

settle disputes that may arise. I prefer to see this legislation referred to a select committee. I am not opposed to the farmer or to any other man getting all that he can get legitimately. I am not opposed to giving all possible consideration to the people of this country, whether they be farmers, graziers or squatters, by means of legislation of this kind, but if the legislation is going to embarrass the farmers, it will be of no use coming to the Government, because we cannot finance them. It will not be possible for any farmer to contract himself out of this measure. I suppose the hon. member had a purpose in including that provision. In Victoria, however, thousands of farmers have contracted themselves out of the Act merely because they found themselves embarrassed with respect to finance. That is what I fear would happen here. As I said before, the measure would not affect any Government institution at all, but it would affect other interests and the House must share the responsibility. I am prepared to give every farmer all possible encouragement. If it can be done by means of this legislation, I have no opposition to offer to it, but I warn the House that I fear it may have the effect of embarrassing the farmer, and it is only right that the position should be made clear.

On motion by Mr. Wilson, debate adjourned.

House adjourned at 11.5 p.m.

Legislative Council.

Thursday, 25th November, 1937.

	Page
Question: Youth employment, vocational training	2053
Bills: Financial Emergency Tax Assessment Act Amendment, 32.	2054
Bush Fires, 22., Com.	2054
Timber Industry Regulation Act Amendment, 12.	2085
Hire Purchase Agreements Act Amendment, 12.	2085
Income Tax Assessment, Com.	2085

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

QUESTION—YOUTH EMPLOYMENT.

Vocational Training.

Hon. H. V. PIESSE (for Hon. A. Thomson) asked the Chief Secretary: In view of the fact that the Governments of New South Wales and Victoria have decided to contribute a similar amount to that provided by the Federal Government to assist unemployed youths to become efficient by way of vocational training so that they may be absorbed in profitable employment—1, What steps has the State Government taken to provide vocational training in this State for those youths who, owing to the depression, lost their opportunity of learning a trade or profession? 2, How does the Government propose to utilise the £16,000 allocated to it by the Federal Government for the purpose of providing opportunities for the lost legion in Western Australia to become useful citizens? 3, Is it the intention of the Government to supplement a minimum pound for pound from State funds so that the youth of Western Australia may be afforded a like opportunity to those of the Eastern States to learn a trade?

The CHIEF SECRETARY replied: 1, By the extensions of the operations of the School of Mines and Technical School training for employment. In the year 1930, students enrolled totalled 4,159. This year the students numbered 6,040. Apprentices registered in 1930 numbered 356. Up to the present time this year the number was 450. 2, The conditions attached to the Commonwealth Grant of £14,000 for the training of youth for employment were that as far as possible the grant was to be used for capital expenditure associated with the purchase of land, the erection of buildings, the installation of machinery and equipment.

Certain proposals are now receiving the active consideration of the Government. 3, No decision has yet been made.

BILL—FINANCIAL EMERGENCY TAX ASSESSMENT ACT AMENDMENT.

Read a third time and returned to the Assembly with amendments.

BILL—BUSH FIRES.

Second Reading.

Debate resumed from the previous day.

HON. H. TUCKEY (South-West) [4.36]: This Bill is mainly the result of representations made by the Road Boards Association of Western Australia. Of the 126 boards in this State 117 are members of that organisation. Four deputations from the executive of the association requested the Government to amend the parent Act. The first one waited on the Chief Secretary with a view to getting the assistance and support of the Central Fire Brigades Board. The other three waited on the Minister for Lands. At first the Minister for Lands was very much opposed to granting the powers that were sought. As I was a member of most of the deputations I can understand the attitude of the Minister. At that time we felt we would never get the powers that are now embodied in the Bill. We have, however, had so many disastrous fires that the Minister saw the necessity for these powers, and the Government is to be commended for bringing down the Bill. Some members have said that this measure will assist the Forests Department, but it will be a far greater assistance to the farming and pastoral community. Objection has been taken to Clause 17. No local authority would demand unnecessary fire breaks to be ploughed or burned. It has been suggested that under this clause farmers would have to plough breaks throughout the year whether these were required or not. That is not so. No local authority would ask a farmer to plough a break unless there was some definite need for it. Objection has been raised to giving a local authority power to appoint bush fire control officers. I think we can trust the local authorities to do the right thing in this regard. It has been said that these officers might go mad when they saw a fire. That is a stretch of the imagination. Local government has proved a

great success, and may well be trusted to do the right thing in handling a matter of this kind. One thing is certain, that if something definite is not done along the lines suggested far greater losses will be sustained in the future than have been sustained in the past. The Bill may be slightly amended in Committee, but I would prefer to see its provisions given a trial, after which any weaknesses that may be discovered can be adjusted. I was pleased to see a clause dealing with smoking in prohibited areas. Quite recently in my district the premises of a farmer, including plant and livestock, were reduced to ashes, through the men, on going away for the day, evidently throwing down a lighted match or leaving a cigarette butt behind. The fire cost the farmer £400 to £500. He is sure that the fire was caused by one of the smokers on the farm. There are two classes of fire, one the ordinary bush or scrub fire, and the other a grass fire. A bush fire is not nearly so dangerous as a grass fire, because ordinarily bush will burn only every other year, or sometimes every third year, and in consequence it burns in patches. Such a fire is easily controlled by the exercise of a little care. With the extensive top dressing under which we get miles of grass country, it is a different matter. It is in those districts that we have to be so careful and where it is necessary to have some legislation to guard against such disastrous fires as we have had in the past. It is not worth while talking about the so-called arbitrary powers that are to be given under the Bill, and of what would happen if those powers were conferred upon local authorities. No one would go upon a man's property and cause some great loss if it was not definitely necessary. Some farmers will not light a fire to meet an on-coming fire until it is too late. When a fire is coming along with the wind behind it, it is necessary to burn a break so that when the fire reaches that spot a sufficient break exists to stop it. If the break is left too late, that is where the danger comes in. A lot of men may be working on a fire, and it is advisable that one authority should be in control to see that all work to the one end. I have seen occasions when many settlers have come to help in putting out a fire. Very often one man is working against another, because they are not working with the same object in view. I do not agree with previous speakers who have opposed the Bill

on the ground that it confers arbitrary powers upon local authorities. I contend that as those bodies have been carrying out responsible duties since they were formed, we can very well trust them to administer legislation of this kind. No doubt in Committee some of the clauses will be amended. If there is any clause to which members object, it can be dealt with on its merits. The request for the Bill comes from a large body of responsible people. Only after very mature consideration has the Government decided to bring it down. Members can, therefore, rest assured that the Government appreciates the situation. The Minister for Lands would never have granted the powers contained in this Bill if he had not taken a serious view of the position. I support the second reading.

HON. T. MOORE (Central) [4.45]: The Bill certainly provides very dangerous powers for certain people, and on that account we should carefully consider its provisions before passing the measure. Reference has been made to the fire control officers in the various districts getting into motor cars or other vehicles and rushing about to take control. It will be realised, however, that almost certainly, when going to places where fires have broken out, they will not know exactly where the tracks or breaks are, and decidedly it would be a grave injustice if those officers did not interview the owners of properties, where the fires break out from time to time, for the purpose of consulting with them before taking charge and directing operations.

Hon. H. Tuckey: Would they not do that in the ordinary course of events?

Hon. T. MOORE: They might.

Hon. V. Hamersley: But we should make provision for that in the Bill.

Hon. T. MOORE: I think so.

Hon. J. Cornell: And immediately you will have divided control.

Hon. T. MOORE: I do not know about that. I say quite candidly that we should not legislate so that one person may go on to property belonging to some one else and, in order to save an adjoining property, burn the other out.

Hon. J. Cornell: But that principle is applied with regard to mining inspectors.

Hon. T. MOORE: I do not care about that. That is my view of the position, especially when no compensation is allowable.

Hon. H. Tuckey: There is no provision for that at all.

Hon. T. MOORE: And that is why we should be all the more careful. If we agreed to the Bill in its present form we would grant powers that would enable one individual to burn another out, and yet there would be no compensation from which the owner of the property could be recouped for his loss. The position is all the more serious when action could be taken regarding the fire that would be quite contrary to the wishes of the owner of the property. That is quite wrong and most decidedly the owner should have some right to say what course should be followed. In every instance where it is possible to prevent the spread of a fire, owners of properties affected will be only too willing to assist the fire control officer.

Hon. G. B. Wood: They always are.

