

by the member for Forrest; rather he pitied the Government.

Clause put and passed.

Clause 179—agreed to.

THE ATTORNEY GENERAL moved that progress be reported and leave asked to sit again.

MR. H. BROWN: This was the greatest instance of supineness the Government had shown.

THE PREMIER: The hon. member would be supine if he had sat in the Chamber all night.

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

Ayes	...	...	...	17
Noes	...	...	...	6

Majority for ... 11

AYES.  
Mr. Barnett  
Mr. Carson  
Mr. Cowcher  
Mr. Gregory  
Mr. Hardwick  
Mr. Hayward  
Mr. Holman  
Mr. Horan  
Mr. Hudson  
Mr. Keenan  
Mr. N. J. Moore  
Mr. Price  
Mr. Taylor  
Mr. Troy  
Mr. Underwood  
Mr. Walker  
Mr. Layman (Teller).

NOES.  
Mr. Brown  
Mr. Eddy  
Mr. Male  
Mr. Stone  
Mr. A. J. Wilson  
Mr. Brebber (Teller).

Motion thus passed.

Progress reported, and leave given to sit again.

#### ADJOURNMENT.

THE PREMIER, in moving the adjournment of the House, said the Attorney General had given an assurance that when Clause 179 was reached progress would be reported. As Ministers had to be at their offices practically before 9 o'clock in the morning, the Attorney General was justified in carrying out his stipulation.

The House adjourned at eleven minutes past 6 a.m. (Wednesday), until the afternoon.

## Legislative Council.

Wednesday, 17th October, 1906.

Bills—	Bread Act Amendment (carters' holiday), 2r.	2308
Land Act Amendment, 1r.	...	2315
Perth Town Hall (site), 1r.	...	2315
Land Tax Assessment, Com. resumed, progress	...	2315

THE PRESIDENT took the Chair at 4.30 o'clock p.m.

#### PRAYERS.

#### BILL—BREAD ACT AMENDMENT.

##### MONTHLY HOLIDAY FOR CARTERS.

##### SECOND READING.

HON. J. W. LANGSFORD (Metropolitan-Suburban) in moving the second reading said: This Bill provides a monthly holiday for bread carters in the metropolitan area. There are several questions which will naturally occur to hon. members, as to why it is necessary for us to legalise a monthly holiday for the bread carters, whether it is not a matter that we should leave to the Arbitration Court, and why we propose to confine the holiday to a radius of 14 miles from the Perth post office. These questions I hope to be able to answer as I proceed. This measure was formerly introduced in the Legislative Assembly by one of the Labour members. When that Bill came before this House, the second reading was postponed for six months; therefore I am now carrying out the wishes of hon. members in bringing the measure before them again, the six months having expired, so that we may proceed with the second reading of the Bill. On this occasion the Bill was introduced in the Assembly by Mr. Veryard, the member for Balkatta. We may therefore say that in the other House there was almost unanimity in regard to the measure. Although the Bill will not lead to the eloquence which the motion before the House yesterday called for, if in their wisdom members think the provision which is contemplated just to the bread carters and fair to the public, I hope the second reading will be passed. [HON. J. W. WRIGHT: Put in milk carters also.] I am told that bread carters are the only workers who do not have a holiday. Butchers and storekeepers, grocers and

drapers, all come under the Early Closing Act sections, and are provided for in that respect; but it is not so in regard to bread carters. I believe they are the only body of workers of that description in the State who have not a statutory holiday provided for them. The matter came before the Arbitration Court a long time ago, and an award was made providing for the holiday. The secretary of the bread carters' union has written to me; members will bear with me while I read an extract from his letter:—

Some time ago we were granted a monthly holiday by the Arbitration Court, but it was defective, inasmuch as the court was unable to prevent the delivery of bread on that day. This was pointed out by me at the time to the president of the court, Mr. Justice Parker, who expressed his regret, and so strong was the president on the point that he granted to the bread carters who worked on that day 1s. per hour in addition to their wages. That was where the defect came in, because the extra money was not equivalent; and because it enabled the man who delivered the bread, the master himself, to cater for new trade, at the same time it was manifestly unfair to the bakers who religiously observed the award of the court.

It means that the master-bakers who bake their own bread can deliver the bread on the holiday, so long as no employee does the work.

SIR E. H. WITTENOOM: That is as it should be.

HON. J. W. LANGSFORD: If that commends itself to the good sense and justice of hon. members, so be it; but we do not always proceed on those lines. The principle that is involved here is the principle of the Early Closing Act.

HON. R. F. SHOLL: I wish we could get a shot at that.

HON. J. W. LANGSFORD: I submit that if we are not going to legislate until we have a complete scheme for all the workers in the metropolitan district and for all businesses and trades, we shall never legislate at all. It seems to me we are only able to make a step in advance as these things arise, and to endeavour to dovetail them in one to the other. In the metropolitan district there are 60 master-bakers and 250 men employed. The men are unanimous in asking for this legislation, and the big majority of the masters—indeed the hon. member who introduced the Bill in another place is a master-baker himself—

are agreeable and desire that this measure should be placed on the statute-book. The only holidays bread carters have are Christmas Day and Good Friday.

HON. J. W. WRIGHT: And every Sunday.

HON. J. W. LANGSFORD: Sundays, of course. Does the hon. member expect that they can go round on Sundays, as well as the other six days of the week? I am sure that if he moved to that effect, he would not have much support. It has been said, "Why not have a duplicate staff of carters, so that one man can take a holiday to-day and another a holiday next week"; but in connection with a baker's round, very much depends on the carter knowing the the houses and the customers, and few businesses can stand having a duplicate staff of workers so that one man may have a holiday this week and another man his holiday next week. To show that the public would not be inconvenienced by fixing this holiday, I am told that to-day is the bakers' holiday, but there is no legal enactment providing for that holiday. Up to now they have had—the biggest number of those engaged in the trade—an understanding that there shall be this holiday. It is no new thing we are introducing. We are simply giving legal force to a practice which to the present has been almost universally recognised. We are not taking from the public conveniences they already have; so I think the convenience of the public is being studied. Of course while this moral suasion exists and exerts its influence over all the master bakers, it is all right. But it is beginning to lessen its influence now; and in order not to imperil the monthly holiday, bakers have asked for legislative force to be given to this proposal. It only refers to the delivery of bread. The selling of bread can be effected at the stores, shops, or anywhere else if one likes to go for it, so that the case of a man who is starving and who needs a loaf of bread can be easily met by going to the store to get it. This Bill only provides that the carter shall have a holiday through bread not being delivered. I am told that on the fields a half holiday weekly is recognised. Those gentlemen who live on the fields will be able to correct me, if my information is wrong.

but these people are not asking for half a day a week, they are asking for one whole day a month, and the reason why this does not extend to country districts is that the conditions in the country are altogether different from those in the metropolis. Perhaps there a baker delivers bread on the second or third day, and the same objection would not apply there. If it should be urged that we should have one law for the whole State, I may remind members that we have already passed legislation which we say shall operate in given districts only. We had the Bills of Sale Bill before us a little while ago, and the pastoralists far away from centres were exempted to a very large extent from the operation of that measure. So it is not a new thing that we shall have Acts of Parliament to operate only in given districts. I am sure this Bill will commend itself to the fairness of members. My information was given to me by Mr. Veryard, who introduced this measure in the Assembly. The bread carters' union is not a very strong or aggressive body, but I understand it consists of a number of hard-working individuals who work 60 hours a week on an average, whereas other employees are restricted to 48 or 50 hours a week, and I think this measure, bearing all things in mind, is one which this House can justly place upon the statute-book of the State.

**HON. G. RANDELL (Metropolitan):** I am inclined to support the second reading of this Bill, and hope to pass it into law. It is a very reasonable request which is made to the Legislature to assist those men who are working as we are told longer hours than most men are, to have this one holiday per month. The reasons have been very fairly and fully given by the member who has introduced the Bill, and it is not necessary for me to rehearse them. This question is one which the House may very well take into consideration. We are largely dependent upon these men for the comfort and conveniences of life, and I think that as far as we can do it we should make them satisfied with their position. I understand that they consider they labour under a grievance in respect to the matter under consideration. We know the steps taken now were the steps which

were taken in the Early Closing Act. First of all the measure was not compulsory, and it was found not to answer very well. Some persons considered it desirable to, as far as possible, keep open their shops as long as they could carry on their business, and therefore the measure became to a very considerable extent a dead letter. Ultimately steps were taken which ended in the compulsory closing of shops at six o'clock and so on. I believe that a very good case has been made out, and I know that this House is always in favour of acting fairly to all classes of people in the community. A body consisting of 200 men is a very large body to consider. Then, above all, when we find that the master-bakers and employees are unanimous, or very nearly so, in this request, that is another reason why the House should listen to the proposition. I believe that no inconvenience will arise. Then, as the hon. member has pointed out, persons who may accidentally require a loaf of bread suddenly can get it at the shops in the various parts of the city and the area in which this Bill is to operate. With regard to the extension of the system to the whole of the State, the hon. member has given an example of legislation already on our statute-book limiting the operation of certain laws to a prescribed area. I hope members will give the Bill their favourable consideration, and that it may be passed into law.

**SIR E. H. WITTENOOM (North):** Whilst I am entirely in accord with what this Bill intends to carry out, I think it is going on the wrong line, a line I have always considered to be wrong, both in this matter and the Early Closing Act. I am one of those who think that every man should be free to carry on his business and use his energy and work himself as long as he likes; but I am quite in accord with the desire of those who wish to prevent any employer from working his employees longer than a certain number of hours. As I say, I am quite in accordance with what is required to be carried out in this Bill, but I do not think this is going the right way to get at it, and in Committee I shall be prepared to strike out the words after "baker" in line 2 of Clause 2, "or seller

of bread to sell or deliver or," and insert the word "to," and then the clause will read :—

It shall be unlawful, on the third Wednesday in every calendar month, for any person carrying on the business of a baker to employ any person to sell or deliver bread elsewhere than in the shop or premises.

If a person chooses to work all day and all night, why should he not do it? The same with regard to the Early Closing Act. I am entirely opposed to legislation on those lines. Instead of being an Early Closing Act it should be an Act to prevent anyone from employing employees beyond a certain number of hours. If any individual chooses to work, and has the energy to work all day and all night, I do not think he should be prohibited. On that understanding I shall oppose the way in which this measure is worded, and endeavour to amend it when it gets into Committee.

