

all falls within about six months, and for the remainder of the year the cattle there have to be hand fed. As I have said, in our drier areas the production of butter is increasing very rapidly. I would ask hon. members to take seriously the proposition that the Treasurer should confer with the leader of the Opposition and the ex-leader of the Country party in an endeavour to put the finances straight and assist the State out of its present difficulties.

Progress reported.

House adjourned at 10.34 p.m.

Legislative Council,

Tuesday, 28th November, 1916.

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

PAPERS PRESENTED.

By the Colonial Secretary: 1, By-laws adopted by the Greenmount Roads Board. 2, Medical, Health, Factories, and Early Closing Departments, annual report for the year ended 1915. 3, Abattoirs Act, amended regulation. 4, Fremantle Harbour Trust, amended regulation. 5, Cunderdin Board of Health, amended by-law. 6, Legal Practitioners Act, amendment of rules. 7, Aborigines Department, report for year ended 30th June, 1916.

SELECT COMMITTEE WHEAT MARKETING BILL.

Report Presented.

Hon. J. M. Drew brought up the report of the select committee appointed to inquire into the Wheat Marketing Bill.

Report received and read.

Hon. J. M. DREW (Central) [4.35]: I move—

That the consideration of the report be made an Order of the Day for the next sitting of the House.

The COLONIAL SECRETARY (Hon. H. P. Colebatch—East) [4.36]: I second the motion. I ask hon. members to be prepared to put the Bill through Committee to-morrow, because it is urgently necessary that it should be passed before the end of the present week. I am grateful to the committee for the trouble they have taken and trust that the report will enable it to be put through Committee without any suggestion of hurry or slurring over the matter in any way.

Hon. W. KINGSMILL (Metropolitan) [4.37]: In supporting the motion I wish to make a suggestion that if the wishes of the leader of the House are to be carried out the amendments must not only be foreshadowed, but must be clearly and definitely placed upon the Notice Paper. It is impossible to move amendments in the terms of the report, and it would be far better, I think, if the amendments were sent down at once to the Parliamentary draftsman in time to have them on to-morrow afternoon's Notice Paper. If that is done, it should be possible to take the report into consideration when the Bill is in Committee, but if not it is impossible. If they are drafted in Parliamentary language and placed as amendments on the Notice Paper it will be quite possible to carry out the wishes of the leader of the House; otherwise I am afraid it would not be possible.

Hon. J. M. DREW (Central—in reply) [4.40]: I may say that we have considered that aspect of the matter and are preparing the amendments which will be placed on the Notice Paper.

Question put and passed.

BILL.—TREASURY BILLS ACT AMENDMENT.

Read a third time and *passed*.

BILL.—SPECIAL LEASE (LAKE CLIFTON).

Recommittal.

On motion by the COLONIAL SECRETARY, Bill recommitted for the purpose of further considering the First Schedule.

Hon. W. Kingsmill in the Chair; the Colonial Secretary in charge of the Bill.

Hon. J. EWING: May I ask if Clause 2 can be reconsidered?

The CHAIRMAN: The Bill can be re-committed for that purpose.

The COLONIAL SECRETARY: If Mr. Ewing desires subsequently to recommit the Bill I have no objection. The only portion of the Bill I intend to propose an amendment to is the First Schedule. Possibly after the hon. member has heard what I have to say he may not deem it necessary to amend the second clause. The only amendment I wish to make is to correct an error.

The CHAIRMAN: Is it an obvious clerical error?

The COLONIAL SECRETARY: I think it is.

The CHAIRMAN: Then the hon. member has only to mention it.

The COLONIAL SECRETARY: It would not be an obvious clerical error in that respect.

The CHAIRMAN: Then the hon. member had better move his amendment.

First Schedule;

The COLONIAL SECRETARY: The part that I intend to move an amendment to is found in line 10 on page 5 of the Bill. In moving the second reading I referred to the quality of the lime. The agreement as originally intended bound the concessionaire to provide lime containing not less than 80 per cent. of carbon. By some means it occurs in the schedule as 60 per cent. The amount specified by the concessionaire and agreed to by the Government was 80 per cent., and it is desired that the alteration should be made. I would remind hon. members that exception was taken that, under the schedule as it at present stands, there

was no limit of time in which the work was to be commenced and it was suggested that a difficulty might arise in consequence of the concessionaire not being able to obtain rails, and that that could be overcome by the Government securing rails. I suggested that the Government could not accept any amendment which would bind them down to provide rails. The holder of the concession has given the following undertaking to the Minister for Lands:—

It being the desire of Mr. Ewing, M.L.C., Mr. Rose, M.L.C., and other members of the Legislative Council that some assurance be given that lime for agricultural purposes from Lake Clifton be made available at an earlier period than might possibly be the case under the provisions of the special lease as now drawn, and after conferring with them as suggested by the Colonial Secretary, and receiving the assurance that large quantities of lime will be immediately required by the agriculturists of the South-West, I have the honour, in consideration of such assurance, to submit the following offer:— That I will commence the necessary works to enable lime to be supplied within one year from March next and complete the scheme within two years thereafter, but subject, however, to the Government providing me temporarily with second-hand rails and fittings soon enough to enable me to carry out my proposal. As the proposal, if accepted, will entail immediate preparation on my part and will involve negotiations with the Federal authorities for their consent to the raising of the necessary capital (which subject to such consent I have already arranged), it will be seen that it is essential that no delay or uncertainty should exist, hence my offer is made subject also to the Lake Clifton Special Lease Bill, as now before the House, immediately becoming law. I will thereupon take the necessary steps to comply with my assurance and if, through any circumstances that may arise due to the war, or to administrative acts, or enactments, or the refusal by the Federal authorities to sanction the raising of the necessary capital, I shall be prevented or delayed in completing the work within the time mentioned, I will be prepared to re-

fer any request for modification of conditions to the Minister, reserving the right to arbitration in manner set out in the draft special lease appended to the Bill. I trust that the foregoing basis of an early commencement of the works will prove satisfactory and that if accepted, and the Bill be passed, the Government will take early steps to place itself in a position to provide me temporarily with the necessary rails and fittings so that no delay will ensue when I have effected the necessary preliminaries for the commencement of the work.

I move an amendment—

That in line 7 of paragraph 13 of the Schedule, the word "sixty" be struck out and "eighty" inserted in lieu.

Hon. J. F. Cullen: Will the Government hold out any hope of lending the rails?

The COLONIAL SECRETARY: I really do not know. If the Government have any rails, I have no doubt they will lend them.

Amendment passed; the Schedule as amended agreed to.

Bill again reported with an amendment.

Further Recommittal.

On motion by Hon. J. EWING, Bill re-committed for the purpose of further considering Clause 2.

Hon. W. Kingsmill in the Chair; the Colonial Secretary in charge of the Bill.