Hon. T. MOORE: That has been my experience, and I have been associated with quite a number of fires. Obviously the owner who is likely to suffer loss should have some say before he is forced to incur additional losses. It would be remarkable if we were to hand over such authority to fire control officers as would enable them to do as they liked without consulting with owners of properties affected, even though those officers should be appointed by road boards in whom we have every confidence. It must be realised that accidents happen from time to time. Errors of judgment are shown in fire fighting. For instance, the wind may be blowing in a certain direction. With a knowledge of local conditions and the probable action of the wind, the owner will possibly be able to advise the fire control officer as to the likely course of events and the best means to be adopted to check the fire. With the wind in a certain direction, fire breaks may be burnt accordingly. Nevertheless, within 20 minutes I have seen the wind change and blow from the opposite direction. If full power is given to the fire control officer he will do as he thinks fit and it is often a matter of deciding how long the prevailing wind will continue from the one direction. The fire control officer may be a man from another part of the district without a close acquaintance with local conditions. Who will decide what is to be done?

Hon. G. B. Wood: According to the Bill, it is not to be the owner.

Hon. T. MOORE: That is so, but I hope that before the Bill leaves this Chamber that particular clause will be altered. We should

certainly not deprive the property owner of all his rights. Another provision of the Bill is one that may lead to litigation if it is not altered. The Bill sets out that if a fire is burning on a property, irrespective of whether the owner started it or not, he must do certain things including, should he find he cannot prevent the outbreak from spreading, the necessity to leave his property and advise the fire control officer.

Hon. W. J. Mann: And let the fire get away altogether.

Hon. T. MOORE: He would be a foolish man who did that. Self-preservation is the first law that I know of amongst farmers, and, in such circumstances, the owner would certainly stay on the property and save as much as he could. According to the speeches of some members, they seem to think that there are telephones on every farm. There is a limited number in my district.

Hon. G. B. Wood: I intend to move an amendment to deal with that phase.

Hon. T. MOORE: If it were possible to have a telephone at every farm, the position could be dealt with quite well. One difficulty is that people are not able to judge exactly how far away a fire is burning or just where it is. If they could, they would be on the spot quickly and deal with it. In many districts scrub fires burn from time to time, and people are accustomed to the appearance of smoke and do not take much interest in it. There is a type of individual that lights fires at times when that course should not be followed. I have seen quite a number that have spread and assumed vast proportions with extensive resultant damage.

Hon. J. Cornell: The wind might suit one person but not the other fellow.

Hon. T. MOORE: Often that might be the position. Where an individual breaks the law in that respect, steps should be taken to punish him. The Bill will certainly enable bush fire brigades to be formed, and in that respect we will follow the practice that has obtained in Victoria. When I was in that State, I witnessed one big fire and had an opportunity to see how the brigades operate there. The bush fire brigades are very well equipped, whereas here there is no equipment available. Should a fire break out the usual practice is to pull down a branch from a tree or a bush and belt away at the fire until it is necessary to get another branch. In Victoria leather-beaters are used and the men of the bush fire brigades take a great deal of interest in their work and

equipment. On the occasion of the big fire that I witnessed in Victoria, within a couple of hours upwards of a hundred were on the spot, all well equipped for fire-fighting purposes. The Bill should instil into the minds of the country people that it is just as necessary to have fire brigades in the outer areas as in the towns. I agree that the policing of the measure will be difficult because Western Australia is so extensive. Then, again, people are not always prepared to give evidence against their neighbours except, of course, where extensive damage has followed upon the illegal lighting of a fire. The Bill may not be valuable from that standpoint. At the same time, the road boards will be very careful in their selection of fire control officers, and in many instances they will probably not be prepared to give any one in the district all the powers that are proposed in the Bill. As to the provisions regarding smoking, I think they make the legislation rather ridiculous. If any member were to go on my farm he would see the men working in the fields with cigarettes in their mouths.

Hon. H. Tuckey: I know a farmer who will not employ a man who smokes.

Hon. T. MOORE: After all, although most men on farms smoke, very few fires have occurred as a result of that practice. I confess I did not feel too pleased when I saw men working on my farm with cigarettes or pipes in their mouths. I knew it was useless saying anything, because they would smoke when I was absent. However, I advised my men to sit down and have a smoke in comfort and have done with it. It can be taken for granted that men will not go through a whole day in the field without a smoke, unless, of course, the employer can secure men who are non-smokers. It is certainly remarkable to think how many men smoke cigarettes on farms during the summer months, and how few fires occur in consequence. That has been a most astonishing point to me. As a matter of fact, I think cigarette smoking in that respect is not nearly so dangerous as pipe-smoking. In the old days in Victoria it was necessary for covers to be attached to pipes when used in the fields. I have never seen that in this State.

Hon. W. J. Mann: There are plenty of men who have covers to their pipes.

Hon. T. MOORE: I have not seen it here. It would be a good thing if that were re-

quired here in this State. It would help men to realise the necessity for greater care. I support the second reading of the Bill.

HON. C. F. BAXTER (East) [4.57]: There is a real necessity for the Bill. Many people have been urging the introduction of a Bill of this description for the past seven or eight years. It will be agreed that the legislation may not be perfect in its operations, because anomalies will creep in. Fire-fighting in the country is not new in this State. Several volunteer bodies have been created and have done splendid work, but they have been hampered because of the many restrictions imposed upon them and the danger arising from the possibility of litigation for damages. The Bill embodies two important features. The first is that groups of fire-fighters will be established under the guidance of captains, who will be supported, I take it, by lieutenants. It has been said that this will mean that one man will be racing about the country in a motor car. What has happened where some such organisation has been established is to have men located in each of four sections of the rural area concerned, and they are under the control of an officer. Some members may disagree with power being placed in the hands of one individual. It must be realised, however, that much damage has resulted from bush fires that could have been obviated had someone been in control to direct the operations of others. I have seen fires both here and in the Eastern States at which those who were helping to put the fire out were working against each other. One section wanted to do this, and another section wanted to do the other thing. The result was that the fire continued to burn, and did enormous damage. Under the direction of one man, such outbreaks would be more quickly suppressed. I do not know of any body in a better position to select fire control officers than the local governing authorities. As a rule, the road boards consist of persons of experience, with knowledge of the residents of the district and their respective abilities. They would naturally select the most suitable person available. The boards may make mistakes, but everyone does that at times. The present haphazard order of things is worse than anything else that could obtain. First of all, the most important feature is to have a body or

brigade under some direct control. Another important point is that once the Bill becomes law it will be competent for local governing authorities to establish the wherewithal to combat fires. Mr. Moore touched the point a little while ago when he spoke of men rushing about with branches beating out the fire, and those branches breaking up, whereupon it became necessary for the men to get more branches. Another method is to pick up an old sack and do the beating with that. But presently that sack catches alight, and so it is necessary to get more sacks. Not only do we require to have established a body of proper beaters, but the system should be extended later, as I hope the Act will be extended later, to compel every farmer to have three or four beaters ready on his farm. That is very necessary. Of course, one of the best beating implements that can be used is the leather beater spoken of by Mr. Moore and which can be bought at under 30s. a dozen. As I have said, the having of beaters ready is the keynote to the prevention of fires. That is the main point, for those beaters, in turn, have everything ready, and do not have to rush about, but know how to get down to the job. Then the provision of a water cart is most important. When water carts are provided, the bush fires really will be kept down. Of the utmost urgency is it at present to have some legislation such as we find in the Bill. It has been a wonderful season in the South-West, but what must be remembered is that during the past 20 years the subterranean clovers have grown so luxuriantly that the whole countryside is grassed, and, given a big fire, unless something effective be done that fire will go right through the country. We find careful farmers putting breaks around their country, whereas others will not do anything of the sort. But the break in itself is not sufficient unless burning back against an oncoming fire is done. In my province we have had voluntary fire brigades for some time, and most excellent work has been done by those bodies. Even though there is a duly constituted fire brigade available, yet legally one would be responsible if he allowed the country to be burnt back. That is the trouble. I do not know that the responsibility is altogether clear in the Bill. In some cases there is not enough latitude given. Under the Bill, a

man will still be liable for damages if he fires back country. When one attacks a fire, he will almost certainly create more damage from the owner's point of view. Bush fires will jump the ordinary fire break, and so what is required is a very wide break to make sure of stopping the fire. I have seen a fire rolling a chain and a half over the break. I am sure that in most instances it will not be practicable to put into action the compulsory clauses of the measure regarding bush fires, because a lot of people cannot now put a plough in the ground. It is too late for that. But other precautions can be taken. The provision regarding subterranean clover is somewhat ridiculous, for the farmer is restricted to 20 acres. But supposing that he has 200 acres, then he has to divide it up and plough a break around each portion. It will mean an enormous expense for him. Whatever clover seed they want to gather, let them plough the break around that area. Again, the farmer must notify the officer in charge of the district that he will burn at a certain time. But one cannot select a time with any certainty. One may fix it for 4 o'clock in the afternoon, but when that time arrives the heat is terrific and a strong wind may be blowing, and so one does not dare to start his burn. It is difficult to set down a hard and fast rule like that. Of course, with clearing fires the position is quite different. A number of provisions in the Bill require careful scrutiny, but I will say we do not want to be too exacting with the measure. It must be given a trial, but at the same time the powers should not be made so limited as to hamper the work of the brigade. They require the necessary power to keep the fire in check. If they are to be hampered at all, they will be in the same position as the voluntary brigades are in to-day. When they reach the fire, they could stop it if only they could burn back, but the law does not permit of that. The fire brigades should be entitled to take every action necessary to get the fire in check, and in doing that they are bound to destroy some property. I am glad that after a long period of years the Bill has at last reached Parliament. We should be able to put on the statute-book a law that will have most excellent results. I hope the Bill will pass the second reading and that, if amended, it will be amended in such a way as to render it very useful to the bodies concerned.

