

Hon. Sir JAMES MITCHELL: The Minister relieves the Crown of responsibility for anything they may do, whether under the authority of this measure or not. I agree that the members of the board cannot take unlimited responsibility for a comparatively limited remuneration; but they can be expected to take the responsibility of doing their duty as members of the board. If they are careless about their duty, or wilfully negligent of it, they should not be relieved of responsibility. The growers will be entirely in the hands of the members of the board. I protest against the clause, and I am surprised that the Minister stands by it.

Mr. THOMSON: I move an amendment—

That paragraph (c) be struck out.

Amendment put and negatived.

Clause put and passed.

Progress reported.

ADJOURNMENT—ROYAL SHOW.

THE PREMIER (Hon. P. Collier—Boulder) [10.58]: I move—

That the House at its rising adjourn until 4.30 p.m. on Thursday next.

Question put and passed.

House adjourned at 11 p.m.

Legislative Council,

Thursday, 8th October, 1925.

	PAGE
Assent to Bill	1202
Question: Gold Bonus	1202
Bills: Municipality of Fremantle, 1R.	1202
Forests Act Amendment, Report	1202
Entertainments Tax Assessment, 2R.	1202
Western Australian Bank Act Amendment, 1R.	1209
City of Perth, Assembly's Message	1210
Entertainments Tax, 2R.	1210
Narrogin Soldiers' Memorial Institute, 2R., Com. Report	1210
Fremantle Municipal Tramways and Electric Lighting Act Amendment, 2R., Com. Report	1210
Water Boards Act Amendment, 2R.	1211
Jury Act Amendment, Com.	1212

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

ASSENT TO BILL.

Message from the Governor received and read notifying assent to the Supply Bill (No. 2) £1,232,000.

QUESTION—GOLD BONUS.

Hon. H. SEDDON (for Hon. E. H. Harris) asked the Chief Secretary: Having regard to the official statement made by the Acting Minister for Mines (Hon. J. W. Hickey) on the 30th April last, in which he stated that, "The Government have given consideration to the granting of a bonus on the gold produced in the State, but, owing to financial stringency are unable to carry it into effect," will the Government now demonstrate their sincerity by devoting the amount of £450,000—promised by the Prime Minister to assist Western Australia to overcome its disabilities—to the relief of the gold-mining industry in the form of a bonus, as endorsed by both Houses of the State Parliament during the present session?

The CHIEF SECRETARY replied: As the Prime Minister has never offered, nor have the State Government accepted, the sum of £450,000, it is premature to consider the disposal of that which, up to the present, is merely a pre-election announcement.

BILL—MUNICIPALITY OF FREMANTLE.

Introduced by the Hon. G. Potter and read a first time.

BILL—FORESTS ACT AMENDMENT.

Report of Committee adopted.

BILL—ENTERTAINMENTS TAX ASSESSMENT.

Second Reading.

THE CHIEF SECRETARY (Hon. J. M. Drew—Central) [4.39] in moving the second reading said: The Commonwealth Government propose to abandon the entertainment tax on all admission charges up to 2s. 5½d. This Bill seeks to re-impose the tax in order to augment the amount now donated by the State Government in the form of subsidy to the various hospitals throughout Western Australia. Governments in late years have experienced great difficulty to find money to

tide hospitals over periods of financial stringency. Often there has been a wide gap between the amount afforded and that which a particular hospital richly deserved to enable it to carry on up-to-date treatment in the interests of patients. The various Governments have been sympathetic to the needs of hospitals, and on occasions the various Treasurers, by increasing the grants, have embarrassed themselves in their commitments. The treatment of patients in all phases of medical and surgical skill has been revolutionised during recent years and the special equipment necessary has been expensive to all concerned. The progress of science in the saving of life has out-distanced the resources of the Treasury. The governmental expenditure on all medical activities during the latest financial year totalled the respectable sum of £222,381. Nevertheless, the saving of human life and the reduction of periods of sickness must be the foremost aim of the community. Sanction to the present Bill should result in the raising of £24,000 per annum. Such an amount distributed amongst 60 or 70 hospitals dotted over various parts of the State, with an average for the whole of the institutions of 1,000 beds continually occupied, will be of material assistance in meeting the necessities of the sick and suffering. The rate of tax will be more properly referred to when I deal with the companion measure—the Entertainments Tax Bill. The Assessment Bill has been framed from the provisions of the Federal Entertainments Tax Act, but non-applicable Federal requirements have been omitted. The penal sections of the Federal Act have been eliminated, because the necessary power is given under our Criminal Code. Charitable entertainments will be exempt from the tax. Generally speaking, the clauses are designed to continue the Federal procedure for the collection of the tax, and the measure will take effect on a date to be proclaimed. The definitions under Clause 2 are essential and are in accordance with the provisions of the Federal law. Clause 3 has been inserted to give the State Commissioner of Taxation power of delegation to any officers working under him in the Commonwealth Taxation Department. Under the Federal Entertainments Tax Act an inspector visits the various entertainments throughout the State, and this officer has certain powers delegated to him by the Deputy Federal Commissioner. As he will in future be operating principally on behalf of

