

Queensland



Parliamentary Debates
[Hansard]

Legislative Assembly

TUESDAY, 7 APRIL 1874

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ERRATA.

Page 58, column 2, twenty-second line from the bottom—*omit* " (Query.)"

Page 99, column 2, twenty-sixth line from the bottom—*substitute* "B" for "D."

Page 186, line 35, second column, in lieu of "found" *insert* "supposed"; in lieu of "went into Minerva Creek and run itself into the Comet River, and was then given the name by Moriarty and others of Arcturus Creek," *substitute* the words "ran into Minerva Creek, and thence into the Comet; but it really runs into a creek named by Moriarty and others Arcturus Creek." Line 42, second column, instead of "but the descriptions clashed," *read* "and the boundaries clashed."

LEGISLATIVE ASSEMBLY.

*Tuesday, 7 April, 1874.*Personal Explanation.—Petition.—Financial Statement
(Ways and Means).

PERSONAL EXPLANATION.

The Hon. B. B. MORETON moved the adjournment of the House for the purpose, he said, of making a few remarks in explanation upon a letter which appeared in the *Courier* from the honorable member for Rockhampton. In that letter the writer stated that he believed

“The people of Maryborough, Mackay, and Rockhampton earnestly desire that the bridges and other public works should be made a charge upon local revenues, and not placed as a burden upon the general revenue of the colony.”

He merely rose to state that the inhabitants of Maryborough and the electorate which he had the honor to represent had not the slightest idea, or any wish, that their local wants should be paid out of local revenue. They considered that they had a right, as well as other portions of this colony, to have their wants paid out of the general revenue.

HONORABLE MEMBERS: Hear, hear.

The motion was not seconded.

PETITION.

Mr. GRIFFITH presented a petition from certain attorneys of the Supreme Court of Queensland and members of the Law Society, praying that the House would not pass the Legal Practitioners Bill, as, if such measure become law, it would be injurious to the interests of the public and the profession.

Petition received.

Mr. GRIFFITH requested that the petition be read by the Clerk at the table.

The SPEAKER remarked that the petition ought to be read upon a resolution of the

House only. As far as he could see, from the practice of the House, heretofore, there was no inherent right in a member to have a petition read.

Mr. GRIFFITH said he was very glad to have the Speaker's ruling. He never knew what to do before, and he now moved—

That the petition be read.

Question put and passed; and petition read accordingly.

FINANCIAL STATEMENT.

WAYS AND MEANS.

Pursuant to the Order of the Day, the House resolved into a Committee of the Whole, for the resumption of the consideration of Ways and Means.

Mr. BELL said: Mr. Morgan—I think this is a fit time, sir, for me to address to the committee any observations I have to make in reference to the Financial Statement which was delivered to us by the Honorable the Colonial Treasurer; and in rising to do so, sir—

The CHAIRMAN: There is no question before the committee.

Mr. BELL: I will conclude with a motion. In rising to do so, sir, I can assure that honorable member that it is not with any desire to find fault alone with his handiwork, at this moment, that I rise; because fault-finding is not one of the pleasures of my life, and I know that it is more easy to object to, and to censure, than it is to construct, very often. But I rise with the honest and full impression that what I have to say to the committee, and the resolutions which I shall move before I sit down, are of sufficient importance—at least, I consider them so important as, not to be allowed to pass without free and full discussion by this House. I cannot hope, sir, from the state of parties, as I see them arrayed before me this evening, that I can carry any very formidable resolutions in opposition to the present Government; yet I do trust that this questioning of the financial policy of the Government, and of their proposed tariff, which is contained in that policy, will be received in no party spirit.

HONORABLE MEMBERS: Hear, hear.

Mr. BELL: For myself, I expect to find honorable members on this side of the House vote against the propositions which it will be my duty to offer to the committee; as I also hope to find honorable members on that side voting with me on the resolutions which I wish to see passed. But, sir, before I go into the subject matter of the Financial Statement of the Treasurer, I wish to refer to some words which fell from the honorable gentleman at the head of the Government, when he made his Ministerial Statement to this House. The words I allude to, I shall read from "Hansard;" they are to this effect:—

"It has been stated in the newspapers that the Government have a surplus of £240,000; but I wish to tell honorable members that that is not from the revenue, but that it arose from a certain

loan being carried to revenue during former years to the extent of £420,000; so I trust honorable members will not be led away by such a statement."