HON. J. A. THOMSON (Central): When a Bill of this description was before the House on a previous occasion I voted against the second reading, but I have since learned that similar legislation is in force in the whole of the Eastern States, and also New Zealand, and having had some conversation with the master-bakers, or at least three of them, I am satisfied that this Bill, if it becomes law, will be of benefit to the majority of the people employed in the baking industry in and around the city of Perth. Sir Edward Wittenoom, like myself, is opposed to the Early Closing Act. I never was in favour of the Early Closing movement, because I consider that if a shopkeeper wishes to keep his place open all night he should have a perfect right to do it so long as he does not employ any assistant for longer than a stated period. We should have as much right to say that a mine should only work eight hours as to say that a shop should close down at a certain time, and I know that this movement for early closing was introduced by large storekeepers so that they might not have the opposition of the smaller ones. This is on the same principle; yet to my way of thinking it is entirely different. As Sir Edward Wittenoom has said he would be against any employer using his employees to work more than a certain number of

hours, I would favour the employer being allowed to do whatever he liked himself, or perhaps members of his family, although Sir Edward Wittenoom did not say that. I have been interviewed by master-bakers with regard to this Bill, and they pointed out that it would be unfair to master-bakers who were desirous of giving their men this monthly holiday to have small men who would possibly take away their trade by going round and pointing out that they would always be round on the Wednesday, not only on the third Wednesday in the month, but on the four or five if there were five. I look at it from the same point of view as the master-bakers who have spoken to me about it, and I think it would be a fair thing to favourably regard this Bill and allow the second reading to pass, and if it is thought to be desirable to amend it in any way in Committee, let us adopt that course.

HON. R. F. SHOLL (North): I must say I am not in sympathy with this Bill at all, because I feel it is quite unnecessary. The arguments that have been used do not convince me in the slightest that there is any hardship at all. With regard to the large bakers who have introduced machinery into their business, most of them give their employees one holiday a month; and I know as a fact that the baker who supplies my household with bread sets apart one day for a holiday for his employees, and I have never heard of anyone going round and trying to take the business away from that baker by supplying the bread on that particular day. There is no hardship as far as the consumer is concerned in doing without fresh bread at least one Wednesday in the month. I have felt no hardship, and I think that if I were a master-baker I should give a holiday to my employees. Still at the same time I do not think it is good legislation to introduce a measure of this kind to apply only within 14 miles of Perth. There is another argument against it. If what is proposed is necessary and advisable, the same argument will apply to the large towns inland such as Kalgoorlie and Boulder. No legislation is required there, and I do not see why it should be required in Perth and Fremantle. It is

a generally recognised thing that this holiday is given, but at the same time there may be a small man who may have a son to take bread round. Why should not a small baker who has a few customers be allowed to bake his bread and send it round by his son or some other member of his family who helps him to keep his household together? If, as Mr. Randell says, the employees and master-bakers are in accord on this matter, there should be no difficulty at all. They should arrange that they should have this one day a month. It does not require legislation at all. I am not in sympathy with this Bill, because I think it is unnecessary, and it is like the Early Closing Act—it interferes with the small man who has not a large connection, who cannot make ends meet, and who probably would like to keep his store open longer than would the large man.

HON. G. RANDELL: He can do that under this Bill.

HON. R. F. SHOLL: Yes; but he cannot deliver bread. I believe this is a matter which can be dealt with by the Arbitration Act. I feel much inclined to move that the Bill be now rejected; but I shall leave that for someone else.

HON. C. E. DEMPSTER (East): This does not seem to me a great concession for the consumers of bread to make to the bread carters. The holiday asked for is only one day in the month, and it appears that the carters have not hitherto had the holidays enjoyed by other workers. The master-bakers and all others nearly affected by the measure have no objection to it; and it does not seem to me that the Bill will work any hardship to the consumers, for all of them will know of the holiday, and will get in their Wednesday's bread on the Tuesday. I am always opposed to this sort of legislation, and I think that in existing circumstances there are too many holidays, and the young people of the present generation look forward to spending too much of their time in enjoyment, in consequence of which business is more frequently neglected than it used to be. Still, we cannot blink the fact that holidays are looked on as a public necessity, and everyone expects to have them; therefore we must, I suppose, make the best of it, and allow the young

people to enjoy themselves. I do not see why the young fellows employed in bread-carting should be treated differently from the rest of the community; and as the master-bakers are willing, I shall not offer any opposition to the measure.

HON. E. McLARTY (South-West): Last session, when a similar Bill was before the House, I took much the same view as Mr. Sholl; and I do not see much reason to alter that view, for I do not approve at all of this sort of legislation. If the master-bakers desire to give their employees a holiday, there is no reason why they should not give it. Notwithstanding, there seems a strong desire expressed by the employers that the men should have this holiday once a month; and I do not think it worth while opposing the Bill. I certainly feel, as I did last year, that this is tinkering with legislation, and that the matter might well be arranged without parliamentary interference. I think I did what was right when I voted against the Bill last year; but I do not intend to oppose it on this occasion, for there seems a strong desire that it should pass.

HON. C. SOMMERS (Metropolitan): I opposed the Bill last year, but seeing it has again passed in another place, and there seems to be a general desire to put it on the statute-book, it does not matter very much after all. I do not intend to oppose it at this stage.

HON. W. PATRICK (Central): I am opposed to this Bill, because on principle I am opposed to all Bills interfering with individual liberty. I think this a most undemocratic measure; and if I had been a member of the House when the Early Closing Bill was passed, I should have opposed that also tooth and nail. I think it strikes at the very root of individual liberty, this making it a criminal offence for a man to sell bread on a particular day of the month.

HON. J. W. LANGSFORD: This will not prevent his selling bread.

HON. W. PATRICK: He cannot possibly sell it unless he takes it to the customer. By-and-by we shall revert to the state of things that existed for several hundreds of years in England, when by Act of Parliament a man was

directed to eat certain things at certain meals; in fact, was directed as to what he should eat, what he should drink, and wherewithal he should be clothed. Of course this Bill does not go so far as that; but it states distinctly that a certain portion of the community shall be prohibited from selling the staff of life on a certain day of the month. That seems to me preposterous. Members familiar with the history of New England know that it was at one time unlawful there for a man to kiss his wife on a Sunday. I dare say some means was found of evading the law. At the same time, I am opposed to all laws which exhibit that intolerant spirit. This Bill strikes at the small man. All the Sunday-school stories about good boys who like Sir Thomas Lipton worked up a huge business by sleeping under the counter are to be swept away; everybody is to be placed on a dead level; and by-and-by we shall be prohibited by Act of Parliament from blowing our noses.

HON. R. LAURIE (West): I do not think Mr. Langsford explained fully the reasons why the bread carters ask for this Bill. Last session only five votes were cast in favour of the measure, the balance of the members then present voting solidly against it. Last week a deputation of bread carters called on me, and I pointed out exactly what Mr. Patrick has pointed out to the House, that the Bill would bear heavily on the small man, on the master-baker who does not keep three or four bread carters. The Bill is undoubtedly introduced in the interest of the large employer, the smaller man not being considered. This was made clear to me yesterday, when I was accosted by a baker who has a son in the business with him. If the Bill passes it will be unlawful for either the son or the father to deliver bread on the monthly holiday. But the carters have a good deal of reason for asking for this holiday, because Eight Hours Day is now the only holiday they get in the year. It has been interjected that they get Good Friday; but on Good Friday certain hot cross buns have to be delivered by most of the carters. At the same time I, like Mr. Patrick, have a rooted objection to legislation of this character. I think it is unfair to the

small man; and in Fremantle or any other shipping port, where a steamer leaves every Wednesday carrying probably 200 to 400 people, how, if this Bill passes, will bread be delivered to that ship on the morning of her departure? The shipping companies do not bake their own bread. Not a loaf is baked on board. The bread is carried from Fremantle to Adelaide. When the Bill gets into Committee I think it must be amended so as to overcome such difficulties. If the master-bakers who employ three or four carters were considerate enough to employ an extra carter, they could easily give the carters a half-holiday every week such as is given to other employees, instead of asking Parliament to pass this Bill. Any employer who has four or five carters can easily employ a fifth or sixth; so that instead of a man working from 6 a.m. to 6 p.m. the employer can, by securing an extra man, give each carter a half-day off. In Fremantle all the bread-carters get their holiday once a month. There is no trouble amongst the master-bakers at Fremantle. The Bill is needed entirely for Perth and environments. In Fremantle, though the men get the holiday, the bread is delivered to any ships which require it on that day. I hope something will be done to get some sort of holiday for the carters. At the same time, I hardly think it right that we should be asked to enact legislation of this character to suit 240 or 250 men, unless there is some difficulty which cannot be overcome by the employers. In this case I think the difficulty can easily be avoided by the employment of one extra man in every large firm.

HON. R. D. MCKENZIE (North-East): Although the operation of the Bill as drafted is to be confined within a radius of 14 miles from the Perth General Post Office, I can see a danger that in every large town master-bakers will soon make application for the benefit of the Act to be extended to them. I quite agree with Mr. Sholl that there is no necessity for such legislation. At the present time on the goldfields, where the population is fairly large, the bakers' carters get their afternoon per week like other carters; and I cannot see any justification for our legislating to give them one whole holiday

per month. I think there are already too many restrictions on trade, not only in this but in all other States of the Commonwealth. I heard of an instance the other day of a man paid off after 6 o'clock. His wife had instructed in the morning that he was to buy certain groceries, including butter. He arrived at a grocer's shop and found it closed. He went around to the back and saw the grocer, who said he dared not serve him; it was against the law. He went to one or two other grocers, with the same result. Disgusted, he turned to a hotel, where he found he could get any sort of refreshment he wanted; and he promptly proceeded to spend his week's wages in drink. That is an illustration of what can be done. He could buy drink, though his wife was starving for want of a loaf of bread and a pound of butter. I intend to oppose the second reading of the Bill.

