mr. SLEEMAN: I move—

That progress be reported.

Motion put and negatived.

Amendment put, and a division taken with the following result—

Ayes	..	..	..	..	18
Noes	..	..	..	..	19
					—
Majority against	..	..	..	..	1
					—

## AYES.

Mr. Coverley	Mr. Millington
Mr. Cunningham	Mr. Nulsen
Mr. Hegney	Mr. Panton
Miss Holman	Mr. Sleeman
Mr. Johnson	Mr. F. C. L. Smith
Mr. Kenneally	Mr. Troy
Mr. Lamond	Mr. Wansbrough
Mr. Marshall	Mr. Wilcock
Mr. McCallum	Mr. Wilson

(Teller.)

## NOES.

Mr. Angelo	Mr. McLarty
Mr. Barnard	Mr. Parker
Mr. Brown	Mr. Patrick
Mr. Church	Mr. Piesse
Mr. Davy	Mr. Sampson
Mr. Ferguson	Mr. Scaddan
Mr. Griffiths	Mr. Thorn
Mr. Latham	Mr. Wells
Mr. Lindsay	Mr. North
Mr. H. W. Mann	

(Teller.)

Amendment thus negatived.

Mr. F. C. L. SMITH: I move an amendment—

That in line 4 of paragraph (b) the numeral “(14)” be struck out.

The provision in question exempts from taxation income derived from a mining tenement. This amendment is in no way political. The total income derived from a mining tenement is not real income. Capital has to be expended before the income is derived, and the expenditure of that capital does not establish a real, permanent asset. The sinking of a shaft for the purpose of getting at values cannot be likened to the erection of a house or factory, or the purchase of stock.

Amendment put and negatived.

Hon. M. F. TROY: I move an amendment—

That in line 5 of paragraph (b) the numeral “(15)” be struck out.

The provision of the Land and Income Tax Assessment Act referred to in the amendment relates to the deduction of rates and taxes from the amount taxable. If the amendment be not agreed to, it will mean that the taxpayer will be taxed on money he has already paid away in taxation. No justification could be advanced

for such an impost. The amendment is fair and reasonable. The Bill is harsh and arbitrary, and the Government should not make it more harsh than it need be. If members on the Government side of the House are not entirely dead to every sense of justice, they will accept the amendment. We are at least entitled to hear from them their reasons for not accepting it.

The ATTORNEY GENERAL: I oppose the amendment for the same reasons as those advanced by the member for Mt. Magnet regarding the exemption of the poorer class of people from the tax. It is true that the tax does not follow convention and the excuse of the Government—I admit it needs an excuse—is the emergency with which we are faced. If we make the single man on £1 a week and the married man on £2 a week pay the tax, then I consider we should cut out the exemptions allowed those who pay Federal and State income tax. We must endeavour to make the position a little even. Having refused to exempt the men on the lower rungs of the financial ladder, I do not propose to vote in favour of exempting the more fortunately situated.

Hon. W. D. Johnson: Then this is your way of graduating the tax?

The ATTORNEY GENERAL: Perhaps it is not a scientific graduation, but by the means we have suggested the tax will apply more evenly to the wealthier and the poorer sections of the community.

Hon. M. F. Troy: How can you justify a man paying tax on taxation already paid?

The ATTORNEY GENERAL: Logically, there is no reason for the exemptions that already exist in the Land and Income Tax Assessment Act.

Hon. M. F. Troy: There are good reasons

The ATTORNEY GENERAL: I do not think so. Taxation should be paid on the net income that a man receives as shown by his profit and loss account, and income tax is not an item that should properly appear in such an account.

Opposition Members: Of course it should.

The ATTORNEY GENERAL: I do not agree. If we are to follow that to its logical conclusion, we would allow as a

deduction the tax it is proposed to be paid on income before the tax is fixed.

Hon. A. McCallum: Outgoings must be allowed for, otherwise a man would be bankrupt very soon.

