

# Legislative Assembly,

Tuesday, 21st May, 1918.

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

[For "Questions on Notice" and "Papers Presented" see "Votes and Proceedings."]

## QUESTION—"STATISTICAL ABSTRACT."

Hon. P. COLLIER (without notice) asked the Minister for Works: Some time ago in pursuance of the policy of retrenchment, the monthly issue of the "Statistical Abstract" was restricted to once a quarter. The issue for the quarter ending 31st March is not yet available to members. It is now two months overdue. Can the hon. gentleman afford us any idea as to when the "Statistical Abstract" for that quarter will be available.

The MINISTER FOR WORKS replied: I do not know, but will obtain information for the hon. member to-morrow.

## BILL—LAND TAX AND INCOME TAX.

In Committee.

Resumed from the 16th May; Mr. Stubbs in the Chair; the Attorney General in charge of the Bill.

Clause 2—Grant of additional income tax for year ending 30th June, 1918:

The ATTORNEY GENERAL: This clause has already been discussed by hon. members, and I think it is well understood. The main reason for it is owing to the change in the financial year from the end of December to the end of June. Under the last Bill of the same character we taxed for the six months of the year at the full rate. The result was that a tax equal to half of the year's tax was collected for that particular six months. The desire now is to collect a further tax for that particular period of six months of the same class equal to half the tax. Let us assume that a man has an income of £1,000 a year. His tax for the year would be collected on £1,000, and would amount to £19 odd. In calculating his tax for the full time, but on the half year, that is on £500 only, we find that the rate on £500 is only 4d., and the consequence is that he would only pay £3 6s. 8d. for the half year. And all we propose to do is to double that. If in doubling it we fall short of the full year's tax—

Hon. W. C. Angwin: Do you not charge the full amount at the rate per annum?

The ATTORNEY GENERAL: True, but in the illustration I am giving the man at £1,000 a year would pay £3 odd less by having his half year doubled than if he were taxed on the full amount, the reason being that on the £500 the tax is at the rate of 5d., whereas above the £500 it is graduated from 5d. up to 1s. The main reason for this is the State's necessity. The Treasurer foreshadowed some time ago, when delivering his Budget speech, that this

tax would be imposed. Hon. members will find what the Treasurer said on the subject in "Hansard," No. 14, page 1434.

Hon. J. Mitchell: But was he convincing?

The ATTORNEY GENERAL: Whether he was convincing or not hon. members will find that he correctly described the position on page 1434. The Treasurer indicated that the State was in need of money, and he outlined that he would expect an extra tax for that period. All this would have been avoided if the tax had been brought in for a period of 12 months instead of six months. The fact remains that the State is in need of what we are asking for now, and there is no use mincing matters—the tax for the particular period is doubled.

Mr. JOHNSTON: The Committee must realise that this particular form of taxation is quite new so far as the history of this State is concerned, because it is entirely of a retrospective nature. The Treasurer has really taken advantage of changing the date on which we are to send in our taxation returns in order to levy a full year's tax for the half year. With regard to the land tax in particular, there will be levied taxation for a full year for the period beginning on the 1st January, 1917, and ending on the 30th June, 1917. We understood that it was to be purely a machinery Bill to alter the date on which to send in returns so as to make them coincide with the Federal period, but we found, when we got the assessment notices, that we were charged a full year's tax for the half year. In the clause now before the Committee there is an attempt made to do the same thing over again, that is, to charge two income taxes for the half year, and it has been done in such a way that the man who only pays at the rate of 4d. pays double, while the big man derives an advantage by paying in two instalments each of 4d. in the pound, instead of perhaps paying 8d. in the pound. If the Committee adopts this clause as a principle, no one knows where it will end. It will be competent for this or any other Government, when in need of money, to say "We will again collect a tax for the years from 1907 to 1916." To test the feeling of the Committee I move an amendment—

"That the clause be struck out."

The CHAIRMAN: I cannot accept that amendment; it is a direct negative. The hon. member can vote against the clause.

Mr. HOLMAN: I intend to oppose this clause as strongly as I can. There can be no more iniquitous system of legislation than to impose taxation for years which have gone by. It will simply mean that ordinary people will be called upon to pay a tax for a period that has passed and for which they have made no provision. If the Government require heavier taxation let them impose it so that it shall operate from the present time on. It was shown during the past week that the Attorney General proposed to relieve men in high positions and in receipt of big incomes to a considerable extent by reducing the tax for their particular benefit from 2s. 6d. to 1s. 3d., and now he wants us to pass this retrospective legislation. This kind of legislation should only be introduced in relation to formal matters or anything that requires to be rectified. The ordinary individual lives up

to the full amount of his income, and if the Government have their way now, the wage earners will not be able to live. This kind of legislation shows to what extent the Government are prepared to go so as to relieve their own class and kind. They do not care what heavy penalties they inflict on the wage earners. This kind of legislation is not fair; neither is it honest. Moreover, we do not know to what extent the Government will go if we allow them to have their own way on this occasion. We might just as well impose heavier burdens on the people who have occasion to use our railways, burdens for which they have made no provision. The Government have had ample opportunity to introduce taxation proposals since they have been in office, but they leave everything to the last moment, and trusting to their blind following they hope to be able to commit this grave injustice. It is refreshing, at any rate, to hear one voice from the Ministerial side raised in protest against this form of legislation. It was like a dewdrop in the desert. Has such a thing ever been done before in a country boasting of self-government? I do not think so. What is the reason for it? Let the Attorney General explain the amount of money he hopes to receive, and who will pay it. I would strongly recommend the Attorney General if he cannot carry out the business of the House in a fair manner, to wait until the Treasurer returns and give him an opportunity of explaining this clause to Parliament. I am convinced that not one member present is satisfied with the explanation made by the Attorney General. I would like to know exactly what amount the Treasurer will obtain under this tax upon incomes already spent and upon which taxes have already been paid.

The Minister for Works: It will bring in £40,000.

Mr. HOLMAN: So we have been told, but it is extremely difficult for the Minister to say exactly what it will bring in.

The Minister for Works: That is the official estimate.

Mr. HOLMAN: But how can the Commissioner of Taxation himself deal with persons who have left the country? It may be that some of the richest men previously in the country have now left our shores, in which case the estimate of the returns will be seriously affected. Invariably in the past retrospective legislation has been for the purpose of removing some anomaly or remedying some wrong, but this is to put an unjust burden on the people. And if we agree to this, the same Government, with the same blind following, if given an opportunity, will probably come down next year and pass further retrospective legislation of the same sort. I am sorry to think that any members should support the Government in so unjust a proposal, calculated to inflict a positive evil on the community. What is to be done in the case of the small farmer who, during the retrospective period under review, by the sale of his crops may have received a fairly large income? Would it be just to inflict on such a person a heavy tax based upon that six

months' income, notwithstanding that he received no income during the other six months? The same illustration applies in the case of miners, small timber men and small business men in all branches of trade. It is to me incredible that a clause like this should receive any support whatever. If we are going to make taxation under the Land and Income Tax Act retrospective, why not make retrospective all other forms of taxation, including dividend duties and the totalisator tax? The clause constitutes a ridiculous proposition. We realise, of course, that heavy taxation must be placed on the people; but let us be reasonable and just to the whole of the community and place a fair share of the burden on the shoulders of those able to bear it. I hope the acting Treasurer will not persist in endeavouring to force the clause through the Committee.

Hon. J. MITCHELL: If the hon. member will look into the question he will find that the farmers are not to get very much under the clause, that it is to impose special disadvantages on the man on the land.

Mr. Holman: That is what I have said.

Hon. J. MITCHELL: As a matter of fact, no opportunity has been lost by the present Government for imposing disadvantages on the man on the land. But the hon. member would have us believe that the man on the land has been spoon-fed. He never was so little spoon-fed as he is just now. Special taxes have been imposed on him by the Industries Assistance Board. The member for Murchison should cease to say that the farmer is specially favoured. Certain words in this clause mean that if the land tax of the farmer should be greater than the income tax last year, the income tax must still be paid. Moreover, only £17,000 of loan money has latterly been allocated to agriculture, whilst the farmer has been penalised in every direction. In this country the primary producer is not being helped as he should be helped, and as he is helped in other countries.

Mr. Holman: I was defending the farmer.

Hon. J. MITCHELL: The farmer has never had so little assistance as he is getting now, and he is being charged a great deal more than he ought to be charged. Production is national work, and should be fostered in every possible way. I oppose this clause, and I hope the majority of the Committee will oppose it. If every income was a fixed thing, like a salary, there would be no objection. But the doubling of the tax on the first six months of 1917 cannot be fair. We may accept the position that taxation is necessary, but still we want to see that it bears fairly on everybody; and this clause cannot be moulded into such a shape that that is possible of achievement. Take the case of the farmer who shears his sheep and gets the return six months later, or the case of the wheat grower who, out of his last crop, was not allowed to deliver a bushel of wheat until after January. It is true that the Treasurer has suffered disadvantage by reason of the graduations, which let the taxpayers off lightly. But the Treasurer said that he had saved the people of this country 18 months' taxation by opposing

the taxation proposals of Mr. Wilson when Treasurer. For some days I have been endeavouring to satisfy myself that this clause can be made to operate fairly on even any one section of the community.

Hon. T. Walker: It is iniquitous from beginning to end, besides introducing a principle which is heinous.

Hon. J. MITCHELL: The principle is very bad indeed, but there is some justification in the fact that money was lost to the Treasury when the six months period was arranged. The only complete justification for taxation of this nature would be dire necessity, established after full proof that due economy has been practised. But the financial statements of the past year, apart from trading and business concerns, disclose very little economy indeed, and certainly none such as to justify the Government in asking Parliament to carry this proposal. Last year's revenue showed an increase of about £100,000, but, apart from £63,000 under special Acts, there was greater expenditure than in the previous year. The Treasurer practically says, "The taxation which I refused to Mr. Wilson I now ask you to grant me." As the member for Murchison has pointed out, the Government propose, instead of taxing a man's income, to tax the man's substance.