HON. W. MALEY (South-East): I do not intend to vary my vote on this Bill, nor to repeat the remarks I made on the previous occasion. It is unwise to pass any legislation of this sort, restricted to the metropolitan area. It appears to me that if a Bill like this should apply anywhere, it should apply to our goldfields, where the heat is excessive, and where a legal half-holiday for bread carters is far more necessary than in the metropolitan area. If by legislative enactment bakers' carters are to secure the half-holiday in Perth once a month, that will make Perth a paradise for bakers' carters as against Kalgoorlie. But if what Mr. McKenzie tells us is correct, that in Kalgoorlie the bakers' carters get a half-holiday once a week, in that respect they do not differ from the carters in Perth. If it is necessary to have legislation for one place, then it is necessary for another, and the first necessity would be on the goldfields. I know there is a tendency on the part of bakers to establish big businesses in Perth, and supply stores in different parts of the suburbs where bread is retailed. I will not be one of a party to place the baking trade in the hands of any such persons. There is a tendency to build up big businesses, to the exclusion of little businesses; and if that can be done in the baking trade, it can be done in any other trade. The

small man must be protected. It takes a baker some considerable time to get on his feet in Perth, with the big men to compete against; and if the small baker in the suburbs is to be restricted by not being allowed to send out one of his children or someone in his employ on a Wednesday to deliver bread, I think it is a restriction of trade. I oppose the second reading of the Bill.

HON. F. CONNOR (North): I intend to oppose the second reading of this Bill, for I do not think a small measure of this kind is worthy the attention of the House. This is a question for the Arbitration Court. We have machinery in the Arbitration Court to deal with questions like this, and it is cruel if not a criminal waste of the time of public men to ask them to discuss matters like this. The proper place to go to is the Arbitration Court if anything is wrong, for machinery is there established to deal with matters of this description. Measures such as this should hardly be discussed here; they are hardly worthy of our discussion. If the men have any grievance—I do not say whether they have or not—there is the proper place to go to, and that is the Arbitration Court.

HON. G. RANDELL: They have been there.

HON. F. CONNOR: If the court cannot get at them, then make the power of the court greater. I do not think it is right for an assembly like this to discuss such details.

HON. R. F. SHOLL: It is legislation against the small man.

HON. F. CONNOR: I do not care if it is against the small man or the great man, or against trusts or anything else. There ought to be, in connection with the Arbitration Court, sufficient machinery to deal with a question like this, and not take up the time of the Council. Let the Arbitration Court decide this matter. I do not wish to make any extended remarks, but I resent matters like this being brought before the House when there is another place well adapted to discuss these questions, and which can deal with them in a more just way than we can. I intend to vote against the second reading of the Bill.

HON. J. W. LANGSFORD (in reply): I hope members will allow this Bill to go

into Committee, and any amendment—that suggested by Sir E. Wittenoom—can be inserted there. It is refreshing to hear the statement of members in support of the small man, and I hope our legislation will always take that direction. I do not quite agree with the statement of Mr. Connor, that this matter is unworthy of the attention of the House. Any matter which affects 250 men and 50 or 60 employers is worth the half hour's attention we shall give to this measure. Therefore I think it would be a gross injustice to the men if for a reasonable time we refused to discuss the matter, irrespective of what our decision is. I hope members will agree to the second reading, so that any amendment suggested can be provided for and the case mentioned by Captain Laurie dealt with. I think this measure will meet the wishes of the men, and we shall be doing them an act of justice.

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

Ayes	...	...	16
Noes	...	...	8

Majority for ... 8

AYES	NOES
Hon. T. F. O. Brimage	Hon. E. M. Clarke
Hon. J. D. Connolly	Hon. F. Connor
Hon. C. E. Dempster	Hon. W. Maley
Hon. J. M. Drew	Hon. R. D. McKenzie
Hon. J. T. Glowrey	Hon. M. L. Moss
Hon. J. W. Hackett	Hon. R. F. Sholl
Hon. W. Kingsmill	Hon. J. W. Wright
Hon. R. Laurie	Hon. W. Patrick (Teller).
Hon. W. T. Loton	
Hon. W. Oats	
Hon. C. A. Piesse	
Hon. G. Randall	
Hon. C. Sommers	
Hon. J. A. Thomson	
Hon. Sir Edward Wittenoom	
Hon. J. W. Langsford	
(Teller).	

Question thus passed.

Bill read a second time.

#### BILLS (2)—FIRST READING.

(1) Land Act Amendment, (2) Perth Town Hall, received from the Legislative Assembly.

#### BILL—LAND TAX ASSESSMENT.

##### IN COMMITTEE.

Resumed from the 4th October.

Clause 9—Land Taxation:

THE CHAIRMAN: An amendment had been moved to strike out the word

"one," in line 2, and insert "two" in lieu.

HON. C. SOMMERS asked leave to withdraw the amendment.

Leave refused.

THE COLONIAL SECRETARY: The amendment could not be accepted. The clause provided that if a person resided out of Australia for more than a year, he would be regarded as an absentee, and his tax would be increased by 50 per cent.

HON. C. SOMMERS: A slight mistake had been made, and he desired this amendment to go on. It would be a hardship to penalise a man who happened to be away from the State for one year only. Many a man might be ordered by a doctor to be away on sick leave. Probably there would be considerable expense, and to penalise that person to the extent of double the tax through a cause unavoidable would be extremely harsh.

HON. M. L. MOSS: The House having agreed to the principle, he was going to assist the Government as far as possible to keep Subclause 3 intact. It was absolutely fair that this little additional burden should be borne by people who resided out of Australia for a period exceeding a year, who contributed nothing through Customs, took no share in the government of the country, got absolute protection of their property, and benefited by all that was going on, yet did not contribute to the revenue. Mr. Sommers had referred to an individual instance which might occur in one case out of 10,000, that of a person being away on account of ill health; we should not worry about a case of that kind. All law was bad in individual cases.

SIR E. H. WITTENOOM: This clause was not intended to apply to absentees, but to people who left the State for a short time to seek health or information or extend their experience. The amendment would not affect people who would be living out of the State more than two years, because they would have to pay an additional amount at the end of that period. But if a man with moderate means wished to go to the Continent or America the expense of getting there would be great, and one hardly liked to pay it for one year when it took perhaps three months for him to get there and



back again. The amendment was a fair and reasonable one.

HON. J. A. THOMPSON: If a man could stay away as long as that, he would not be a man of moderate means.

SIR E. H. WITTENOOM: On the contrary, one could live in England and on the Continent more cheaply than here; but the great expense incurred was in getting there and back.

HON. R. F. SHOLL: One might spend all his time and money in the Eastern States, but if he went to the old country or the Continent for 12 months he would have to pay this extra tax. It was a very good thing to encourage people to go away. If the framers of this measure went abroad and extended their minds a good deal, it might be to the advantage of the legislation of this country. The amendment was an improvement on the present clause. Subsequently he would probably move to strike the clause out altogether, though he would not have the slightest chance of carrying that. In the early days of settlement on the Kimberley a very large merchant at home spent thousands and thousands in that district. It was like putting money into a sink. He occasionally visited the station. Probably if compound interest were calculated, that gentleman had not yet received back the money invested. Under this proposal he would be taxed 50 per cent. extra. The principle of the clause was pernicious.

THE COLONIAL SECRETARY: It was only fair and just we should derive some extra revenue from absentees; and it would not be fair or reasonable to accept the amendment. There were dozens of persons who by no stretch of imagination could be called anything but absentees, who visited this State once in every few years. What *bona fide* business man could be away for more than 12 months? A 12-months holiday was a fair holiday to take.

HON. E. McLARTY: The amendment would be supported by him. The provision in the Bill was a most extraordinary one. As he understood it, notwithstanding that a man's family might reside here and the expenditure be going on and also the improvements of his property, that man would, if absent more than 12 months, be penalised to the extent mentioned. He could not see

a bit of justice or common sense in such a suggestion, and was at a loss to understand how it passed in another place. In regard to the case referred to by Mr. Sholl, he knew the gentleman referred to, and that he had spent some £40,000.

HON. M. L. MOSS: The hon. member should not cite an individual case.

HON. E. McLARTY: If a man went away for a holiday and left his wife and family here, and while he was absent his business continued just the same and the same expenditure continued, he should not be penalised.

SIR E. H. WITTENOOM: While not having the least sympathy with absentees and while not pleading their cause, he thought this clause pressed heavily on persons who went away to enjoy a holiday. By all means we should make the *bona fide* absentee pay, the man who made his money here and took it away to spend it elsewhere—such a man deserved no mercy; but the man who went away for 15 months to seek information or a holiday should not be treated as an absentee.

HON. W. MALEY: The clause was an ugly feature of an ugly Bill; but any amendment to the clause would not make the clause less ugly. He would oppose the amendment.

HON. E. M. CLARKE: The person who framed the clause was a bad shot. In aiming at the absentees the draftsman hit half a dozen *bona fide* Australians. He (Hon. E. M. Clarke) had no sympathy with the person owning property in the State and enjoying himself somewhere else, but if a man went out of the State for not quite two years to enjoy himself while his business was going on in the State he had a perfect right to do so without having to pay extra taxation. The amendment was reasonable and would hit the right person.

HON. J. A. THOMPSON supported the clause. There was a person owning property near the town hall, whom it would pay very well to come back to the State once in two years to escape the extra taxation, but not every year. That person received thousands of pounds in the way of rents from this State, but lived permanently in England.

HON. F. CONNOR: What was the position of the Midland Railway Company under this Bill? Would the Rail-

way Company be absentees, or would they be taxed at all?

**THE COLONIAL SECRETARY:** As the clause was printed it would be quite possible for a man to be absent from the State for one year and 11 months and then not be classed as an absentee. If the amendment were carried, a person could be absent two years and 11 months before being called upon to pay the extra tax as an absentee.

**HON. F. CONNOR:** The person Mr. McLarty referred to was evidently Mr. Game. Above all, he was the man who should be taxed if anybody was to be taxed. Mr. Game held very valuable property in the North, but it was badly worked because he would not pay enough men to work the property. Mr. Game had taken up a lot of Brockman's country, the new country at Prince Regent River. Mr. Game had good country about 180 miles from Derby with plenty of water and feed, and he would not go to the expense of transporting the cattle to that country. He put wells down and got water when his cattle were perishing for want of water, but he would not erect windmills to draw the water, and the cattle died. He (Mr. Connor) was opposed to this measure, but was in favour of land taxation, and particularly taxation of absentees who did not make use of their land. He would vote for the clause as it stood.

**HON. R. F. SHOLL:** It did not appear to him that one could be absent for a year and 11 months.

**THE COLONIAL SECRETARY:** One could go away in January and not come back till the following December twelfth month.

**HON. R. F. SHOLL:** The remarks of Mr. Connor could be taken with a grain of salt. He thought the hon. member had exaggerated a good deal.

**HON. F. CONNOR:** Absolute facts were spoken by him.

**HON. R. F. SHOLL:** It was unreasonable that a man who had been through pioneering difficulties would let his cattle die to avoid the cost of putting down wells or erecting windmills. Although the hon. member said that he spoke from his own knowledge, one would want the hon. member's statement corroborated.