HON. L. B. BOLTON (Metropolitan [5.10]: I commend the Government on having introduced a measure of this nature, which we hope will be of some assistance in those districts threatened more than others by the fire fiend. There is, as has been pointed out by other members, a number of clauses that, I think, require amending in some direction, but generally speaking the Bill is one that we should welcome. Much has been made by previous speakers of the difficulty there will be in policing the Act. But it seems to me this is a Bill which it will not be necessary to police so strictly as certain other Acts; the mere fact of its being on the statute-book and that certain penalties are contained in it will help to make those responsible much more careful than they otherwise would be. Regarding the control, I cannot for the life of me conceive of any unfortunate farmer who is fighting to put out a fire on his property, or adjacent to his crop, standing arguing a point with the officer appointed to control the fire-fighting brigade. In my experience, no other body of men is so willing and anxious to help one another as are farmers in the season when fires threaten destruction to the crops of a neighbour. I have not had a great deal of experience in this direction, but in the little I have had I have seen farmers travel 12 miles to help other farmers. As Mr. Moore pointed out, it is one of the most difficult things in life to gauge the distance of a fire. We fancy that the fire is two or three miles away, but when we come to investigate we find that it is 20 miles away. The season in many districts promises to be prolific in feed and grass, and the Government is therefore to be commended on having brought down the Bill at this stage. I am not sure that we shall get the full benefit of the measure during the present season. We shall see the difficulties and be able to effect amendments as we go along. I think, however, that more than is really necessary has been made of the question regarding control by the boards. The local authorities naturally will appoint men, if they are able to get them, who they think will do the job best, and my experience of boards and societies in the country is that they are always most willing to help one another. The Bill will give the farming community in many districts greater security than they have previously experienced. Certainly some of the clauses are very drastic. Clause 15, for instance, has been looked upon by some members as

almost a joke. I know it would be very difficult, from what I have seen and from experience, to carry out the provisions of that clause. Only within the last fortnight I saw a man stand in a crop, that is yielding 20 bushels, and light a cigarette. But an experienced farmer will tell us that there is very little danger from cigarette smoking in a crop.

Hon. V. Hamersley: Or a pipe.

Hon. L. B. BOLTON: There is much greater danger from a pipe. I know a farmer who has no objection to any man smoking while harvesting or bay carting, or doing any work around the farm.

Hon. H. S. W. Parker: Perhaps he is well insured.

Hon. L. B. BOLTON: No, it is simply a matter of experience. This man states that he has never seen a fire caused by smoking a cigarette in a crop, but he has known of a fire occurring from smoking a pipe, and he claims that smoking a pipe in a crop is much more dangerous than smoking a cigarette. I hope that Clause 15 will become law and will be carried into effect. I will then feel much safer, particularly in a season like the present, when there is an abundance of feed. Other clauses have been referred to by previous speakers as requiring some amendment. I, too, think they can be improved in Committee, but generally I consider the Government should be commended for bringing in the measure. I support the second reading.

THE HONORARY MINISTER (Hon. E. H. Gray—West—in reply) [5.18]: I hope the House will not attempt seriously to whittle down the provisions of the Bill. It would be far better to pass it into law as it is, rather than try to amend it so as to meet the wishes of individual farmers. Those farmers should sink their personal opinions for the general good. Most fires have been caused principally in the farming areas by the desire of the holders of areas to burn off, and while so doing have forgotten about the danger.

Hon. H. Tuckey: There is a lot of that.

THE HONORARY MINISTER: The debate on the Bill has revealed that members regard it as a decided improvement on the present law dealing with the prevention and control of bush fires. However, there are one or two provisions in the Bill which have drawn forth a certain amount

of criticism. Mr. Mann and several other members expressed some concern at the possibility of the very comprehensive powers vested in fire control officers, and officers of bush fire brigades, proving dangerous when exercised by amateurs. In selecting fire control officers, the local authorities are not likely to appoint anyone who will run amok. They will be bound to select the most efficient men of calm temperament in the district. Consequently, I do not endorse the fears expressed by some members. An individual of an excitable nature, no matter how well intentioned, is not likely to be selected anywhere as a fire control officer. Part III., wherein the relevant proposals appear, is the keystone of the Bill. Unless Parliament is prepared to empower the officers appointed for the purpose of controlling and extinguishing bush fires with the necessary authority, the proposed legislation will almost certainly prove ineffective. The powers asked for were suggested by the local authorities, who have long recognised that their absence from our present legislation has seriously hampered their ability to cope with the various situations that arise in the country districts through the outbreak of bush fires. I inferred from the remarks of Mr. Wood that the officers who will be appointed under the Act will include a number of neurotic and incompetent persons.

Hon. G. B. Wood: Not incompetent, but temperamental.

THE HONORARY MINISTER: I think that after due consideration, the hon. member will be prepared to admit that no local authority would appoint a person to a position of responsibility without first fully satisfying itself of his capabilities. I understand that Mr. Piesse, of the Road Boards Association, has suggested that road board members might well be appointed as bush fire control officers. Mr. Wood said that he did "not think it possible for a road board to say how, where, or when a man should plough a fire break." This power of the local authorities will be exercised at discretion. It has been strongly desired by the road boards for some time. With regard to the provisions stipulating certain conditions which are to be observed by persons burning off during "prohibited times" for the purpose of facilitating the collection of clover burr, it will be recalled that Mr. Mann ob-

jected to the proposal which provides for the ploughing of a 10ft. fire break. At present it is unlawful to burn off any land during gazetted "prohibited times." Actually, therefore, the Bill proposes to liberalise the provisions of the existing legislation in this regard. At the same time, however, it is desirable that the conditions imposed on persons burning clover paddocks in "prohibited times" shall be fairly stringent. Mr. Miles suggested, by way of interjection, that the limitation on the area to be burned at one time was too small. The Forests Department and the Chief Inspector of the Agricultural Bank are emphatic that this provision is necessary, and I understand that they are supported in their contention by the road boards. Mention was made that the period during which unrestricted burning is prohibited namely, between October and April, was far too long. Mr. Mann stated that he did "not think it possible, if people made the effort, to create a fire during October." The Bill merely continues Section 7 of the existing Act, with certain alterations, so far as this provision is concerned. I am informed that the records of the Forests Department show that April is at times quite a dangerous month. Last year 19 per cent. of the fires dealt with by the department occurred in April. Unless very heavy rains fall in March, April fires are even more difficult to control than those in the preceding month. As regards the earlier months, in October of this year the Forests Department's officers had to cease controlled burning operations on certain days owing to dangerous fire hazards. Members should realise, too, that conditions vary in the different districts from year to year. Mr. Craig asked whether the Bill would override the power of the local authority to fix the burning period. To that I reply in the negative. The existing practice will continue. The local authorities will recommend the period, and as in the past, the department will invariably approve of it. The hon. member also drew attention to the possibility of a fire starting only a chain inside the boundary and easily extending to the adjoining areas. In Committee I hope it will be possible to overcome the difficulty. As I said in my opening remarks, I trust members will not make any drastic alterations to the Bill and that it will emerge from Committee an effective measure. It is experimental legislation and it is recognised that

a serious commencement must be made to prevent the enormous losses that are occasioned by bush fires.

Question put and passed.

Bill read a second time.

In Committee.

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

Clause 1—Short Title:

The HONORARY MINISTER: I understand that various hon. members intend to move amendments but have not yet got them drafted. In the circumstances I suggest that the Committee deal with non-contentious clauses now, and later the Bill can be re-committed.