The ATTORNEY GENERAL: As a matter of fact, the deductions did not apply at the outset except under the Federal system. Taxpayers claimed that it was unjust that they should be taxed by the State on income already taxed through the Commonwealth. Unless we had a system of that description we could not deduct income tax in order to ascertain what income should be taxed.

Hon. M. F. Troy: The deduction is not on account of the tax to be levied this year but applies to the tax paid last year.

The ATTORNEY GENERAL: It does not matter; the principle is the same. I accept the suggestion of the member for Guildford-Midland and say that the clause represents the Government's method of equalising matters.

Hon. M. F. TROY: Is it fair that a man should have to pay 4½d. in the pound, in addition to the other taxes he has to pay, when he is receiving only £100 per annum and maintaining a wife and family? It is altogether unreasonable. Any principle that compels the ratepayer to pay taxation on money he has already paid in taxes is entirely wrong, is downright robbery. I am surprised that the Attorney General should try to justify it. The only principle on which the Bill is based is that of getting money by any means at all. If this tax must be paid by the man on the lowest rung of the ladder, he should be given every reasonable exemption. The Bill represents arbitrary and vicious legislation and was designed, not in Cabinet, but in a room upstairs by the Nationalist Party, the so-called party of freedom. Yet to-night those members sit deaf and dumb, pretending they are not interested in the fate of their cherished Bill. I hope the amendment will be agreed to.

Mr. KENNEALLY: This clause deals with rates and taxes. We might as well introduce a system under which we would call upon the farmers to pay on the turnover of their wheat. This is exactly the same principle.

The Attorney General: Do you think so?

Mr. KENNEALLY: Of course.

The Attorney General: I thought you would.

Mr. KENNEALLY: Here the people are simply agents handling certain money, and they hand a portion of it over to the municipality. In the Income Tax Act recognition is given to the rates and taxes paid to the municipality, and the amount is exempt from taxation. Now the Bill says that is wrong and that a man will have to pay tax on the amount he has paid to the municipality in rates. Suppose a man in receipt of £200 a year pays £10 in rates and taxes. It is unfair to compel him to pay this rate.

The Attorney General: Why?

Mr. KENNEALLY: Because the man has not used the money in his own interests. He has really been the agent through whom the money has been handed to the municipality.

The Attorney General: For what reason?

Mr. KENNEALLY: For the same reason that the manufacturer would hand over rates and taxes on his premises. A manufacturer is not to be charged taxation on his turnover. The business premises of a man who works for his living are his own home and he should not be charged on rates and taxes paid. One class should not be singled out for special taxation.

Amendment put, and a division taken with the following result—

Ayes	..	..	..	18
Noes	..	..	..	19
				—
Majority against	..	..		1
				—

#### AYES.

Mr. Coverley	Mr. Millington
Mr. Cunningham	Mr. Pantou
Mr. Hegney	Mr. Sleeman
Miss Holman	Mr. F. C. L. Smith
Mr. Johnson	Mr. Troy
Mr. Kenneally	Mr. Wansbrough
Mr. Lamond	Mr. Willcock
Mr. Marshall	Mr. Wilson
Mr. McCallum	Mr. Nulsen

(Teller.)

#### NOES.

Mr. Angelo	Mr. McLarty
Mr. Barnard	Mr. Parker
Mr. Brown	Mr. Patrick
Mr. Church	Mr. Piesse
Mr. Davy	Mr. Sampson
Mr. Ferguson	Mr. Scaddan
Mr. Griffiths	Mr. Thorn
Mr. Latham	Mr. Wells
Mr. Lindsay	Mr. North
Mr. H. W. Mann	

(Teller.)

#### PAIRS.

AYES.	NOES.
Mr. Collier	Sir James Mitchell
Mr. Raphael	Mr. Doney
Mr. Withers	Mr. J. M. Smith
Mr. Corboy	Mr. J. I. Mann

Amendment thus negatived.

Mr. SLEEMAN: I move—

That progress be reported.