**HON. F. CONNOR:** Of the country he referred to, known as Brockman's country, there had been a certain portion reserved to breed remounts, supposed to be for the British army. That country at present was held by Mr. Game, and he had no stock upon it. There were lots of people who wanted to take up country which was occupied by Mr. Game. The quantity of land in the particular place he referred to was about a million acres, he believed, and it was locked up. Why should we not tax a man who locked up country like that and did not make use of it?

**HON. E. McLARTY:** On good authority he had it that from the country referred to there were three thousand head removed some months ago.

**HON. F. CONNOR:** What he was speaking about was the case when he was there 12 months ago.

**HON. E. McLARTY:** It took some time to make these arrangements. The country was very well stocked up, and it would be extremely hard to penalise any person who had spent, as Mr. Game had to his knowledge, between £30,000 and £40,000 before getting the slightest return for his outlay.

**HON. W. PATRICK:** No special sympathy was entertained by him for absentees. It was foolish to discuss the question of two years, when we anticipated passing the Act for 12 months.

**HON. C. SOMMERS:** We should not get rid of it when we once passed it.

**HON. W. PATRICK:** Perhaps not. But he did not see the necessity of now discussing the period of two years.

**HON. J. W. HACKETT:** Did the Minister answer the question about the Midland Railway?

**THE COLONIAL SECRETARY:** Dr. Hackett wished to know whether the Midland Company would be liable to taxation. Undoubtedly it would.

**HON. F. CONNOR:** As absentees?

**THE COLONIAL SECRETARY:** Yes.

**HON. F. CONNOR:** Would the company pay the 50 per cent. extra?

**THE COLONIAL SECRETARY:** Yes.

**HON. F. CONNOR:** Could we take that on the authority of the Government?

**THE COLONIAL SECRETARY:** Yes.

**HON. F. CONNOR:** That was very satisfactory, if it was so. He was glad to hear it.

HON. M. L. MOSS: If it was the intention of the Committee to say that these foreign companies should pay the 50 per cent. additional tax, the same as private absentees, this clause did not carry that out, neither did any other clause in the Bill. To effect that object it would be necessary to insert such words as these: "and in the case of every company being a foreign company within the meaning of Part VIII. of the Companies Act 1893, and which is incorporated outside Australia."

THE COLONIAL SECRETARY: There was Clause 31.

HON. M. L. MOSS: We could deal with Clause 31. He had an amendment on that. He was not in favour of taxing these companies. The case of a company bringing capital to the country and assisting us to develop it was different from that of an individual person who had property and could live in the country and contribute his share to taxation. It would be unreasonable to expect perhaps twenty or thirty thousand people who formed in the aggregate one company to reside in Western Australia.

SIR E. H. WITTENOOM: There would be an amendment by him on that very question.

HON. C. SOMMERS: There was no sympathy on his part with the *bona fide* absentee, but in endeavouring to tax those people referred to we were running a danger of taxing our own people. As to the suggestion that it would pay an absentee to come here and remain in the State a short time to evade the tax, it would probably cost one from £300 to £400 to come out and go back again, and the difference with regard to the tax would not reach that amount. Even supposing a person could be away for a year and 11 months without having to pay extra taxation if he went away on the 1st January, why should he have to leave on that date? It would be very unwise for a person to land in England from this climate in January or February.

HON. J. M. DREW: The clause would be supported by him as it stood, though it was very defective. It seemed to him that a company carrying on business in England could own any amount of land in Western Australia and be exempt from the absentee tax. If he were a large land-owner in Western Australia he

would go to England and form a limited company, which would cost him perhaps £10. The company could let the land on lease and collect the rent. There would be no dividend duty.

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

Ayes	...	...	...	9
Noes	...	...	...	15

Majority against	...	6
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AYES.	NOES.
Hon. E. M. Clarke	Hon. H. Briggs
Hon. C. E. Dempster	Hon. T. F. O. Brimago
Hon. J. W. Laingsford	Hon. J. D. Connolly
Hon. W. T. Loton	Hon. F. Connor
Hon. R. F. Sholl	Hon. J. T. Glowray
Hon. C. Sommers	Hon. J. W. Hackett
Hon. Sir Edward Wittenoom	Hon. R. Laurie
Hon. J. W. Wright	Hon. W. Maley
Hon. E. McLarty (Teller)	Hon. R. D. McKenzie
	Hon. M. L. Moss
	Hon. W. Patrick
	Hon. C. A. Piessse
	Hon. G. Rundell
	Hon. J. A. Thomson
	Hon. J. M. Drew (Teller).

Amendment thus passed.

THE COLONIAL SECRETARY moved that the following be added to the subclause:—

Provided that this subsection shall not apply to any person absent from Australia on the public service.

To penalise as an ordinary absentee an agent sent to England on purely public business would be obviously unfair.

HON. W. PATRICK supported the amendment, provided that the word "West" was inserted before "Australia." A large property-owner of Western Australia might reside in the Eastern States.

THE COLONIAL SECRETARY: That amendment would be unconstitutional.

Amendment put and passed.

HON. E. H. WITTENOOM moved that the following be added to the subclause—

Provided also that this subsection shall not apply to a company being a foreign company within the meaning of the Companies Act 1893.

The additional 50 per cent. absentee tax should not be imposed on companies originally domiciled in England, and sending out money for the development of the State.

THE COLONIAL SECRETARY opposed the amendment. If the shareholders of the company lived here they could easily alter its domicile to Western

Australia. If the shareholders were absentees, why should they not be taxed like any other absentees?

HON. M. L. MOSS objected to penalising the foreign company, such as Dalgety and Co., which was a foreign company withing the meaning of the Companies Act—a joint stock company duly incorporated for trading, other than a company incorporated in this State. By Part VIII. of the Act every such company must have an attorney in the State. No great harm would be done by the subclause in the case of companies already in business; but it might prevent the investment of capital if outside corporations were led to believe they would be victimised by the extra tax. The amendment seemed unnecessary, for Subclause 3 could hardly reach the foreign companies. If this statement were wrong the Minister should make inquiries, and point out which clause in the Bill would impose an absentee tax on foreign companies. It would be absurd to penalise Dalgety and Co., who had done so much good to the State, and had a large staff, and managers in nearly every important centre. Dalgety's were not in the same position as an individual living outside the State and drawing his money from properties here protected by the Government, whilst not spending anything here through the ordinary channels. If the Government really intended to tax foreign companies, steps must be taken to protect such corporations from so unjust an impost.

At 6:30, the CHAIRMAN left the Chair.  
At 7:30, Chair resumed.

Amendment by leave withdrawn.

HON. W. T. LOTON: One legal member had contended that a foreign company was not liable to be penalised under the clause, but the Colonial Secretary said that a foreign company would be liable for the higher tax. This point ought to be settled. If the contention of the Colonial Secretary was correct the clause would work very injuriously. A number of leaseholders might have secured their leases to a foreign company, and that company would have to pay an extra 50 per cent. tax because it would be an absentee company, still the actual owners of the leases would be living upon them and working them.

THE COLONIAL SECRETARY was mistaken when he made the statement in regard to a foreign company. When the Bill was introduced in another place there was a provision that a foreign company should pay the extra 50 per cent. tax, but that provision was struck out in another place for the reason that Mr. Loton had explained. While it was perfectly fair and just to impose an extra tax on absentees, it would be unjust to impose an extra tax on a foreign company, for a majority of the shareholders in a foreign company might be resident in Australia.

Clause as amended agreed to.

Clause 10—Rebate of tax on improved land:

HON. G. RANDELL: Subclause 2 provided that land outside the boundaries of a municipality used for agricultural, horticultural, pastoral or grazing purposes should not be deemed improved within the meaning of the clause unless the land were improved to the extent of £1 per acre, or one-third of the unimproved value of the land. Why was it necessary to have the words "outside the boundaries of a municipality," for in some municipalities there were considerable areas used for horticultural purposes. In the municipality of Victoria Park, for instance, large areas of land were under cultivation, and if Canning was converted into a municipality a considerable area of land used for horticultural purposes would come under the clause. Probably the unimproved value would be considerable, but the improvements might not come up to the one-third value. The land was not fit for building purposes, and if it was, with the number of vacant houses in Perth it would be little use people building on the land.

THE COLONIAL SECRETARY: The words "outside the boundaries of a municipality" were very necessary, for if we struck out those words we should do away with the improvement altogether, and a man could have a valuable block of land worth £1,000 with improvements to the value of £1 on it, if the area of the land was one acre.

HON. C. SOMMERS moved that the following be inserted as a new subclause:—

Land outside the boundaries of any municipality subdivided for sale shall not be deemed

improved within the meaning of this section unless improvements have been effected to an amount equal to £2 per acre.

At Cauning, Woodlupine, Gosnells, and such places, if the owners improved to the extent of £2 an acre, that was as much as it would be possible to improve the land. Country lands should not be taxed the same as land inside a municipality. If a man had a block of land, and had erected a house upon portion of it and subdivided the remainder, he should be regarded as having fulfilled his obligations by the building of that house, and should not be taxed any more than a pastoralist or grazier would. This land outside a municipality was very often quite unfit for grazing or agricultural purposes, and when improved to the extent of £2 an acre, it was improved as much as could reasonably be expected. He was not wedded to £2, but there should be some limit.

**THE COLONIAL SECRETARY:** The amendment referred to land outside the boundaries of any municipality and which was subdivided for sale. It was altogether unreasonable to ask the Committee to accept it. Take a valuable estate close to Perth of 1,000 acres worth £500 an acre.

**HON. C. SOMMERS:** Where were there such estates?

**THE COLONIAL SECRETARY:** There was the Mt. Lawley estate. Land there was sold for a great deal more than that.

**HON. C. SOMMERS:** They had a monopoly.

**MEMBER:** There was the Maylands estate.

**THE COLONIAL SECRETARY:** Supposing land worth £500 an acre had £2 an acre expended on it, could anyone say it would be improved land?

**HON. M. L. MOSS:** This amendment if passed would mean a premium to people who held large areas of land adjoining municipalities, who would escape the additional taxation if they spent £2 an acre on that land. If they spent that amount in subdividing the land and making a few roads, that would probably increase the value fourfold. We should rather protect the workman living in his own home than a man who held a large area of land for speculative purposes. He objected to this taxation or

any other taxation measure which placed a burden upon one portion of the community and enabled another portion to escape. He would endeavour to make the Bill unpalatable to everybody.