Clause 2—Power to grant lease:

Hon. J. EWING: The letter which has just been read by the Colonial Secretary has suggested to the House exactly what the concessionaire is prepared to do, but I think it would be better in the interests of the country, and all concerned, if an amendment were proposed on the lines which I intend to submit to the House. I move an amendment—

That the following be added to the clause:—"Notwithstanding anything contained in first schedule and the special lease, the intended lessee shall, provided rails can be secured, start the construction of the railway line within 12 calendar months from March, 1917, and complete same within two years of the same date, and shall then proceed to supply lime as provided in

Clause 13 of the conditions of the special lease, always provided that the screened lime shall be pulverised finely enough to pass through a twenty-inch mesh, or such mesh as the expert of the Department of Agriculture may determine after tests, and also provided that the lime produced and sold, both screened and unscreened, shall not contain less than eighty per cent. carbonate."

This will give power for the mesh to be altered after examinations and tests by the experts of the Agricultural Department. I saw the concessionaire to-day and it was considered that it would be advisable to move an amendment on the lines I have just read, covering exactly what is contained in the letter read by the Colonial Secretary. The only objection the concessionaire raised was that it might delay the passage of the Bill. I think, however, that it will not take long to get a reprint of the Bill and send it back to another place, where it can be disposed of finally before the end of the week.

Hon. J. F. CULLEN: If the hon. member thinks it necessary to make a second provision regarding the mesh, he had better do so in a separate amendment and not combine it with the amendment fixing the term for the construction of the work. With regard to the fixing of the term, I do not think there will be any objection, even on the part of the concessionaire, to Mr. Ewing's amendment. I was afraid he was going to tie him up to time, which would involve the safety of the Bill, but I think Mr. Ewing's proposal is a reasonable one.

The COLONIAL SECRETARY: I think the expression in the amendment "provided rails can be secured" is a loose one. What does it mean? The undertaking that the concessionaire has entered into becomes a condition of his lease and that is as far as we can reasonably expect him to go. The 80 per cent. is already provided in the agreement and the 20-inch mesh is also in the agreement. I fail to see any necessity for the amendment, and I hope the House will not agree to it.

Hon. J. A. GREIG: I intend to support the amendment. If the experts find that the 20-inch mesh is too large we have the power then to ask the concessionaire to screen it finer.

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

Bill again reported with a further amendment.

BILL—SPECIAL LEASE (STIRLING ESTATE).

Report Stage.

The COLONIAL SECRETARY (Hon. H. P. Colebatch—East) [5.0]: I move—

That the report of the Committee be adopted.

I would like to advise hon. members that I have here the reports, to which I referred on the second reading, from the departmental officers on the question of the possible injury to the Swan river. The Acting Chief Harbour Master reports—

This department has not, so far, been called upon to report as to the effects, from a shipping point of view, of dredging in Melville water. I am of the opinion, however, that no harm would result from such dredging, but it would be necessary for this department to be informed when dredging commenced, in order to see that the rules of navigation, in respect to dredgers, are observed.

The Under Secretary for Public Works reports—

When the application was first made it was submitted to the Engineer-in-Chief. The Engineer-in-Chief of Harbours and Rivers reported that "if the dredging operations were carried out subject to the departmental supervision they would be in no way detrimental to navigation." The Engineer-in-Chief recommended that permission to dredge for shell be granted under certain conditions, including no exclusive rights.

As I explained to the Committee, the provision that there should be no exclusive rights was inserted, but there was then no defined area. Since then the area has been defined and restricted to 226 acres and it is recognised that it would not be practicable or reasonable to grant rights to other people for the same purpose for the same area. The report continues—

Dredging to be under the supervision of the Public Works Department with the

concurrence of the Chief Harbour Master; the concessionaire to indicate the site for his factory, which will then be considered by the Public Works Department. The license issued by the Minister for Lands provides "this license is granted subject to such regulations as shall be made from time to time by the Minister for Lands in his discretion." On the 7th April Mr. H. J. Seott was informed by the Under Secretary for Lands that "the regulations will provide for dredging to be done under the supervision of the Public Works Department with the concurrence of the Chief Harbour Master." The Department is fully satisfied that as the dredging operations are to be controlled by the Engineer-in-Chief the river cannot be detrimentally affected—on the contrary it is probable that existing channels may be widened and deepened.

Hon. W. KINGSMILL (Metropolitan) [5.5]: I would point out to the leader of the House that the fear of possible damage to the river by reason of this concession was due in no way to navigation or shipping. Everybody knows that the more that is taken out from the bottom of the river the more the water is improved for purposes of navigation and shipping. But there are other ways in which the river might be injured. I should like to know whether the Fisheries Department has had any opportunity of investigating the probable effect of this concession if granted on the oyster shell banks in the river. I should like also to know whether I am right in supposing that if this license be granted it will be an annual license purely and simply, revokable once a year.

The Colonial Secretary: An annual license renewable each year.

Hon. W. KINGSMILL: I take it that if it be granted for one year the chances are ten to one against its being revoked even though damage is being done to the river from any other point of view than shipping. I am very jealous of our river and think we should refrain from taking any steps likely to have the effect of damaging the river. The reports read to the House by the hon. Colonial Secretary dealt only with one point of view, shipping,

which was not brought into the question at all. I am not at all satisfied that proper safeguards are being taken for the preservation of the waters of the river.

Hon. J. F. CULLEN (South-East) [5.7]: The agreement embodied in the Bill provides clearly that the license shall be renewable annually.

Hon. C. SOMMERS (Metropolitan) [5.8]: I do not think there is any danger of damage being done to the river by the granting of this license.

The COLONIAL SECRETARY (Hon. H. P. Colebatch—East—in reply [5.9]: The license provides, "This license is granted subject to such regulations as shall be made from time to time by the Minister for Lands in his discretion"; and the regulations provide that the dredging shall be done under the supervision of the Public Works Department with the concurrence of the Chief Harbour Master. Personally, I fail to see how there can be any further provision made.

Hon. V. HAMERSLEY (East) [5.10]: Is provision made in the agreement that the granting of this license shall not interfere with boating and yachting on the river? Will any special rights be conferred on the concessionaire to give him the exclusive control over certain waters of the river?

Hon. J. F. ALLEN (West) [5.11]: The question raised by the hon. Mr. Kingsmill is an important one. If the operations of the company will not interfere with the oyster beds then I do not think there can be much objection to it. But if this shell which Mr. Kingsmill says forms the bottom of the river is likely to be injured, then there may be objection. The Swan river, as everyone knows, is a purely tidal stream with little or no flow and particularly in that portion of the river being dealt with in this Bill the movement of the water is small and if there is a fine residue on the bottom at that point, if it is disturbed by these operations, it is calculated to cause a deal of unpleasantness in the river. This House should be perfectly satisfied on the point raised by Mr. Kingsmill.