the State, it is imperative that the State Commissioner should be able to delegate to him certain powers for the practical administration of the law. Clause 4 provides for a date to be fixed for the measure to come into operation, and that will be the date when the Commonwealth Government cease to levy tax on charges for entertainments of a less sum than 2s. 5½d. Clauses 5 and 6 provide for stamped tickets being issued for admission to all entertainments. These are necessary provisions in order to safeguard the anticipated revenue. Under the Federal legislation all postmasters throughout the State are authorised to issue stamped tickets for entertainments. Proprietors of entertainments are expected to obtain their tickets from time to time in respect of each entertainment held. State tickets will also be issued in this way, and the Commonwealth Government will be asked to allow the postal officers employed by them to issue the tickets. The Postal Department receive a commission for the work under the Federal Entertainments Taxation Act, and a similar commission will be paid by the State to the postal officers for the issue of tickets. The revenue collected from day to day by postal officers will be paid into the Consolidated Revenue of the State in the same way as State revenue is paid in daily by State officers in country centres. Subclause 1 of Clause 7 provides for any tax due to be treated as a civil debt recoverable by the Commissioner of Taxation in the ordinary course of law. Subclause 2 of Clause 7 provides for tax being levied on subscriptions of contributions to any club, association, or society, or other body, for a season ticket giving a right of admission to a series of entertainments. For example, all racing clubs would be liable to pay entertainment tax on the whole or a proportion, as the case may be, of the annual subscriptions of members. But for this provision many persons and clubs would escape taxation altogether. Where, however, the Commissioner of Taxation is satisfied that the annual subscription or contribution covers more than entertainments, an apportionment of the amount of the subscription is made and taxation is levied only on that part which is deemed to apply to entertainments. Clauses 8 and 9 exempt certain entertainments from tax; that is, in cases where the entertainment is to benefit certain objects and where no

private individual derives any benefit. That is really where Clause 8 operates. Most of the exemptions come within Clause 9. Clause 10 empowers any officer authorised by the Commissioner of Taxation to enter any place of entertainment for the purpose of seeing that the provisions of and the regulations under the measure are observed. Clause 11 provides a penalty for admission to an entertainment in contravention of this measure. To Clause 12 the same remarks apply as those which govern fraudulent acts. Clause 13 provides for the tax raised under the provisions of the measure being placed to the credit of a trust fund account at the State Treasury, which account will be subject to appropriation to meet the cost of collection and to allow of the proceeds being applied in aid of such public hospitals as the trustees of the fund may decide. On and after the 15th October no Federal entertainments tax will have to be paid on tickets costing less than 2s. 6d. It is necessary, therefore, that this measure should be placed on the statute-book as soon as possible. I would like to finalise the matter on Tuesday next. If the second reading is passed to-day, I shall take the Committee stage on Tuesday, and then, if the measure is acceptable, I shall move the suspension of the Standing Orders so that the Bill may pass its remaining stages on that day. The necessary tickets will have to be printed, and a start cannot be made on them until the Bill has passed both Houses. Even then there will be only a brief period in which to get ready to collect the tax. I move—

That the Bill be now read a second time.

HON. J. W. KIRWAN (South) [4.51]: I support the Bill. The scheme outlined by the Chief Secretary for raising money for hospitals is a considerable improvement on the two previous proposals for that purpose. It will be remembered that the first proposal to raise money for hospitals amounted to practically a tax upon wages. The Bill was passed in another place, but was rejected in this Chamber, and rightly so. The second proposal was made last session, when the Government brought in a scheme for State lotteries to raise money for the assistance of hospitals. That proposal passed in the Legislative Assembly, but I consider that this Chamber also acted rightly in rejecting that Bill.

Hon. E. H. Gray: A big mistake was made.

Hon. J. W. KIRWAN: I do not think so. I hold that this Chamber was right on both occasions—in the first instance in rejecting a Bill for taxation of wages, and in the second instance in rejecting a Bill for the establishment of State lotteries, which probably would be associated with many evils. However, no such objections attach to this proposal. This Bill does not increase taxation. It simply carries on taxation as it is; but that taxation, instead of being imposed by the Federal authorities, will be imposed by the State authorities. I understand that the only difference between the proposal of the State Government and the scheme of the Federal Government is that the minimum charge for tax is lower in the State Government's proposal. Whereas under the Federal Government scheme the minimum charge taxable is 1s., under the State Government's proposal the minimum charge to be taxed will be 9d. It seems to me people who can afford to spend so very much on entertainments, who can go to theatres and picture shows and racecourses, can well afford to contribute a little towards the maintenance of those people who are lying ill in hospital and are unable to participate in those amusements. Just as articles of luxury and ostentation are always regarded as good subjects for taxation, so I think the principle might well be extended, as this Bill proposes, to entertainments. I fully sympathise with the Government in their desire to get the Bill through as speedily as possible. I observe that the Minister proposes to suspend the Standing Orders so that we may be able to pass the Bill through all its stages at the next sitting. In that way the Bill will come into operation immediately the Federal taxation ceases to operate. I hope and believe that this Chamber will facilitate the Government in every way in order to achieve the purpose they have in view.