Motion put and negatived.

Mr. KENNEALLY: I move an amendment—

That in line 6 of paragraph (b) the numeral “(16)” be struck out.

This applies to the exemption for contributions to charitable institutions, etc. Appeals made recently for charitable institutions have been fairly successful. The Minister mentioned earlier in the evening that there must be plenty of money about, and instanced in support of his statement the success of the cancer appeal. Much of that money came from the poor people, who recognised the need for combating the cancer scourge.

The Minister for Railways: Did they give?

Mr. KENNEALLY: A sum of £10,000 was raised.

The Minister for Railways: And to raise it they introduced every form of gambling in the calendar.

Mr. KENNEALLY: There was a fair proportion of direct giving. Had the Minister ridden on the trams when the trammies made their onslaught, he would have recognised that fact. The provision in the measure must discourage the giving of contributions to charitable institutions.

Mr. Sleeman drew attention to the state of the Committee.

Quorum formed.

12 o'clock, midnight.

Mr. KENNEALLY: People should be encouraged to contribute to charitable institutions.

Mr. Sampson: That spirit should be encouraged.

Mr. KENNEALLY: Then the hon. member should support the amendment, because if it is not carried people who are making these contributions will be taxed upon what they give. All the efforts that have been made to encourage free giving of this kind will be set at naught unless the Bill is amended in the direction indicated.

Mr. SLEEMAN: I am surprised that the Minister has not accepted this amendment.

Up to the present we have not been allowed to dot an "i" or cross a "t." It is strange that the Government should not be prepared to encourage the making of donations to charitable institutions. If this Bill and others of the kind go through I venture to forecast that all voluntary giving will become a thing of the past.

Hon. M. F. TROY: I support the amendment. Considerable sums of money are still being given to charity and these are of great assistance to the community as well as to the Government. Nothing should be done to dry up the stream of giving. No tax is payable in respect of income earned outside Western Australia; therefore people deriving such incomes will pay no tax under the Bill. Although they have made their money in Western Australia, they have been unpatriotic enough to invest it abroad. To exempt those people while exacting payment from others, who ought to be protected, is most unfair. This is the most unfair measure I have ever known to be introduced into this Chamber.

Amendment put, and a division taken with the following result—

Ayes	..	..	..	..	18
Noes	..	..	..	..	19
					—
Majority against	..	..	..	..	1
					—

## AYES.

Mr. Coverley	Mr. Millington
Mr. Cunningham	Mr. Nulsen
Mr. Hegney	Mr. Panton
Miss Holman	Mr. Sleeman
Mr. Johnson	Mr. F. C. L. Smith
Mr. Kenneally	Mr. Troy
Mr. Lamond	Mr. Wansbrough
Mr. Marshall	Mr. Willcock
Mr. McCallum	Mr. Wilson

(Teller.)

## NOES.

Mr. Angelo	Mr. McLarty
Mr. Barnard	Mr. Parker
Mr. Brown	Mr. Patrick
Mr. Church	Mr. Piesse
Mr. Davy	Mr. Sampson
Mr. Ferguson	Mr. Scaddan
Mr. Griffiths	Mr. Thorn
Mr. Latham	Mr. Wells
Mr. Lindsay	Mr. North
Mr. H. W. Mann	

(Teller.)

## PAIRS.

AYES.	NOES.
Mr. Collier	Sir James Mitchell
Mr. Raphael	Mr. Doney
Mr. Withers	Mr. J. M. Smith
Mr. Corboy	Mr. J. I. Mann

Amendment thus negatived.

Clause put and passed.

Clauses 6, 7—agreed to.

### Clause 8—Tax in respect of companies:

Hon. M. F. TROY: I take it that the insurance companies will have to pay this tax on premiums. It will be passed on to the unfortunate insurers.

The Minister for Railways: On new insurances.

Hon. M. F. TROY: Of course. The farmer insuring his crop will have to pay this. I ask that the Minister agree to postpone the clause for reconsideration.