Question put and passed, the report adopted.

BILL—BETTING SUPPRESSION.

Report of committee adopted.

BILL—NELSON RATES VALIDATION.

Second Reading.

The COLONIAL SECRETARY (Hon. H. P. Colebatch—East) [5.12] in moving the second reading said: This is a short Bill the purpose of which is to validate certain rates which have been struck by the Nelson Road Board. As members are aware, the Roads Act makes it obligatory on road boards to adopt the unimproved value when valuing land as a general system. It also provides special power for a board to adopt the annual value in townsites or similar prescribed areas, in order that they may raise the necessary amount of rates to provide special facilities required by towns and similar areas, such as lighting, footpaths, water supply, etc. This power is granted in this manner so that those enjoying the special facilities required in townsites, as distinct from surrounding areas, may be required to pay for them. The Nelson Road Board decided to avail itself of this provision and raised a loan for electric light and other improvements in the town of Bridgetown and the surrounding area, and asked for the necessary advice from the Crown. Although that advice was duly given it was not acted upon by the board. Owing to this omission the board cannot legally collect rates, either general or loan, and cannot therefore meet their liabilities. Consequently, they cannot take their cases into court because they have not the necessary authority. The board have authority to adopt the annual value within the townsite; but in addition to the town of Bridgetown there is an area known as the "Old Commonage," which surrounds the town practically on all sides. Had the board applied, the necessary proclamation would have been made by the Governor. This proclamation cannot now be issued, or rather if now issued could not be made retrospective. Hence the board apply to have their omission validated by means of this proposed Bill. The Bill has been prepared by the Crown Law authorities to meet the case and is regarded as the only possible means of getting the board out of their diffi-

culty. I have here a plan showing the exact area which is concerned in the matter. The financial year for which the rates are levied is from the 1st July to the 30th June. The illegal rates were first levied in the year 1911-12, and therefore it is intended that the Bill shall be retrospective to that extent. The irregularity was first brought under the notice of the department by the present secretary of the roads board. Apparently, the old secretary was responsible for the trouble. The new secretary brought the matter under notice about June of the present year, and as Parliament was not then sitting the matter could not be put right earlier than the present time. I move—

That the Bill be now read a second time.

Question put and passed.

Bill read a second time.

In Committee.

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

BILL—STATE SALARIES (COMMONWEALTH TAXATION).

Second Reading.

The COLONIAL SECRETARY (Hon. H. P. Colebatch—East) [5.20] in moving the second reading said: This is a short Bill which I am sure hon. members will receive with warm approval inasmuch as its purpose is to enable the Commonwealth Government to tax, among other things, the salaries or allowances of hon. members. The full purpose of the measure is to enable the Commonwealth Government to tax the salaries of State members of Parliament and State civil servants, State ministers, judges, and, in fact, of all in the employ of the State Government, the only exception being His Excellency the Governor. The measure is a copy of the Victorian Act passed in 1905. It is presented for the approval of Parliament as the outcome of the Premiers' conference, held in May last. All the Premiers, including the then Premier of Western Australia, Mr. Scaddan, concurred in this proposal. It is regarded as being entirely an

equitable proposal, inasmuch as in 1907 the Commonwealth Parliament passed an Act enabling the various States to tax Commonwealth salaries. The High Court had previously held that such taxation was unlawful, as an interference with the powers of the Commonwealth, and as being inconsistent with the Commonwealth Act in pursuance of which Commonwealth salaries were payable. The Commonwealth Parliament having removed that difficulty and enabled each State to tax the salaries of Commonwealth officers, this Bill is regarded as reciprocal legislation, simply giving the Commonwealth Government the corresponding power to tax the salaries of State members of Parliament and State servants.

Hon. W. Kingsmill: Has anybody refused to pay?

The COLONIAL SECRETARY: I believe some State servants have refused to pay, and that is really where the great necessity for the Bill arises. Most people have paid on the assumption that they were compelled to pay, but others have raised the objection that they did not need to pay and so were not going to pay.

Hon. J. W. Kirwan: Is the measure retrospective?

The COLONIAL SECRETARY: No. It was thought undesirable to make the measure retrospective because the Government thought that it would be rather hard to come down on civil servants and call on them to pay two years' Commonwealth taxation.

Hon. J. W. Kirwan: If some paid, it would be only equitable that those who have not paid should not be permitted to escape.

The COLONIAL SECRETARY: For the reason I have stated, the Bill is not made retrospective. I move—

That the Bill be now read a second time.

Hon. J. E. DODD (South) [5.23]: I second the motion for the second reading, and desire to ask a question relative to the Colonial Secretary's statement about the Bill not being made retrospective. If the measure is not retrospective, what is the position of those State servants who have paid? Quite a number of them have paid; only a few have not paid. I believe the same thing applies to members of Parliament.

Hon. J. W. KIRWAN (South) [5.24]: My question as to whether the Bill would be retrospective was prompted by the motives indicated in the remarks of Mr. Dodd. The position is that there were some State civil servants who paid although they knew perfectly well that the matter was open to doubt, whether they could or could not be compelled to pay. If the Bill be not made retrospective, the people who recognised that, although they might not have any legal obligation, they were morally bound as citizens of the Commonwealth to pay in the same way as other citizens of the Commonwealth, will be penalised, whereas the people who did not pay will get off scot free. I am sure the Colonial Secretary will agree with me that there is something inequitable in not making the Bill retrospective. I suggest that the hon. gentleman give the matter further consideration with a view to determining what can be done, so that those people who are morally, although not legally, bound shall be made to comply with the same conditions as the people who recognised their duty to the Commonwealth.

Hon. W. KINGSMILL (Metropolitan) [5.25]: Of course, all hon. members support the Bill with more or less enthusiasm; but there is a great deal in the point raised by Mr. Kirwan. It seems absolutely unfair that persons who, believing that they could successfully resist an application for payment of this tax, refused to pay, should escape scot free, while other people who have paid will have to pay again. The only way out of the difficulty that I see is, not to make the Bill retrospective—which is not in the interests, I think, of the community—but to provide that such sums as have already been paid towards Commonwealth income taxation should be credited to the persons who have paid them, against future taxation which will become payable on the passing of this measure. That seems to me a fairly reasonable proposition, and one which could be embodied in the Bill without great trouble. I do not believe in making the Bill retrospective. I believe in passing as little retrospective legislation as possible. But I consider that people who have paid in good faith should have that money credited to them against taxation accruing after the passing of the measure.