Hon. P. Collier: His capital.

Hon. J. MITCHELL: I do not think the Committee ought to agree to go back as proposed, notwithstanding that the Treasury has suffered by reason of the oversight made when the six months period was agreed to. Let me point out, too, that the last few lines of the clause propose to add yet another to the many special disadvantages heaped on the agricultural community during the past few years.

Hon. W. C. ANGWIN: I move—

"That progress be reported and leave asked to sit again."

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

Ayes	..	..	..	..	11
Noes	..	..	..	..	23

Majority against .. 12

#### AYES.

Mr. Angwin	Mr. Lutey
Mr. Chesson	Mr. Munzie
Mr. Collier	Mr. Rooke
Mr. Green	Mr. Walker
Mr. Holman	Mr. O'Loghlin
Mr. Jones	(Teller.)

#### NOES.

Mr. Angelo	Mr. Pickering
Mr. Broun	Mr. Plesse
Mr. Brown	Mr. Pilkington
Mr. Davies	Mr. H. Robinson
Mr. Durack	Mr. R. T. Robinson
Mr. George	Mr. Teesdale
Mr. Griffiths	Mr. Thomson
Mr. Harrison	Mr. Underwood
Mr. Hickmott	Mr. Vervard
Mr. Johnston	Mr. Willmott
Mr. Maley	Mr. Hardwick
Mr. Mitchell	(Teller.)

Motion thus negatived.

Hon. W. C. ANGWIN: I thought the Government required additional time to give this matter consideration. On the second reading of the Income Tax Assessment Bill, I promised the Treasurer that I would do what I could to assist him. The Treasurer, I thought and honestly believed, came to the Assembly in good faith and told members the position of the finances. He pointed out the dire necessity in which we were placed, the necessity for getting revenue to carry on the affairs of State. I had every confidence in the Treasurer and believed the statement he made. I thought the finances were such after six or eight months perusal of them by the Treasurer that there should be extra taxation to enable the Treasurer to make things a little better at the end of the financial year. Realising that, I stated on the Assessment Bill that I would not raise any objection to the super tax, but since the Treasurer went away and the present Ministers were left to look after the interests of the State, they have agreed to the alteration of various clauses in the Assessment Bill, which means a decrease of revenue of probably £50,000 a year. I have come to this conclusion, that either the Treasurer when introducing the taxation measures, made a statement that was not warranted as far as the finances were concerned, or that the present Ministers are taking such action as will be detrimental to the best interests of the State.

The Minister for Works: You need not worry about that.

Hon. W. C. ANGWIN: I am not going to worry. I say, if the finances of the State are not in such a bad condition as the Treasurer anticipated they would be when making his statement to the House, and which had been upheld by a statement in another place by the Acting Premier, then I am justified in voting against a super tax being placed on the people of the State for the past six months. If the Government can afford to give away £50,000, why is it necessary, if the finances have improved so much, to place a super tax on the people for the past six months. The Attorney General pointed out that there had been a loss of revenue owing to the fact that only six months is charged for the tax, but the Attorney General would tell us that amount had been collected this year. We know that when the tax was brought in in the first year, the Government only received half of what was collected in the following year. We can only form the opinion that one half the tax was paid in the former period of the year. Owing to the tax being collected for the six months and then for the 12 months, a person with an income of £1,000 will be paying a tax on £1,500. If the tax is 2d. in the pound and a person pays 2d. for six months, he is really paying the full tax. As far as the land tax is concerned, this clause gives power to collect that tax. If the Government want money why do they not say so, and if they do not want money why do they not say so. We have been told, "we want money" and again we have been told "we do not want money." It has been a yes-no policy all the time. I honestly believed from the remarks of the Treasurer that the super tax was absolutely

necessary, but owing to the action taken since I can only come to the conclusion that the super tax is not necessary. That is brought about by having two persons filling the one position. If we can do without £50,000 next year, we can really do with a small amount of super tax. This super tax will be hardship because persons are called on to pay it for the past six months. Some people's income is such that if they are taxed for six months, they may have to pay the tax, but if they were taxed on the whole 12 months, they would not be justly entitled to pay any tax at all. Persons earning between £250 and £500 in constant positions, spend their money as fast as they receive it, and they are asked to pay a super tax on six months which has already expired. If the Treasurer's statement is correct, that we are in such a bad position and he stuck to that right through and afterwards cleared out, and has stayed away—

The Attorney General: How do you know he is staying away?

Hon. W. C. ANGWIN: I am only going by what has appeared in the Press. We see that the Premier is returning, but that the Treasurer is not.

The CHAIRMAN: We are not discussing the Treasurer, but this particular clause.

Hon. W. C. ANGWIN: If the Government had stuck to their proposals as they were first brought in, on the ground of necessity, I would have stuck to them. I realise that on their own actions during the last week in regard to these taxation measures they are admitting that there is no necessity for a tax such as this. The Minister for Works has shown by his vote that this tax is not required, and I am going to vote against the clause.

The Minister for Works: You are obstructive without being constructive.

Hon. W. C. ANGWIN: I do not know that this would be destructive, in the circumstances. The Government do not know where they are half the time. Does the Minister for Works know where he is?

The Minister for Works: I know where we are.

Hon. W. C. ANGWIN: Is he prepared to go on with the Bill as it stands to-day?

The Minister for Works: I could tell you a lot of things, but I do not think it is worth while. You would go on in just the same obstructive way as you are doing now.

Hon. T. Walker: There is nothing but backing and filling on your part.

The Minister for Works: There has been deliberate and managed obstruction from your side of the House.

Hon. W. C. ANGWIN: I ask the Minister for Works to withdraw that statement. He has accused me of obstruction.

The Minister for Works: That is not correct. I say there has been nothing but obstruction from that side of the House during the past week.

Mr. HOLMAN: I, too, take strong objection to a statement like that. It is absolutely incorrect. I ask that there should be a full withdrawal of it. It is an absolute lie.

The Minister for Works: I object to that remark being applied to me by the hon. member, either personally or as leader of the House.

Mr. Holman: I say it is an absolute lie.

The CHAIRMAN: Objection has been taken by the member for North-East Fremantle to the statement made by the Minister for Works.

Mr. Holman: I would use stronger words outside.

The CHAIRMAN: Order! Objection has been taken to the statement that there has been nothing but obstruction on the part of the Opposition side of the House.

The Minister for Works: If I have to withdraw it I must withdraw it.

Hon. T. Walker: Why not do it graciously?

The CHAIRMAN: I now ask the member for Murchison to withdraw his remark.

Mr. HOLMAN: As the Minister for Works has withdrawn his statement, I have great pleasure in withdrawing mine.

Hon. W. C. ANGWIN: I regret that there should be recriminations such as these. At no time since I have been a member of Parliament have I endeavoured to obstruct business. I merely rose to explain my views for not sticking to the Treasurer on this clause when I promised to do so. The actions of the Government since have clearly shown that the money is not required. It is not my intention to support the clause.

The MINISTER FOR WORKS: I cannot be responsible for the deductions which have been made by the member for North-East Fremantle. Those who have to deal with the finances of the State know that money is required in order that the State may be carried on.

Mr. O'Loughlen: Is this a fair method of getting it?

The MINISTER FOR WORKS: The Government must take such methods, as lie within their power, of raising money. The matter is entirely in the hands of the Committee. The Government cannot force it. If they did so they would not constitute a responsible Government but a dictatorship. That is why we have gone on in the form that we have. The matter has now been placed before an assembly which is deliberative, and it can deal with it in the manner that it deems fit. Does the member for North-East Fremantle mean to amend the clause or strike it out? If it is struck out we might as well drop the Bill.

Hon. W. C. Angwin: No, you have taxed for 1918 already.

The MINISTER FOR WORKS: We must have portion of the clause left in so that we may raise our taxation.

Hon. W. C. Angwin: You have that in the Bill already.

The MINISTER FOR WORKS: We ask hon. members to consider the clause, but we want to know where we are. If some hon. member would move an amendment we would have something to talk about. It would kill the Bill to strike out the clause.

Hon. P. COLLIER: I intend to oppose this retrospective form of taxation, and should like to hear from members opposite on what ground they support it. I cannot believe that the Committee would endorse such a proposition as this. It is a vicious principle to indulge in retrospective legislation of this nature. If this is to be the common practice in future the citizens of the State will not

know where they are in regard to the legislation already on the statute-book. This principle of going back has always been resisted in British Parliaments.

Mr. Pickering: Has it ever been conceded?

Hon. P. COLLIER: I am not prepared to say that it has never been conceded in special cases, but there are no exceptional circumstances here. It is a part of the policy of the Government to introduce this principle, and it will bring about many injustices. There have been partnerships dissolved since 1917, and men have disposed of their incomes from that year in various directions. There will be many who will find themselves unable to pay the additional taxation for that half-year. It is iniquitous to come along now, and say 12 months after that a man must pay one year's income tax for a period of six months. We have already passed increases in taxation in other directions, such as the increase of 25 per cent. in the dividend duties, the increase in the stamp duties and in connection with the totalisator, and yet the Government now wish to tax the citizens twice over for the period of last year. Is it because it has not seriously affected by friends on the cross benches that they are going to give their support to this proposal? We find that in 1915 the amount paid by the farmers and orchardists was £3,200. Under this tax they would pay half that amount in addition, which would be £1,600 which they should not be called upon to pay. On the other hand, the salary and wage earners who pay £15,000 will be hit to the extent of £7,500.