Now, sir, the object of the honorable member in making that statement, in so important a speech as a Ministerial Statement upon first meeting the House, I cannot for the life of me understand. It would appear, sir, on the face of it, that the object of the honorable member was to make political capital out of it—political capital out of a "twice-told tale;"—and his example was, I regret to say, followed up by the Colonial Treasurer in his Financial Statement, which was elaborated with unnecessary figures, for no object that I can conceive except it was to swell that Financial Statement. I shall show to this committee, by a reference to the last Financial Statement which I made, that in every particular, every figure, and all information that were requisite upon that subject, were given by me to this House and the country. For what purpose, then, I ask, did the honorable member at the head of the Government attempt to lay a story before this House, as if it was something fresh that he had discovered on coming into office—some swindle attempted by the late Government upon the country? Sir, I shall read a few lines from "Hansard," vol. xv., page 254. I find there that I gave the very same statement, and as full and particular, as the Treasurer did the other evening, and very much fuller and very much clearer than the honorable member at the head of the Government did:—

"When the honorable member for South Brisbane (Mr. Stephens) made his Financial Statement to the House in 1869, he reported to the committee that there was on the first of that year a revenue overdraft of no less a sum than £350,000; that is to say, the total expenditure of previous years had exceeded the total revenue receipts by that amount, a sum equivalent to about six months' revenue of that time. The year 1869, instead of diminishing this indebtedness, as it was expected to do, increased it by about £40,000, and the year 1870 again added a further debt of £29,000. In the following year, 1871, however, owing in a great measure to the increased duties imposed at the close of 1870, the revenue received was £20,000 in excess of the expenditure, whilst in 1872 there was a further surplus of £136,000, and the actual result of the whole may be briefly stated as follows, viz.:—

Over expenditure on the 31st			
December, 1871	£284,542	19	1
Payments in 1872	852,055	17	1
Together	£1,136,598	16	2
Deduct revenue received in 1872	988,888	17	4
Leaving Dr. Balance, 31st December, 1872	£147,709	18	10
Add Interest due and paid, 1st January, 1873	120,935	10	0
Giving	£268,645	8	10

There would, therefore, have been, as the result of previous years' transactions, an overdraft on revenue account on the 1st of January, 1873, amounting to £268,645 8s. 10d., but that Parliament authorised the sum of £350,000 to be included in the last Loan Bill to meet the revenue deficiency, and this £350,000 having accordingly been placed to the credit of revenue account, there is, or rather was, on the first of January last a credit available balance of £81,354 11s. 2d."

That is exactly the position which the then Treasurer put before the House. I should not have thought it worth while, to-day, to refer to it if only the Treasurer had considered it necessary to put it before the House in his Financial Statement; but I had found that the honorable gentleman at the head of the Government had attempted to make the country believe—and, I know, in some cases he succeeded, among the innocent, in making some believe—that his Government had discovered that this great surplus which had been boasted of by the late Government was not a surplus at all. I would ask the honorable member at the head of the Government, and the Colonial Treasurer, too, if they could deny when they made that statement, or if they can deny now, or will deny at any time, that, during the tenure of office of the last Government, there was a surplus of revenue over expenditure—in the year 1871, of £18,362; in 1872, of £136,833; in 1873, of £165,178?

The SECRETARY FOR PUBLIC WORKS: It is all printed here.

Mr. BELL: My object is to show that the attempt of the honorable gentleman at the head of the Government was not a worthy one: it was nothing, except to make political capital out of that which did not exist. It was an attempt to show the country that the late Government had produced a surplus in a surreptitious manner. I have taken the trouble to inform this committee that all those boasted figures of the Financial Statement, and that misinformation which the honorable member at the head of the Government started with in his first Ministerial Statement, were explained to the House long previously by the former Government. Now, sir, in returning to the subject of the financial policy of the Government, as disclosed by the Colonial Treasurer, I think I may as well state at once to this committee the nature of the resolutions which it is my intention to propose before I sit down. The first resolution is to this effect:—

1st. That, in the opinion of this House, the sum of £100,000 for roads and bridges should be struck out of the Estimates of Revenue Expenditure and added to the amount of the next Loan Bill.