Hon. J. F. CULLEN (South-East) [5.27]: I do not see that Mr. Kirwan is justified in saying that those who have not paid are morally bound to pay. I see no moral obligation at all. It was not a legal obligation, and therefore not even a moral obligation. I am not so sure that the passing of this Bill by the Parliament of Western Australia will make the obligation a legal one. The Bill will be a declaration on the part of Parliament that, so far as Parliament is concerned, it desires that the people whom it represents should pay this money to the Commonwealth authorities. But to make the tax legal would require an amendment of the Commonwealth Constitution. Beyond all question, the contribution will be a voluntary one. The passing of an Act by the State Parliament will not make the obligation legal. The consolation for those of us who, whether knowingly or without thought, included our Parliamentary allowance in our statements of income to the Federal Government must be that of the Scotsman who gave 2s. 6d. when he meant to put a bawbee in the plate. He said he thought he would get the credit somewhere else.

Hon. J. W. Kirwan: The hon. member justifies citizens in taking advantage of a technical objection to escape a moral obligation.

Hon. J. F. CULLEN: The hon. member persists in his blunder. There can be no moral obligation to pay taxation which is not legally payable.

Hon. J. W. Kirwan: The objection is a mere technical one.

Hon. J. F. CULLEN: There is no power on the part of the Commonwealth to collect income tax from the servants of State Governments; and this Bill, I contend, will not give the power. It will amount simply to an intimation to our State servants that Parliament desires them to make this contribution to the Commonwealth Treasury. That, however, is apart from the contention of hon. members that there exists a moral obligation on the part of those who did not return their parliamentary allowances or State salaries in their Commonwealth taxation returns. There was no legal bond to do that, and there can be no moral bond. The fact that a number of State servants and members of

the State Parliament did return their salaries or allowances, as the case may be, means either that they did not know the law or that they were generous enough to go beyond it. I shall not oppose the passing of the measure, but I still submit the point whether the measure will bring in a legal obligation.

The COLONIAL SECRETARY (Hon. H. J. Colebatch—East—in reply) [5.29]: I quite recognise the force of the point raised by Mr. Dodd and Mr. Kirwan. If a majority of hon. members think this Bill should be made retrospective, I have no objection to an amendment to that effect being submitted when the Bill reaches the Committee stage. For that reason I propose deferring the Committee stage until to-morrow. At the same time, I doubt very much whether it would be wise to make the measure retrospective. The wording of the Bill exactly follows the Victorian Act. Mr. Kingsmill's suggestion that the Bill should be made retrospective the other way—practically that those who have already paid should get their money back—is one that would probably be very acceptable; but I do not know that it would be workable. I am afraid the Commonwealth Taxation Department are very much like the State Taxation Department in the respect that once money has been paid to them there is very little chance of getting it back. Of course, making the Bill retrospective would date it back only one year. The one reason why the Government do not make the measure retrospective is that they feel that a number of civil servants who perhaps might have been able to pay the tax all right at the time it was due, would feel it a heavy burden to have to pay two years' taxation at one time. I do not propose to push the Bill through the Committee stage to-day, and so it will be competent for any hon. member to frame an amendment.

Question put and passed.

Bill read a second time.

BILL—STAMP ACT AMENDMENT.

Second Reading.

The COLONIAL SECRETARY (Hon. H. P. Colebatch—East) [5.31] in moving the

second reading said: The object of the Bill is chiefly to raise additional revenue. Incidentally it is proposed to remove certain anomalies, and to bring our stamp tax more into conformity with those in the Eastern States. It is expected that an additional sum of £30,000 per annum will be raised as the result of the Bill, although one half of the current financial year having practically expired, it is not expected that more than half that sum, or £15,000, will accrue during this present financial year. The present stamp duties bring in only £64,000 per annum. The first and most important point in the Bill is an amendment under which it becomes necessary to put a stamp on all receipts of the amount of £1 and over. Under existing legislation there is no necessity to stamp any receipt for less than £2. If the Bill is passed it will become necessary to put a penny stamp on receipts of £1 and upwards. This amendment has already been made in Queensland and some of the other States. Apart from this alteration, it is not intended to amend the present scale of stamp duties on receipts. In regard to the conveyance of property, the present minimum stamp is 6d. It is proposed to increase this to 2s. 6d. In regard to this stamp duty, double rates are proposed to be collected for the next four and a half years, commencing on the 1st January, 1917. This is following the precedent set by the Victorian Parliament, which has agreed, on account of the stringency of the finances of that State, due chiefly to the war, that increased taxation shall be imposed for a limited period. The Imperial Government in 1910 increased the stamp duties on conveyances from 10s. per cent. to 20s. per cent. The duty only applies to conveyances where the consideration amounts to £500 and upwards. The proposal under the Bill is to collect 2s. 6d. for every £25. That will be equal to 10s. per cent., which was the old rate prevailing under the Imperial Government, but with the proviso that for the next four and a half years the rate will be doubled, which will amount to 20s. per cent., the rate now payable under the Imperial Act of 1910. South Australia has already followed the Imperial rate, collecting 20s. per cent., Queensland and Tasmania have each in-

creased their rates from 10s. to 15s., and in both those cases it is intended as a permanent impost, and not, as in our case, to carry on the double tax merely for the next four and a half years. In Victoria and some of the other States the minimum duty on conveyances is 5s., as against the 2s. 6d. proposed in the Bill. Another proposed amendment is to make conveyances of property by way of gift pay the same stamp duty as in the case of sale. At the present time property conveyed by way of gift pays only 10s. stamp duty, irrespective of the amount involved. In the Imperial Act of 1910, to which I have referred, it is required that the same stamp duty should be paid in the case of property conveyed as a gift as in the case of a sale. So the Bill brings us into line with the Imperial Act in that respect also. Settlement deeds are treated the same as deeds of gift. No increase is proposed in the rate of the duty stamp on leases, but there is a fixed minimum of 2s. 6d. This also is in accordance with the practice followed in, I believe, every one of the Eastern States. Contract notes of sale by brokers of stocks and shares are also to bear stamps. In New South Wales the practice is to collect 6d. per cent. on any amount. In this State we have followed the lower scale adopted in Victoria, which contemplates the payment of 3d. for a sum under £50, 6d. for a sum of £50 and up to £100, 1s. for a sum of £100 and up to £500, and 2s. for anything over £500. Provision is made in the Bill that the Registrar of Titles may refuse to receive any caveat under the Transfer of Land Act unless the instrument is produced and duly stamped. The object is to prevent people lodging caveats and holding transfers without registration. The last clause provides for the appointment of inspectors. It is considered that this is very necessary to prevent the evasion of the Act. It is believed that at present the Act is evaded to a large extent, even in the matter of stamping receipts.

Hon. J. W. Kirwan: What will be the cost of those inspectors?

The COLONIAL SECRETARY: I have no idea, but the Government are confident that their appointment will far more than produce the cost of their work. I do not think it is the intention to appoint inspec-

tors exclusively for the purpose of carrying out the Act. No doubt the duty will be imposed on other officers. The purpose of the Bill is merely to arm those officers with the necessary powers. It is quite impossible to give the House an exact estimate of the cost of those inspectors. The intention is, not to appoint a lot of inspectors purely for the administration of the Act, but to arm existing officers with the powers of inspectors.