**HON. C. SOMMERS:** If the amount were fixed at £3 or £4 an acre, he would not object. If roads were made and water laid on, the public would get the benefit of the improvement. Mount Lawley had been spoken of. He supposed that was about the only estate which might benefit from the clause. He did not like the tax. He supposed there were 10,000 landowners, and there was a wish to make all those pay the tax.

**HON. J. W. HACKETT:** Why did he not vote against the tax?

**HON. C. SOMMERS:** Unfortunately he was misled into pairing.

**HON. M. L. MOSS** would give another opportunity to the hon. member to vote against it. By giving full notice now of the intention to do this, it would not be a snap vote.

**HON. J. W. HACKETT:** On the third reading?

**HON. M. L. MOSS** would not wait for that.

**HON. C. SOMMERS:** The amendment was reasonable.

**HON. M. L. MOSS:** The speech made by Mr. Sommers did the hon. member infinite credit, but it was a speech which would look very well on the second reading of the Bill. It afforded a series of very excellent arguments why this method of taxation should not be resorted to. He (Mr. Moss) objected to class taxation, and land taxation was class taxation. He would have voted for a land tax if it were necessary, but it was not necessary, and he would do all he possibly could to resist farther exemptions. He would give Mr. Sommers an opportunity of making something like a second-reading speech at a later stage, and it would not be a snap vote. He was pleased the Bill had gone into Committee, because during the discussion members who had voted for the second reading would see reasons for reversing their votes.

**HON. W. MALEY:** It was all very well to refer to land worth £500 an acre, but few properties were worth that. The estate of the late Mr. Alexander Forrest, at South Perth, could not be sold at £20 an acre. As he was convinced the amend-

ment would be against the best interests of the country, and would perhaps prejudice the rejection of the Bill, he opposed it.

HON. R. F. SHOLL: If the amendment were confined to land within 15 miles of the metropolitan area, it would not be so objectionable. It must not be forgotten that land improved by the expenditure of money on road construction brought an enhanced price to the vendor. It seemed to be the policy of members to speak in opposition to the Bill and to vote for it. That might be diplomacy. It might be that members wished to get the Bill into Committee and kill it gradually. Those were not his ideas. We might have saved the country a lot of time by throwing out the Bill on the second reading. He would oppose any exemptions. He had voted against the second reading, and he would do all he could to kill the Bill.

THE COLONIAL SECRETARY: Mr. Sommers pleaded on behalf of the man at Cannington owning land worth £6 an acre; but that man would not get any benefit from the amendment if it were passed, because the Bill provided that the improvements should amount to one-third of the unimproved value of the land, that would be £2 an acre, whereas the amendment provided that improvements should be carried out to the extent of £2 an acre. We should not deal with a case of that sort. We should take an instance of land worth £50 an acre. In the case of a block of 300 acres worth £50 an acre, the unimproved value would be £15,000; but if the amendment were carried, all it would be necessary to do to improve the land would be to construct a road at a cost equal to £2 an acre, which would be £600; and as roads could be constructed for £1,000 a mile, the sole improvement necessary on an area of land worth £15,000 would be about half a mile of road.

HON. C. SOMMERS: The hon. member seemed to forget that this land could not be used for agricultural and horticultural purposes, and should be deemed to be improved providing a certain amount was spent on the construction of roads. There were no estates about Perth, with the exception perhaps of Mt. Lawley, worth £50 an acre.

Amendment put and negatived.

HON. M. L. MOSS had given notice of an amendment to reduce the £50 frontage value to £25; but having expressed himself so strongly against all exemptions, he did not intend to pursue the amendment. In Subclause 3, reference was made to a block with two frontages. How did the Government intend to deal with a block of land with perhaps frontages to four streets? There was such a block of land in Fremantle, and it would be unjust if the owner of that block escaped taxation by having to pay only on one frontage.

THE COLONIAL SECRETARY: It was obvious that the owner having a block of land with a frontage to three streets must pay on two frontages.

HON. C. E. DEMPSTER moved that the following be added as a subclause:—

The unimproved value of any land outside the boundaries of any municipality used for agricultural, horticultural, pastoral or grazing purposes, shall not be deemed to exceed £5 per acre.

This amendment was moved for Mr. Hamersley. It was not his (Hon. C. E. Dempster's) intention to move any amendments to the Bill. He was simply waiting with others to extinguish it, knowing that the country desired the House to kill the measure. He looked upon it as class legislation.

THE CHAIRMAN: The remarks of the hon. member did not apply to the amendment.

HON. C. E. DEMPSTER: There was a great deal of land within a few miles of municipal borders which was highly rated by roads boards, and there did not seem to be any finality as to the value of those lands.

THE COLONIAL SECRETARY: If Mr. Hamersley were present, probably he would not persist in this amendment. Why should country land be deemed to be worth only £5 per acre? If land was more valuable the owners would be better able to pay the taxation. If one man had 100 acres worth £5 an acre and another, 100 acres worth £10 an acre, the former would, if this amendment were adopted, pay the same amount of taxation as the latter.

HON. M. L. MOSS: This was another argument against the taxation proposal, and also an amendment in the nature of

an exemption. It furnished a better argument against the tax than for trying to make this thing equitable, which was an impossibility. He would vote with the Minister on this occasion. Mr. Hamersley, Mr. McLarty, Mr. Dempster, and those who owned land of this kind would understand that they might have to pay the tax on an unimproved value far in excess of £5 an acre. They might have to pay on £100 an acre when the assessments were made by the valuers who would be nominated under this measure.

HON. E. M. CLARKE: It was idle to say that land on the outskirts of a municipality was not worth more than £5 an acre. He himself had bought land within 14 miles of a municipality and paid £10 an acre, and he would do so again. Land just outside the boundaries of Bunbury had been sold at from £12 10s. to £20 a block of half an acre. He had tried to kill this Bill; but if we were to have it let it be as equitable as possible.

New subclause negatived; the clause passed.

#### Clause 11—Exemptions:

HON. W. MALEY wished to move that the clause be struck out.

THE CHAIRMAN: If amendments were made in the clause, the hon. member could vote against the clause as amended.

#### MINING AND TIMBER LEASES.

HON. M. L. MOSS moved an amendment—

That paragraph (d) in Subclause 1 be struck out.

The step he was about to take was probably one of the most important in considering the Bill. The proposal of the Government with regard to mining tenements and timber leases was that they should be absolutely exempt from taxation. If instruction were given by this Chamber that this particular species of property was to be subjected to taxation, it would be necessary for other machinery clauses to be added to the Bill. He was taking up a position in the matter which he considered consistent with his attitude throughout. He had been against exemptions, but he could not consistently make any attack upon paragraphs a, b, and c, dealing with public

roads and thoroughfares, parks, and that variety of property mentioned in paragraph c. He did not think that in any taxation measure, whether Government, municipal, or roads board, any attempt would be made to tax property held for charitable or religious purposes, or as public reserves. But we came to the proposal contained in paragraph d, whereby we were going to exempt all mining tenements. Mining tenements not only included mining leases, but business areas and all other mining privileges which it was competent for persons or companies to hold under the mining laws of this State.

HON. T. F. O. BRIMAGE: They paid rent to the Crown.

HON. M. L. MOSS: And so did many other tenants who would have to pay the land tax. People paid rent to the Crown and rent to private landlords. Persons who held pastoral leases from the Crown would have to pay, and why should the mining tenements or timber leases be exempt? Many thousands of pounds in regard to freight would be presented to the Timber Combine, and perhaps equitably and properly so, in order to obviate an industrial dispute. Supposing it would injure an industry of that kind to subject it to the land tax, why should we do such an inequitable thing as tax other parts of the community and exempt that industry? Perhaps his argument was bad in attempting to put these industries in; but the intention was to put them in with the idea of eventually getting them out. After giving notice to the Leader of the House he was going to give this branch of Parliament another opportunity. He would do it at the proper time, when every member had had notice.

HON. J. W. HACKETT: If the hon. member wished to do such mischief as that, he should do it at once. The hon. member was speaking without any sense of responsibility.

HON. M. L. MOSS: The hon. member said one was speaking without any sense of responsibility. If so, perhaps he would be on one side of the House alone. The division would tell whether members sitting on these benches would support the Government. These were not the days in which prophets lived. The tax was bad, and admittedly so bad that it was said that if those timber

leases were subject to the tax it would be impossible to carry on. This was a class tax of a very obnoxious kind. If leaseholders under private landlords and pastoral lessees from the Crown were taxed, why not mining and timber lessees holding from the Crown?

**SIR E. H. WITTENOOM:** To-night many members avowed their intention of knocking out the Bill; but as the Bill was the only expedient the Government had for raising necessary revenue, it should receive consideration, an income tax being impracticable. Members would take a grave responsibility if they threw out the Bill without suggesting an alternative tax, or attempting to make this a workable measure. Mining tenements could not become freeholds, and should therefore be exempt. Pastoral leases should be exempt for the same reason, and their value was increased by the labour and capital of the lessees.

**HON. W. MALEY:** The last speaker reminded one of a House of Commons anecdote:—

"Oh that I could a tax devise

That would not fall on me."

"Then tax receipts," Lord North replies,

"For those you never see."

Members owning certain sorts of property had no objection to other sorts being taxed; and members who pleaded for exemptions were not pleading for a fair deal. He (Mr. Maley) was against all exemptions. Even the church at the corner of Hay and William Streets should not escape taxation. In a country where only one per cent. of the land could be taxed we should have no exemptions. The Government could economise if they wished. This Bill was a poor alternative to an income tax. To-day we heard that sales of town lots at Sandstone had realised £14,000. The Government should, like honest business people, sell the lands and pay their debts with the proceeds.

**HON. R. F. SHOLL:** If we were dealt with these exemptions on their merits, he would not have objected to exempting timber and mining leases. But the mining lessee was taking wealth out of the ground, which he left in a worse state than at first, while the timber lessee took wealth from the surface, clearing the

land of useful timber but leaving the stumps, the land being thus in a worse condition for the settler than it would be if the trees were standing. Yet the Government would tax pastoral leases to which improvement conditions attached, the leasehold when handed back having appreciated 200 or 300 per cent. The Colonial Secretary had invited those opposed to the Bill to offer something better. To-day we heard the Government had sold new township blocks realising £14,000; they also gave to the workmen employed on the timber leases £16,000. The Government might save the money proposed to be paid to the municipality of Perth for the town hall; they might save money at Fremantle where they were expending £80,000 on a railway station; and they ought to save £40,000 by ceasing work on the Kataning-Kojonup Railway. The Government were going on with that line in spite of their professional advisers, and the railway would be worked at great loss to the country. If the Government stopped the building of political railways, and tried to save money in other ways, the prestige of the Government would be greater than it was, and the Government would be working in the interests of the people. In regard to exemptions there should be a limit as to the area allowed to places of worship. Land in valuable portions of towns comprising 10, 15, or 20 acres, with a church in the corner should not be exempt. He would vote against all exemptions.