HON. J. E. DODD (South) [4.56]: I support the second reading, but there is one aspect of the Bill to which I desire to draw attention. I have an objection to this measure somewhat similar to that which I had to the Hospitals Bill introduced by the Mitchell Government. There are parts of the State where the workers are already paying for their own hospital accommoda-

tion. On the goldfields that has been the case for the last 30 years. In the timber districts a similar state of things exists, and also, I believe, in one or two other places. It has always seemed to me that it would be manifestly unfair to call upon such people to make provision for others in the way of hospital accommodation. There does not seem to be any equality about the proposal. Residents of the goldfields and the timber districts will have to pay entertainment tax for the benefit of hospitals, although they are already providing for the upkeep of their own hospitals. I know it is a difficult matter for the Government to deal with, but I draw attention to that aspect because I strongly opposed the Hospitals Bill introduced by the Mitchell Government on that account. Otherwise I support the Bill.

HON. J. CORNELL (South) [4.59]: At the risk of being unpopular, I am going to offer a few remarks which will not coincide with those of the Leader of the House or Mr. Kirwan. There is a deeper significance attaching to the entertainments tax than was mentioned by either of those gentlemen. That tax was levied by the Commonwealth Government purely as a war emergency measure. It was argued that, the nation being at war, extraordinary avenues of taxation should be resorted to. Now we find that it is a case of an ill wind blowing somebody good. As the Commonwealth Government withdraw from this field of taxation, we find the State Government stepping in. Mr. Kirwan has said that this will not be fresh taxation. I utterly fail to see why what was a war emergency tax should be made a permanent impost. I presume that the State Government intend, as the Federal Government withdraw from this particular field of taxation, to step in automatically.

Hon. V. Hamersley: Quite right, too.

Hon. J. CORNELL: It is not right. I have always been opposed to an entertainments tax, because I hold that recreation and entertainment are part and parcel of the very life of the people, and that it is wrong to impose a tax on recreation and entertainment enjoyed by some people, while others are too prosy or too rowdy to enjoy them. The direction in which it is intended that the proceeds shall be devoted is laudable, but I want an elucidation of the point as to where the difference lies between

a tax on entertainments and a tax on wages. In either case money must come out of the pockets of all the people who go to the entertainments, that is to say, the money is paid from wages earned.

Hon. A. Burvill: It is not paid by the people in the hospitals.

Hon. J. CORNELL: It is paid by the people who form the bulk of the community; the wage-earners will bear the tax. Those who go in their numbers will pay the tax; those who do not go will not. At the present time the workers in many parts of the State support their own hospitals, and now they are going to be taxed for the upkeep of others. I have held the view for a long time that the hospitals should be looked upon as necessary institutions and that the community should be taxed as a community for the maintenance of those hospitals. Under the Bill, many sections of the community, as well as those who use the hospitals, will escape paying the tax. Although it is difficult to offer comments such as these, in the circumstances I consider I am justified in doing so. There is another aspect to which I would draw attention and it is that on the goldfields, the timber areas, and the agricultural areas as well, practically the only form of recreation that people have is to be taxed. There is no comparison between the conditions as they exist in those places and the facilities for amusement that are offered in the coastal areas. The country section of the community are to be asked to bear a burden, and once again they will be the hewers of wood and drawers of water for those who are more fortunately situated in respect of their pleasures. It would have been an act of statesmanship if the Government had tackled the position in such a way as to compel everyone to contribute. I shall decide as to how I shall vote on the second reading after I have heard the remarks of other members.

HON. J. J. HOLMES (North) [5.5]: That we are an overtaxed community no one will deny. The present Treasurer has said so and the Federal Treasurer admits it as well.

Hon. T. Moore: It is the eve of an election.

Hon. J. J. HOLMES: I wish the hon. member would see a bit further than an election. At any rate he will see more of the election than he wants to before it is all over. Every time the Federal people aban-

don taxation in any form, the State rushes in and imposes it. From what I know of the Federal authorities and their actions in the past they will hang on to all the revenue they can get, and they may even take up the attitude that it is no use their abandoning taxation if they do the State will re-impose it. The proposal we are now considering is an improvement on some of those that have been put before us. It seems astounding to me that the Government should increase pay, reduce hours, and put on more men to do less work, and then come along to this House and say that not sufficient money is provided for the hospitals. It is because of their action in giving more money for fewer hours and less work that they find themselves in this unfortunate position, and so long as they continue to make these concessions, even if they make them behind the decision of the Arbitration Court, so long will their difficulties increase, and so long will they come to us and ask us to impose taxation on an already overtaxed community. It is also astounding to me to find in a community like this, where I do not think anyone dies from overwork or anyone becomes sick from overwork, that nearly a quarter of a million is spent in the maintenance of hospitals. The hours of work in this State are as short as they are anywhere in Australia and I think we provide bigger pay. We have very few rich men in comparison with the other States, and so far as the rank and file are concerned, we pay more here than is the case elsewhere, and yet a sum of £220,000 is required for the upkeep of the hospitals! It points to only one thing and that is that people are dodging their responsibilities. A number are getting free hospital accommodation when they should be paying for it. I know what I am speaking about because I was for many years a member of a hospital board and there was evidence before us at the time that people got out of their motor cars and left their clubs and turned up at the hospital perhaps in a spring cart or dressed in an old suit so as to be able to get cheap medical attention.

Hon. H. Stewart: Was that in some of the country places?