Mr. Munsie: They will pay £15,000.

Hon. P. COLLIER: I think they will pay half that amount, but I really confess that this clause has completely beaten me. The leader of the House has asked why we do not submit an amendment to it. It is no reflection upon one's intelligence to say that to amend this clause to achieve the purpose we have in view would be entirely beyond the powers of any layman in this House. I could make no attempt to draft an amendment to this clause which would bring about the object I have in view. I consider the gentleman responsible for the drafting of these Bills should have had some consideration for the laymen in Parliament who have to deal with them. The pastoralists and graziers will, of course, be hit up more than anyone else, but they are in a position to pay. Generally, however, this class of legislation is wrong and the House should not sanction it as a matter of principle alone. The Treasurer says that he is compelled to ask us to pass this clause because of the desperate condition of the finances of the State, but it is only 12 months since the Treasurer declared that no taxation at all was justified, and he demanded of the Wilson Government that they should abandon their taxation proposals.

The Attorney General: He qualified that.

Hon. P. COLLIER: Yes, until every avenue of economy had been exhausted. But I am not prepared to say that the Treasurer has taken his own medicine and that he has exhausted every avenue of economy. The Treasurer is asking for £140,000 in this Bill. We have

given him £25,000 which he will collect from dividend duties, £12,000 or £14,000 under the Totalisator Act, and he has increased the revenue which he will derive from stamps and has also taxed the bookmakers.

The Minister for Works: That is admitting the necessity for all this.

Hon. P. COLLIER: But has the necessity been emphasised to such an extent in the short space of 12 months? The House is justified in saying, "Stop! We are not going further and we will not agree to your getting increased revenue by such means as Clause 2 proposes." We have heard a good deal about legislation which will drive capital out of the country and which will have a hampering influence upon investment. Nothing will be more calculated to disturb the temper of private investors or the men in business than a clause of this nature, because the Treasurer may come along at any time and introduce legislation of a retrospective character. There is also the point that if we are justified in raising a double tax from the man who pays under the Income Tax Act, why are we not justified in doubling other taxes? Why stop at the income tax? There are some people who will escape under this proposal, and if it is an equitable proposition so far as taxes under this Bill are concerned, it will be an equitable proposition under other taxation measures. I appeal to the Government not to insist upon this clause. Hon. members have been generous to the Government in the matter of taxation by agreeing to increase taxation in order to meet the financial position which we find ourselves in, and that being so, the Government should not take advantage of the generosity of members. This proposal would mean about £45,000.

The Attorney General: It would mean £40,000.

Hon. P. COLLIER: If this clause is passed, the money will be extracted from the pockets of the people, legally, of course, but without moral sanction. The people will have to pay £40,000 which they never expected they would be called upon to pay, and I would not be surprised if the taxpayers did not adopt an attitude of passive resistance. Then the Government will lose another £40,000 by having to provide gaol accommodation for those who refuse to pay.

Hon. W. C. ANGWIN: With land tax as well the people will have to pay £55,255.

Hon. P. COLLIER: The Attorney General says that it will give the Government £40,000, but with land tax as well I have no doubt that the total will amount to over £55,000. I appeal to the Government not to pass this clause, and I appeal to hon. members to set aside any preconceived ideas they may have in regard to the matter or any promise they may have made in some other parts of the building and not to sanction the passing of this clause.

Sitting suspended from 6.15 to 7.30 p.m.

Hon. W. C. ANGWIN: Before tea I raised the question that the alteration of the tax for the half year, instead of decreasing the revenue, has increased it. We have here the

returns published in the "Government Gazette" of the 10th May, 1918. The land tax for the nine months ended 31st March, 1917, was £37,359, while for the period ending 31st March, 1918, it amounted to £41,671. The income tax to the 31st March, 1917, was £46,451, while for the period ended 31st March, 1918, it amounted to £77,434, or a total increase of £35,254, owing to the alteration made; because we not only got into this year the portion of last year's tax up to the 31st December, but we got the six months' tax as well.

The Minister for Works: It may have assisted the Commissioner in getting out his assessments.

Hon. W. C. ANGWIN: It shows clearly that the alteration made has been beneficial to the finances.

The ATTORNEY GENERAL: There seems to be a general misconception among members in connection with the clause. The Income Tax Bill of last year imposed tax in aid of the year ending 30th June, 1918, at the same rates as the tax in aid of the year ended 30th June, 1917. If that Bill had imposed tax at double the rates in aid of the year ending 30th June, 1918, Clause 2 of this Bill would not be necessary. The old rates were adopted in the Bill of last year on the understanding that some additional taxation in aid of the year ending 30th June, 1918, would be necessary. Clause 2 effects this by increasing that tax to as much again. Clause 3 is the tax in aid of the year beginning 1st July next and ending 30th June, 1919. By the assessment Act, No. 14, of 1917, the year for income tax returns was altered from the calendar year to the financial year ending 30th June next. In consequence, the assessment in aid of the year from the 1st July, 1917, to the 30th June, 1918, was on the first half year's income of the calendar year 1917. So the tax in aid of 1917 is only payable on a half year's income from the 1st January to the 30th June, 1917. That fairly states the position in regard to Clause 2. Next I want to tell hon. members this: they have already passed the Dividend Duties Bill and that Bill provides a tax of 1s. 3d. in the pound, and it is made to operate as from the 1st January, 1917, so as to coincide with this super tax. There is another point I would make in answer to the member for Murchison (Mr. Holman), namely, that the super tax, of course, applies only to incomes exceeding £200. The exemption for £200 holds good.

Mr. O'Loughlin: It makes no difference to the gross amount you will receive.

The ATTORNEY GENERAL: No, but the exemption holds good. All exemptions that are in the law prior to the Assessment Bill hold good, including Section 17.

Hon. J. Mitchell: I think you will find that is not so.

The ATTORNEY GENERAL: There is another phase of it. The member for North-East Fremantle (Hon. W. C. Angwin) said he was induced to promise the Colonial Treasurer to vote for this Bill in view of the statement that the Colonial Treasurer then made to the House, but that he finds the tax so altered that he feels relieved from that promise. I,

therefore, feel bound to anticipate what I was going to tell the Committee in respect to the next clause. The next clause, as it stands, is the coming tax, and it is running on an average up to half-a-crown, which is reached in the neighbourhood of about £1,500, and thence on at the rate of half-a-crown; to which an amendment stands in my name to stop at the average of 1s. 3d. and carry on the flat rate of 1s. 3d. The Government are not unmindful of suggestions made in the Committee. When closing the debate on the second reading I told hon. members that the Government were determined that the taxation, as far as possible, should be reasonable and equitable to all concerned, and that they would welcome suggestions from hon. members on either side of the House. Accordingly I, as acting Treasurer, am endeavouring to do what the Treasurer would do if he were personally present, namely, give that consideration to the views of hon. members which their position in the House warrants. Criticisms have been levelled at the Bill as it stands and at the suggested amendment standing in my name. I have approached that provision from another point of view. I have no doubt that the Treasurer, when trying to arrive at his scale of taxation and at the method by which he could secure the money needed, first of all determined the sum which it was necessary to be received in taxation from the people. He was aware that the last Income Tax Bill gave him something in the neighbourhood of £90,000 and he determined to tax the people to receive an additional sum of from £125,000 to £150,000 on income tax alone, making an additional sum of say £140,000 and, with the £90,000 that he already had, a sum of £230,000. Therefore, we know what the Treasurer was aiming at. Since the debate has been going on, while listening to suggestions from both sides of the House, I have with the Taxation Commissioner taken out a number of schedules or scales with the object of comparing the scales of the Bill for the purpose of arriving at that which possibly would meet the views of all hon. members and conform, as far as we can, to an equitable method of taxation. I have here under the hand of the Commissioner an estimate of what would be produced from the rates in the Bill as it stands, namely, £225,800. If the amendments standing in my name were given effect to, the sum produced would be £210,000, or £15,000 less than under the Bill as it stands. I then thought I would get the Commissioner to work out for me a middle course. The Treasurer's clause runs on a flat rate of 2s. 6d. after the £1,500 limit. My suggestion was to run on at 1s. 3d. I suggested to the Commissioner to find me something in between, something that would produce more than £210,000 and not as much as £225,000. I then received a suggestion to the effect that if we leave the scale as it stands up to £1,447, where the average rate of 1s. 3d. is reached, and thence continue by increments of .003d. until 2s. in the pound is reached—that rate would be reached at £4,447—the result of that would be £216,300. But I am bound to admit that we, in that calculation, would, as it were, have two scales—one scale as in the Bill up to the £1,447, and from that