**HON. G. BELLINGHAM:** While in favour of the first portion of the clause in reference to mining leases, he was against the exemption of timber leases. Mining lessees paid £1 per acre annually, and had to comply with certain labour conditions and provide expensive machinery to extract the gold and mineral wealth out of the land. The mining industry had also built up towns and large settlements all over the State. In regard to the timber leases, the Government, during the last week, had fostered the Timber Combine to the extent of £16,000 in the reduction of railway freights and dock dues, which was equal to one-fourth of the revenue which the Government anticipated from the land tax. Both these exemptions



should not be included in one clause, therefore he moved an amendment:—

That all the words in paragraph (d) after "1904" be struck out of the subclause.

HON. M. L. MOSS would vote for the amendment. In regard to the argument that mining tenements paid £1 per acre and expensive machinery was erected on their leases, persons interested in industries in Perth and Fremantle paid very high rents of hundreds of pounds a year for a few feet of land and had expensive machinery on that land; yet these persons had to pay a land tax. A large gold find of considerable importance might take place in this State and a person take up, by virtue of a miner's right, a business site which might become very valuable. This site would be exempt from taxation.

SIR EDWARD WITTENOOM: Timber lessees paid £20 per square mile, which meant 8d. per acre per annum, and this land never became freehold. A man could take up land under conditional purchase and pay 6d. per acre per year and in time the land became freehold. On timber leases the Government had power to let pastoral leases for which they received rent.

HON. E. M. CLARKE would vote for the clause as it stood. He had no interest in either the mining or timber industry. The mining companies took the gold out of the land, which reverted back to the Crown, and the mining companies had done a great deal for Western Australia. A great many gold leases were paid for and the lessees never obtained a penny out of the land. The timber lessees stripped the forests of the jarrah, and when the land reverted to the Crown it had a crop of young timber growing on it. A commission should be appointed to ascertain the exact position of the timber industry. In his opinion, if the timber companies were not carrying on at an actual loss, they were close to it; and the Government, through the railways, would be a sufferer were the timber export trade to go to the wall. He supported the clause.

HON. W. T. LOTON: If the Government desired to get any return from their taxation proposals, the tax should be made as general as possible. The amount of taxation payable by timber companies under the Bill would not be

so great as to stop their working, nor would it be felt at all. No reasonable case had been made out for the exemption, and he supported the clause.

THE COLONIAL SECRETARY trusted the House would not strike out the subclause, or any portion of it. Mr. Moss had made much of the fact that he had previously withdrawn an amendment and claimed to be consistent in voting against all exemptions. On the 4th October the House was treated to eloquent arguments why pastoral lessees should be exempt from the tax, and that exemption was supported by Mr. Moss.

HON. M. L. MOSS: In personal explanation, his reason for voting as he had in that division was explained at the time, and the Leader of the House should have been fair enough to say so. He endeavoured to obtain a pledge from the Government and have it included in the Bill that the assessments provided for would be made within a certain time. Failing to get that pledge, he voted as he did in that division.

THE COLONIAL SECRETARY: The object of the Government in introducing this measure was not merely the taxation of land; it was for revenue purposes, the finances of the State having reached such a condition, owing mainly to the loss of Customs duties by Federation, that farther taxation had become an absolute necessity. The amount collectable under the Bill on a mining lease was so small as not to materially affect the leaseholders, since the unimproved value of a mining lease was impossible of calculation. If the amendment were adopted the result would be that a prospector with a show 100 miles east of Laverton, near the South Australian border, would be taxed in exactly the same amount as would be the Great Boulder, the Ivanhoe, or any other of the large mines, for the unimproved value of every gold-mine was the same. He urged those members who had so ably pleaded for the exemption of pastoral leases to extend their support to the prospectors. The mover of the amendment had put the position somewhat unfairly in saying the Government had granted what amounted to a practical gift to the timber companies of £9,000 in wharfage dues and £6,000 in railage. Would the hon. member argue that if the rate for back-loading from the goldfield

were £3 per ton, and this were reduced to £2, following on which a parcel of 1,000 tons of ore came down to the Fremantle smelter, the Government had made a gift of £1,000 to the mining companies? He (the Colonial Secretary) would not regard it in that light, but rather that by the reduction in the rate the Government had derived revenue to that amount. The same argument would apply in the case of the timber freight reductions, as the railway would get more freights to carry.

HON. M. L. MOSS: Was the hon. member in order in speaking to the question of the taxation of mining tenements, when the question before the Committee was the striking out of certain words?

THE CHAIRMAN: The hon. member was in order.

THE COLONIAL SECRETARY: In Queensland, the timber companies were granted free wharfage; and our railrage charges were double those ruling in the East. Our railrage rate for timber was doubled about two years ago, and the recent reductions merely brought the rates back to what they were before.

HON. G. RANDELL: Was the timber concession at Jarrahdale taxable?

THE COLONIAL SECRETARY: Those that were freehold would be taxable. It was the desire to tax tailings areas; but what would be the unimproved value of such areas? And in regard to timber leases, it had to be borne in mind that the leases granted were merely the giving of a right to cut and remove the timber. Pastoralists took up land to derive wealth from it. That was very different from the case of the mining lessee or timber lessee.

HON. M. L. MOSS: It was a pity the Leader of the House was not sufficiently fair to admit at once that what he (Hon. M. L. Moss) had said was absolutely accurate. He had been complaining about the refusal of the Government to insert a clause to provide a time at which the first valuation should be made; but the Leader of the House declined to give the promise, and he (Hon. M. L. Moss) voted as he had done to fully explain the position. The gist of the argument of the Leader of the House was that the unimproved value of these mining tenements and timber leases was so small

that very little revenue would be got from the tax upon them. Why then the necessity to exempt them? It cut from under the feet of Sir Edward Wittenoom the argument that the tax would seriously injure the timber lessee. The timber corporation should pay a share of this taxation, especially in view of what the Government had done recently to aid the industry.

HON. J. A. THOMSON: It had been his intention to vote against all exemptions; but seeing that we were taxing the fee-simple of land, and that these timber leases were leased from the Government, he intended to vote against the amendment. The Bill was to tax unimproved values; but before we could arrive at the unimproved value of land we must prove that it was held in fee simple. If we passed the amendment we would be taxing Crown lands.

HON. M. L. MOSS: All kinds of leasehold property was subject to taxation except where specially exempted. Pastoral leases and special leases in the cities would be taxed.

HON. J. A. THOMSON: The owners of leases in the city would pay the tax and not the tenants.

HON. R. LAURIE: It was his desire while supporting the Bill to oppose all exemptions. Information was needed in respect to these timber leases. He was informed that the Government reserved the right to the grazing on these timber leases.

THE COLONIAL SECRETARY: That was so.

HON. R. LAURIE: Then who would pay the tax; the man holding the grazing rights on the lease, or the man holding the timber rights and cutting the timber at so much by way of royalty?

HON. W. MALEY: If the pastoralist stepping in on a timber lease would be called upon to pay his tax, it should cut the other way, and the timber lessee who stepped in on a pastoral lease to cut timber or gather mallet bark should be taxed.

HON. M. L. MOSS: If the amendment were passed it would be necessary to provide machinery to show how the burden of the tax would fall in the case of dual occupation; but that would not interfere with voting on the question of principle.

**THE COLONIAL SECRETARY:** The timber lessee had the right to the timber only. Grazing rights could be let to somebody else; but that would be exceptional, because as a rule the timber country was not adapted to grazing purposes. In the event of this clause being left in, if a pastoralist took a grazing lease over a timber lease, which he would be entitled to do, he would have to pay taxation as provided in Clause 2.

Question (that the words proposed to be struck out stand part of the paragraph) put, and a division taken with the following result:—

Ayes .. .. .	8
Noes ... .. .	18
<hr/>	
Majority against ...	10

## AYES.

Hon. E. M. Clarke  
Hon. J. D. Connolly  
Hon. J. T. Glowrey  
Hon. J. W. Hackett  
Hon. C. A. Piesse  
Hon. J. A. Thomson  
Hon. Sir E. Wittenoom  
Hon. J. W. Langford  
(Teller).

## NOES.

Hon. G. Bellingham  
Hon. H. Briggs  
Hon. T. F. O. Brimage  
Hon. F. Connor  
Hon. C. E. Dempster  
Hon. J. M. Drew  
Hon. Z. Lane  
Hon. R. Laurie  
Hon. W. Maley  
Hon. R. D. McKenzie  
Hon. E. McLarty  
Hon. M. L. Moss  
Hon. W. Patrick  
Hon. G. Randell  
Hon. R. F. Shell  
Hon. C. Sommers  
Hon. J. W. Wright  
Hon. W. T. Loton  
(Teller).

Amendment (Mr. Bellingham's) thus passed, timber exemption struck out.

[The amendment moved previously by Mr. Moss, "That paragraph (d) in Sub-clause 1 be struck out," was now farther discussed.]

## AS TO MINING EXEMPTIONS.

**HON. M. L. MOSS:** A tailings site might be of enormous value. A piece of property in a place like Boulder used for the purpose of stacking tailings might otherwise be utilised for business purposes. Why should a residential site or a business site be exempted from the tax? He did not wish it to be supposed he was having a shot at the mining industry; but in regard to every industry carried on in the settled portions of the community we might as well say, "Why do you want to impose this particular tax? You are crushing the industry." We should be crushing such industry to the same extent as the mining industry if we

imposed the taxation. If it was fair to impose a tax on the coastal portions of the State, it was fair that the same burden should be imposed on other portions.

**THE COLONIAL SECRETARY:** A man could take up a business area or a residential area, but directly any population came, that place was proclaimed a townsite. A tailings area might be extremely valuable, but it would be assessed only on its unimproved value. He did not plead so much in regard to a tailings area or a battery site, for those were generally occupied by men probably well able to pay. But the proposal made would press just as heavily on the prospector who went out with his life in his hand and took up country in a dry wilderness, as it would on the rich miners who could take up a battery site or a tailings area.