The MINISTER FOR RAILWAYS: I cannot agree to postpone the clause, which is on all fours with the basis of the hospital tax.

Hon. P. Collier: This is the result of a bad precedent.

Clause put and passed.

Clause 9—Tax in respect of salary or wages:

The MINISTER FOR RAILWAYS: We have already agreed to an amendment to strike out all reference to "married person" and we have provided for the exemption of any person with dependants. We still have to amend the clause by deleting reference to married persons. Our attention has been drawn to the fact that portion of Subclause 4 is ultra vires the Commonwealth Constitution. That subclause refers to tax payable under the Bill in respect of salary or wages received by any person in the service of the Commonwealth Government, being collected by the paying officer on behalf of the Commissioner when salaries or wages are received. That means that under a State Act we will impose an obligation on a Commonwealth officer to deduct a State tax in respect of moneys payable by the Commonwealth to a Commonwealth officer. That is ultra vires and I move an amendment—

That in line 3 of Subclause 4 the words "of the Commonwealth or" be struck out.

Later on I propose to move a new subclause that will embody an arrangement respecting which we have an assurance from the Prime Minister that he will be prepared to have it carried out.

Hon. P. Collier: What is the position regarding the hospital tax?

The MINISTER FOR RAILWAYS: Rather than have the tax declared ultra vires, the Commonwealth Government en-

tered into an arrangement to overcome the difficulty. Probably because of that the Parliamentary draftsman framed the subclause as it appears in the Bill. The Federal Government do not desire that and it has to be admitted that it is wrong. We consider it better to amend the Bill accordingly.

Amendment put and passed.

The MINISTER FOR RAILWAYS: I move an amendment—

That a new subclause, to stand as Subclause 5 be inserted as follows:—“(5) The Governor may arrange with the Governor General of the Commonwealth that the tax payable under this Act in respect of salary or wages received by any persons in the service of the Government of the Commonwealth shall be deducted out of the periodical payments of salary or wages of those persons by the officer of the Commonwealth paying the same, and shall be paid to the Commissioner in such manner and at such times as are provided by the arrangement.

Amendment put and passed.

Mr. PANTON: Is it proposed to collect the tax with another stamp or to collect it with one stamp valued at 6d.

The MINISTER FOR RAILWAYS: I cannot say definitely. I understand the officials are endeavouring to work out a basis on which the one stamp will meet the dual requirements. That is why we do not want a departure from the principle of imposing the tax so that one stamp may be used, but I am not certain that it can be done.

Mr. Panton: If you can maintain the one principle you should be able to use the one stamp.

The MINISTER FOR RAILWAYS: We have already struck out reference to married persons and included provision for persons with dependants. The words “married person” occur several times and I move an amendment—

That the words “married person” wherever they appear in Subclause 5 be deleted and the words “person who is entitled to exemption under paragraph (d) of Section 4 of this Act” be inserted in lieu.

Amendment put and passed.

Mr. SLEEMAN: References to £52 appear in several places in the subclause. Will it not be necessary to amend the sub-

clause by deleting those references to make it conform to an earlier amendment.

The MINISTER FOR RAILWAYS: I will have the matter looked into by the Parliamentary Draftsman and, if necessary, we will have it amended in another place.

Clause, as amended, agreed to.

Clauses 10 to 15—agreed to.

Clause 16—Appeals:

Mr. SLEEMAN: What is the meaning of subclause 2?

The MINISTER FOR RAILWAYS: It means that the rules that apply under the Land and Income Tax Assessment Act will apply also under this measure.

Clause put and passed.

Title:

Mr. SLEEMAN: The Title is a misnomer, for clearly the purpose of the Bill is to reduce the deficit. I move an amendment—

That “financial emergency tax” be struck out and “deficit reduction tax” inserted in lieu.

Amendment put and negatived.

Title put and passed.

Bill reported with amendments.

*House adjourned at 12.37 a.m.*