Clause put and passed.

Clauses 2 to 6—agreed to.

Clause 7—Fire protected areas:

Hon. G. B. WOOD: I move an amendment—

That in Subclause 4 after the word "for," in line 3, there be inserted "where negligence is proved."

Hon. H. V. PIESSE: Members of the Kojonup Road Board, who are practical men of considerable experience in connection with bush fires, have asked me to support the amendment.

Amendment put and passed; the clause, as amended, agreed to.

Clause 8—Governor may declare prohibited times:

Hon. H. V. PIESSE: An amendment is desired in this clause. I have not been able to get it drafted yet because the officer of the Crown Law Department whose services are made available to members of Parliament happens to be away at Albany.

On motion by the Honorary Minister, clause postponed.

Clause 9—Penalty for lighting fires:

Hon. G. B. WOOD: I move an amendment—

That in subparagraph (i) of paragraph (b) of Subclause 3 the word "twenty" be struck out, and "fifty" inserted in lieu.

Twenty acres is too small an area to be burnt at one time. Therefore the amendment suggests 50 acres. A man in the West Beverley district told me it was his intention to burn as much as 300 acres. It would be a highly expensive job to cut a 300-acre block

into areas of 20 acres and plough around each of those areas.

Hon. H. V. PIESSÉ: I support the amendment. Large areas of clover are being planted in my Province, and the seed is being gathered. Several road boards have suggested an increase to 40 or 50 acres.

The HONORARY MINISTER: I oppose the amendment. The departmental experts consider that the utmost precautions must be taken, as the burning off would occur during prohibited times.

Hon. T. Moore: All this burning-off will take place during prohibited periods.

Hon. G. B. WOOD: The fires will be lit only in the evening. Later I propose to increase the factor of safety by moving an amendment substituting five guards for three.

Hon. W. J. MANN: A man would be a maniac if he did not take the utmost precautions when burning clover. He might desire to collect seed from only one portion and reserve the paddock for feeding later on. Twenty acres is on the small side, especially as a ploughed break 10 feet wide is specified. However, ploughing seems wasteful for this purpose. The Railway Department has had fire breaks made along the fences by contract. The contractor goes along with a disc plough, and if after the grass has been lighted one simply turns over the sod, quite a lot of grass is found to be sticking out. A far more effective method would be to go along with a cultivator.

The CHAIRMAN: Order! The discussion is not on fire breaks, but as to whether the area shall be 20 acres or 50 acres.

Hon. W. J. MANN: The Minister has not convinced me that the mere fact of greater precautions being taken suffices to make the amendment unnecessary. I therefore support the amendment.

Hon. C. H. WITTENOOM: I also support the amendment. If the areas are to be only 20 acres and fire breaks have to be cut around them, too great an area of the farm will be taken up in that way. The area should be 40 or 50 acres.

Amendment put and passed.

Hon. G. B. WOOD: I move an amendment—

That in subparagraph (ii) of paragraph (b) of Subclause 3 the following words be added:—"provided that at the discretion of the fire control officer or other authorised person fire breaks need not be ploughed."

This amendment will overcome the difficulty mentioned by Mr. Mann. It is ridiculous to expect a man to plough breaks around the areas. Often it is not necessary. There may be a road at the side of the paddock, or a salt patch. It would be a hardship to plough 10 feet with a single-furrow plough.

Hon. G. W. MILES: I desire to move an earlier amendment, striking out the words "cleared and ploughed."

Hon. H. V. PIESSÉ: I support Mr. Wood's amendment, because without it the waste of seed would be great. In that class of country there are wash drains, and in a wet season there is a tendency to wash in the ploughed portion.

Amendment by leave withdrawn.

Hon. G. W. MILES: I move an amendment—

That in subparagraph (ii) of paragraph (b) of Subclause 3 the words "cleared and ploughed" be struck out.

The owner is not going to take any risks. He will take every precaution to protect his own property. In some cases the land would not be ploughable at this stage.

The HONORARY MINISTER: I oppose the amendment on the ground that we must state what a fire break is.

Amendment put and passed.

Hon. G. B. WOOD: I move an amendment—

That in paragraph (g) of Subclause 3 "three" be struck out and "five" inserted in lieu.

We have had a concession to allow 50 acres to be burnt, and I want to safeguard that concession by making it necessary to have five men in attendance instead of three. In most of the southern districts four o'clock is a most dangerous time at which to burn. What is known as the Albany doctor comes along and blows with considerable force. It is necessary to have five men on the job at such a time.

Hon. L. CRAIG: I oppose the amendment. Three men should be quite sufficient. If the people in the Great Southern District think that five men are necessary, there is nothing to prevent their having five men. The paragraph provides that there shall be no fewer than three men. In some districts it is not easy to obtain five men at a special time to control a fire. The area concerned is only a small one and three men would be sufficient.

Hon. H. V. PIESSE: I support the amendment. Suppose a number of men in a particular district decided to burn their clover. They might be setting up many fires in that particular area.

Hon. L. Craig: There will be three men in each paddock.

Hon. H. V. PIESSE: It is necessary to have more than that. Five is not a large number.

Hon. C. H. WITTENOOM: I support the amendment. These precautions are not merely for protecting the owner of the land but also the owners of land adjoining.

Hon. L. Craig: There is nothing to prevent him having five men.

Hon. C. H. WITTENOOM: We want to compel him to have five.

Hon. L. Craig: Suppose he could not get them?

Hon. C. F. BAXTER: Some of these blocks are only from five to ten acres. In many cases the clover is evened off before there is an attempt to do any burning. It will not be possible to procure as many as five men. It is difficult to get men for ordinary work, let alone for special work of this kind.

The HONORARY MINISTER: Now that the area has been increased it is essential that the number of men should be increased.

Hon. G. W. MILES: As Mr. Baxter has pointed out, before firing is commenced the owner feeds down the clover as much as he can. In some cases there would not be anything there to burn. The paragraph provides that not fewer than three men should be in attendance, and that should be sufficient. Suppose a man were 15 or 20 miles from a township, where would he get the men?

The CHAIRMAN: I should like to ask the Honorary Minister if it would be obligatory on the owner and occupier to pay the three men?

The HONORARY MINISTER: It is not usual for men to be paid in such circumstances. The usual thing is that men help each other.

Hon. H. V. PIESSE: Two or three road boards have asked me to endeavour to have the number increased to five. They are better judges than I, and I propose to support the amendment.

Hon. L. CRAIG: What appears to have been overlooked is the fact that if a man burns his neighbour out or destroys feed

he is liable. Farmers are a very sensible body of people and they are not going to take undue risks. Another point is that most clover paddocks are in the middle of a bigger property and a man may be expected to take precautions to protect the rest of his farm.

Hon. T. MOORE: To insist upon five men would be a hardship, as it would often entail upsetting arrangements on four farms to secure that number. The fire control officer would have to be satisfied before he granted a permit, and the farmer's position should not be made more difficult.

Amendment put and negatived.

Clause, as previously amended, put and passed.

On motion by the Honorary Minister, consideration of Clause 10 postponed.

Clause 11—Occupier to extinguish bush fire occurring on his land during prohibited times:

Hon. G. B. WOOD: I move an amendment—

That after "purpose" in line 7 of Subclause 1, the words "and means are available to do so without leaving the fire unattended" be inserted.

The occupier might be the only person on the property. Would he be expected to leave the fire unattended in order to inform the fire control officer? By remaining he might be able to keep the fire in check, but if he did not inform the officer, he would be liable to a penalty.

The HONORARY MINISTER: This provision has been inserted to prevent the deliberate lighting of fires.

Amendment put and passed.

Hon. G. B. WOOD: I move an amendment—

That in the last line of Subclause 1 "fifty" be struck out with a view to inserting "twenty."

A penalty of £50 is provided, although the occupier might not have lighted the fire and might not even know it was burning.

Hon. C. F. BAXTER: What is the penalty for? It sounds ridiculous.

The HONORARY MINISTER: The object of the penalty is to compel a man to do his duty at once. To neglect a fire is almost as bad as to light one deliberately.

Hon. H. V. PIESSE: Which would be the more important duty devolving on the occupier—to inform the fire control officer, or to endeavour to put the fire out? Ap-

parently the man would be liable to a penalty whichever course he adopted.

Hon. G. B. WOOD: I should like the Honorary Minister to tell us what would be expected of such a man. Should he report to the fire control officer or should he endeavour to extinguish the fire?

The HONORARY MINISTER: The man's duty would be to put out the fire if possible. Failing that, he should notify the fire control officer.