**HON. W. T. LOTON:** What would be the value of a prospecting area taken up in the bush?

**THE COLONIAL SECRETARY:** There was no method of arriving at the value.

**HON. M. L. MOSS:** Although "mining tenement" was defined in the Bill as consisting of all lands held as mining tenements within the meaning of the Mines Act, he questioned whether the term did not extend to all holdings under the Mines Act, and on taking up the Act and looking at it rapidly he found that in Part VIII. there were such things as miners' homestead leases. Within two miles of the nearest boundary of a townsite areas might be 20 acres and beyond two miles they might be 500 acres in extent, and the aggregate area which one person could hold must not exceed 500 acres. Would the Committee exempt up 500 acres of land over two miles from the boundary of a townsite, which of course obviously would only be used for agricultural or pastoral purposes, whilst in another portion of the State where a like area was used for agricultural or pastoral purposes the tax would have to be paid? [MEMBER: They would have to pay £1 an acre.] Nothing of the kind. The Act provided that at the time of lodging the application the applicant should pay half a year's rent at the rate prescribed. The rent reserved for a miner's homestead lease for the first 20 years for an area

not exceeding 20 acres was 2s. an acre or part of an acre, and if it exceeded 20 acres it was at the rate of sixpence for every acre or part of an acre. If as was probable a miner's homestead lease was to be exempt, that was utterly unjust, for such leases might be taken up for many other than mining purposes. If, as a member said, their unimproved value was trivial, why exempt them from the tax if it was fair to tax agricultural and pastoral lands?

HON. W. MALEY: "Mining tenement" would cover much. Some 200 acres was recently granted to the Kaufman syndicate in the Ravensthorpe district. To exempt such land would be improper. If the small man was to be taxed, the wealthy company should not escape.

HON. J. T. GLOWREY opposed the amendment, which might prove unjust to the mining community. Dividend-paying mines could afford this tax in addition to the dividend duty; but ordinary mining leases should not be encumbered with fresh taxation. Mr. Moss seemed to be doing his best to waste the time of the House, and to lead members away from the real issue.

HON. M. L. MOSS: Mr. Glowrey had no right to accuse him of attempting to mislead the House. If this tax was to be imposed, he (Mr. Moss) would do his best to impose it on all landholders. The bulk of mining leases were 24 acres in area, and the rent £1 per acre; so the unimproved value would be £480; and if the improvements were valued at 50 per cent. the land tax would be £2 per year. What rubbish to talk of that as an injustice to the mining community!

HON. J. T. GLOWREY: Two pounds was a lot to a prospector who had no money.

HON. M. L. MOSS: So it would be to small landholders in towns. Instead of imposing a land tax, the Government should economise. If his proposal were carried out and reasonably prompt valuations made, a poor prospector's lease would not be valued at 20 times the amount of the rent, but he would pay no tax at all. The big mines in Kalgoorlie would pay £2 a year on each 24-acre lease; by another clause all lands not exceeding £50 in value would be exempt; so the poor prospector

was completely protected. The goldfields members would do a real injustice if they insisted on the pastoralist, the agriculturist, and the townsman being taxed, and valuable mining leases going free.

HON. R. D. MCKENZIE: Immediately after the second reading he had heard Mr. Moss say he would not offer any further opposition to the Bill.

HON. M. L. MOSS had made no such statement. We were then dealing with the taxation of absentees, which he said was the one bright spot in the Bill; and he promised to assist the Government to carry it, and to pass the Bill, which however he wished to make more equitable, spreading the burden of the tax as evenly as possible over the community.

HON. R. D. MCKENZIE accepted Mr. Moss's explanation; but this evening the hon. member had said he intended to wreck or kill the Bill. If members intended to slaughter the measure, they should not waste time. Progress should be reported, and an opportunity given to take a vote. In supporting the amendment he asked members to bear in mind that the mining industry had done more for the State than any other industry, and was entitled to consideration on that account. While large or prosperous companies would not feel a tax of this kind on the unimproved value of their leases, the tax would press heavily on prospectors and struggling selectors, who would be called on to pay as much as those holding valuable mining properties.

HON. M. L. MOSS: Having listened to special pleas urged in this House on behalf of the mining community and against his amendment, he must remind members that there was no more independent body of men than those who followed mining pursuits; and such men would not thank those members who had been urging special pleas for relieving the holders of mining properties from a tax which was to be imposed on the owners of leases in other parts of the State. Then it was said the amendment was to protect the prospectors. But those who urged that plea should not forget that the unimproved value of a property taken up by a prospector, and not yet developed, would practically be nothing, or at the most might be valued at £10; so on that valuation the holder of such a lease or mining area would

escape the land tax, the unimproved value being practically nothing, or if he had to pay at all it might be 30s. a year at the outside.

HON. R. LAURIE was opposed to any exemption. Was this amendment for the purpose of making the measure equitable or for killing the Bill?

HON. M. L. MOSS: To make it equitable.

HON. R. LAURIE: From the reply to an interjection by Mr. Glowrey, it appeared the amendment was simply for wrecking the Bill. He (Captain Laurie) was present to see the measure through; and if amendments were brought forward simply for wrecking the Bill instead of making it equitable, he would vote against them. It was clearly useless to continue as we had proceeded for the last two hours' making trivial progress. If members wished to throw out the measure, do it straightforwardly. Let those who favoured that course ask to report progress, and then count noses. That was the fairer and more manly way. Mr. Glowrey, Mr. McKenzie and himself understood that Mr. Moss's amendment on this clause was intended to kill the measure.

THE COLONIAL SECRETARY: Mr. Moss had said so half a dozen times.

HON. J. W. HACKETT: Since the second reading, he had not taken part in the discussion, but was bound to join in Captain Laurie's protest. We were told that the principle of the Bill was again to be attacked, and that a final struggle was impending. It was common rumour that those who wished to throw out the Bill believed themselves to be in a majority. The House was being scandalously used, if the measure after hours and days of discussion was to be thrown into the waste-paper basket. It was in view of the second reading being carried here that the annual Estimates were presented in another place; and if this Bill were lost, all those Estimates would have to be recast. We had no right to spin out the debate. Let us know what was to be the fate of the Bill. He was not going to stay any longer, business awaited him where the concerns were certainly of equal importance to the endeavour to spin out a debate merely to take up the time of the House.

HON. M. L. MOSS: We had every right to do these things; and he did not

think the time had been wasted, but that it had been usefully employed, because we had made a most important amendment in the Bill to-night. He had been perfectly fair. He wanted to get the Bill equitable, if it was to pass, and he was now endeavouring to discuss it in Committee from every point of view which appealed to him. If the attitude he assumed was not supported by members, his personal opposition would be of very little concern. If the measure was to be passed, he wished it to be passed with as few exemptions as possible, so that the burden might be as evenly distributed over the community as possible. He intended to take another test vote at a later stage. Dr. Hackett had no right to suggest that there would be a majority to kill the Bill.

HON. J. W. HACKETT: That had never been said by him. He said there were common rumours that members believed they had a majority.

HON. M. L. MOSS: If it was a common rumour, he did not know of it.

HON. J. W. HACKETT: Other members did.

HON. M. L. MOSS: We had by resolution included timber leases, and now were endeavouring to include mining tenements. Captain Laurie had asked whether he was doing this to wreck the Bill, or whether it was a matter of principle. He was doing it as a matter of principle, to include these tenements. He wanted to include not only leases but mining tenements. He regretted that Dr. Hackett cast reflection on him by saying he had scandalously used the time of the House. He did not agree with that, for the time had been profitably used. It did not follow that because another place had agreed to this measure, we were bound to swallow it and make this place a mere registering machine.

HON. J. W. HACKETT: That was not asserted.

HON. M. L. MOSS: Whether in regard to a taxation measure or any other, he would not be bound to agree to it without due consideration and full discussion, even although it might have emanated from another place and passed with but few divisions. The only other point the hon. member made was that he had taken up the time of the House and scandalously used it.

HON. J. W. HACKETT: The hon. member had not been accused by him of a scandalous waste of time. Presumably if he had been, he (Dr. Hackett) would have been called to order by the Chairman.

HON. J. T. GLOWREY: The impression he had was that the assertion made was correct.

HON. J. W. HACKETT: Possibly.

HON. M. L. MOSS: A prominent part had been taken by him in striking these exemptions out.

THE CHAIRMAN: The question before the Committee was whether paragraph (d) as amended should stand part of the clause.

HON. M. L. MOSS: Dr. Hackett having thought fit to call attention to what had taken place, he (Mr. Moss) was entitled to reply to those observations. If his remarks were out of order, so were those of Dr. Hackett.

HON. F. CONNOR moved that the Chairman do now leave the Chair.

Motion put and negatived.

HON. W. PATRICK supported the paragraph as amended. Mining leases were totally different from other holdings. The object of a land tax was to attach either the unearned increment or the unimproved value. A mining lease had practically no value unless it produced gold or other metal, and to tax such leases would be grossly unfair, because those who paid dividends were already taxed.

HON. W. MALEY: On the second reading we were told that the clauses should be discussed in Committee.

THE COLONIAL SECRETARY: But not in second-reading speeches.

HON. W. MALEY had hoped for some argument or advice from the Minister. As the area subject to the tax was small, mining tenements should be included. The unimproved value of Kanowna was only £511, while that of North Perth, about the same size, was £15,000. If mining tenements were to escape taxation, he could honestly claim exemption for his own province. Neither mining tenements nor any other land we could equitably tax should escape one scintilla.

HON. F. CONNOR supported the amendment. Taxation should be evenly

distributed. If the Bill passed, one man would be taxed £1,200 on Perth property; but his property being mortgaged, would be unable to pay the tax, and would lose that for which he had worked hard all his life. Yet mining and timber leases were to be exempt. He (Mr. Connor) would oppose every proposal for showing leniency to any section of the people. He would vote for any proposition to provide that every section of the community should bear its share of the taxation. He did not favour a tax on the struggling man going on to the land. Rather should we give that man a bonus for going on the land. But we could have no exemptions. The Bill must tax everybody.

THE COLONIAL SECRETARY: The hon. member wished to exempt pastoral lessees.

HON. F. CONNOR: Not when everybody else was taxed. Pastoral lessees should not be taxed unless every other section of the community was taxed.