2nd. That Schedule B be struck out of the Tariff, and that *ad valorem* duties be substituted for the proposed measurement duties on the articles named in Schedule B.

The SECRETARY FOR PUBLIC WORKS: To what extent?

Mr. BELL: I will explain that presently to the honorable member. I am now only reading the form my proposition will take:—

3rd. That, considering the surplus of Revenue over Expenditure in each year for the last three years, and the anticipated satisfactory Revenue for 1874, together with the prosperous condition of the colony generally, this House is of opinion that the proposed reduction of taxation by the Government is insufficient, and that the Government be requested to reconstruct their Tariff, with a view to the further reduction of taxation to an amount not less than £100,000 in all, for 1874, and £135,000 for 1875.

Now, sir, when I observe the prominent, the transparent, main objects of the Financial Statement of the Colonial Treasurer—there exist in that statement two great objects;—one, to induce the House to pass his excessively heavy estimates, unfairly divided estimates as between the northern and southern portions of this colony;—

HONORABLE MEMBERS: Hear, hear.

Mr. BELL: The other, to induce the House to pass his proposed tariff. When I consider these objects, I am induced to compare the Estimates of the present Government with the Estimates of the past Government. And, first of all, in regard to the resolution I read for the reduction of the Estimates of the present Government by £100,000: I find these Estimates exceed the proposed expenditure of the former Government by no less a sum than £128,575. I find that the total expenditure proposed in the Estimates of the former Government, including interest on debentures, was £1,012,601, leaving an estimated excess of revenue over expenditure of £195,399; while the total Estimates of Expenditure of the present Government is £1,171,176, leaving an estimated excess of revenue over expenditure of £51,824, to cover unforeseen expenditure and supplementary estimates. Now, sir, I cannot conceive what the hope of the Treasurer was when he framed his Estimates. I have no doubt that that sanguine feeling with which Treasurers commence their business, for the abolition of all future Supplementary Estimates, and so forth, as I have heard it stated over and over again, came over the honorable gentleman and possessed his mind wholly. When, however, I find that the only reason which the Colonial Treasurer has given to this committee for adding the enormous sum of £100,000 for roads and bridges to his Estimates is, that those works are not of a permanent character, and should not be made a charge on future generations, I look upon that reason as the most fallacious and ruinous. I look upon that Treasurer who takes such a stand as a most audacious Treasurer; for he takes it in the face of the fact that the House adopted and affirmed the opposite principle when they voted £90,000 in the last Loan Estimate for roads and bridges. I say, sir, that it is flying in the face of every principle that has been laid down in the House heretofore; and I repeat

that the reason and arguments of the Treasurer are insufficient and rotten, for paying that amount and all future amounts for such permanent and useful works out of current revenue. I maintain that posterity must have the advantage of such works, and that all such amounts must be, as they should be, and I have no doubt will be, in future, according to the principle affirmed and adopted by the House, placed upon loan estimates. When we come to consider the enormous sums of money which have been charged yearly to revenue account for immigration purposes, and which, no doubt, should be upon loan—as posterity gets the advantage of immigration;—when we come to consider that there are remote districts of this colony which railway loan expenditure never serves or reaches in the slightest degree, and that the inhabitants of those districts are called upon to pay their quota of the interest on that expenditure;—when we consider that in this country, as in all new countries, every permanent road, every permanent bridge, is a work which, of course, we obtain our advantage from and ought to pay interest upon;—we cannot but feel that as the country is by all these means improved for our successors as much as for ourselves, our successors—I mean posterity—should pay their quota also.

HONORABLE MEMBERS: Hear, hear.

Mr. BELL: Because the making of roads and bridges is one of the most important and useful works we have to do, as ensuring the permanent improvement and increasing the value of property in the colony, in future as well as the present time, and because posterity reaps the benefit of it, we should not bear all the cost. I think there is no more clear instance of the principle which I wish to lay down than that witnessed in the course adopted by England with regard to Scotland. When the English found it necessary to “subjugate,” I would say; but Scotchmen will not have it—

HONORABLE MEMBERS: No, no.

Mr. STEWART: We sent you a king.