Hon. W. Kingsmill: What additional revenue is anticipated?

The COLONIAL SECRETARY: The sum of £30,000 per annum. It has a very bad moral effect when legislation of this kind is brought into operation without sufficient machinery to prevent its evasion. The provision in regard to stamping receipts is evaded at present, to a large extent. It is now intended to arm the Government with sufficient power to prevent any evasion in the future. I move—

That the Bill be now read a second time.

Question put and passed.

Bill read a second time.

In Committee.

Hon. W. Kingsmill in the Chair, the Colonial Secretary in charge of the Bill.

Clause 1—Short title and commencement:

Hon. A. SANDERSON: The measure is to be brought into operation by proclamation. Can the Colonial Secretary give any indication of when that will be?

The COLONIAL SECRETARY: The intention is to bring it into operation at the beginning of the calendar year.

Clause put and passed.

Clauses 2 to 10—agreed to.

Clause 11—Production of stamped instrument on registration of caveat:

Hon. J. F. CULLEN: The clause is intended as a safeguard for the registrar. But might it not cause a lot of difficulty? The lodging of a caveat is not necessarily done by the holder of the instrument, but nearly always by people who do not hold the instrument. How could such people produce the instrument?

The COLONIAL SECRETARY: I do not think the clause would apply in a case like that. The registrar would not refuse if

he knew that the person lodging the caveat was not the holder of the instrument.

Clause put and passed.

Clause 12—Inspectors:

Hon. V. HAMERSLEY: Does Subclause 2 mean that officers of the Taxation Department shall be appointed as inspectors of stamps and does it confine those appointments to those officers only or may other officers be appointed throughout the State?

The COLONIAL SECRETARY: If in any outlying part of the State it was deemed desirable to appoint an inspector who was not then an officer of the Taxation Department, he would be appointed an officer of the Taxation Department for the purpose of carrying out the provisions of the Act. I do not see how any other method can be arranged.

Hon. J. J. HOLMES: I suggest that the Colonial Secretary could get over the difficulty by providing that any officer may be appointed.

The COLONIAL SECRETARY: I do not think any difficulty would arise, because such person would be appointed as an officer of the Taxation Department. If we wished to make him an officer to inspect stamps he would be appointed as an officer of that department.

Hon. V. HAMERSLEY: It seems to me we are making a tin god of one special department, and that the mere fact of that subclause being there will particularise that department for these special appointments. I suppose if a man is to be specially appointed to the Taxation Department he will want a special salary, and this salary may be as much as the taxation will amount to for that particular district.

Hon. J. M. DREW: Mr. Hamersley is on the right track. The object undoubtedly is to substantially increase the staff of the Taxation Department. These men must first be appointed officers of that department, and after that inspectors under Clause 12. They will move out from Perth and make their inspections throughout Western Australia. Consequently a large staff will have to be employed, and the cost of administering the department, which already runs into many thousands of pounds, will be increased.

Hon. J. J. HOLMES: I move an amendment—

That the words "the Taxation" be struck out, and "any Government" inserted in lieu.

Hon. J. DUFFELL: I hope the amendment will not be carried. When we consider the far reaching effects of a Bill of this kind it is not worth while quibbling over a matter of this sort. If the Bill is to be administered as an Act, then inspectors who go into the merchants' offices and demand their receipts for perusal should be associated very closely with the Taxation Department. I should be sorry to see this power granted to policemen, for instance.

Hon. A. G. JENKINS: Throughout the whole clause the Commissioner of Taxation seems to be the person to whom information is to be given. It is much better that the man employed should be appointed under the Taxation Department and be under the control of the Commissioner.

Hon. J. J. HOLMES: I desire to withdraw my amendment.

Amendment by leave withdrawn.

Hon. E. M. CLARKE: With regard to Subclause 5, I am satisfied that there will be any amount of mistakes, not wilful mistakes, in regard to the amount of stamps that have to be put on certain documents. I suggest, therefore, instead of leaving it to the Commissioner of Taxation to institute proceedings against a person who puts on the wrong stamps, that provision should be made for a fine of the amount of the stamp which should have been affixed to the document.

The COLONIAL SECRETARY: I think the objection raised by the hon. member is overcome by the fact that the Commissioner has power to remit any penalty with the sanction of the Minister. The proceedings that he is empowered to take would not be taken at all if the omission was purely accidental.

Hon. A. G. JENKINS: The scale of fines is not interfered with by this subclause at all. It is only where the Commissioner thinks there has been a wilful evasion that he takes proceedings.

Clause put and passed.

Title—agreed to.

Bill reported without amendment, and the report adopted.

BILL—KINGIA GRASS TREE CONCESSION.

Second Reading.

The COLONIAL SECRETARY (Hon. H. P. Colebatch—East) [5.58] in moving the second reading said: I would remind hon. members that two years ago a similar Bill was passed giving a concession to one, Benjamin, who failed to carry out his arrangements. He duly paid his rent of £250 per annum for two years. However, he did not erect the works which had been provided for in the agreement. The lease was subsequently forfeited because of his failure to do what he had undertaken to do. After the forfeiture of the lease a Mr. Langford, who had been in partnership with Benjamin, applied for a renewal of the lease on the same terms as before, and it is because of that application the present Bill has come before the House. Mr. Langford, I understand, has already established works at Fremantle where he is engaged in making brushware. He sends half a ton per week of this brushware to Melbourne. The Bill gives the Minister power to grant a license to A. E. Langford to clear and remove the Kingia grass tree from certain waste Crown lands over an aggregate area of approximately 500,000 acres. The right of selling any of the area is reserved to the Crown. Within six months of the agreement the licensee shall substantially commence operations. Within nine months he shall spend £2,500, and within twelve months from the expiration of the nine months shall spend another £2,500. He has to pay rent at the rate of £250 per annum and a royalty of sixpence for every ton of grass tree removed from the land, provided that the license shall be allowed to set off so much of the rent that is paid as royalty. It is provided that when the rent is in arrears for 30 days, or if there is a breach of the agreement, the license shall be forfeited. The licensee shall on signing the agreement deposit the sum of £500, as a guarantee for the due performance of his agreement. It is provided that if the licensee wishes to prove that he has expended the

sum of £1,000 in the bona fide performance of this agreement, the Minister may permit the deposit to be applied to the furtherance of the licensee's industry. It may interest hon. members to know exactly the extent of the areas on which it is proposed to allow the cutting and removal of the Kingia grass tree. These are—an area of 286,000 acres on the Midland railway to the west of Wannamal Siding; 76,000 acres on the Midland railway between Bullsbrook and Muchea and the east coast; 82,000 acres in the Murray district east of Bunbury; 88,600 acres between the Perth-Bunbury line and the east coast and the Harvey River; 59,500 acres east of Brunswick Junction on the South-Western railway, the Brunswick River running through it; and 100,000 acres, including freehold land south of the Boyanup agricultural area in the Wellington district, the Boyanup-Busselton railway passing through it. I move—

That the Bill be now read a second time.