up to £4,447 a scale of another nature. But, at all events, it would produce the sum of £216,300. I then had a further scale prepared, graduating from 2d. on £100 to 2s. on £4,500 by increments of .005d. throughout. That would give us £186,650, and would more comply with the general comments of hon. members as to having a uniform scale throughout, than would any one of the other suggestions. But it falls short of the amount produced by some £40,000. I, therefore, asked the Commissioner this afternoon to rough me out a fresh scale at .006d. or a fifth more. He is engaged on working out that scale now. Before he left the House to-day he assured me that this scale would produce a sum equal to the sum in the original Bill, that is £225,000, and that it would have the merit, as I have explained, of increasing by regular increments from the first £100 right on. However, in order to reach the same amount as under the Bill, it would probably be necessary to go up to the 2s. 6d. So in round figures it would run from £100 to £5,000, and the increments would start at 2d., and increase by regular steps, ceasing at 2s. 6d. That, it seems to me, is what hon. members have been aiming at more than any other type of scale. It is more after the Commonwealth type of scale. It is very difficult for hon. members to judge it at this stage, and therefore, when we reach Clause 3, so that I may have an opportunity of placing the information before hon. members in schedule form, I propose to ask the Committee to report progress. I had not intended to give this information until we reached Clause 3, to which it properly relates; but in view of the statements of hon. members opposite, that they were induced to vote against Clause 2 because the Committee had cut down the other Bill by a considerable sum, I should have been lacking in my duty if I did not foreshadow at this stage, even at the risk of transgressing one of the Standing Orders, what is in my mind in connection with Clause 3, so that hon. members when voting on Clause 2 would know just how they stand. In connection with these taxation measures the Government have no wish to father any particular scale, and, because they happen to have a majority, force it through Parliament whether hon. members like it or not. The Government desire that this Bill when finished, and the scale when finished, shall receive the approbation not only of Parliament, but also of the community, as an attempt to tax, so far as possible, reasonably and equitably, having in view the conditions of the State and the incidence on great and small. We must bear in mind, when judging scale and rates, the needs of the State. At the same time I agree that we must also bear in mind the credit and good name of the State in comparison with other States. In the course of the last 24 hours I have received the amended scales of South Australia and Tasmania, which were not available when the schedule which has been already furnished to hon. members was compiled. Two columns of that schedule will therefore require to be amended; and I shall endeavour to have that done in time for the

meeting of the House to-morrow. I wish to impress on hon. members, that, whatever the needs of the State may be, the Government do not wish to bring about the invidious position of having people saying that ours is the highest taxed State in the Commonwealth. We may have our difficulties, but we will face those difficulties as they arise, and by united effort we will surmount all of them. I very much appreciate the remarks made in this Chamber by the leader of the Opposition. The speech he delivered the other night was one that appealed to me, and I think it must have appealed to everybody on this side of the Chamber, and I hope to everybody in the Chamber. I have taken the hon. gentleman at his word; and, whilst I do not know what his views are—he did not attempt to express them—I have consulted him and told him what was passing in my mind. I have shown him these different scales and explained to him how they work, and in fact have informed him exactly of what I have said in the Chamber to-night. I thought that was the proper course to adopt; I did not think it right that he should first receive the information in the Chamber. I beg hon. members, when giving their attention to Clause 2, to remember the points I have made to them; and I hope that the Treasurer, on his return, will not find that taxation which he foreshadowed months ago and prepared the people for has been ruthlessly cut away through some misunderstanding.

Hon. T. WALKER: The Attorney General has convinced me of the wisdom of deleting this clause. He has said that he does not wish to disappoint the Treasurer of the amount of money that hon. gentleman expected to receive in taxation, and that the Government do not care a snap of the fingers how the money is raised, that there is no fixed rule or principle in their measure, that they simply want to raise a sum of money and that it does not matter one jot how they raise it so long as they are told by members of the Committee how the taxation shall have its incidence.

Hon. R. H. Underwood (Honorary Minister): Who has a better right to tell the Government that than this Committee?

Hon. T. WALKER: Of course we have the right to tell the Government.

Hon. R. H. Underwood (Honorary Minister): Then what are you growling at?

Hon. T. WALKER: At this, that the Government stand by no principle, make no stand by their own measures. We have here the extraordinary spectacle of the Government asking the Committee to adjourn a Bill till it is tinkered up afresh, after all the tinkering it has already had. One experiment after another! Where do we stand in the government of the country? The Government exhibit to the people a spectacle of indecision and weakness on these taxation measures. I would rather have a Government who know from the start what they mean and what they intend, who would make a proposal that they had already matured and considered in all its phases, and who would stand by that proposal in Parliament.

The Minister for Works: You will admit that there are exceptional circumstances existing which call for this exceptional taxation?

Hon. T. WALKER: There never was a taxation measure that this House did not criticise and amend. But I utterly deny that there are any extraordinary circumstances now existing such as would make it necessary to desert the principles which are the crux of responsible government. We never can have responsible government so long as Ministers bring down their most important measures and fling them on the Table and say, "Now, gentlemen, you can do as you like with these."

Hon. W. C. Angwin: They do not do that; they take them upstairs to a room and let others do it.

Hon. T. WALKER: Whatever has been done hitherto, in maturing a measure before it has reached this Chamber there is no precedent for a process of altering a Bill during its progress through this Chamber as this Bill has been altered.

Mr. Pickering: The Treasurer asked for advice.

Mr. Johnston: He called us the 49 co-directors.

Hon. T. WALKER: Responsible government cannot be carried on in that way. We are whittling away every feature of stable responsible government.

Mr. Pickering: National government.

Hon. T. WALKER: If National means feeble, wavering, moping, groping, then of course I can understand it.

The Minister for Works: We are quite happy.

Hon. T. WALKER: I know the hon. member. No Government can fail to be happy under such circumstances. The Government will not say that we have taken the business out of their hands; we cannot convict them of wrong. They practically say, "Gentlemen, you can have the Bills altered while you wait." We have had this proposal placed before us. It has been altered several times, and now we are asked to wait until to-morrow. We shall then see how the Committee will accept it, but the Government will then say, "If you do not like it you can send it back to the mill again." There is this everlasting grinding of measures, but that is responsible government as interpreted by the occupants of the Treasury bench.

The Minister for Works: We are improving as we go on.

Hon. T. WALKER: Let us see what bearing the latest grinding has on this clause. I listened to hear if the Attorney General could adduce any arguments for altering this one great principle, of retrospective legislation. No one would be stronger in condemnation of the principle than the hon. member himself if sitting in Opposition. He would fulminate for hours against retrospective legislation. I know he cannot be in favour of it, but it is done, and for what reason? Again we have the answer, so that they may keep faith with the Treasurer to get the amount that the Treasurer expected. That is the reason for introducing this clause.

The Minister for Works: He introduced it.

Hon. T. WALKER: That was in its crude, raw state, as it came from the altar of sacrifice. It has been materially altered since then, but it is not yet complete. It is in the legislative factory still. It has to be further considered, and it has to come back for reconsideration in a new form to-morrow. What I am objecting to is that the tax affects the poorer section of the community. The money is to be wrung from the toiler. In the matter of taxing the poor, there is to be firmness, but in the matter of taxing anyone above £1,500 a year there is to be pliability and weakness. We have in this clause a retrospective measure that will fall on the wage-earner, and those least able to pay, and at the utmost it will only bring in £40,000, according to the most liberal estimate.

The Attorney General: The wage-earner does not pay twopence; he has his exemption.

Hon. T. WALKER: Why this fury? The man who receives £200 a year is a worker.

The Minister for Works: But he gets his exemption.

Hon. T. WALKER: He starts at £200.

The Attorney General: Not if he has children.

Hon. T. WALKER: He only gets certain allowances and if he gets all the allowances it commences in the ranks of the worker. The tax that we are asked to run the six months with starts with the poor man who pays twopence in the pound.

The Minister for Works: Not in the retrospective portion.

Hon. T. WALKER: I am showing where the Government have been adamant and where vacillating. I care not how low it begins, I want to point to this fact: it is in violation of a principle which cannot be defended, and it is averse to every precedent of taxation in any country in the world. If we are to allow legislation of this kind to pass no one can say where he is. If we go back six months by the same principle we can go back 12 months. It is not any longer paying on what a man earns as the tax becomes due, but it is paying on what he earned and paid for in the way of all kinds of taxes in the months gone by. We could similarly go back years on any industry, and no man's peace of mind would be secure. It amounts to absolute confiscation. If the Committee will tolerate this it will tolerate anything. It is putting the whole of the public at the mercy of the Government for the time being. It has been stated that the Government do not want it repeated that this is the highest tax in the Commonwealth. Even if we left out this tax, it is still the highest on the list, but with this in it, it is higher than ever. When the Government can go backwards in a tax as well as forward what kind of an advertisement is that for Western Australia? It is a most dangerous course to take. We are told if it does not pass we shall not be able to work our ordinary income tax, and that we require this second clause in order that the income tax or the land tax can be worked at all. The Minister for Works either deliberately or ignorantly misled the Chamber. This clause deals only with the



retrospective surplus tax, and the whole of the clause eliminated effects nothing as to the rest of the income and the land tax that is provided for under the Assessment Bill. Therefore, nothing is altered so far as the machinery is concerned, or the possibility of getting this ordinary tax. By leaving out this clause we shall remove an anomaly, and avoid the evil example, which we should be setting to Australia, of passing retrospective taxation. We should be losing something like £40,000, which I respectfully submit can be made up in the progressive scale which has not yet left the mill, and which is to be brought to the Chamber to-morrow night.

Mr. Maley: What about the extra half-year's land tax which has already been collected?

Hon. T. WALKER: Two wrongs do not make a right. I should be with the hon. member in amending that. It is a wrong that we should have had that imposition placed upon an important industry in the country.

Hon. P. Collier: Make it a half-year's land tax for this year, and I am with you.

Hon. T. WALKER: The Attorney General said that if they could make up the amount estimated by the Treasurer, who is absent, things would be in good order and we should have kept faith with the Treasurer. Leave this retrospective provision out, which is vicious and villainous and a departure from everything dishonest in legislation—

The CHAIRMAN: Order!

The Minister for Works: Not so strong as that. A man may make a mistake without being either dishonourable or dishonest.

Hon. T. WALKER: I am only applying this in a political sense, and am not accusing anyone of dishonesty. It is a villainous principle because it can be applied to the detriment of the citizens. At all events it is vicious and vile, and will do incalculable wrong to the taxpayer. Clause 2 is nothing else but an aggression, and a departure from every honest principle of legislation hitherto passed in a House such as this. It is easy to make up the amount of £40,000. The poorer section under the new Bill commences at £100, and under the old Bill at £201. There is 2d. in the pound to pay. When we get to £1,500 there is no 2d. in the pound. The increment from that time onwards is in fractions of 1d. The increment can go up by these infinitesimal fractions to £4,000, and it stops at 2s.