Mr. BELL: When Englishmen found it necessary to interfere with the Highlanders, and that they should have the means of traffic with them—if they did not subjugate them—the only way they could get soldiers and artillery amongst them was by making roads. Well, those roads served their purpose at the time. The English did then exactly what we are doing now, or attempting to do—to subjugate the primeval forest of this country;—and the roads then made in Scotland are serving the purpose also of the successors of those who made them. I have travelled over hundreds of miles of those roads, and they are as good to-day as ever they were. That is a clear instance to my mind of what should be done in this country. If we make roads, I ask, why should we not charge posterity with the cost? Why should we have our estimates burdened with the cost of works which will serve the purpose of posterity more

than they can serve us? I hold, therefore, that the resolution which I have put to the House, that the estimates of expenditure be reduced by £100,000, will be accepted by a majority of this House. I cannot see any reason why, because a fanciful theory has come into the head of the present Treasurer or of the present Government, that we should pay out of the current revenue an inordinately increased expenditure while we are attempting to reduce taxation. And all that the taxation is to be reduced, is, by £30,000 this year, and £80,000 next year.

Mr. McILWRAITH: But it is without borrowing.

Mr. BELL: I hope this House will insist upon your borrowing. That is just what I insist you should do; that is what the Government ought to do. We are not sitting here to discuss fanciful theories; we are justified in borrowing and using money for permanent and reproductive works; and I hope this progressive Government will bear this in mind. I propose by my second resolution to strike out Schedule B. of the tariff resolutions, and to substitute *ad valorem* duties for the measurement duties of the Treasurer. However, I think I need scarcely add a single word to that resolution, whose terms commend it to every common-sense member of this Assembly. I have no doubt that the Colonial Treasurer felt great satisfaction when he came to the conclusion that he would bring forth in this House a policy to do away with, and to sweep away altogether, the *ad valorem* duties. This is a very laudable object. I admit that it was the greatest desire I had, when I attempted to frame a tariff, to meet the opinions of honorable members of this House, and to ensure that it would be suitable to the country; but when I came to look at it practically, I found it was impossible to generalise or to average such articles as apparel, furniture, boots and shoes, and those others which are contained in this schedule of measurement duties proposed by the Treasurer. When I found it was impossible to average them, so that they should become a portion of the fixed list, I decided that the only practical way of arriving at a solution of the difficulty was to put a fixed *ad valorem* duty on those articles. And, sir, those articles are articles which are obviously, in a customs point of view, the least objectionable of all the objectionable articles that form a portion of the *ad valorem* list. They are in large bulky packages, which are thoroughly well known to the trade and to the Customs Department; they do not open the door to that corruption and abuse which our *ad valorem* list now in existence is open to. And the Customs Department gave a practical opinion to me on the point, that there would be no appreciable difficulty in the way of collecting the duty easily; that there was no means open in connection with those articles named by me for collusion or evasion. I shall not attempt to enlarge upon

the obvious advantage of substituting *ad valorem* duties for the measurement duties proposed by the Treasurer. I am so clearly of opinion that the course I propose will be adopted by this House, that I shall leave the matter entirely in the hands of the committee. My third resolution, I do not mind admitting at once, brings into comparison the policy of the late Government with that of the present Government. The late Government considered that for no less a reduction of taxation than £100,000 this year, and £130,000 next year, should the general trade of the country be interfered with. Surely, sir, it is not worth while, nor is it necessary, to disturb the tariff for £30,000 this year, and £80,000 next year!

HONORABLE MEMBERS: Hear, hear.

Mr. BELL: I will put very plainly before this committee what the views of the late Government were in connection with the public finances of the colony, at the commencement of this present year. The position was this:—The annual deficits of former years had given way, as I have already shown, to three years of steady surplus: in 1871 there was a surplus of revenue over expenditure of £18,362; 1872, £136,833; 1873, £165,178;—and I calculated that there would probably be a further surplus, in 1874, should the tariff not be disturbed, in excess of that of the previous year. I felt justified, therefore, in recommending to my colleagues that, having regard to this steady annual increase, duties to the extent of something like £120,000 might be relinquished. In deference to public opinion, it was decided to recommend, if possible, the abolition of the *ad valorem* duties. These duties were expected to amount to £177,000, a much larger sum than could be possibly spared from the revenue. The decision ultimately arrived at was embodied in a series of resolutions which have already appeared in print, and which were to the following effect. I give them, because I also add the different amounts that were calculated to be produced from the operation of the changes involved; and the information will also be serviceable to the committee, or, rather, to that portion of the committee that will follow me with an interest in this question:—The first resolution proposed to raise the duty on candles from 1d. to 2d. per lb., and the duty on cheese, bacon, and hams to the same as the duty on butter, viz., 4d. per lb. It proposed, for good and sufficient reasons, to equalise the duties on sugar. It further proposed to transfer certain articles from the *ad valorem* to the fixed duty list. The anticipated result of the operation of this resolution was an increase of revenue of £24,000. The second resolution proposed to retain apparel and slops, boots and shoes, and saddlery, furniture, and some other articles which can be, and are now manufactured in the colony, at the present duty of ten per cent. *ad valorem*; from which a revenue of £21,000 was anticipated. The fourth resolution, which