Hon. J. F. CULLEN (South-East) [6.3]: I think the House will appreciate the information given by the Minister, but I would like one or two additional points cleared up. A part of the area I understand is on private land. How can Parliament give power to any concessionaire to interfere with private land? Surely the Bill should say something in that regard. The Bill does not disclose the area and most of the hon. members were under the impression that it was one area intact which it was proposed to grant the concessionaire. Now from the Minister's explanation it appears there are quite a number of distinct areas in different parts of the State, and the Minister distinctly stated that one of them covered some private land. The Bill should not purport to give power to a concessionaire to go on private land. Perhaps I might be allowed to ask the Colonial Secretary when he replies to explain that point. If private lands are included in any part of the area over which the concession is granted the Bill should not be silent on that and it should provide that private interests will be protected. It is satisfactory to know that the Bill definitely says there must be a deposit and a substantial expenditure of money. I would like the

Minister to state whether the former concessionaire is interested in this Bill. There would be no objection from my point of view to his having some interest in it.

Hon. J. F. ALLEN (West) [6.8]: I intend to oppose the Bill for reasons which I shall state to the House. Some two years ago as the Colonial Secretary has informed us, a similar concession was granted to one Benjamin, over practically the same area and on practically the same terms, to treat the same natural product for the same purpose. We are informed that this man Benjamin paid his rents and deposited an amount of money which the lease required, and because he did not comply with the terms of his lease by the erection of certain works in this State, the concession was forfeited.

Hon. J. F. Cullen: There was no deposit.

Hon. J. F. ALLEN: There was a deposit of £500 and that was forfeited to the Crown. The money which was paid to the Government in connection with the concession was paid, not by Benjamin, but by a company to whom Benjamin had assigned his concession, and I understand that the Langford who is applying for the concession to-day was the promoter of the company in Melbourne. We have that on the authority of the Minister for Lands. I have been informed from Melbourne that Langford held some 10 shares in a company over there, and I have also been advised from Melbourne that a prominent member of Parliament was also interested in the company which was formed two years ago.

The Colonial Secretary: A Victorian member of Parliament?

Hon. J. F. ALLEN: No; one of our own members of Parliament and a prominent member. We have been advised by Mr. Underwood in connection with the man Benjamin, to whom the concession was granted two years ago, that from information he derived as acting Minister for Lands Benjamin was just an adventurer who did not intend to work the proposition but wanted to sell it. Before any concession of this description is granted I think the House should first be fully advised as to the value of the concession, and secondly upon the character of the person, or persons to whom it is intended to grant the conces-

sion. I am not going to reflect upon Mr. Langford. I do not know him, but I do know this, that the company established for the exploitation of Kingia grass was established by Benjamin and it looks to me as if Langford is acting in conjunction with Benjamin to secure the concession which was forfeited under the lease granted two years ago. As a matter of fact the company formed in Melbourne two years ago is still operating and on Saturday's boat from this State between 10 and 30 tons of Kingia grass fibre is being exported to Melbourne, where it is to be used for experimental purposes by the company in Melbourne which is still in existence and which is supplying the markets in the Eastern States with brooms. This work is the outcome of the operations of the company formed two years ago and they are looking forward to applying in this State now for certain concessions to establish their concern here. If we granted this concession to Benjamin, and Benjamin floated the company in the Eastern States for the purpose of testing the value of the products of the Kingia grass tree, surely we in justice are bound to protect those capitalists who paid for the experience they obtained. In regard to this concession, it may be of interest to hon. members to hear some of the paragraphs which were included in the prospectus of the company when the company was being floated. The prospectus appeared in the Melbourne *Argus* of the 5th August, 1914. The company was floated for the purpose of exploiting the Kingia grass tree and for the purpose of manufacturing certain articles such as wood pulp, basket ware, brooms, boot heels, and all sorts of wooden ware. The prospectus goes on—

It is estimated that the company has 15 million tons of Kingia trees on the land acquired from the Western Australian Government and also about five million tons of Kingia trees on private lands that Mr. E. F. Benjamin is now negotiating for.

These figures are very large, and I would ask hon. members to take notice of them. A total of 20 million tons of Kingia trees. The prospectus goes on—

It is a well known fact how valuable the various parts of the trees are, because one manufacturer in Melbourne is pre-

pared to buy a quantity every year on the basis of £40 a ton delivered f.o.b., Perth. Mr. Thomas Mitchell, director of Thomas Mitchell and Coy., says the Kingia cane product will beat Bass in the world's markets every day in the week and the company will find their best markets in the Northern hemisphere. The average price for Bass is £46 per ton f.o.b., London. Mr. Benjamin says that under his process the company can put Kingia cane in long lengths (not picked) on board at Fremantle at under £10 per ton, which will leave the company a big margin to work on as against Bass. As Kingia has not to be farmed like Bass but grows plentifully in its wild state, it will oust Bass from the Continental markets. Mr. Mitchell estimates that Kingia cane when cut into short lengths for brooms should easily bring £40 per ton on the London market. Inferior cane for basket manufacture is worth £12 per ton, which would leave the company over £2 per ton profit if sold as an inferior article.

The prospectus goes on to speak of the various products which can be produced from the waste. This statement of Benjamin and Langford gives figures of such stupendous proportions that the Scaddan deficit is simply a mote in a beam of light in comparison with it, and our State debt sinks into insignificance. It is estimated, as was pointed out in the prospectus published in the Melbourne *Argus*, that there is a total of 20 million tons of Kingia grass, and it is estimated that it will be possible to produce three million tons of fibre. This at £40 a ton brings the total to 120 million pounds, and as the cost of production is 30 millions, the modest profit of the company will be 90 millions sterling. We know that prospectuses have to be taken with a grain of salt and that no people in the the world know this better than the people of Western Australia. There must, however, be a certain amount of truth in the figures published by the gentlemen who so thoroughly understand the use of Kingia grass. We know that some of the products extracted from the Kingia grass were sent to the Germans before the war and that they found those

products very valuable, and I daresay if it had not been for the calamitous war we should have had those people helping us to get these natural products which exist in our State. I intend to oppose this concession on the ground that I believe it is a bad principle that where a person has been granted a concession and has failed to carry out the terms of the concession, that he should re-apply under another name—and that is what is happening—so that he may possibly exploit the public of Western Australia in the manner that he attempted to exploit the people of Melbourne. I object to it also because I consider the figures given in the prospectus although highly coloured, show that the concession is far too large to give to any one company or individual, and also because I consider that the company which was formed in Melbourne should be given an opportunity of coming in and having some share in these enormous areas which it is proposed to give away in one lump. I think 50,000 acres would be an ample area to give away instead of 500,000. I intend to oppose the second reading of the Bill and if I am not successful in defeating the measure I shall, when it is in Committee, move in the direction of reducing the area of 50,000 acres. I would also like to ask the Colonial Secretary to inform the House whether Langford is associated with Benjamin in this concession, and whether any member of the present Government was interested in the previous concession or is interested in the concession proposed to be granted by the Bill before the House.