Hon. H. TUCKEY: The subclause is not clear and I suggest that it be postponed for redrafting.

Hon. G. FRASER: It should be a sufficient defence if the man was of opinion that he did not require assistance.

Hon. G. B. WOOD: The point regarding the man's duty has been clarified by the amendment already carried. I shall be satisfied if the penalty is reduced.

Amendment (to strike out "fifty") put and passed.

Hon. G. B. WOOD: I move an amendment—

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

Hon. C. F. BAXTER: The clause had better be postponed to permit of further consideration.

The CHAIRMAN: If members do not want a penalty, they may vote against inserting the word "twenty."

Hon. G. W. Miles: Some penalty ought to be inserted.

Amendment (to insert "twenty") put, and a division taken with the following result:—

Ayes	14
Noes	8
Majority for	6

AYES.

Hon. E. H. Angelo	Hon. G. W. Miles
Hon. A. M. Clydesdale	Hon. H. S. W. Parker
Hon. J. T. Franklin	Hon. H. V. Piessie
Hon. E. H. Gray	Hon. H. Tuckey
Hon. J. J. Holmes	Hon. C. H. Wittenoom
Hon. W. H. Kitson	Hon. G. B. Wood
Hon. J. M. Macfarlane	(Teller.)
Hon. W. J. Mann	

NOES.

Hon. C. F. Baxter	Hon. J. Nicholson
Hon. J. M. Drew	Hon. H. Seddon
Hon. G. Fraser	Hon. L. B. Bolton
Hon. V. Hamersley	(Teller.)
Hon. T. Moore	

Amendment thus passed.

Hon. G. B. WOOD: I move an amendment—

That after "fire" in line 14 of Subclause 2 the words "and has the means to do so without leaving the fire unattended" be inserted.

This is a consequential amendment. The man might not have means to inform the fire control officer.

Amendment put and passed.

Sitting suspended from 6.15 to 7.30 p.m.

Hon. T. MOORE: The owner of the land might not be aware that a fire had broken out on his property. I move an amendment—

That in line 2 of Subclause 2, after "fails" the following words be inserted:—"forthwith after becoming aware of such bushfire."

Hon. H. S. W. PARKER: Those words already appear in Subclause 1, and cover what appears in Subclause 2.

Hon. T. MOORE: I agree with Mr. Parker's view, and will withdraw my amendment.

Amendment, by leave, withdrawn.

Clause as previously amended, put and passed.

Clause 12—Sale and use of wax matches may be prohibited:

Hon. G. B. WOOD: I move an amendment—

That all the words after "the" at the commencement of the clause be struck out and the following inserted in lieu:—"the sale or use of wax matches by any person in agricultural districts is hereby prohibited."

There is no reason why wax matches should be used in agricultural areas at any time of the year.

The HONORARY MINISTER: I oppose the amendment. The clause is copied from what appears in the New South Wales Act. It will fully protect those areas that may be proclaimed from time to time.

Hon. C. H. WITTENOOM: The use of wax matches should be prohibited in any wheat-growing area. I do not see why they should be used in mining areas either.

Hon. T. Moore: Wooden matches become very damp, and are not as useful as wax matches in many cases.

Hon. G. B. WOOD: In mining we used wax matches to put on the end of a fuse, whilst we got away as quickly as we could.

Hon. C. F. BAXTER: The clause already safeguards the whole position. We should

not put a general embargo upon the use of wax matches.

Hon. G. B. WOOD: Storekeepers do not read the "Government Gazette," and if the clause remains as printed they will continue to sell wax matches indiscriminately. If the sale is prohibited, then the stores cannot sell them.

The CHAIRMAN: "Agricultural district" is not defined in the Bill, but there is a definition of "local authority."

Hon. J. J. Holmes: The clause is all right as it is.

Amendment put and negatived.

Hon. H. S. W. PARKER: I move an amendment—

That the words "by any person," in line 3, be struck out.

The words are both unnecessary and dangerous.

The CHAIRMAN: The Committee has already decided that the two subclauses shall stand part of the Bill. The hon. member will, therefore, have to move his amendment on recommitment.

Clause put and passed.

Clauses 13 to 15—agreed to.

Clause 16—Lighting or attempting to light a fire with intent to injure.

Hon. J. J. HOLMES: Will this clause apply to the man who boils his billy at the roadside? If so, it will cause a lot of trouble.

Hon. G. B. WOOD: The clause refers to the lighting of fires that are likely to injure or damage property.

Hon. H. S. W. PARKER: The clause is dangerous because, quite innocently, a man may light a fire in order to boil his billy and some irate owner may come along and quite properly contend that the man had done something that was likely to injure his property.

The HONORARY MINISTER: But it would be necessary to prove that the fire had been lit with intent to injure.

Hon. H. S. W. PARKER: If that is so, then the penalty provided is ridiculously low. If the clause were meant to deal with carelessness, it would be different.

The HONORARY MINISTER: The object of the clause is to prevent anyone lighting a fire, or even attempting to do so, with intent to injure someone or some property. That is made clear in the marginal note.

The CHAIRMAN: According to the Interpretation Act, the marginal note has no effect upon the clause.

Hon. H. S. W. PARKER: If a man were to light a fire for the purpose of boiling his billy and did so in the middle of January, it would be quite easy to show, even though it had been lit innocently, that the fire was likely to cause damage. The clause is so framed that it is difficult off-hand to suggest an amendment so as to make it clearer. I suggest that the further consideration of the clause be postponed so that the point can be looked into.

On motion by the Honorary Minister further consideration of the clause postponed.

Clause 17—Local authority may require occupiers of land to plough or clear fire breaks:

The CHAIRMAN: The Committee has already decided that it is not necessary to plough fire breaks when burning off clover paddocks.

Hon. W. J. MANN: That does not mean that Clause 17 should be deleted consequentially. The clause deals with general conditions and the arguments advanced with regard to clover paddocks could hardly apply generally. The clause is essential.

Hon. C. F. BAXTER: In paragraph (a) it is set out that fire breaks are to be ploughed to the width specified in the notice served on the owner by the local authority. That might mean the owner would be required to plough a break of any width the board liked to fix.

Hon. H. TUCKEY: The power referred to by Mr. Baxter is necessary because in some instances merely a narrow break will serve the purpose, but in other places much wider breaks will be required.

Hon. G. B. WOOD: The further consideration of this clause should be postponed. It will empower road boards to enforce the ploughing of fire breaks to any width they like. I think we should give consideration to this matter over the week-end.

Hon. J. J. HOLMES: The clause will have general application, and it will be difficult to apply because in some areas it will be impossible to plough during eight months of the year.

The HONORARY MINISTER: The Road Boards Association has pressed for

this particular provision but, in deference to the wish expressed by Mr. Wood, I move—

That the further consideration of the clause be postponed.

Motion (postponement) put and passed.

Clauses 18 and 19—agreed to.

Clause 20—Special powers of bush fire control officer:

Hon. G. B. WOOD: I move an amendment—

That paragraph (a) be struck out.

By virtue of the paragraph the bush fire control officer will be able to exercise the powers of the Chief Officer of Fire Brigades. Those powers are altogether too extensive to vest in a fire control officer who may have very little experience compared with that of the highly trained Chief Officer of Fire Brigades. He may go to a fire once only in 12 months. Fire fighting in the city is totally different. Many members do not appreciate what powers are exercised by the Chief Officer of the Fire Brigades. He is supreme, and I do not object to that. On the other hand, I do object to similar powers being vested in men with very little experience.

The HONORARY MINISTER: It is provided that the bush fire control officer may exercise any of the "appropriate" powers that are held by the Chief Officer of Fire Brigades. It does not refer to all the powers, but only to those powers that are appropriate for the fighting of bush fires. It is essential that the fire control officers shall have the necessary power to enable them to carry out their work satisfactorily. However, the matter can be further considered and I shall move to report progress.

Hon. G. W. MILES: Before the Committee further considers the Bill, I suggest that the Honorary Minister look into one other point. Is there authority in the Bill to enable local authorities to spend money? Is not an amendment of the applicable legislation necessary?

The HONORARY MINISTER: I will look into that point too.

Progress reported.

BILLS (2)—FIRST READING.

- 1, Timber Industry Regulation Act Amendment.
- 2, Hire Purchase Agreements Act Amendment.

Received from the Assembly.

BILL—INCOME TAX ASSESSMENT.

In Committee.

Resumed from the previous day; Hon. J. Cornell in the Chair, the Chief Secretary in charge of the Bill.