Hon. J. J. HOLMES: These are matters to which the police might be asked to devote some attention, even if they have not the time to look after affairs on the Fremantle wharves. One point into which we should look is that relating to exemptions for

charitable entertainments. Before we have finished with the Bill I hope the House will decide what is and what is not a charitable entertainment, because other Acts of Parliament have in the past been stretched in this direction and we therefore should clear up the position. There is another matter in connection with this proposal to which attention might be given, and it is that one portion of the revenue will be collected for the Federal Government and another on behalf of the State Government. I hope that one officer will carry out the two jobs. I know there is an objection to one man filling two positions, but this is a case where one might fill both.

HON. H. STEWART (South-East) [5.10]: I intend to support the second reading of the Bill. I was one of those who opposed the previous measure to raise taxation for the purpose of helping to finance the hospitals. In connection with this Bill I desire to associate myself with the remarks of the Minister and Mr. Cornell regarding the way in which the people in the mining and timber areas, and also in the agricultural areas, subscribe money for hospital and medical services. In recent years in different parts of my province, money has been raised in a manner different from that practised on almost every mining field. The method adopted on the goldfields is that contributions are made by the workers from their wages, and these amounts are paid fortnightly or monthly, according to the period of the pay. In the agricultural areas large sums of money are raised in various ways for the purpose of building and financing hospitals. The people in those parts raise 50 per cent. of the money required for the building of hospitals and for carrying them on. I doubt whether anything like that amount is subscribed in the metropolitan area. One matter about which I am concerned in the Bill is that relating to exemptions. Reading the Bill through and comparing it with the Federal Act I notice no difference, but I have received a number of telegrams, followed up by letters, intimating that under the Federal administration the people concerned are permitted to hold their entertainments free of taxation when those entertainments are for the purpose of raising funds for the building or the maintenance of agricultural halls. At one time those halls were built by the Government because it was recognised that the

people who pioneered districts were entitled to have a building for meeting and recreation purposes. Later on the subsidies were reduced, and only a small proportion in comparison with what had been given, was contributed by the Government towards this worthy object. The next step was to cut out the subsidies altogether. Now the people resort to the expediency of raising money in any way they can for the purpose of building these halls. The uses to which the halls are put are educational, and religious, as well as for the purpose of entertainment. People now express concern because they are afraid that under the Bill taxation will be levied on entertainments that are held in country towns for the purpose of raising funds associated with the building or maintenance of these halls. I do not think that anyone can take exception to the exemption from taxation of entertainments of this character. These halls were built for the comfort of the individuals in those centres, and they have raised money for their upkeep and expenses. If that is not a philanthropic movement I do not know what to call it. I hope the House will accept an amendment to safeguard that position.

HON. A. J. H. SAW (Metropolitan-Suburban) [5.15]: I support the Bill. I supported the first Bill that came before the House, when it was introduced by the Mitchell Government. I do not altogether agree with the description that was given to the Bill by Mr. Kirwan, when he referred to it as being a tax on wages. If I remember rightly it was an income tax. There was a limitation so that those whose incomes were below £100 were exempt. When we speak of wages, we usually refer to those who are drawing either a daily or a weekly wage. Those who receive salaries usually come under a different category. The Bill that was introduced by the Mitchell Government was an income tax Bill. It was not only a tax on wages, but was a tax on salaries, and incomes from all sources such as from investments and properties. I supported that Bill because I realised the great need for financial help on the part of our hospitals. That is why I intend to support this Bill. Our hospitals are being starved to-day. They have insufficient accommodation. The nurses work far too hard, and work under disadvantageous conditions. There is not that sum given towards the equipment of

hospitals which a first-class hospital demands. Two or three years ago I was instrumental in a motion being carried through this Chamber, and it was subsequently supported by another place, calling upon the Government to instal in the Perth Hospital a plant for deep-therapy. For some reason that I have never understood the Mitchell Government took no notice of these resolutions, and no deep-therapy plant has been installed in the Perth Public Hospital. Two private practitioners in Perth have such plants, and quite recently, I think, the present Government arranged that certain cases, on the recommendation of the surgeons, should be sent to these practitioners for treatment by deep-therapy, and that the Government would foot the bill. I noticed the other day in the Press that the Minister controlling hospitals (Hon. S. W. Munsie) alluded to the advantageous results obtained by this means. He also stated that five cases had been treated by the practitioners at the expense of the Government. That is a travesty. I maintain that instead of five cases being treated during the year, at least 50 cases should have been so treated; and that the majority of the people concerned would have derived considerable benefit from such treatment.

Hon. H. Stewart: The individual who can afford to pay will not have such treatment.

Hon. A. J. H. SAW: No. There must have been at least 50 cases of cancer passing through the Perth Public Hospital during the past year, which would have benefited by such treatment. These cases are to be seen also in the Old Men's Home. I saw a case there the other day, which would have benefited by the deep-therapy treatment.

Hon. H. Stewart: Have they been recommended to the Government?