On motion by Hon. W. Kingsmill debate adjourned.

Sitting suspended from 6.15 to 7.30 p.m.

BILL—PROHIBITION OF TREATING.

Second Reading.

Debate resumed from the 23rd November.

Hon. C. SOMMERS (Metropolitan) [7.30]: I desire to support the second reading of the Bill because I am convinced it will be a means of effecting considerable good. I have for many years known men who have become addicted to drink and frequently have only one meal a day. At

a time like this I think it behoves every person in the community to economise in every way possible and I think this Bill, if it passes into law, will tend to that end. I might say a good deal more upon this matter, but I think I may content myself with formally supporting the second reading.

Hon. W. KINGSMILL (Metropolitan) [7.31]: I do not intend to say very much in support of the second reading of this Bill. I support it for this reason, that if the Bill becomes law and is administered, as it is only right it should be administered, any person will get as much drink as he desires and as much as he can afford to pay for. Under the present system an artificial state of affairs, similar to the artificial atmosphere which surrounds the whole of the liquor trade, has been built up, with the result that men frequently drink more than they intend, more than they can afford, and more than is good for them. I am well aware that a good deal of influence will be brought to bear to combat this measure, because those who keep hotels recognise it will be a more effective weapon against their trade than any shortening of hours whatsoever would be. It is the most effective step we can take. It brings Australia to its sober senses. I object to those people who claim that the whole of Australia is in the habit of drinking at other people's expense, or have a desire that other people shall buy liquor for them. It is only a small section of our population to which that applies. There is only one thing I fear in connection with this measure, and that is that it may be taken up by what I may term the intemperate temperance party. If it is, then I fear it will have an effect the very opposite of that desired by its mover. The campaign of lying misrepresentation which has been made by that party has ended in the defeat of many reforms, on account of the recognition by members of Parliament that they would be coerced. I do not know any more industrious section than those intemperate temperance persons, more especially ladies, and I hope that Mr. Holmes, if he wishes to see this Bill through, will endeavour to fight the support of that section. I speak feelingly, because I have suffered from the lying misrepresentation of those people of whom I speak. I have pleasure in

supporting the second reading of the Bill before the House and hope that it will become law, and that when it has become law it will be efficiently and properly administered.

The COLONIAL SECRETARY (Hon. H. P. Colebatch—East) [7.37]: As in the case of the Bill before the House during last session, I support the measure. The only objection likely to be taken to the Bill is that it will be evaded. Personally, I am quite sure that will be the case, but that, to my mind, is an objection which might equally warrant us to vote against the passing of any legislation for liquor suppression. It has been very correctly stated that this law operates successfully in those places in which it has been put into force. I believe that when the Act came into force in England there were many methods of evasion. For instance, two persons would go into an hotel and when they came to the hotel counter one would say to the other "I will bet you 6d. you are going to have a beer," and the other would reply "No; I am going to have a whisky." "I win." Then one would put down two sixpences and they would have two drinks. That is only one of many means by which an anti-shouting Bill can be evaded; but, as I have already said, that is not a sufficient reason for our refusing to put on the statute-book a Bill which can be substantially administered, and which, if it be substantially administered, in spite of evasion, ought to do a considerable amount of good. I am afraid I cannot say, like the hon. member who introduced this Bill that since supporting a similar measure in this House 12 months ago I have, to a certain extent, endeavoured to put my principles into practice. The hon. member has said rightly that we should endeavour to protect the young men of the community. I am animated by the same motive, but I sometimes wonder whether these young men will appreciate our interference. When I look back to my youth I feel bound to ask myself, when reflecting on its indiscretions, what it is we most regret. Is it the wasted time or the wasted money, or possibly the wasted wealth; or is it not rather the decline of animal heat which prevents us from obtaining the same enjoyment from those follies that we did in the past. Shouting is not a vice, on the con-

trary the convivialty which the shouting system suggests is a virtue, but, like a good many other things, it has been carried to a ridiculous excess. If, by the passing of this Bill, it can be shown to the community generally that the representatives of the people in Parliament are of the opinion that this practice should cease, then undoubtedly it will have a good effect. We cannot take too seriously the objection of possible evasion, which is used chiefly by those who fear that its enforcement will affect their interests. The House should consider well before attaching undue importance to the objection of the possible evasion of the Act. I am satisfied that the Bill, if passed, will be the occasion for attempted evasion, but the large percentage of the community will obey the law because it is the law of the land, and the passing of the Bill will lead to the elimination of a great deal of the evils attaching to the present practice. For that reason I shall support the second reading.

Hon. J. J. HOLMES (North—in reply) [7.41]: I must thank the House and members generally for the favourable consideration which has been given to this Bill. The only objection which has been voiced is as to the difficulties in the way of its enforcement. We must all recognise that in respect of a measure of this kind there will be difficulty in enforcing the law. A lot can be done for an ideal and if we can curtail shouting to an extent amongst those who have become accustomed to it, we shall have done something at least to prevent the rising generation from acquiring this pernicious habit. The Colonial Secretary has referred to his experience. I do not altogether agree with him regarding my old friends. My friends of 25 years ago took alcohol, not because they liked it but because alcohol created a desire for more. I have travelled practically from one end of this country to the other, and it is astounding to find the number of thinking people who are in favour of putting down the shouting habit. The moral desire is there, and all that is required is to give it legal effect. In conclusion I should like to quote an English authority in an extract from an English newspaper—

Denied of the opportunity of extending hospitality men tire of each other's society and disappear.

I trust that the result of the passing of this Bill will be a similar experience in this State, at any rate during war time.

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

Ayes	9
Noes	11

Majority against 2

AYES.

Hon. J. F. Allen	Hon. W. Kingsmill
Hon. H. P. Colebatch	Hon. A. Sanderson
Hon. J. F. Cullen	Hon. C. Sommers
Hon. J. E. Dodd	Hon. H. Carson
Hon. J. J. Holmes	(Teller.)

NOES.

Hon. R. G. Ardagh	Hon. R. J. Lynn
Hon. J. Cunningham	Hon. C. McKenzie
Hon. J. Duffell	Hon. H. Millington
Hon. J. Ewing	Hon. E. Ross
Hon. J. W. Hickey	Hon. E. M. Clarke
Hon. A. G. Jenkins	(Teller.)