I refer to out of its order, provided for the gradual abolition of all other *ad valorem* duties, which would finally cease on the 30th September next; and the revenue collected hereunder meantime was calculated at £40,000. The third resolution proposed to add immediately a number of articles, including salt, to the free list; which would entail an estimated loss of £12,000. It was also proposed, in the interest of vessels employed in the coasting trade of the colony, to abolish the pilotage and light dues now charged on such vessels. This would cost a further loss of revenue of £3,000. The effect of the whole proposals was, therefore, to relinquish in all, duties to the extent of £135,000, as follows:—That portion of *ad valorem* duties abandoned, £144,000; salt and other articles added to the free list, £12,000; light and pilotage dues on coasters, £3,000: in all, £159,000. Less, new and increased fixed duties, £24,000: leaving the proposed permanent reduction, £135,000. But, as the *ad valorem* duties were to be “gradually” abolished, and would yield £40,000, up to September, when they were to cease, the reduction in 1874 proposed by the late Government was £95,000; and, in subsequent years, £135,000. Now, sir, that is the tariff which the late Government, after full consideration, intended to put before this House; and I feel very strongly that there is not a portion of it, not a single item, that is outside of that object which it is intended to serve. I believe that the taxation under it for this year and for the following year is not a bit excessive. I believe that the proposal of that general tariff is one that will meet the feelings and wishes of this country in a greater degree than the proposal of the present Government; and I believe it will be found that although the calculations are based upon the same yield and returns, the tariff of the late Government would yield proportionally a larger sum than the tariff of the present Government will yield. Now sir, the resolutions which I move, are the practical outcome of what I have to say, to-day; and if it were not for one or two little references which I have to make, I should now be done. But with the honorable member for South Brisbane, I should like to have a parting word. That honorable member wrote and spoke many a word against the action of the late Government for the sale of debentures at so low a figure as 88—

Mr. STEPHENS: Hear, hear.

Mr. BELL: Because they were quoted shortly afterwards at 94. I say that the honorable member wrote and spoke vigorously; but, I think, uselessly, because he carried no one with him in his view of the subject. I wish to point out this action of the honorable member and to contrast it with an incident in his conduct as a member of the present Government. Where is the consistency of the honorable member for South Brisbane? I find him, now, a member of a Government that has actually sold debentures

at 88, in England, and they were quoted at 94, in Melbourne, very shortly afterwards! Is it not very extraordinary that the honorable member, when he had the *Courier* at his back, should have acted so violently against the late Government; and, when he had not that support and was a member of the Government, he could consent to the sale of debentures at the very same figure, and in the same condition of the market, as he before objected to? Perhaps the honorable member will tell us, to-day, that he did not consent; but I would remind him that if he does, he will violate his oath as a Minister of the Crown. But he will not say, no. I believe that, in all probability, good sense came to him and made him agree with his colleague, the present Treasurer, in adopting the minimum which was fixed by the late Treasurer, even to the last lot. I believe I am right. The present Government had full time to stop the sale, and alter that minimum.

The COLONIAL TREASURER: Hear, hear.

Mr. BELL: Now, where is the consistency of the honorable member for South Brisbane? He was either right before and is wrong now; or he is right now, and was wrong before. He cannot reconcile his action on both occasions. There is one other subject I wish to make a reference to, and to make my acknowledgments to the two gentlemen who gave their valuable time and services to the Commission on Public Accounts. I am grateful for the present opportunity of thanking those gentlemen, as late Treasurer, for the very business-like manner in which they at once accepted and most efficiently discharged, without fee or reward, the onerous duty of that commission. I thank them on behalf of the late Government for the very clever and successful manner in which they carried out that commission. I trust that the Audit Bill which, no doubt, has come out of the results of their inquiry, will be such as to meet every suggestion of that valuable report which the commissioners presented to the Government. I think I need not trouble the House further, as the object I have in view is a very practical one, and is disclosed in the resolutions which I have presented to the House.