The Attorney General: That is on the whole lot, on every pound of a man's income.

Hon. T. WALKER: The only argument is that by passing the dividend measure we were limiting the flat rate to 1s. 3d. and that because we had done that we must come down to that level. Because we made a mistake in undercharging on dividends we are not to charge the rich man now who can afford to pay out of the plenitude of his wealth. This is where we can remedy the evil, if there be one. If it be only that sum which is wanted it can all be easily made up in the rates to be fixed between £1,500 and £4,000, without any infliction upon the taxpayers of the

State. For the sake of removing a burden from those absolutely able to pay it, the Government make this departure from principle, and introduce retrospective legislation which falls upon those least able to bear the burden. Our faith in the future cannot be justified if we pass legislation of this description. No advertisement could be more deleterious to the State than that afforded by this clause. It is a stumbling block. It is a sure way of injuring the State, and instead of getting out of the mire we shall plunge the State deeper into it. This, too, is a way of discouraging enterprise and advertising our poverty to the rest of mankind.

Mr. PICKERING: I regret the Treasurer is not present to hear the adverse criticism which has come from hon. members opposite. I think that, had this matter been entrusted to the Attorney General in the first instance, a much more satisfactory measure would have been submitted than that which it is our painful duty now to consider. The Treasurer in making an announcement to the House said he looked upon the House as a directorate in which he was one and the other members were the remaining 49 directors. But because we venture to suggest various forms of taxation to that hon. gentleman, the cakes are all thrown to hon. members opposite, and all the abuse and vituperation are reserved for hon. members on this side of the House. We have been told that we are blindly following the leader of the Government. I was returned as a Country party member to support the National Government. I am not following blindly the leader of the Government, neither do I intend to. I with other hon. members view with grave concern the suggestion of retrospective legislation, more particularly when that legislation lies in the direction of finance. The position was well illustrated by the member for Kanowna, when he stated that such legislation will tend to drive away investors. Prior to the suggestion which was made by the member for Kanowna, that the redress lay in a certain direction, the idea occurred also to me, and I think if the Acting Treasurer could assure us that it will be possible to raise the amount of £40,000 by an increase in the decimals and an extension of the limits, the Government would be well advised to consider the advisableness of withdrawing the clause. I am entirely opposed to retrospective legislation and if we can get over the difficulty in the manner suggested, it will be better for all.

The MINISTER FOR WORKS: I listened carefully to the member for Kanowna and all I gathered from his speech was that he did not care about retrospective legislation of any sort, and that he hated anything like retrospective taxation. When the Treasurer brought this Bill forward he stated that it was necessary in the interests of good finance to impose a super tax, and in order to do that he had to provide a clause in this Bill to deal with it. I do not think we can find any man in Australia who is in favour of taxation unless it is in the direction of taxing the other man. But we have to consider the question to-day from the point of view that the needs of the State are urgent and that money is required to enable us to meet our liabilities. The member for Kanowna spoke

about this retrospective business interfering with the working man. But there are very few of us who are not workers. The conditions provide for exemption, for an allowance so far as children are concerned, and there are various other deductions, and I am not very far out when I say that unless a man is in receipt of £5 or £5 10s. weekly he will not pay any taxation. Therefore, we are only wasting time by discussing the supposed wrongs which are going to be inflicted on the working man. The hon. member did not follow the statement made by the Attorney General, who made it quite clear that the proposition now being worked out by the Commissioner for Taxation meant that the .006 would start after the first £100 of chargeable income. The original schedule starts the first £100 at the rate of 2d. for every pound sterling and under that every pound carried with it the .006, which really means 6d. for £1,000. So that a man having a chargeable income of £1,000 would pay 8d. The hon. member pointed out that the schedule, as introduced by the Treasurer, would obtain until the income reached £1,500. That, however, is not the case. By means of the .006 every pound carries the fraction, so that the tax is graduated from the start. What we propose is that the addition will go on until it reaches 2s. 6d. in the pound. Some hon. members will say, why stop at 2s. 6d., but we must not forget that those who will have to pay that are also contributing a fairly large tax to the Federal Government. The man who will be paying 2s. 6d. in the pound in the State will probably pay to the Federal Government 5s., and the two amounts together make a big total. In connection with the Federal tax also the majority of those who have incomes of that sort are also paying a considerable amount in land tax to the Federal Government. As for the accusation made by the member for Kanowna, I hope that this talk about any part of the Assembly deliberately setting out to tread down any section of the community will cease.

Hon. P. Collier: But it is an unjust tax.

Mr. O'Loughlen: Do you know of any other place in the world where such a law has been passed?

The MINISTER FOR WORKS: The whole of the world is in the melting pot and we do not know what any other part of the world is doing just now. However, from what I have seen of the rates of taxation in other States, I think we are pretty well coming into line with them. While we must raise the money, it is up to all members to see that we do not put our necks into taxation that will bleed our people white. We have to endeavour to see that everyone pays, but also that we do not take from any that which he has to feed his children and pay his debts.

Mr. PILKINGTON: It has been said over and over again that Clause 2 is retrospective. I would like to point out that the clause is not retrospective in the ordinary sense of the word. Apparently it is said to be retrospective because it taxes income which was earned in the past; but every Income Tax Act taxes income earned in the past.

Mr. O'Loughlen: But taxation has been paid on this.

Mr. PILKINGTON: That is another point altogether. This is not retrospective. I am strongly opposed to properly called retrospective legislation; but the provision says to the taxpayer, "You shall pay tax after the passing of this Act, and that tax has to be collected on income which you earned last year."

Hon. J. Mitchell: That is retrospective.

Mr. PILKINGTON: In the Act of 1917 the tax is imposed on the income earned during 1916-17. The same thing occurs in pretty well every Income Tax Act passed anywhere in the world. I repeat that this is not retrospective. I propose to support the clause because it is necessary to raise taxes in some way.

Mr. MUNSIE: With all due deference to the hon. member I say that whilst the wording of the provisions may not be retrospective, unquestionably the intention of the Government is to make the payment retrospective. A special Act was passed compelling people to pay on the second half of last year. The Bill does exactly the same.

Mr. Pilkington: It does not make it retrospective.

Mr. MUNSIE: Yes, so far as the payment goes, it does. I am going to oppose the clause. The Government have by their own amendments sacrificed more money than the Treasurer anticipated getting from this excess taxation. The Treasurer anticipated getting £30,000 under this clause, and unquestionably the Government have given away more than £30,000 by their amendments to the Treasurer's Bill. Therefore I am justified in saying that I am not prepared to allow the Government to ask the taxpayer who has already paid to pay again on the same income for the same period. The justification given by the Treasurer for the Bill was very weak indeed. In all his second reading speech the only real justification was contained in the statement that increased taxation was nearly passed 18 months ago. We have had two attempts to get an Income Tax Bill agreeable to the Government; to-night we have the third attempt when the Attorney General comes along and forecasts different graduations altogether, graduations which we have had no chance of considering. He referred to a statement which appeared in to-day's newspaper wherein he says he has set out the position fully. In regard to the first set of figures given by him, probably they are correct; but he goes on to give illustrations as to what the elimination of the exemption would mean. In those illustrations he is absolutely misleading the public of the State by saying that which is not true.

Mr. Jones: He has been doing that for years.

The Attorney General: I take exception to that. The hon. member said I stated that which was not true. The member for Fremantle said I had been doing it for years—but I take no notice of the member for Fremantle. I ask that the member for Hannans withdraw.

Mr. MUNSIE: I withdraw the statement. Let me put it this way: the figures that ap-

peared in this morning's "West Australian" are not correct, and I can prove they are not correct. The Attorney General said in the newspaper—

A person with an income of £600 over and above all deductions will now pay £16 9s. 2d. whereas had the £200 general exemption remained, he would have paid only £7 14s. 2d.

That statement is absolutely wrong. As a matter of fact, if the exemption had been retained and the Attorney General's Bill had become law, instead of paying £16 9s. 2d., the person referred to would have paid £14 3s. 4d. There is a considerable difference. The Attorney General has worked out his calculation on the schedule supplied by the Treasurer, but he has taken the deductions from the top, instead of from the bottom as he should have done; and that makes all the difference. Had the £200 exemption not been interfered with, and the present graduations continued, the man, instead of paying, as the Attorney General said, £7 14s. 2d., would pay £14 3s. 4d.

The Attorney General: I have been listening to you. I am proposing to alter that considerably. Is not this a deliberative assembly? If it is not, I had better go out of the Chamber.

Mr. MUNSIE: Leaving the graduations as they are at present, on the fifth £50—with £200 exemption the first £50 taxable—he would pay £1 0s. 10d.; on the sixth £50, £1 5s.; on the seventh, £1 9s. 2d.; on the eighth, £1 13s. 4d.; on the ninth, £1 17s. 6d.; on the tenth, £2 1s. 8d.; on the eleventh, £2 5s. 10d.; on the twelfth, £2 10s. On the twelfth £50 the rate is 1s. in the pound. The total, therefore, is £14 3s. 4d. All that such a man would be relieved of is less than 3d. in the pound on the first £200. But the Attorney General in giving these figures to the Press made the deduction on the last £200, which averages 11d. in the pound; and that is not correct.

The Attorney General: The calculation is made on £400.