Postponed Clause 79—Concessional deductions:

Hon. C. F. BAXTER: The consideration of this clause was postponed last night to allow of further consideration of proposed amendments. Last night I submitted an amendment, but having now given it further consideration I ask leave to withdraw that amendment with a view to moving another.

Amendment by leave withdrawn.

Hon. C. F. BAXTER: I move an amendment—

That there be added to paragraph (b) a further proviso as follows:—"Provided further, that where there is no Government school within the meaning of the Education Act, 1928, nearer than three miles from the taxpayer's place of abode, and no means of free transport for children between the nearest Government school aforesaid and the taxpayer's abode is provided by the Government or the Education Department, and the taxpayer maintains his child or children elsewhere than in his place of abode in Western Australia for the purpose of providing for the education of such child or children, a deduction of one hundred pounds, in lieu of a deduction of sixty-two pounds as aforesaid, shall be allowed under this paragraph in respect of each child so maintained while such child is one to which this paragraph applies."

This amendment is designed to afford some relief to people in the unfortunate position of having no means of free transport for their children to the nearest Government school. The deduction of £62 applies to all taxpayers, and it is only right that those who are denied the privilege of sending their children to school should be allowed a deduction of £100. This would bring about a certain equality amongst taxpayers.

The CHIEF SECRETARY: I am afraid I cannot congratulate the hon. member on this amendment. In his proposed amendment of last night it was suggested that ten miles should be the limit, and that without any qualification as to the free transport. In this latest amendment the limit is reduced to three miles, and there is an additional qualification in regard to free transport. The hon. member says the amendment is framed with the object of equalising matters as between certain

people, and he declares that parents living more than three miles away from the school are entitled to some consideration if they send their children, not three miles to school, but to a school in some other part of the State. I do not follow that reasoning, although as I said last night, I sympathise with the idea the hon. member has in mind. However, this Bill is not the place in which to provide such a concession. I am not certain how many children would be affected by the amendment, but I am sure there would be at least 1,000, which at £38 each would mean £38,000 that would be exempt from income tax.

Hon. G. B. Wood: On what are you basing those figures; guesswork?

The CHIEF SECRETARY: Purely a rough estimate.

Hon. L. Craig: Pretty rough.

The CHIEF SECRETARY: It errs on the right side.

Hon. J. M. Macfarlane: Yes, on the short side.

The CHIEF SECRETARY: Suppose there were only 500 children affected, would we be justified in giving a special concession to parents who can afford to send their children away out of the district altogether to be educated?

Hon. L. Craig: Those parents cannot afford it.

The CHIEF SECRETARY: But they do it.

Hon. L. Craig: Yes, at great sacrifice.

Hon. G. B. Wood: Sometimes the children are boarded out with relatives.

The CHIEF SECRETARY: Even so, is that any reason why the parents should get this great concession? There are localities only four or five miles distant from the nearest school, and the parents in those localities prefer to send their children to the metropolitan area. Quite a number of those parents would be entitled to come within the scope of this amendment. So it will be easily understood that I cannot support the amendment, which I think should not find a place in this taxation measure.

Hon. C. F. BAXTER: There may be some ground for considering the distance of three miles, which was suggested by Mr. Moore last night. If this is not the Bill under which to seek such relief for those parents, where are we to get that relief? Certainly not under the Education Act. The

amendment means a little relief for those parents who are compelled to send their children away to be educated. The man in the outback has been suffering long enough, and it is time something was done for him.

Hon. H. V. PIESSE: I am surprised to hear the Minister object to the amendment. We are inviting people to have children, and are not giving them any encouragement to bring them into the world. The distance of three miles might be short, and if Mr. Baxter agreed to increase it to five miles, or even ten miles, that would be more reasonable.

Hon. L. B. BOLTON: As one of the main excuses for people leaving the land is the disadvantage under which they are suffering because of their inability to have their children educated, I think that section of the community is entitled to every consideration. Take a farmer with three or four children under the age of 16 years. If he were entitled to the reduction, it would make quite a difference to him. I support the amendment.

Hon. V. HAMERSLEY: This is further proof of the fact that the Government of the day is not country-minded.

Hon. G. Fraser: It is the best country Government the State has ever had.

Hon. V. HAMERSLEY: We should make every effort to encourage people with families to go into the country districts, and here we have the opportunity to do that. To force parents to keep their children in the country, where they cannot be educated, is not right.

Hon. G. W. MILES: I am opposed to the amendment. The right way to go about this is to let the Government collect the revenue and give educational facilities in the country, and so prevent the necessity to send children to the cities where they become city-minded.

Hon. L. CRAIG: I intend to oppose the amendment as it stands. Mr. Baxter opposed a similar amendment of mine last night, except that he has put in three miles. In submitting my amendment, I had a different object in view. My idea was not to make concessions to those children who could go to State schools but to encourage parents to send their children away from State schools at the age of between 14 and 16 years. The amendment covers children that are going to State schools, and for whom transport is not provided.

The CHIEF SECRETARY: We do encourage people to go outback by providing

schools, where the children can be taught in their own district. Why should we give parents an extra allowance to enable them to send children away from their districts? Mr. Baxter's amendment has the same drawbacks as the amendment we discussed last night. If parents decided to send their children to Melbourne or to Sydney, they would be entitled to an allowance of an additional £38. That does not seem right. Why should we give parents an extra deduction from their income tax because they are able to send their children out of the State, while we have provided in the State all the scholastic facilities that are necessary?

Hon. L. Craig: How many children go out of the State?

The CHIEF SECRETARY: That does not matter.

Hon. A. M. Clydesdale: Before the depression, parents used to send their children to the Old Country to be educated.

Hon. L. B. Bolton: Not under the age of 16.

Hon. A. M. Clydesdale: Yes.

The CHIEF SECRETARY: In any event, I cannot accept the amendment. Parents are not compelled to send their children away from the district in which they reside.

Hon. W. J. MANN: I see some virtue in the amendment. The three miles, however, is too short and should be increased to ten. The amendment provides for children only where there is no Government school. A parent would be entitled to the deduction only so long as there was not a school in the district in which he lived. If we pass the amendment it will have a tendency to break down the demand for new schools. I move an amendment on the amendment—

That in line 3 the word "three" be struck out and "ten" inserted in lieu.

Amendment on the amendment put and passed.

Amendment as amended put, and a division called for.

The CHAIRMAN: Before tellers are appointed I give my vote with the Noes.

Result of division:—

Ayes	..	..	..	12
Noes	..	..	..	10
				—
Majority for ..	..	..	2	
				—

AYES.

Hon. E. H. Angelo	Hon. J. Nicholson
Hon. C. F. Baxter	Hon. H. V. Piesse
Hon. L. B. Bolton	Hon. C. H. Wittenoom
Hon. V. Hammersley	Hon. G. B. Wood
Hon. J. J. Holmes	Hon. H. Tuckey
Hon. J. M. Macfarlane	(Teller.)
Hon. W. J. Mann	

NOES.

Hon. A. M. Clydesdale	Hon. G. W. Miles
Hon. J. Cornell	Hon. H. S. W. Parker
Hon. L. Craig	Hon. H. Seddon
Hon. J. M. Drew	Hon. G. Fraser
Hon. E. H. Gray	(Teller.)
Hon. W. H. Kitson	

Amendment, as amended, put and passed.

Hon. H. V. PIESSE: I move an amendment—

That in paragraph (e) "fifty" be struck out, and the words "one hundred" inserted in lieu.

The amendment is in conformity with Federal legislation. Having had experience in life assurance, I realise the need for encouraging thrifty people. A deduction from income tax encourages life assurance.

The CHIEF SECRETARY: This is another amendment that I cannot support. A person who can pay an insurance premium of £100 per annum stands in no need of any special concession. Persons in that fortunate position are not numerous, and therefore the amount involved may not be great; however, those persons represent that very small section of the community which is best able to bear taxation. If we agree to many suggestions because each of them, separately, does not mean much, the eventual loss to revenue will be material, and will have to be recouped from persons much less able to pay taxation.

Hon. H. V. PIESSE: The amendment refers also to superannuation payments and deduction from wages. Thrifty people lessen the need for old age pensions. An annual premium of £100 would mean only a couple of thousand pounds of insurance, which is not excessive.

Amendment put and negatived.

Hon. H. V. PIESSE: I move an amendment—

That in line 2 of subparagraph (ii) of paragraph (e) "provident" be inserted after the word "to,"

Clause 15 gives exemption from income tax in respect of provident, benefit, or superannuation funds established for the benefit of employees.

The Chief Secretary: The omission of "provident" is an oversight.