The COLONIAL TREASURER rose to address the committee, but was interrupted by

Mr. BELL, who said, that from some irregularity no substantial motion had yet been moved by the Treasurer. He should, therefore, withdraw his resolutions until the Treasurer had made a motion; then, he would move his resolutions by way of amendment.

The COLONIAL TREASURER then moved—

SCHEDULE B.

2. That there shall be collected and paid, in lieu of the duties of Customs now levied upon the undermentioned articles, the several duties following, that is to say—

Furniture, per cubic foot, one shilling.
Saddlery and harness, boots and shoes,
ready-made clothing, and all articles of

wearing apparel, haberdashery, umbrellas, and parasols, and all goods manufactured of cotton, woollen, linen, or silk, or any mixture thereof (excepting blankets, carpets, drugging, mats and rugs, matting and oilcloth, hats and caps, woolpacks and woolbagging, corn sacks and cornbagging), per cubic foot, four shillings.

Before saying anything on that part of the subject before the committee, he should offer a word or two in answer to the honorable member for Dalby, who had hardly done justice to the Government; because, when he made his Financial Statement, he apologised to the older members of the House for using certain figures which he put before them, and which were familiar to them, at the same time saying that he put them before the committee because there were so many new members in the Assembly. To that extent, he might have been excused by the honorable member for Dalby.

Mr. BELL: He had spoken more for the purpose of directing attention to the Ministerial Statement of the honorable member at the head of the Government.

Mr. J. SCOTT rose to a question of order. It appeared to him that the Colonial Treasurer was now replying to a speech which the honorable member for Dalby had not made—or, was supposed not to have made. The action of the honorable member for Dalby was informal; and the only way to proceed, now, was for the Treasurer to make his motion formally, and, then, for the honorable member for Dalby to move his amendment. Then, the Treasurer might address the committee regularly.

The COLONIAL TREASURER accepted the suggestion of the honorable member for Springsure.

Question—Schedule D—put.

The COLONIAL TREASURER rose for the purpose of addressing the committee, when

Mr. J. SCOTT rose to a point of order. It appeared to him that the question had not been properly put. The motion of the honorable the Colonial Treasurer had been put, but the motion of the honorable member for Dalby had not been put as an amendment on that motion.

The COLONIAL TREASURER submitted that he was perfectly in order. In consequence of a preliminary irregularity on the part of the honorable member for Dalby he was prevented from making a formal motion. That honorable member did not give him time to do so, but jumped up and made a speech, to which he (the Colonial Treasurer) must now reply. He did not suppose the honorable member would make the speech over again for the purpose of enabling honorable members to reply to it.

Mr. BELL wished to explain the position of affairs. It appeared to him that the object of the honorable member for Springsure was to point out that the Chairman had put the

honorable the Colonial Treasurer's motion, but had not put his (Mr. Bell's) motion as an amendment.

Mr. STEWART rose to a point of order. He was of opinion that the amendment of the honorable member for Dalby did not apply to the motion before the committee. There was a specific motion made by the Colonial Treasurer, that the duty on furniture be one shilling per cubic foot, and the honorable member for Dalby had chosen to move an amendment, going into the whole financial policy of the Government. He, therefore, submitted that it was not an amendment on the motion made by the honorable the Colonial Treasurer.

Mr. BELL thought the course he had taken was thoroughly in order. The honorable the Treasurer had made his Financial Statement; he had offered it to the committee to accept it, or, as he (Mr. Bell) now proposed, to amend it, and this was the earliest and most convenient opportunity for taking that course. What was the use of the committee going into details of the tariff before the broader question of the financial policy of the Government was discussed and settled? It was utterly useless to discuss details until the financial policy submitted to the committee by the honorable the Treasurer was settled.