Mr. MUNSIE: But on the assumption that the graduation would be lifted, that it would start at 2d. in the pound on the fifth £50, instead of at 5d. in the pound on the fifth £50. It does seem to me remarkable that a Government should come along with a taxation proposal of this nature from which the Treasurer, in his opening speech, said he anticipated £140,000 extra; and that then on the introduction of the Bill which we are now considering the hon. gentleman should say that from the excess tax he expected to receive £30,000, and that after that the Government should come along with suggestions which take away at least £50,000 of the amount expected by the Treasurer, and thereupon should ask us to tell the people that it is their duty again to pay £30,000 they have already paid last year. I am not prepared to tell the people any such thing. Had the people not been assessed for the half-year, and had they not already paid their tax for it, this clause would not matter in the least. As it is, however, this, if not retrospective legislation, is certainly the compulsion of retrospective payment. I oppose the clause as it stands.

Mr. MALEY: I oppose this clause. According to the ninth annual report of the Commissioner of Taxation, the land tax for the year 1916-17 amounted to a sum of £42,297 and the income tax for the same period to £90,377. These totals mean that an additional amount of £66,337 is already in process of payment as regards land, and is to be additionally assessed by way of income tax. Adding that increase to the extra amount to be raised during the next taxable year, namely, £140,000, we find that by the time the taxpayer has lodged his returns for the year ending on the 30th January, 1918, and his assessments are issued, the tax gatherer will have collected, on land and income tax alone, a total sum, between now and the end of this year, of £338,634. I say the country cannot afford to pay that taxation. The Commissioner will certainly have to increase his staff very largely in order to cope with this additional business, and the money raised will be used in the same reckless administration of the affairs of this State. I raise my voice against such a proposal.

The ATTORNEY GENERAL: I do not wish to reply generally, but only to a remark of the member for Hannans, who attacked my figures. I will not return the compliment he paid me, because I believe that he believes in his figures as I believe in mine. I do not think that deceit should be suggested in connection with figures submitted by hon. members in this Chamber. It is purely a question of not taking the exemption from any particular part of the income. The Commissioner first ascertains what is one's income, and then what is one's chargeable or taxable income. In order to do that, he puts on the other side general and special exemptions, and outgoings, and so on. An income of £600 reduced in that way to £400 will be taxed, according to this scale, £7 14s. 2d. That is what the Commissioner tells me, and there is no question whatever about it.

Mr. Munsie: That is right.

Hon. J. MITCHELL: The member for Perth said the tax was not retrospective. If that is so then I fail to see what is retrospective.

Hon. P. Collier: It does not matter what you call it; it is making people pay twice over for the same period.

Hon. J. MITCHELL: The Attorney General has been endeavouring to meet the wishes of all members, and I hope when the Bill comes down again he will have met those wishes. The arguments of the Attorney General have not been sufficient to induce members to vote for the clause, and I hope it will be struck out. The Committee should realise that they are taking a serious responsibility in passing a clause such as this notwithstanding that the member for Perth states that it is not retrospective legislation. However, it is imposing a double tax. It is true the Government want the money to meet certain expenditure, but there must be a fair measure of taxation, which this is not. I have heard no fair argument in favour of the clause. Members should do their duty to the

taxpayers and it is to vote against the clause because of its unfairness.

Mr. HICKMOTT: I have listened carefully to the arguments in favour of the proposal, but nothing satisfactory to my mind has been stated. The Government will have to be more careful in introducing this class of taxation at this critical time, when farmers are leaving their holdings because they cannot make a do of it. In many instances the income tax will not touch the farmer, but the land tax will. I intend to vote against the clause.

Mr. THOMSON: I shall vote against the clause because I believe it contains a wrong principle. Once is quite sufficient to pay a tax. I cannot follow the argument of the member for Perth, because the clause states that the proposal is to grant an additional income tax for a period up to the 30th June. If people have already paid the tax, they have done their duty. This is a dangerous principle to introduce.

Mr. HOLMAN: The Attorney General stated that the Treasurer desired a certain amount of money. If that is so why not legislate in the direction of raising that money, and not go back to a period that is past. Take the mining industry as an example. Prospectors may be working for several years at a loss, but it may have happened now that in the last six months they have got out a crushing which has returned them a considerable sum of money. Why should they pay during that six months when for years they had been working at a loss? The same thing might apply in regard to property from which a person was in receipt of rent. For a period of six months a property may be unoccupied and then again for another period of six months it may return a good income. The Government promised to economise and I am satisfied that this economy has not been carried out. There are many officers in the service who are drawing large salaries and are allowed to leave their offices and earn extra money which is paid as departmental allowances. On this money no income tax would be paid. While such things obtain, I shall not see taxation imposed on the poor people. The fat hogs in the civil service are not going to be mulcted in any extra taxation at all. Before I agree to this proposal I want to see the promises made by the Government, that greater economy should be effected in administration, put into effect. There are people in the State who are not putting in their returns for the money they are actually earning. There are also officers in the State service who are not putting in the whole of their time in their offices, as they should do.

The Minister for Works: Give me instances and I will deal with them.

Mr. HOLMAN: Because we dare to get up and say a few words to protect the interests of the people of the State we are told we are wasting time, and merely blocking the work of the State. That is not a fact.

The CHAIRMAN: Do you not get fair play from the Chair?

Mr. HOLMAN: We feel greatly protected by the Chair. Members on this side of the

House have given numerous and valuable suggestions with regard to legislation introduced by the Government, and the Government have been glad to accept many of them. The Minister for Works himself has often pleaded that some amendment should be set out so that he would have a straw to grasp. It would be impossible to alter this clause and make it useful in any way. I do not know whether the whispers of the Attorney General in the ears of members on his side of the House will have any effect as to how they will vote on this clause.

The Attorney General: I have not left my seat to-night.

Mr. HOLMAN: The Minister has spoken to some members since the tea adjournment, but I do not know whether it was in connection with this matter. The clause is so imperfect that even the Attorney General does not know whether to support or oppose it. If justice is done, it will be defeated almost unanimously. Provided the Attorney General will place the impost on those people who are able to bear it, I shall give my vote to raise the extra £40,000 required.

The Attorney General: I accept that.

Mr. HOLMAN: On the understanding that it is put on the shoulders of those able to bear it. Of course I know that the £200 exemption will apply in the case of this clause, and will, therefore, protect the wage earner whose income is less than £200 from being subject to the super tax. The clause, however, makes no provision for those men who get no return from their properties or farms during that period. When we bring in taxation we should make provision to allow people who have had a drought, or two droughts, to average their incomes over a period of two or three years. I am surprised that members of the Country party are so neglectful of their duty to their constituents that they are prepared to impose this form of taxation on the farming community. Members on this side of the House have done more for the farmers than they have. I protest against the imposition of the double tax, the retrospective tax, or the super tax, and I will raise my protest against any unfair and unjust legislation.

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

Ayes	..	..	..	16
Noes	..	..	..	20
Majority against				4

#### AYES.

Mr. Brown	Mr. Plesse
Mr. Brown	Mr. Pilkington
Mr. Davies	Mr. R. T. Robinson
Mr. Draper	Mr. Teesdale
Mr. Durack	Mr. Underwood
Mr. George	Mr. Veryard
Mr. Harrison	Mr. Willmott
Mr. Nairn	Mr. Hardwick

(Teller.)

## NOES.

Mr. Angelo	Mr. Lutey
Mr. Angwin	Mr. Maley
Mr. Chesson	Mr. Mitchell
Mr. Collier	Mr. Munsie
Mr. Green	Mr. Pickering
Mr. Griffiths	Mr. H. Roblison
Mr. Hickmott	Mr. Roche
Mr. Holman	Mr. Thomson
Mr. Johnston	Mr. Walker
Mr. Jones	Mr. O'Loghlen

(Teller.)

Clause thus negatived.

Clause 3—Grant of land tax and income tax for the year ending 30th June, 1919, and subsequent years:

The ATTORNEY GENERAL: When I was speaking just now on Clause 2, I gave the Committee a good deal of information which I proposed to reserve for this particular Clause 3, and I do not propose to repeat it, but as I was speaking mostly without notes I want to add one other point to those which I made. If a new scale is adopted, or any other scale in excess of the dividend duty tax of 1s. 3d., then it will be necessary to introduce into the Bill what I may describe as an equalising clause, providing in effect that no person shall escape the proper taxation that his position warrants him paying, by reason that he has been or is a member of a company; in other words, that a person shall pay the higher tax, whichever it may be, and that if the incomes chargeable of all persons together with the amount of dividends received from a company, in the aggregate exceed that sum to which the flat rate of the company is equal, which in the Bill itself is £1,446, those two sums shall be added together and the person shall pay a tax on the lot and will receive credit on the amount paid by way of dividend duty. That will have what I call an equalising effect. I move—

“That progress be reported and leave asked to sit again.”

Motion put and passed.

[The Speaker resumed the Chair.]

Progress reported.

## BILL—HEALTH.

## Council's Message.

Message from the Legislative Council received notifying that amendments 1, 2, 3, 4, 6, and 7 made by the Assembly in the Health Act Amendment Bill had been agreed to and that amendment No. 5 had also been agreed to subject to it being set out as a separate clause at the end of the Bill in order to comply with Standing Order No. 174 of the Legislative Council, now considered.

In Committee.

Mr. Stubbs in the Chair; Hon. R. H. Underwood (Honorary Minister) in charge of the Bill:

Hon. R. H. UNDERWOOD: We have no machinery to deal with this matter as the Legislative Council desires. As a matter of

fact, if the Legislative Council desires that amendment they should make it and send it to us as an amendment on our amendment. So far as we are concerned, we have no machinery whatever to enable us to comply with the request contained in that message. Therefore I move—

“That the following message be sent to the Legislative Council: With reference to Message No. 19 of the Legislative Council, dealing with the amendments made by the Legislative Assembly in ‘The Health Act Amendment Bill,’ the Legislative Assembly requests that the Legislative Council will follow the usual course by making whatever further amendment it may think proper to amendment No. 5, and transmit the same to the Legislative Assembly for its concurrence. The Bill is returned herewith.”