Hon. A. J. H. SAW: I do not know whether there has been time to recommend this particular case, because it has only just arrived from the country. I shall never be satisfied until a proper plant has been installed at the Perth Public Hospital for such treatment. That is the place where a plant should be installed, and it should not be left to private practitioners to have to carry out this work. I would also refer to the question of radium treatment, which is quite different from deep-therapy or treatment by X-rays, although the action is somewhat analogous. I do not know that

there is a single grain of radium in the State. Of all the benefits, apart from operations, that have accrued in the case of cancer patients, the greatest benefit has come through exposure to the emanations from radium, either in the case of deep-seated cancer or superficial cancer. In many cases it is more effective than deep-therapy. It is a disgraceful state of affairs that there should not be a single grain of radium in Western Australia for this treatment. I look upon the care of the sick and the poor, especially the sick poor—those who are better off can to a certain extent look after themselves, as they can get treatment elsewhere if they cannot get it here—as one of the most important functions of government next to the maintenance of law and order. It is for these reasons I hope the Bill will go through. I trust the Commonwealth Government will soon vacate the higher sphere of taxation above 2s. 5½d. I see by the Bill that we are going to tax only up to that amount. The reason for this is that the Commonwealth Government still maintain the entertainment tax upon the tickets of 2s. 6d. and upwards. I hope that as portion of this entertainment tax is now being remitted by the Commonwealth Government, they will go on and remit the tax upon the larger amounts, and that the State will then be able to derive benefits from such a tax. I wish to allude to another feature. Members have stated that in the country districts the people do something towards paying for their own hospital maintenance. That is true. In the metropolitan area I think the hospitals are supposed to be only for those who cannot pay for themselves. If one goes by the Perth Public Hospital one can see large notices put up stating that people who are able to pay for medical attendance are not entitled to receive treatment there. This does not prevail in country hospitals.

Hon. H. Stewart: The patients are all charged fees.

Hon. A. J. H. SAW: Yes, but, as the hospital is there, they receive treatment at lower rates than would otherwise be the case. These people do get an advantage from contributing towards and helping to support the hospitals in their midst. I commend them for doing this. In the city we are not in the same position.

Hon. H. Stewart: They have to pay the standard medical fees.

Hon. A. J. H. SAW: I am talking about hospital fees.

Hon. H. Stewart: They are laid down at a certain rate.

Hon. A. J. H. SAW: The people in the country do not pay the same fees that are charged in the city private hospitals.

Hon. J. Cornell: It is a condition of employment in some places that people should pay the fee.

Hon. A. J. H. SAW: In the metropolitan area there are many members of friendly societies. It is through the friendly societies that a certain percentage of our people pay for their medical and hospital attendance. If one goes to the Perth Hospital one can see also that members of friendly societies are not entitled to admission there, although no doubt a certain number do get in. We in this State are not contributing as much as we should towards hospital maintenance, despite the £220,000 to which Mr. Holmes has alluded. We have to remember that in all countries the cost of hospital administration has enormously increased.

Hon. H. Stewart: Many more people now go to hospitals.

Hon. A. J. H. SAW: No. The reason is that there are now so many more advantages there in the way of treatment. About 50 years ago not so much could be done of a remedial nature for the sick as is now being done. Owing to the greater amount of benefit that people are now receiving, undoubtedly the cost has considerably increased. Although we cannot get the benefit here of deep-therapy, and have not any radium, still there are certain things which we do now take the case of the ordinary X-ray examination of fractures, and the increased cost of drugs and dressings. The result altogether has been that there is a decided increase all over the world in the cost of hospital maintenance. They are feeling the pinch severely in London.

Hon. W. T. Glasheen: That is reflected in the cost of living.

Hon. A. J. H. SAW: Wages and food have also gone up, but apart from these things, there has been considerable increase in surgical requirements. I hope that through this tax we shall get a sufficient sum to place our hospitals on a proper basis. I am by no means sure of this. If the Commonwealth Government will only quit the entertainment tax altogether, we might then obtain a larger amount. I would have preferred a Bill on the lines of that brought

down by the Mitchell Government, though it did not find favour in this House. On the whole, it was a perfectly fair Bill inasmuch as it levied a tax for hospital purposes upon all sections of the community, with the exception of those who were most poorly paid.

HON. H. SEDDON (North-East) [5.27]: I support the Bill for one reason. Last session the Government brought down a Bill by which they proposed raising revenue for hospital purposes by means of sweeps and lotteries. I opposed that Bill because I considered that the source of revenue was such to which no Government should lend itself. I gave a promise, however, that if the Government brought down a Bill to raise revenue for hospitals by taxation I would support it, and it is for that reason I support the Bill.

THE CHIEF SECRETARY (Hon. J. M. Drew—Central—in reply) [5.28]: I thank members for the manner in which they have received this Bill, but I think the remarks of Mr. Cornell are likely to create a wrong impression outside this House. He stated that the entertainment tax was levied by the Federal Government as a war measure. It is some years since the war terminated, but despite that fact the Act is still on the statute book.

Hon. J. Cornell: We have got rid of the war, but have not yet got rid of the debt.