The COLONIAL TREASURER submitted that the course taken by the honorable member for Dalby was extremely inconvenient, because it mixed up two things which had no connection whatever with each other. The question was whether certain articles should be taxed by a measurement rate of duty. One portion of the amendment proposed to deal with that question, but the other portion raised a further question—whether roads should be charged to loan or to current revenue. The proper time to have raised a discussion on the general financial policy of the Government was on the motion for the Speaker leaving the chair, and it was not right to mix up the two things in the way proposed. The mere substitution of a measurement duty for an *ad valorem* duty had nothing to do with the general financial policy of the Government, so far as it related to whether roads should be charged to loan or revenue. He thought the Chairman would find very great difficulty in putting the amendment in such a way as to enable honorable members on both sides to vote as they wished on each portion of it. He had no doubt the honorable member for Dalby thought that by taking the two things together he would be able to catch some stray votes—that he would secure the votes of honorable members who were opposed to the proposed measurement duty, and also the votes of some honorable members who were opposed to the largeness of the Estimates. But he (the Colonial Treasurer) did not think he would succeed in hoodwinking honorable members in that way. The two things were totally distinct, and ought to be kept distinct, for the consideration of the committee. The question whether

certain articles should be taxed by an *ad valorem* rate, or a measurement rate, was not one of a party character, and he had no intention to allow it to operate on the minds of honorable members in that way, if he could possibly help it. He would leave the policy of the Government with regard to charging roads and bridges to loan to the Minister for Works and the good sense of the House, and he had no doubt both would do ample justice to the subject. He maintained that any very extensive and sudden reduction in taxation, at this period, would be most injurious in its effects upon some portions of the community; it would lead almost to the confiscation of property, so far as certain holders of stock were concerned. He believed that reduction in taxation ought to be gradual, and that, considering the large demands there were for public works in all parts of the colony, they would be better representing the feelings and wishes of the country by adopting that mode of reducing taxation, and removing the more oppressive and burdensome taxes from the tariff, than by a sudden and sweeping reduction, which would sacrifice the interests of a large number of traders in the colony. He thought the interests of those persons who contributed so largely to the revenue—many contributing more than £10,000 a year—had a right to be considered; and it would be a most improper proceeding if they were, for the sake of gratifying a mere theory, to make a sudden onslaught on those duties. And, further, he did not believe that there was any wide-spread demand throughout the colony for a reduction of taxation; if there was, it was kept remarkably quiet. The country was prosperous, and he said, and maintained, that, with very few exceptions, the people did not complain of taxation. They complained of the incidence of taxation, but not of the amount. With regard to Schedule B he would set the minds of honorable members at rest; but, before he did so, he would furnish the committee with some information he had received from the Collector of Customs that afternoon. Perhaps honorable members were not aware that there was what was called a "black list" at the Custom House. This list contained the names of firms in the other colonies who were in the habit of systematically preparing and furnishing false invoices to importers here, for the purpose of evading the due payment of duty. When a firm was detected in this practice—and generally, in fact almost universally, invoices of this character were furnished to the Collector of Customs by importers here—it was placed on the black list; and perhaps honorable members would be surprised to hear that there were no less than thirty-six names of firms in Sydney and Melbourne at present on the list, against whom the most conclusive proof—which was in the hands of the Collector of Customs—could be brought. When they had such a fact as this staring

them in the face, he thought they ought to be prepared to make some sacrifice to get rid of the *ad valorem* duties. He had no wish to force on the committee any theories of his own on the subject. He had, however, given the question great consideration, and he was of opinion that the system of taxation proposed in Schedule B would not be attended with any hardships or inconvenience on any section of the community. If honorable members would look at the tables before them—which had been prepared by the Inspector of Invoices from measurements taken, and were reliable documents—they would see that, if the measurement duty had been in force in 1873, the *ad valorem* duty of ten per cent. on drapery and similar goods, would have been equal to 4s. 2½d. per cubic foot. He thought honorable members, on looking through these tables, would see that whatever inequalities there might be in some instances, generally a very fair average had been struck. The Government would take the feeling of the committee on the first item in schedule B, and if the majority of honorable members were against it, they would be prepared to alter the proposal in a manner which might be more acceptable. Of course, he need not tell the honorable member for Dalby that it was the first duty of a Treasurer not to carry out his own theories, but to endeavor, as far as possible, to protect the revenue—to protect it in such a way as not to have to ask posterity to pay for bridges and culverts, and the like, but to enable the Government of the day to carry out all minor works of that kind which legitimately came within their province. If, as he said before, the committee were against the proposed measurement duty, the Government were prepared to alter the proposal by amending Schedule D in this manner:—To leave the first clause fixing the *ad valorem* duty at ten per cent. until the 1st of July next as it stood; they would also leave the second clause as it stood, reducing the duty to seven and a-half per cent. from the 1st of July until the 1st of October; and then reduce it to five per cent. until the termination of next year. This was the alternative proposition the Government would make if Schedule B were not agreed to. He had no intention of allowing the real question before the committee to be diverted by the honorable members introducing, by a side wind, the general policy of the Government. Now, as the honorable member for Dalby had criticised his tariff pretty freely, he could not reasonably object to him making a few observations upon the financial policy of that honorable member. In the first place, he would say a few words about the sale of debentures. The Government had only received the returns from London that morning; and he might state, as a preliminary observation, that the minimum of the debentures sent home by the late Government—he did not think there was any breach of confidence in mentioning the matter—