Question put and passed.

Resolution reported, the report adopted, and a message accordingly returned to the Council.

## BILLS (4)—RETURNED FROM LEGISLATIVE COUNCIL.

- (1) Reappropriation of Loan Moneys.
- (2) Fremantle Endowment lands.
- (3) Wyndham Freezing, Canning and Meat Export Works.
- Without amendment.
- (4) Special lease (Gypsum.)
- With amendment.

## BILL—FIRE BRIGADES ACT AMENDMENT.

## Second Reading.

Hon. R. H. UNDERWOOD (Honorary Minister) [9.58] in moving the second reading said: This is only a small amending Bill and the object of it is simply to correct technical or printed errors in the Act and one grammatical error. It is provided in the Act that the companies shall pay their moiety in each particular district—I think there are 40 or 50 districts. This necessitates a considerable amount of what is considered unnecessary book-keeping, and the amendment will enable the moiety to be paid on the aggregate returns. The other clauses only refer to errors in the existing Act. In Clause 5 there are a couple of paragraphs which refer to people who negotiate any insurance with insurance companies which have no registered office in the State, and it is provided that every broker or agent or other person who negotiates any contract insuring against fire on behalf of any insurance company in carrying on business in the State, shall himself be deemed to be an insurance company. I move—

“That the Bill be now read a second time.”

Mr. HOLMAN (Murchison) [10.0]: I have perused the Bill, and I think the House should carry it without any delay. It will rectify errors in the existing Act, which was rushed through Parliament rapidly. The main objection the insurance companies have to sending in returns is that it puts them to considerable expense and trouble, and in the

circumstances it is virtually impossible to get the returns correct. Under the amendment contained in the Bill this disability will be removed. The last amendment, providing for the inclusion of every person who does insurance work, is a very necessary one. In past years some companies and some individuals who have been insuring on behalf of companies with no branches in this State, have been able to avoid their just responsibilities. I have no hesitation in giving my support to the Bill.

Hon. W. C. ANGWIN (North-East Fremantle) [10.2]: I have listened attentively to the member for Murchison, who pointed out that the insurance companies have to go to considerable trouble and expense in preparing their returns for the various districts. They are to be relieved of this by the Bill, and therefore the work of preparing the returns will fall on the officers of the Fire Brigades Board. I realise that it will not relieve the insurance companies from the amount of money they have to contribute, but the work will be transferred from the companies to the Fire Brigades Board. At present the returns are sent in by the insurance companies.

Mr. Holman: No, they are not.

Hon. W. C. ANGWIN: Where, then, is the imposition on the insurance companies? Someone has to make out the returns. If we relieve the insurance companies of that responsibility it will fall on the Fire Brigades Board. I see no objection to the Bill, but I cannot see that under it the making out of the returns will no longer involve expense and work.

Question put and passed.

Bill read a second time.

In Committee, etcetera.

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

Read a third time and transmitted to the Council.

## BILL—VERMIN.

### Second Reading.

Hon. F. E. S. WILLMOTT (Honorary Minister) [10.7] in moving the second reading said: This is simply a consolidation of the Rabbit Act of 1902 and the Vermin Boards Act of 1909, with the provisions of the amending Bill now before the House incorporated therein. These measures have already been explained at some length, and therefore the Bill does not require any lengthy explanation, being, in my opinion, entirely a Committee Bill. The consolidation of these various measures has been carefully revised by the select committee appointed by this House, and the Bill comes before the House substantially as it left their hands.

Hon. W. C. Angwin: I cannot congratulate them on their work.

Hon. F. E. S. WILLMOTT (Honorary Minister): Well, I can. The Act will be administered by the Minister for Agriculture or such other Minister as may be chosen by the Government, and the powers conferred may be

exercised by the Minister throughout the length and breadth of the State, whereas the power of boards can only be exercised within their respective districts. Although the Bill provides for elective boards, one important feature is that not only may roads boards be appointed vermin boards where the area of vermin and roads boards are co-terminous, but the select committee has made a provision which will be availed of as being of great advantage, and as a means of economising expenditure—I refer to the provision enabling several roads districts to be combined into one vermin district. In each case the members of the board are to be appointed by the Governor on the recommendation of the several roads districts. As any portion of the State may be declared a vermin district, the select committee have provided that the lands within municipalities and townsites shall not be rateable. There will be a small amendment necessary in one of the clauses, which already provides for municipalities, but not for townsites. Nor will reserves be rateable, but the obligation to destroy vermin on those reserves will rest on the holders. In South Australia the municipal lands and townsites are exempt. In Queensland and New South Wales they have a different method, for there they impose a rate on stock. It will be remembered that there was a good deal of controversy as to the fencing in of water, and the absurdity of this was pointed out. The select committee considered that the policy of requiring water supplies to be enclosed by the owners of the land called for some careful definition, and they have arrived at the conclusion that the definition should be "wells, dams or reservoirs." They have inserted also in Clause 51 a proviso that where it is proved to the satisfaction of the Minister that holdings or groups of holdings are enclosed with a rabbit-proof fence, a certificate may be granted exempting such holdings from the necessity for fencing in water. Some roads boards have contended that this question of vermin destruction is a national one, and should not be left to the vermin boards. I would like to point out that to some extent already this is a national question, and that the State has spent £700,000 on the erection and maintenance of rabbit-proof fences. These fences are all enumerated in the Bill. Then again, the whole cost of administration will fall on the State as a whole, except so far as districts are constituted. So, hon. members will see that already the State does pay, and that this is a national question to the extent that we have paid £700,000, and that we are spending at the rate of £15,000 a year, and the public as a whole are taxed for it. Municipalities at present have power to expend their funds in almost any direction. Roads boards have no such power. Therefore a clause has been inserted in the Bill giving them power to spend their ordinary revenue in the destruction of vermin, when such duty is cast upon them as owners, not of course in any case where the board are constituted a vermin board and are spending money in that direction. The measures which have led to this consolidating Bill have been freely discussed here, and I take it that the second reading will not require any very lengthy debate. The measure can be dealt with in Committee, and

any amendments which hon. members may regard as conducive to the satisfactory working of the measure I shall be very pleased to consider. Hon. members will see on the Notice Paper certain amendments, which I shall move in due course. I consider the select committee are to be congratulated on their work. They have evidently given much thought to this Bill, and I have no doubt hon. members will grant them the credit which is their due. I move—

“That the Bill be now read a second time.”

Hon. W. C. ANGWIN: I move—

“That the debate be adjourned.”

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

Ayes	15
Noes	20

Majority against .. .. 5

#### AYES.

Mr. Angwin	Mr. Jones
Mr. Chesson	Mr. Lutey
Mr. Collier	Mr. Maley
Mr. Davies	Mr. Munsie
Mr. Green	Mr. Roche
Mr. Harrison	Mr. Walker
Mr. Holman	Mr. O'Loughlin
Mr. Johnston	(Teller.)

#### NOES.

Mr. Angelo	Mr. Nairn
Mr. Brown	Mr. Pickering
Mr. Brown	Mr. Piesse
Mr. Draper	Mr. H. Robinson
Mr. Durack	Mr. R. T. Robinson
Mr. George	Mr. Teesdale
Mr. Griffiths	Mr. Thomson
Mr. Hickmott	Mr. Underwood
Mr. Mitchell	Mr. Willmott
Mr. Money	Mr. Hardwick
	(Teller.)

Motion thus negatived.

Hon. W. C. ANGWIN (North-East Fremantle) [10.24]: This Bill was drafted by a select committee of the House; and, with all due respect to the Honorary Minister, I had hoped that the chairman of the select committee would introduce the measure and explain to us the reasons for the various clauses contained in it. All through, I observe, the Bill provides for dual control, a system which in my opinion is bound to prove detrimental to the carrying out of the work which is the object of the measure. There must be someone definitely in control; otherwise the work will not be so effective as it should be. Hon. members who peruse this Bill will find that a large number of the machinery clauses—too many to count—read “that the Minister or the board” may do so and so. This means that the Minister can at any time over-ride the decision of a board in regard to instructions issued to holders of land which is infested with vermin. In all probability the result will be greater expense than if the full control were vested in the board.

Mr. Piesse: That is not so.

Hon. W. C. ANGWIN: I have not yet heard the select committee's explanation of the Bill. Possibly the intention is that in areas where no boards have been formed the Minister shall have full control. If that is so, a clause ought to have been inserted giving the Minister power to deal with those areas. But if boards are appointed—and they are to be appointed in the first instance for 12 months, after which they become elective—a reasonable degree of confidence should be shown in them. If any board should fail to carry out the provisions of the measure, there is power to the Minister to supersede the board. But the Minister should not have power to interfere at any time with a board who are in fact carrying out the provisions of the measure.

Mr. Thomson: Can you show me the clause under which the Minister has power to supersede?

Hon. W. C. ANGWIN: The Minister has power to take action and to use the funds of the boards. That is the first objection I have to raise to the Bill, on the score of dual control. The Vermin Bill was never before this Chamber, only the second reading having been moved; but when the Rabbit Bill was before us the House came to the conclusion that the two Bills ought to be included in one measure. On the second reading of the Rabbit Bill, however, I pointed out to the House what I considered a proposition unfair to public bodies, and a similar provision, I observe, is embodied in this Bill. Any public reserve or holding is, under the interpretation clause, a holding. Now in some parts of this State there are commonages comprising very large areas, as much as a thousand acres.

Mr. Maley: Plenty of them.

Hon. W. C. ANGWIN: The public bodies controlling those commonages are, under this Bill, to be compelled to clear vermin off them.