The CHIEF SECRETARY: It has been on the statute book for 10 years, and there has been no public protest against it. There have been complaints from time to time from entertainment proprietors, but apart from this it has been endorsed by the general community. For many years the Commonwealth Government have had a large surplus. They have recognised that it is not fair to continue the tax. It is, therefore, an opportune time for the State to come in. Mr. Dodd and Mr. Cornell stated that there were organisations which provided their own machinery for hospital maintenance, and that these would derive no benefit from the Bill. At first sight that might appear to be a sound statement, but it is not so. A considerable number of men come down from Kalgoorlie to be treated in the Perth Hospital, and I also know of many who come from Geraldton. They also come from the Murchison to Geraldton, and have to be sent to Perth.

Hon. A. J. H. Saw: There are many inmates in the Perth Hospital who come from the country and the goldfields.

The CHIEF SECRETARY: That is quite correct.

Hon. J. Cornell: They are major cases.

The CHIEF SECRETARY: Nearly all these cases come to the Perth Hospital to be treated. It is not correct, therefore, to say that those connected with organisations in the country will derive no benefit from this tax.

Hon. F. H. Harris: But nevertheless they will be taxed twice.

The CHIEF SECRETARY: They are taxed to provide hospital facilities generally. There has been no protest because people are required to pay a fair measure of taxation in the interests of the treatment of the sick and suffering. Dr. Saw stated that there have been only five cases treated by deep-therapy and that there should have been 50. He is quite right, but it is a very costly procedure. It is the desire of the Government to see that all those who are suffering from cancer and regarding whom there is a possibility of recovery, shall receive the necessary treatment, but owing to the demand from various country districts and from the Perth Hospital for help, we have not the money to provide the necessary assistance. Mr. Cornell said that the Bill imposes a tax upon wages. But the tax is levied upon the general community from the highest to the lowest. Everyone who patronises an entertainment and pays from 9d. to 2s. 5½d. will contribute under the provisions of this Bill and by doing so, each will do much to relieve the sick and suffering of Western Australia.

Hon. J. Cornell: What about those too good to go?

Question put and passed.

Bill read a second time.

BILL—WESTERN AUSTRALIAN BANK ACT AMENDMENT (PRIVATE).

Received from the Assembly and read a first time.

BILL—CITY OF PERTH.*Assembly's Message.*

Message from the Assembly received and read notifying that it had agreed to the Council's amendment.

BILL—ENTERTAINMENTS TAX.*Second Reading.*

THE CHIEF SECRETARY (Hon. J. M. Drew—Central) [5.34] in moving the second reading said: This is the taxing Bill that is consequential upon the passing of the Assessment Bill. The tax is to be imposed on all amounts from 9d. to 2s. 5½d. The Federal tax commences at 1s., but even then, many people escape the tax by accepting a small quantity of sweets, thus alleging that the admission price did not exceed 11½d. The tax of 1d. will be levied on all amounts from 9d. to 1s. and the tax on payments of from 1s. to, but not exceeding 2s. 5½d., will be ½d. on every 6d. or part thereof on the amount by which the charge for admission is in excess of 1s. It has been thought inadvisable to make the tax apply to charges amounting to less than 9d. because the experience of the Federal authorities has shown that not more than £1,000 would be collected if the tax were imposed upon those lesser charges. I move—

That the Bill be now read a second time.

Question put and passed.

Bill read a second time.

BILL—NARROGIN SOLDIERS' MEMORIAL INSTITUTE.*Second Reading.*

THE CHIEF SECRETARY (Hon. J. M. Drew—Central) [5.36] in moving the second reading said: Early in the present year a Crown grant of Narrogin Town Lot 1115 was issued to the Narrogin Soldiers' Memorial Institute in trust for the purposes of a memorial hall site. Subsequently a fine hall was erected at a cost of £1,800, furnishings and fittings included. The trustees of the hall now desire to mortgage the property for £800 to pay off £320, the balance of the debt due on the contract for the erection of the building, and to meet a debt of £130 for furnishings and fittings. Under the Associations Incorporation Act,

the trustees have power to mortgage but that authority is not sufficient to permit them to raise the money, because the mortgagees, in case of default, would not have power to sell upon foreclosure. Therefore the trustees have had difficulty in arranging a mortgage. In the event of the Bill being agreed to, the money will be available to the trustees and they will be able to make the final payment on the erection of the building and complete the furnishing of the institute. I move—

That the Bill be now read a second time.

Question put and passed.

Bill read a second time.

In Committee, etc.

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

BILL — FREMANTLE MUNICIPAL TRAMWAYS AND ELECTRIC LIGHTING ACT AMENDMENT.*Second Reading.*

THE CHIEF SECRETARY (Hon. J. M. Drew—Central) [5.40] in moving the second reading said: I believe that members will cordially support this small amending Bill. When the Fremantle Municipal Tramways and Electric Lighting Act was passed in 1903, Parliament thought it desirable to limit the authority of the controlling board in respect of the issue of free passes for use on the Fremantle trams. The board cannot now in any one year grant more than 10 free passes. In those normal days that restriction was, no doubt, a wise one. Since then we have had the Great War and its legacy of human wreckage. Limbless and incapacitated soldiers are now our charges. Spontaneously and in concert with the manager of the Fremantle Tramways, the members of the Tramway and Electric Lighting Board granted these deserving men free passes over this public utility. It was the proper thing to do and the board was guided by public sentiment. The legality of the decision to grant the passes has not been challenged nor is it thought the question will be raised. It has been deemed necessary, however, in order to guard the board against possible eventualities, that its action should be ratified by those responsible for its constitution and powers. In