Amendment put and passed; the clause, as amended, agreed to.

Postponed Clause 140—Income derived by insurers out of Australia:

Hon. E. H. ANGELO: The Minister intended to inquire about the words "and is otherwise liable to be assessed under this Act" included in the clause.

The CHIEF SECRETARY: Mr. Angelo drew attention to these words as not appearing in any other Australian legislation of this nature. They were intended to obviate dual taxing under the Bill, and to clarify the position. However, as it appears to those for whose benefit the words were inserted that they do not clarify the position, I shall offer no objection to an amendment to delete them.

Hon. E. H. ANGELO: I have before me the opinion of a King's Counsel to the effect that the words are unnecessary and are apt to be confusing. I move an amendment—

That the words "and is otherwise liable to be assessed under this Act" be struck out.

Amendment put and passed; the clause, as amended, agreed to.

Postponed Clause 167—Court of review:

Hon. H. SEDDON: I move an amendment—

That Subclauses (1) and (2) be struck out and the following be inserted in lieu:—

(1.) For the purposes of this Part the Governor in Council may appoint a Board of Review consisting of a chairman and two other members as hereinafter provided.

(2.) The State may arrange with the Commonwealth for the holding by the chairman and members of a Board of Review under the Commonwealth Act, known as the "Commonwealth Income Tax Assessment Act, 1936," of the offices of chairman and members respectively of the Board under this Act.

(3.) Any agreement relating to any such arrangement may make provision for any other matters necessary or expedient to be provided for carrying out the arrangement.

(4.) The Governor in Council may appoint as chairman and members of the Board the chairman and members for the time being of any Board of Review under the said Commonwealth Act, and with the same tenure of office as they hold under the said Act; and may remove or suspend the chairman or other member if he is removed or suspended from his office under the said Commonwealth Act.

(5.) The Board of Review shall hear and determine appeals from assessments made under this Act, and shall have all the powers and functions of the Commissioner in making assessments, determinations, and decisions under this Act, and such assessments, determinations, and decisions of the Board, and its decisions upon appeals shall for all purposes (except for the purpose of objections thereto and appeals therefrom) be deemed to be as-

sessments, determinations, or decisions of the Commissioner.

The object of the amendment is to enable the Federal Board of Review to be used for the purpose of appeal. The reason for the alteration is that in the first place an appeal to the local court would involve a certain amount of expense to the taxpayer and, secondly, appeals are frequently made on matters which not only concern the State, but the Federal Taxation Department. As the Federal authorities have arranged a board of review, such matters could be decided by that board. There is the further point that in appealing to the board of review the taxpayer would have a decision arrived at by men who are expert in all taxation matters, whereas if the appeal were taken before a magistrate, the magistrate would be asked to decide a difficult question outside his scope.

The CHIEF SECRETARY: The clause appearing in the Bill is the same as the corresponding clause in the existing Act. In cases that might possibly come before the court of review as provided for in the Bill, the magistrate would be called upon to determine a question of law. By his amendment Mr. Seddon desires to substitute for the present clause one providing for the board of review to be the body before which the appeal is taken and that board would really be superimposed upon the Commissioner of Taxation, in that the hon. member provides that the members of the board should have all the powers of the Commissioner, not only the powers to listen to an appeal, but to make decisions and to have the power to order that those decisions shall be carried out.

Hon. H. Seddon: On appeal.

The CHIEF SECRETARY: Yes. That is not so under the present Act. The Commissioner is given a good deal of authority under the Act and carries a lot of responsibility. He has to form opinions on many matters, and to assist him to come to an equitable decision he has the knowledge that comes to him in his position as Commissioner of Taxation. He has knowledge in many ways and on many subjects that would not be available to this board of review, and is in a particularly good position to arrive at a just and fair decision. It seems hardly fair to provide a board (which has not the opportunity of applying the knowledge the Commissioner has gained as the

result of his administration of the department) with the power to hear appeals and determine the assessment that shall be issued in particular cases. Subclause 5 of the amendment is far-reaching in its effect.

Hon. L. Craig: Cannot the court do what it is proposed the board shall do?

The CHIEF SECRETARY: The court cannot determine an assessment but can refer an assessment back to the Commissioner for reconsideration, but this board it is proposed to appoint has no responsibility to anybody. It can please itself quite apart from the effect its decisions might have on other assessments and thus on the revenue of the State.

Hon. H. SEDDON: The clauses which have been included in the amendment are similar to those existing in the Victorian Act. There is also a similar provision in the Federal Act. When that Act was first brought forward there was no provision of this sort, but such an outcry arose that the provision was subsequently inserted. The board constituted under the Federal Act is familiar with all aspects of taxation, and would be qualified to deal with the questions referred to it. Such a board would not be likely to act in any way that was not just and right.

Hon. J. J. HOLMES: I have consistently opposed the appointment of a magistrate to hear appeals under the State Transport Co-ordination Act which has been introduced from time to time by Mr. Thomson. I have stood by the Government in declaring that it was not a magistrate's job on the ground that we might get a decision of one magistrate in one part of the State and an entirely different decision from a magistrate in another part. To be consistent I must vote for Mr. Seddon's amendment which provides for a board instead of a magistrate.

Hon. H. S. W. PARKER: This Board of Review arose out of a case that was decided before the High Court. A man appealed against a decision of the Commissioner. The Commissioner penalised the applicant because he was of the opinion that the return was made for the purpose of avoiding the tax. The man appealed and the High Court held that he had no right to appeal against the decision of the Commissioner of Taxation, although it was also found as a fact that there was no attempt to defraud the revenue or avoid the tax. Justice Isaacs

said that nevertheless the Commissioner was justified in coming to the conclusion that the man had intended to defraud the revenue. That man had no appeal from the discretion exercised by the Commissioner. I agree that there are many things on which the Commissioner has special knowledge but for every one guilty man who escapes it might be that one or two innocent men will be saved, and I think it is better that we should allow an innocent man to escape even if one or two guilty ones are successful on appeal. If desired, the board chosen can be the same board of experts which is appointed under the Commonwealth Act or a special board can be appointed here. Such a board would be a super commissioner. I see no harm in it at all. It would be an excellent thing to have in the Act. It would assist taxpayers, and also avoid a considerable amount of friction that exists among taxpayers.

The CHIEF SECRETARY: Under the amendment the board would have a right to disagree with the discretion exercised by the Commissioner of Taxation.

Hon. G. W. Miles: Has not the Commonwealth Board that right?

The CHIEF SECRETARY: Yes, and so has the board in Victoria, but our position is different. The Commonwealth Board is kept fairly busy. The members of the board receive a salary of £1,500 and have a secretary, and they visit Western Australia once a year. Possibly an opportunity to present appeals would occur only on that one occasion.

Hon. G. W. Miles: That would be often enough.

The CHIEF SECRETARY: Inordinate delays would occur. If we have confidence in the Commissioner to the extent of reposing in him the responsibility of making decisions on all the facts, many of which could not be made available to the board, we should be satisfied with the clause. There has been no demand in this State for such a board. If the Commonwealth Board were used, the State would probably have to pay for the service rendered.

Hon. G. W. Miles: I should think the Commissioner would welcome such a board.

The CHIEF SECRETARY: He might not have any strong objection to it, but why place a board over the Commissioner to whom we have entrusted these responsibilities? The powers proposed to be given to the board are extensive, and the board would

have no responsibility to the State Government for decisions that might have a far-reaching effect.

Hon. G. W. Miles: But would do justice to the taxpayer.

The CHIEF SECRETARY: Not necessarily. Suppose a large company appealed against the decision of the Commissioner that a certain rate of tax should be paid.

Hon. G. W. Miles: The Commissioner could justify it to the board.

The CHIEF SECRETARY: The board would hear the appeal, but the facts and figures presented would be incomplete as compared with the information available to the Commissioner. Such information could not be made available to the board.

Hon. G. W. Miles: It could be put up to the board.

The CHIEF SECRETARY: The information on which the Commissioner works is confidential. Would it not be possible for one company thus to obtain information regarding competitors in business?

Hon. G. W. Miles: How does the Commonwealth Board deal with that?

Hon. J. J. HOLMES: The Federal Board visits the State periodically to deal with Federal land tax appeals, and surely such a board will be capable of dealing with income tax appeals. I do not think those visits cost the State anything, although the decisions are binding on the State and on local authorities. I was successful in an appeal and received refunds from the Federal, State, and road board authorities.

Hon. G. Fraser: No wonder you want a board.

Hon. J. J. HOLMES: It is only consistent to have a board to deal with income tax disputes.