Mr. Thomson: Is not that a reasonable proposition?

Hon. W. C. ANGWIN: Quite so; but it is useless to clear a large commonage, unfenced, of vermin when the whole of the surrounding area is virgin land and no attempt whatever is made to clear vermin out of that. In my opinion, that is a weakness of the Bill. Having given the matter some consideration, I say clearly and distinctly that I regard the rabbit invasion, from which we are suffering, and which according to the statements of Ministers has considerably increased during the past two years, as due largely to the fact of our having had very wet seasons. Previously, the rabbits were kept in subjection to a large extent outside the fence erected by the State for the purpose of keeping the vermin back. When they were found inside the first fence, the State erected the second fence, and I believe very few rabbits have been found inside the second fence up to within the last two years. Owing to the rains in 1916 rabbits have multiplied considerably and have now become a plague. I maintain that the only proper and practical method of dealing with the plague now is for the Government to take it in hand

as a national matter, just as they would take in hand any other form of plague. I object to the roads boards being compelled to clear areas of vermin while no action can be taken with regard to the Crown lands. I also object to the proposal that not only wild dogs shall be destroyed but that all dogs are to be treated as vermin and destroyed. There is another clause in the Bill, that which deals with voting, to which I object. I maintain that one man should have one vote only, whereas the Bill perpetuates the old system in vogue in Western Australia, namely, that an individual can have as many as four votes. I hope that will be rectified in Committee and that this portion of the Bill will be brought into line with the advance which was made in that direction in connection with other institutions, namely, one vote for one person. Another proposal to which I object is that a member of a vermin board may be disqualified if he misses two meetings, and an unsatisfactory feature is the fact that it will be possible for the board themselves to carry a resolution that the member who has missed those two meetings shall no longer be a member of the board. This is an innovation that I do not approve of. There is another innovation which is not provided for in other measures dealing with boards, and it is that at the commencement of the year a vermin board will have power to charge a rate up to 2s. in the pound. I do not know whether that will suit my friend the member for Gascoyne, in whose district the charge by a previous Act is limited to 1s. What I do not like is that after a rate has been struck, and after the assessment has been issued to ratepayers notifying them that they have a certain rate to pay for that year, the board can then alter it, and if they have not imposed the full rate they may charge another rate so as to make up the 2s. That, too, is an innovation which has never before appeared in a measure of this description. Another thing that I do not approve of is giving power to a chairman to issue warrants of distress. Such a power as that should not be given to a chairman of a board. In perusing the Bill I have failed to notice that the Government will take any active part in the destruction of the vermin. It appears to me that they intend to relieve themselves of a good deal of responsibility when the Bill becomes law. The only thing that the Government propose to do is to advance money to the boards by way of loan, but there is no direct provision for the Government taking an active part in the destruction of the vermin. With regard to the application of funds, I would like hon. members to closely examine the Bill and see what it is proposed that the boards shall do. I think that after they have paid their administration costs there will not be very much left for the purpose of the destruction of vermin. I would like hon. members also to refer to the fencing clauses of the Bill. It seems to me that in these clauses the select committee have adopted some proposals from the Federal taxation measure. Upon any liability arising the Minister or the board may fix the day on which the sum charged annually shall be paid, and if default be made there shall be added one-tenth by way

of penalty. Are farmers always in the position to pay on a certified date? The penalty is obligatory and if passed no reasonable excuse can be accepted, but the penalty must be paid. A similar provision will not be found in any other legislation in Western Australia. I notice also that the Governor may declare by proclamation an area to be defined as vermin infested and may call upon the owners of holdings to enclose all water supplies with rabbit-proof fencing. I would point out that the water supplies have been considerably decreased in number as compared with what was in the previous Bill, but why the necessity to fence in a well?

Mr. Piesse: Many wells are full to the surface.

Hon. W. C. ANGWIN: There is one important clause to which I think attention should be drawn. Every owner and occupier of a holding shall at all times and at his own cost and expense destroy all vermin upon such holdings, in default of which a penalty may be inflicted for the first offence of £10, and for the second offence of £50. The position is that it is a matter as to whether the State should take some action in the destruction of the vermin. On the outskirts a man is compelled to erect a fence at his own expense and make all provision for ridding the vermin from his land, and not only has he to do that but he is protecting the man who is further inside the boundary, who will not be called upon to spend any money because the rabbits are not there. The man on the border will have to pay the whole of the expense for keeping the vermin back, and in addition to that he will have to pay his rate the same as everyone else. That is the position the man is in. He is the one who is going to suffer under the Bill, the man on the outskirts of Crown lands.

Hon. F. E. S. Willmott (Honorary Minister): The formation of a district averts what you are speaking of.

Hon. W. C. ANGWIN: No, it does not. It is provided that every owner and occupier shall at this own cost and expense destroy all vermin on such holdings, and upon any roads bounding or intersecting the same. If I had a holding on the boundary, and the Attorney General had one behind mine, the responsibility of keeping clear his holding as well as my own would be to a large extent on me. Again, a board may grant bonuses for the destruction of any vermin except rabbits. Surely it is rabbits that we want mostly to destroy. Why should not a board be allowed to grant bonuses for the destruction of rabbits, if they find they can do it beneficially?

Mr. Griffiths: Because it would encourage the professional trapper.

Hon. W. C. ANGWIN: That is doubtful. It does not say "by trapping"; it says merely "destruction." The provision may easily be detrimental. Then we come to another clause which I cannot understand, providing that any person who, without license in writing from the Minister, pays or offers to pay any bonus or scalp money as a reward for the destruction of rabbits, etc., shall be committing a breach of the Act. Suppose a board entered into negotiations with a person for the destruction



of rabbits and made an offer to that man that he should clear a certain area of rabbits. Immediately they made the offer they applied to the Minister for written permission; but they have already committed a breach of the Act!

Hon. F. E. S. Willmott (Honorary Minister): They would get a license first.

Hon. W. C. ANGWIN: But by making tentative arrangements with that man before getting permission they are liable to a penalty of £20. It is a heavy penalty for a technical breach of the law. Another clause which should be watched very carefully—some members of the select committee will not agree with me in this—is that prohibiting the selling of rabbits west of the fence. Seeing that we have large numbers of rabbits in the State, and that we are sending out of the State considerable sums of money for imported rabbits, I cannot see why we should not keep that money in the State. Any person who offers to sell a rabbit on the western side of the fence is liable to a penalty of £50 if the rabbit shall have been killed in Western Australia, and his only successful defence will be that he brought the rabbit from outside the State. Surely if the people of the metropolitan area are willing to purchase rabbits for food they should be given an opportunity of purchasing them fresh.

Mr. Thomas: They can if they get permission from the Minister.

Hon. W. C. ANGWIN: Why should a man have to get permission from the Minister? At the time of the industrial trouble here men were willing to go out killing rabbits, but it was found that under the regulations of the department no person would be allowed to kill rabbits unless he was owner of the land or a settler. In other words, a farmer had to knock off work and go and kill his own rabbits.

Mr. Thomson: That is not so.

Hon. W. C. ANGWIN: Well, that was the information given me at the time.

Hon. F. E. S. Willmott (Honorary Minister): They are holding licenses to-day.

Hon. W. C. ANGWIN: I have pointed out one or two clauses that require attention. We are placed in a difficult position, inasmuch as we have not heard from the select committee any explanation of the various clauses. I hope that when in Committee some of those clauses will be amended.

Hon. T. WALKER (Kanowna) [10.55]: Will the Honorary Minister agree to adjourn now?

Hon. F. E. S. Willmott (Honorary Minister): No; not after your threats and your bad language. I would keep you here for three months.

Hon. T. WALKER: Well, I move—

“That the debate be adjourned.”

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

Ayes . . . . .	17
Noes . . . . .	16
Majority for . . . . .	1

# AYES.

Mr. Angelo	Mr. Maley
Mr. Angwin	Mr. Money
Mr. Chesson	Mr. Munslie
Mr. Collier	Mr. Nairn
Mr. Hickmott	Mr. H. Robinson
Mr. Holman	Mr. Roche
Mr. Johnston	Mr. Walker
Mr. Jones	Mr. O'Loghlen
Mr. Lutey	(Teller.)

# NOES.

Mr. Broun	Mr. R. T. Robinson
Mr. Brown	Mr. Stubbs
Mr. Durack	Mr. Teesdale
Mr. George	Mr. Thomson
Mr. Griffiths	Mr. Underwood
Mr. Harrison	Mr. Willmott
Mr. Mitchell	Mr. Hardwick
Mr. Pickering	(Teller.)
Mr. Plesse	

Motion thus passed.

## BILL—VERMIN BOARDS ACT AMENDMENT.

Order Discharged.

The MINISTER FOR WORKS (Hon. W. J. George—Murray-Wellington) [11.2]: I move—

“That the Order of the Day be discharged.”

Question put and passed.

House adjourned at 11.3 p.m.

## Legislative Council,

Wednesday, 22nd May, 1918.

The PRESIDENT took the Chair at 3.0 p.m., and read prayers.

## ELECTORAL—NEW MEMBERS.

The following members, elected at the biennial election, took and subscribed the oath and signed the roll:—Hon. Hal Pateshall Colebatch (East), Hon. Archibald Sanderson (Metropolitan-Suburban), Hon. Robert John Lynn (West), Hon. Richard George Ardagh (North-East), Hon. Hector Joseph Stewart (South), Hon. George James Gallop Warden Miles (North), Hon. Henry John Saunders (Metropolitan), Hon. John Ewing (South-West).

Writs were also returned showing that James Cornell (on active service) had been elected for the South Province, and Joshua Mills (absent) had been elected for the Central Province.