addition to granting free passes to incapacitated soldiers the board wished to grant free transport to blind persons and their attendants. A blind person must be accompanied and guided by someone possessing eyesight. In consequence, every time a blind person uses a tram, two fares must be paid. It is considered that blind persons and their attendants should be permitted to travel on the trams free of cost. Further, policemen and other public officers in uniform are allowed to travel on the trams in the exercise of their duty, although, strictly speaking, the Act does not mention any such concession. However, the chief aim of the Bill is to clear up the position of the board in respect of free passes granted to soldiers suffering from disabilities. I am sure hon. members will agree that the management of the service should have discretionary powers in this respect. In the course of time someone might take action against the tramways board and the result no doubt would be that the board would be penalised to a certain extent seeing that, in accordance with the Act, they have no power whatever to grant free passes either to soldiers or to the others I have mentioned. I move—

That the Bill be now read a second time.

Question put and passed.

Bill read a second time.

In Committee, etc.

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

BILL—WATER BOARDS ACT AMENDMENT.

Second Reading.

THE CHIEF SECRETARY (Hon. J. M. Drew—Central) [5.47] in moving the second reading said: In certain parts of the State, at some distance from the Eastern Goldfields railway, the farmers experience great difficulty in securing supplies of water for their stock. They are either too far away, or the contour of the country is not favourable to their being connected with the Mundaring scheme, and so other means have to be devised for meeting their necessities. It has been found that in those districts there are good, natural rock catchments where it is possible to construct large

reservoirs with pipe lines for reticulation purposes. For years past the position has been placed before the authorities, in some instances by requisition and in others by deputation. The idea, however, was that the Mundaring source of supply should be tapped. The Honorary Minister in charge of water supply has gone deeply into the question, had estimates prepared, and carefully considered them. He has found, however, that connection with the goldfields water scheme would be too costly to the consumers, involving the payment of rates that would certainly cripple the farmers. To finance the proposal, rates ranging from 1s. 2d. to 1s. 11d. per acre per annum, or from £63 to £103 per 1,000 acres per annum, would have to be paid. None of the farmers would be in a position to meet such annual charges. In addition, all the water that can be carried in the goldfields main will be required by those within a convenient distance of that main. To augment the supply from this source would mean more mains and more pumping stations, with resultant enormous expenditure. This would only be justified in the absence of a more acceptable alternative. The rock catchment proposal seems to be the more practicable one. The settlers themselves have expended considerable sums of money fruitlessly in trying to impound the water. On the great majority of holdings the catchment is bad.

Hon. J. W. Kirwan: Which is the particular district referred to?

THE CHIEF SECRETARY: I will come to that presently. Even when there is a heavy downfall of rain, but little water runs into the dams, and when it does the country is so porous that it soaks away. The districts referred to are Lake Brown and Narembeen. I am informed that in some instances the farmers have to cart water upwards of 20 miles. This imposes on them a burden that the Bill seeks to alleviate. If those farmers were provided with water at reasonable cost, they would be able to keep from 200 to 300 sheep on every 1,000 acres. There are 700,000 acres in the district referred to, and so the farmers would carry large numbers of sheep, which would mean not only increased wealth production, but increased work for the railways and coincidentally increased revenue for the State.

Hon. J. J. Holmes: You require to provide them with netting first.

The CHIEF SECRETARY: Plans and estimates have been got out by the Minister for the following works:—In the Lake Brown district, Wadouring Rock catchment of 160 acres, Barballin 272 acres, Knungagin 90 acres. In the No. 2 water supply district of Narembeen, there is Wadderin rock 119 acres, Gorge rock 25 acres, and Kondinin rock 70 acres. Reservoirs will be constructed to receive the water from the rock catchments and there will be a reticulation system to serve the adjacent country, including water services for the towns and for railway purposes. All this will run into money, and it will be necessary to fix a rate that will cover the cost of the scheme. I will deal with that proposed rate presently. Clause 3 gives power to the board to compel an owner or occupier to provide tanks for the storage of water for his own use. If he fails to do so the work can be done by the board at his cost. It is necessary to have this power, as storage tanks at the various holdings are found essential to the successful operation of the scheme. If there were no storage tanks it might happen that several farmers would be drawing supplies at the same time and so the strength of the pressure, never very great, would be so reduced that the water would only trickle through the taps.

Hon. C. F. Baxter: What will be the position of the farmer who has not the capital to construct these holding tanks?

The CHIEF SECRETARY: If he has not the capital necessary for such a purpose he is not likely to have the capital necessary for stock, and so he will require but a small tank of perhaps only 1,000 gallons. Unless some scheme like this be adopted, it will be impossible to secure supplies. There is not very much pressure, and without the storage tanks only those close to the source of supply would be able to get water. So it is necessary to have the power to compel owners of blocks to erect storage tanks. Already provision in this direction is given in other legislation passed by the House, namely the Goldfields Water Supply Act.

Hon. C. F. Baxter: But will the Government assist the man who has not the capital necessary for the erection of the tanks?