Amendment (Mr. Moss's, to strike out mining exemptions) put, and a division taken with the following result:—

Ayes	...	...	...	11
Noes	...	...	...	13

Majority against ... 2

AYES.	NOES.
Hon. H. Briggs	Hon. G. Bellingham
Hon. F. Connor	Hon. T. F. O. Brimacombe
Hon. C. E. Dempster.	Hon. E. M. Clarke
Hon. W. Maley	Hon. J. D. Connolly
Hon. E. McLarty	Hon. J. M. Drew
Hon. M. L. Moss	Hon. J. T. Glowrey
Hon. G. Randell	Hon. J. W. Hackett
Hon. R. F. Sholl	Hon. R. Laurie
Hon. C. Sommers	Hon. R. D. McKenzie
Hon. J. W. Wright	Hon. W. Patrick
Hon. W. T. Loton	Hon. C. A. Piesse
(Teller).	Hon. J. A. Thomson
	Hon. J. W. Langsford
	(Teller).

Amendment thus negatived.

HON. F. CONNOR moved that progress be reported, and leave asked to sit again.

THE CHAIRMAN: When?

HON. F. CONNOR: That could be left to the Government.

THE COLONIAL SECRETARY: No. He did not approve of reporting progress. We had spent four hours over half a clause.

THE CHAIRMAN: This motion could not be debated.

HON. F. CONNOR: The Government would not accept assistance. He had tried to assist the Government.

THE COLONIAL SECRETARY: The hon. member tried to take charge of the House.

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

Ayes ...	...	...	10
Noes ...	...	...	13

Majority against ... 3

AYES  
Hon. T. F. O. Brinnage  
Hon. C. Dempster  
Hon. W. T. Loton  
Hon. W. Mailey  
Hon. E. McLarty  
Hon. M. L. Moss  
Hon. G. Handell  
Hon. R. F. Sholl  
Hon. J. W. Wright  
Hon. F. Connor (Teller).

NOES.  
Hon. E. M. Clarke  
Hon. J. D. Connolly  
Hon. J. M. Draw  
Hon. J. T. Glowrey  
Hon. J. W. Hackett  
Hon. J. W. Laughsford  
Hon. R. Laurie  
Hon. R. D. McKenzie  
Hon. W. Patrick  
Hon. C. A. Plessey  
Hon. C. Sommers  
Hon. J. A. Thomson  
Hon. G. Bellingham  
(Teller).

Motion thus negatived.

TOWN BLOCK EXEMPTIONS UP TO £50.

HON. M. L. MOSS moved an amendment—

That Subclause 2 be struck out.

This clause provided that blocks in cities valued at not more than £50 should be exempted. Had the Colonial Secretary any information as to what the tax would produce if this £50 exemption were not in the Bill?

THE COLONIAL SECRETARY: One did not know whether the hon. member was in earnest in asking for information, or whether he was really desirous of knowing anything about the Bill. Perhaps, after all, there was something in the remark of Dr. Hackett, because that hon. member had direct information.

SEVERAL MEMBERS: The question should be answered.

THE COLONIAL SECRETARY: There was no accurate information as to the amount that might be derived. The exemption was to encourage the working man to acquire his own block and build his own home. He trusted Mr. Moss, on this occasion, would see fit to confine himself to the subject matter before the Committee.

HON. M. L. MOSS: The hon. member had thought fit to reply to a pertinent question in an impertinent manner. He was informed that £10,000 would be raised if the exemption were not included in the Bill. In that case, the working man holding an unimproved block worth £50 would be called upon to pay 6s. 2½d. per annum, or, if the land were improved to the extent of £25, 3s. 1d. per annum. It was not a serious impost on the working man, but it would be a serious loss to the revenue. The proposal in the clause was a departure from the fair rule that, according to the value of his land, each person in the State should contribute to the revenue of the country. If this was passed into law, then the exemption should go out. He was prepared to go to a vote at once. He did not think the working man desired to escape his fair share of the burden according to his means.

HON. R. F. SHOLL supported the amendment. The Government were apparently pandering, right through the Bill, to the majority. In this clause they wanted the poor man who had his little block to be exempt up to £25. It would be a very poor block with a cottage on it that was not valued at more than £50. The Government first exempted the goldfields leases, then the timber leases, because they knew there was a large population in those centres. But in the North the Government taxed the leases of the pastoralists. If the Bill came into force without exemption the Government knew they would have a hornet's nest round their ears in 12 months, so that they wanted the exemptions for political purposes.

THE COLONIAL SECRETARY had already stated that he did not know the amount the Government would lose by allowing the exemption of town blocks to the amount of £50, but Mr. Moss had stated that the Government would lose £10,000. He (the Colonial Secretary) emphatically denied that statement. In the first place the land tax at ¾d. would only be 3s. 1½d. The cost of collection would be almost as large as the amount of the tax itself. To show the

absurdity of the member's statement it would require 60,000 individual owners of £50 blocks to make up the £10,000. So much for the member's statement. That was probably on a par with other statements made by the member.

HON. M. L. MOSS: The Colonial Secretary had declined to answer a question which had been put to him, and he (Mr. Moss) then stated he had been informed that the Government would lose £10,000. He appealed to the Colonial Secretary for information.

THE COLONIAL SECRETARY: When the absurdity of the argument was shown the hon. member said he had been "informed." He (the Minister) had not the information, but Mr. Moss's calculation on the face of it was wrong.

HON. F. CONNOR protested against any exemption in connection with the tax. It was said that this Bill would bring in £50,000, but some members who voted for the second reading were trying to get the amount down by a half, or perhaps more. Were we going to advertise to the world, when we had a revenue of close upon four million pounds, that for the purpose of raising £30,000 we were going to institute a new procedure, which should not be necessary? A man who had built his house in Perth, Fremantle, or Kalgoorlie should not be taxed when a man who was making more money because he was on the land in connection with mining went scot-free. He (Mr. Connor) was in favour of taxation on unimproved land, and on land owned by absentees, and he could not go any farther than that. This Bill, however, went a great deal farther. Under this Bill a man who had put industry into the country would have to pay for having done so. Were we so hard up that we should have such a Bill as this to tax people who were asked to come here to help to settle the land? He was afraid he was getting into somewhat of a second-reading speech.

THE CHAIRMAN: The hon. member must not bring himself into order by occasional references to the clause.

HON. F. CONNOR: All exemptions would be opposed by him, notwithstand-

ing that some might be in connection with pastoral leases.

HON. G. RANDELL: There was no logical reason why exemptions should be included. The effect upon persons owning these small blocks would be so small as not to be felt. He was opposed to all exemptions, except those we had already passed with reference to institutions and so on. Was it not desirable to report progress?

THE COLONIAL SECRETARY: The hon. member did not ask him before he supported a member previously.

HON. G. RANDELL: That was suggested by him, but presumably the hon. gentleman did not hear him. His action was taken with a view of making the Bill as equitable as possible, that it should apply to all classes of the community and not individual classes. He was sorry that the hon. gentleman had taken umbrage. He had a right to vote according to his conscience, notwithstanding the lecture that members received just now.

THE COLONIAL SECRETARY: There was no wish on his part to be unreasonable, but he asked for fair treatment to be meted out to himself. The request by the hon. member to him to report progress did not come with a very good grace from him. He (the Colonial Secretary) had been a member of this House for five or six years, and until the advent of Mr. Connor he never knew a private member who wanted to take charge of the House against the Leader without asking the Leader formally to move that progress be reported. He regretted that on that occasion the hon. member was supported by Mr. Randell, who was a former Leader of the House.

HON. F. CONNOR: The Colonial Secretary was asked by him.

THE COLONIAL SECRETARY: The asking was something like that of a man who took a thing and asked afterwards. He did not wish to be unreasonable. We had sat here for about 4½ hours and had got part of a clause through. We might at least finish this clause. Moreover, we had notice of several important Bills to-day, and there were to be several more to-morrow, and the



session was drawing to a close. It was not unreasonable to ask members to make a little progress. Let us seriously go on for a while and see if we could not finish one clause before progress was reported.

HON. R. F. SHOLL: The hon. gentleman never spoke without putting his foot in it.

THE CHAIRMAN: Members should confine themselves to the question.

HON. R. F. SHOLL: Before there was any suggestion to report progress, we should divide on the amendment. The Leader of the House ought not to lecture members, some of whom had more experience than he. It was childish to say a member who wished to report progress was taking charge of the House. Any member had a right to ask for an adjournment.

HON. E. McLARTY supported the amendment. The tax was so small that it would not press heavily on the persons affected. He was opposed to any exemption. Moving to report progress was no infringement of the rights of the Leader of the House. He (Mr. McLarty) voted for the motion because he thought we had done enough for the day.

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

Ayes	..	..	14
Noes	..	..	10

Majority for .. 4

AYES.  
Hon. H. Briggs  
Hon. E. M. Clarke  
Hon. F. Connor  
Hon. C. E. Dempster  
Hon. R. Laurie  
Hon. W. T. Loton  
Hon. W. Maley  
Hon. E. McLarty  
Hon. M. L. Moss  
Hon. W. Patrick  
Hon. G. Randall  
Hon. R. F. Sholl  
Hon. J. W. Wright  
Hon. C. Summers  
(Teller).

NOES.  
Hon. G. Bellingham  
Hon. T. F. O. Brimage  
Hon. J. D. Connolly  
Hon. J. T. Glowrey  
Hon. J. W. Hackett  
Hon. J. W. Langsford  
Hon. R. D. McKenzie  
Hon. C. A. Piessie  
Hon. J. A. Thomson  
Hon. J. M. Drew  
(Teller).

Amendment thus passed, the subclause struck out.

HON. M. L. MOSS: Unless the Minister would report progress, the whole clause should not be put.

On motion by the COLONIAL SECRETARY, progress reported and leave given to sit again.

#### ADJOURNMENT.

The House adjourned at nine minutes past 11 o'clock, until the next day.

### Legislative Assembly.

Wednesday, 17th October, 1906.

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THE DEPUTY SPEAKER took the Chair at 4-30 o'clock p.m.

#### PRAYERS.

#### QUESTION—TIMBER COMBINE COMPETING WITH FIREWOOD CUTTERS.

MR. WALKER asked the Premier: 1, Is he aware that owing to the concessions in railway freights made to the Timber Combine, the Combine has entered into competition with the firewood cutters at Smith's Mill, Parkerville, Chidlow's, Lion Mill, etc.? 2, That the Combine is selling firewood at lower prices than the cost of cutting? 3, That this unfair competition will throw over six hundred men out of employment or compel them to accept greatly reduced wages?

THE PREMIER replied: 1, No alteration has been made in the firewood rate.