Hon. H. SEDDON: Mr. Parker effectively showed the need for an appeal from the decision of the Commissioner. The board would exercise all the functions and powers of the Commissioner and therefore would have whatever information was available to the Commissioner. As the Commonwealth and Victorian Governments have adopted the principle, we would be wise to follow the example.

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

Ayes	..	..	..	13
Noes	..	..	..	6
Majority for	..	..	..	7
				—

AYES.

Hon. E. H. Angelo
Hon. L. B. Bolton
Hon. L. Craig
Hon. V. Hamersley
Hon. J. J. Holmes
Hon. J. M. Macfarlane
Hon. W. J. Mann

Hon. J. Nicholson
Hon. H. S. W. Parker
Hon. H. V. Piesse
Hon. H. Seddon
Hon. C. H. Wittenoom
Hon. H. Tuckey
(Teller.)

NOES.

Hon. A. M. Clydesdale
Hon. J. M. Drew
Hon. G. Fraser

Hon. E. H. Gray
Hon. W. H. Kitson
Hon. G. B. Wood
(Teller.)

PAIR.

AYE.
Hon. G. W. Miles

NO.
Hon. T. Moore

Amendment thus passed.

The CHAIRMAN: Subclause 3 will be consequentially amended by substituting "Board" for the word "Court" in lines 4 and 5.

Clause, as amended, agreed to.

Postponed Clause 168—Objections:

The CHIEF SECRETARY: I move an amendment—

That after the word "Act" in line 2, the following be inserted:—"or with any assessment or amended assessment under the previous Acts which may be made after the commencement of this Act."

This clause provides the method of objecting to assessments, etc. At present the department experiences a lot of trouble in connection with appeals against the assessment of dividend duties under the Dividend Duties Act, 1902, and its amendments. In order to protect his rights, the taxpayer has to lodge an appeal within a certain number of days after the assessment is issued. That is a costly process. Once an appeal is lodged, costs are incurred and have to be paid. It is suggested that the provisions of this legislation might be extended to appeals under the Dividend Duties Act. To do that it is necessary to pass this amendment.

Amendment put and passed; the clause, as amended, agreed to.

Postponed Clause 169—agreed to.

Postponed Clause 170—Appeals:

The CHAIRMAN: This clause will be consequentially amended to provide for the inclusion of a board of review.

Clause, as consequentially amended, put and passed.

Postponed Clause 171—Power of court on hearing of appeal:

The CHAIRMAN: This clause also requires to be consequentially amended.

Hon. H. S. W. PARKER: It is a recognised principle that fruitless appeals will

not be taken because of the risk of costs being awarded against the appellant. If a taxpayer thinks he will be mulet in costs, he is not likely to lodge an appeal.

The CHIEF SECRETARY: The object is to get away as far as possible from the question of costs.

Clause, as consequentially amended, put and passed.

Postponed Clause 172, as consequentially amended, put and passed.

Postponed Clauses 173 and 174—agreed to.

Postponed Clause 214—Agents and trustees:

Hon. H. SEDDON: I move an amendment—

That the following proviso be added:—Provided that nothing in this provision shall apply to moneys which have been distributed from an estate by a trustee prior to the passing of this Act.

The idea is to provide that where moneys were distributed under last year's legislation there can be no possibility of the trustee being held responsible when this legislation comes into operation.

The CHIEF SECRETARY: Such a proviso is unnecessary seeing that paragraph (e) covers the whole situation.

Hon. H. SEDDON: Then I will not press the amendment.

Amendment, by leave, withdrawn.

Postponed Clause put and passed.

Postponed Clause 215—agreed to.

New clause:

Hon. C. F. BAXTER: I move—

That a new clause, to stand as Clause 77, be added, as follows:—

Expenditure incurred in connection with primary production.

Expenditure incurred in the year of income by a taxpayer engaged in primary production on any land situate in Western Australia in relation to—

- (a) the eradication or extermination of animal or vegetable pests from the said land;
- (b) the destruction or removal of timber, scrub, or undergrowth indigenous to and on the said land;
- (c) the destruction of weed or plant growth detrimental to the said land;
- (d) the preparation of the land for agriculture, horticulture, or viticulture;
- (e) the ploughing and grassing of the said land for grazing purposes; and
- (f) the draining of swamp or low-lying land, where such draining improves

the value of the land when used for primary production shall be an allowable deduction.

It may be said that the Commissioner already allows these deductions, but I fail to see why they cannot be embodied in this new legislation. All these things have to do with the production of income. In this respect New South Wales and Queensland, in addition to the Commonwealth, have, to a large extent, provided for these deductions in their respective Acts, and it is merely reasonable that we should make similar provision in ours.

Hon. L. Craig: But they are legitimate deductions now.

Hon. C. F. BAXTER: They are already allowed by the Commissioner at his discretion. Why should we not include them in the Bill?

Hon. L. Craig: Clearing timber represents capital expenditure.

Hon. C. F. BAXTER: That is so, but that merely serves to increase income, which will be taxed in due course.

The CHIEF SECRETARY: I dealt with this point fairly fully when replying to the second reading debate. Anything that is not capital expenditure but improves the value of the property is allowable at present. If the amendment be agreed to, we may find that deductions were being made for capital expenditure that had very definitely increased the value of the property. That is against all principles of taxation, and for that reason I cannot accept the amendment. Some of the matters referred to are allowable, but where the expenditure is purely capital, and has effected material improvements, surely deductions cannot be expected!

Hon. H. S. W. PARKER: I think Clause 52 gives the farmer the benefit of all that is required. There is a danger in specifying certain headings for deductions because, if that were done, deductions might not be allowed for anything else. I oppose the new clause.

New clause put and negatived.

First and Second Schedules—agreed to.

The CHIEF SECRETARY: I wish to recommit the Bill so as to amend Clause 1.

The CHAIRMAN: The Standing Orders will not allow of the recommittal of a Bill at the report stage after it has been amended. I will endeavour to get over the difficulty by

asking the Committee if the Minister has leave to amend Clause 1.

Leave to amend Clause 1 agreed to.

Clause 1—Short Title:

The CHIEF SECRETARY: I move an amendment—

That in line 2, after "1937," the following words be added:—"and shall come into operation on a day to be fixed by proclamation."

The object is to fix a definite day as from which the amended Act will become operative.

Amendment put and passed; the clause, as amended, agreed to.

Title—agreed to.

Bill reported with amendments.

House adjourned at 9.38 p.m.

Legislative Assembly,

Thursday, 25th November, 1937.

	PAGE
Question: Railways, sheep trucks	2072
Bills: Water Boards Act Amendment, 1a.	2072
Timber Industry Regulation Act Amendment, 3a.	2072
Hire Purchase Agreements Act Amendment, 3a.	2072
Constitution Acts Amendment, recom.	2072
Terminal Grain Elevators, Message	2073
Electricity, Message, 2a.	2073
Financial Emergency Tax Assessment Act Amendment, Council's amendments	2077
Loan Estimates, 1937-38	2077

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

QUESTION—RAILWAYS, SHEEP TRUCKS.

Hon. P. D. FERGUSON asked the Minister for Railways: What were the numbers of sheep trucks belonging to the Railway Department on the following dates:—30th June, 1933; 30th June, 1934; 30th June, 1935; 30th June, 1936, and 30th June, 1937?

The MINISTER FOR RAILWAYS replied: 30th June, 1933 (equivalent of 4-wheel trucks) 466, 30th June, 1934, 505; 30th June, 1935, 505; 30th June, 1936, 511; 30th June, 1937, 516.

BILL—WATER BOARDS ACT AMENDMENT.

Introduced by the Minister for Works, and read a first time.

BILLS (2)—THIRD READING.

- 1, Timber Industry Regulation Act Amendment.
- 2, Hire Purchase Agreements Act Amendment.

Transmitted to the Council.

BILL—CONSTITUTION ACTS AMENDMENT.

Recommittal.

MR. HUGHES (East Perth) [4.35]: I move—

That the Bill be recommitted for the purpose of further considering Clauses 2, 3, and 4, and the Preamble.

The classic speech of the member for Subiaco (Mrs. Cardell-Oliver) seems to have thrown the House into a state of disorder last night, with the result that this Bill was misunderstood. Other adverse features were the lateness of the hour and the fact that some hon. members had not had an opportunity of applying themselves to the measure.

Question put and passed.

In Committee.

Mr. Sleeman in the Chair; Mr. Hughes in charge of the Bill.

Clause 2—Definitions:

The PREMIER: I move—

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

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

Ayes	21
Noes	19
Majority for ..	2