The CHIEF SECRETARY: I am not authorised to say that. Under Subclause 3, if the owner has left the holding, the occupier can erect a tank and deduct the cost from the rent. But there is a safeguard

against unwarranted expenditure in this respect, it being provided that the cost of the tank shall not exceed one year's rent of the land. Under Clause 4, where land is separately owned or occupied or used for the purpose of a separate farm or business, it may be rated separately from any other land held by the same ratepayer. The method of rating is described in Clause 6. All land within 10 chains of any pipe laid down by the board will be subject to the rate. The rate is to be 1s. per annum for every acre of the holding, plus such fixed sum, not exceeding £5, as the board may decide. The rate may be higher under special circumstances, but only with the consent of the parties concerned. For instance, a small body of farmers may require the water to be laid on to their holdings and, from the standpoint of the State, it may not be a sound proposition at the ordinary rate. Those farmers will apply to the board in writing, stating what rate they are prepared to pay, and if the board decides to lay on the water it can charge a rate higher than is provided for in the scale, but not higher than the applicants express themselves willing to pay. Members will realise that a hard and fast rating on the acreage basis may not in all cases be a fair method of securing payment for the services rendered. First class land has greater stock-carrying capacity than has second class or third class land. It would be scarcely right to make one man pay as much on poor land as another pays on rich land. An alternative rate is, therefore, provided in the Bill. If the valuation of the local authorities shows that a rate of 2s. in the pound on the unimproved capital value would be less than 1s. per acre, the board may decide to rate the owner or occupier accordingly; that is to say, on the unimproved capital value, instead of on the acreage basis. I move—

That the Bill be now read a second time.

On motion by Hon. V. Hamersley, debate adjourned.

BILL—JURY ACT AMENDMENT.

In Committee.

Hon. J. W. Kirwan in the Chair; the Honorary Minister in charge of the Bill.

Clause 1.—agreed to.

Clause 2—Amendment of Section 5:

Hon. A. J. H. SAW: The object of this clause is to delete the word "common" in Section 5 of the Act. The necessity for omitting that word arises from the proposal to abolish special juries. I think it would be well if the Honorary Minister agreed to consider the question of abolishing special juries before dealing with this clause, so that should the Committee decide that the special jury be retained, there will be no necessity for any argument on this clause or on those clauses that are in the nature of consequential amendments.

The HONORARY MINISTER: Dr. Saw's suggestion may be the easiest way to deal with the question. I move—

That the further consideration of Clause 2 be postponed.

Motion passed.

Clause 3—agreed to.

Clause 4—Amendment of Sections 18 and 19:

Hon. A. J. H. SAW: The same argument applies to this clause.

Hon. J. I. HOLMES: The Honorary Minister has not intimated whether he is agreeable to postponing this clause. I suggest that the further consideration of the Bill be postponed until the next sitting. I have a reason for making the suggestion and will give it to the Honorary Minister if necessary.

The HONORARY MINISTER: I thought members were ready to discuss the Bill, which has been on the Notice Paper for quite a time. The whole object of the Bill is wrapped up in one clause, and the sooner we get to grips the better. However, I am prepared to meet the wishes of members.

Progress reported.

House adjourned at 6.7 p.m.

Legislative Assembly,

Thursday, 8th October, 1925.

	PAGE
Questions: Group Settlement, dairy cattle ...	1213
Shipping Dues, s.s. "Volumnia" ...	1213
Paper: Migration Agreement ...	1214
Bills: Stamp Act Amendment, 1s. ...	1216
Bush Fires Act Amendment, 1s. ...	1215
Permanent Reserve No. 4566, 1s. ...	1215
Road Districts Act Amendment, 1s. ...	1215
Vermitt Act Amendment, 1s. ...	1216
Divorce Amendment, Report of Select Committee ...	1215
Western Australian Bank Act Amendment (Private), 3s. ...	1216
Labour Exchanges, Report ...	1215
City of Perth, Council's Amendment ...	1215
Day Baking, 2s. ...	1215
Land Drainage, 2s. ...	1235

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

QUESTION—GROUP SETTLEMENT, DAIRY CATTLE.

Mr. BROWN asked the Minister for Agriculture: 1, What is the average cost per head of dairy cattle recently purchased by Mr. Hampshire? 2, Has any effort been made to purchase dairy cattle in Western Australia? 3, Is he aware that good dairy cows can be purchased in Western Australia at from £8 to £10 per head? 4, Is it a fact that good dairy heifers are being sold for butchers' meat in the markets?

The PREMIER (for the Minister for Agriculture) replied: 1, Those purchased outside the State averaged £4 1s. 4d. 2, Yes; since June, 1924, 3,500 head have been purchased in the State, and it is intended to purchase another 1,000 in the State before the end of this financial year. 3, Yes. See also answer to No. 2. 4, Yes; but the department deprecates this, and endeavours to prevent it, and advises farmers of the demand there is in this State for suitable dairy heifers. An article on this very subject was written in the last "Journal of Agriculture" by the Dairy and Pig Expert.

QUESTION—SHIPPING DUES, S.S. VOLUMNIA.

Mr. SLEEMAN asked the Premier: 1, What amount of wharfage dues was incurred by s.s. "Volumnia"? 2, What amount was paid? 3, What was the reason for the reduction? 4, What powers have the Harbour Trust Commissioners to write off moneys of this nature owing to the Trust?