Question (second reading) thus negatived, the Bill defeated.

MOTION—LAND AND INCOME TAX.

State Returns to synchronise with Federal.

Debate resumed from the 14th November on the motion by Hon. J. Duffell, as amended on motion by the Hon. J. W. Kirwan, "That in the opinion of this House the Government should endeavour to arrange (1) that the Federal and State land and income taxes be administered by one set of officers instead of two; (2) that one set of returns only for Federal and State land and income taxes be necessary; (3) that the returns fall due on the same date; (4) that all payments over a specified amount be made in half-yearly instalments."

The COLONIAL SECRETARY (H. P. Colebatch—East) [7.51]: I secured the adjournment of the debate on this motion in order that I might have an opportunity of obtaining the opinion of the Taxation Department on the proposal. After I have explained to the House and to Mr. Duffell exactly how the position stands I daresay the hon. member will see fit to

withdraw his motion. Provision has already been made in the Bill to amend the Land and Income Tax Amendment Act, which will shortly be introduced, for ending the taxation year on the 30th June, instead of, as at present, on the 31st December, thus bringing our taxation year into conformity with the Commonwealth practice. The Commissioner of Taxation, commenting on this motion as amended, gives the following information:—

I have recommended, and still think, that the State taxation year should relate to the same period of twelve months as the Federal taxation year. A Bill has been drafted accordingly to give effect to that recommendation as from 30th June, 1917. As to the amendment: in August, 1915, and on several other occasions I have advocated the assessing and collection of State and Federal income tax by one set of officials instead of two. When the late Premier attended the Premiers' conference in May last, I supplied him with a large number of reasons in favour of this proposal. From the newspaper report of the said Premiers' conference I quote the following (*West Australian*, 25-5-16): "The Premier of Victoria (Sir Alexander Peacock) moved—'That, with a view to the amalgamation of the Commonwealth and State income tax, land tax, and probate duty offices, the Governments of the several States should direct their leading taxation officers to meet as early as possible and prepare a uniform scheme for income tax (rates excepted), land tax (rates excepted), and probate.' In submitting the question for discussion he said that there was an awful lot of swearing on the part of the citizens of Victoria in meeting the various demands of the taxation authorities. The Commonwealth had its office and the States their offices, and double expense was imposed on the same set of people. There were now two authorities, dealing with the same clients. By an amalgamation a great deal of duplication, with attendant expense, could be avoided both to the community and to the individual. Absolute uniformity in everything except rates was essential before an amalgamation could be brought about." It has been de-

cided to hold a conference of Taxation Commissioners to consider this question, and to prepare a scheme for uniformity in all matters, except rates of taxation, in regard to income tax, land tax, and probate; but disturbances in Commonwealth political circles have apparently delayed the fixing of the date for the conference. If Clause (1) of the amendment is agreed to, Clauses (2) and (3) will necessarily follow.

These are the recommendations of the Premier's conference which are to be considered by a conference of the leading taxation officials of the Commonwealth and the States. With regard to the fourth paragraph of the motion, which asks that payment of the taxes be made half-yearly instead of yearly, the Commissioner says—

Paragraph 4, however, has no connection with the preceding clauses. I do not approve of paragraph 4. It would entail double work and expense in receiving, and entering in ledgers, etc., the half-yearly payments referred to, and posting the necessary receipts, and would not be of any great advantage to the taxpayer, to whom every reasonable consideration is now given. The Land and Income Tax Assessment Act, 1907, of this State in Section 56 now provides for half-yearly payments where the tax exceeds £1, but in the Act fixing the rates, that section has been every year suspended—see for example the proviso to the Act passed in 1915 fixing the rates of land and income tax for 1915-1916, namely Act No. 36 of 1915. The time to discuss this point is, I submit, when the 1916 Bill fixing the rates with that proviso appended comes before Parliament.

If hon. members accept that view—and I think it is the right view—remembering that the Act already provides that payment of amounts exceeding £1 shall be made half-yearly, and that it is only by the suspension of that provision in the measure passed every year that the provision is done away with, I think it will be agreed that the time for discussing the point raised by the fourth paragraph of the motion is when the particular Bill comes before the House. Each of the other matters raised by the motion has been anticipated, and has been referred

to a conference, which will be convened as soon as possible, of the chief taxation officers of the Commonwealth and the various States. I suggest, therefore, that Mr. Duffell withdraw his motion.

On motion by Hon. J. F. Allen, debate adjourned.

House adjourned at 7.55 p.m.

Legislative Assembly,

Tuesday, 28th November, 1916.

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

PAPERS PRESENTED.

By the Premier: 1, Report of Royal Commission on Collie Coal. 2, Medical and Health Department, report for year ended 30th June, 1916.

By the Minister for Lands: Abattoirs Act, amended regulations.

By the Minister for Works: Building by-laws, Queen's Park Roads Board.

By the Honorary Minister: Aborigines Department, report for year ended 30th June, 1916.

QUESTION—WHEAT MARKETING BILL.

Mr. E. B. JOHNSTON (without notice) asked the Premier: As the wheat harvest is now being gathered and delivered, is it the intention of the Government to have the

Wheat Marketing Bill dealt with before Parliament adjourns at the end of this week?

The PREMIER replied: I hope it will be possible to put the Wheat Marketing Bill through before the House adjourns. Indeed, it is absolutely necessary that we should do so. I expect the Bill in this Chamber tomorrow.

QUESTION—ESPERANCE LANDS.

Royal Commission's Report.

Mr. WALKER (for Mr. Green) asked the Premier: 1, Is it anticipated that the report of the Esperance Lands Commission will be available to members during the present session, as implied by the promise made by him some weeks ago? 2, If so, on what approximate date may the report be expected? 3, If not available this session, when is it expected that the result of the Commission's inquiries will be made public?

The PREMIER replied: 1, The Commissioner advises that the report will be ready about the end of January, 1917. 2, Answered by No. 1. 3, Answered by No. 1.

QUESTION—RAILWAYS, EASTERN GOLDFIELDS LINE.

Mr. MUNSIE (for Mr. Lambert) asked the Honorary Minister: 1, Whether the heavy traffic caused by the carriage of material for the trans-Australian line has affected the stability of the permanent way between Perth and Kalgoorlie? 2, Whether there have been any complaints by passengers on the Perth-Kalgoorlie express regarding increased rocking motion?

The HONORARY MINISTER replied: 1, No. The carriage of material for the Transcontinental line would not affect the line more than any other heavy traffic. 2, No.

STANDING ORDERS SUSPENSION.

The PREMIER (Hon. Frank Wilson-Sussex) [4.42]: I move—

That for the remainder of the session the Standing Orders be suspended so far as to enable Bills to be passed through all stages in one day, and Messages from