Mr. BELL: No.

The COLONIAL TREASURER: The minimum of those debentures was originally fixed at ninety-two, but the late Government afterwards came to their senses and reduced it to eighty-eight.

Mr. BELL rose to explain. He desired to state that the minimum was never finally fixed at ninety-two. The agents of the Government in England were informed that at that time the minimum was to be ninety-two, but that they would be advised before the sale—which there was ample time to do—what the actual minimum would be. It was never absolutely and permanently fixed at ninety-two.

The COLONIAL TREASURER: At any rate, upon entering office, he found the minimum fixed at eighty-eight; and, as they thought it a very fair minimum, the Government adhered to it, and the result had shown that that course was the correct one. Now, from the returns just received, it appeared that the tenders received for the £250,000 of debentures placed on the market amounted to only £700 in excess of that sum; so that he was fully satisfied that if they had had a sealed minimum, very few would have been taken, because, although, in a few instances, parcels sold as high as ninety, the bulk had been quitted at eighty-eight. He was quite satisfied that if a higher minimum had been fixed, the loan would not have been a success. Now, with regard to the tariff which the honorable member for Dalby intended to propose if he had continued in office, he (the Colonial Treasurer) believed it was, in many respects, the worst he had ever seen.

Mr. BELL: Of course.

The COLONIAL TREASURER: They had heard a great deal from the honorable member for the Bremer about the injustice of the measurement duty—that it would press heavily on the poor man. He must say, however, that he always felt very suspicious when he heard honorable members on that side of the House advocating the cause of the poor man. The honorable member pointed out the monstrosity of taxing the poor man's moleskin trousers at the same rate as silk and gloves, and things of that sort; but what did the late Government, of which he was a member, propose to do? They proposed to admit silks free, and to tax the poor man's moleskins at the rate of ten per cent. Under that rate, a case of moleskin trousers, containing 100 pairs at five and fourpence a pair, would have to pay fifty-eight shillings; but under the tariff proposed by the present Government the tax would amount to only fifty-four shillings for the same case; and yet this tariff was condemned by honorable members opposite on the ground that it would act oppressively on the poor man. He certainly thought the poor man had not much to thank the honorable member for; because, while the present Government proposed to tax all those things worn by the

wealthier classes as far as they could in accordance with the principle, the honorable member proposed to admit them free. Almost everything consumed by the wealthier classes was to be admitted free, while the farmer's and poor man's moleskins were to be taxed at the rate of ten per cent. He thought they might discuss the principles of the tariff without dragging the poor man so prominently into it; and he felt very suspicious when he found honorable members opposite coming forward in the interest of the poor man; it was unpardonable, perhaps, but he could not help it.

Mr. BELL said he made no reference to the poor man. He did not know him. In fact, he did not believe there was such a man in the country.

The COLONIAL TREASURER: The honorable members for the Bremer and Clermont spoke very strongly upon the point. He distinctly heard the honorable member for the Bremer. He would now proceed to show how the late Government proposed to deal with the poor man in another portion of their tariff. They proposed to put a tax of fourpence per pound on butter, bacon, hams, and cheese, all of which were consumed by the poor man, while the present Government were satisfied with only twopence. He did not think their tariff was at all framed in the interests of the poor man. The honorable member for Dalby also said he could give good and sufficient reasons for equalizing the duty on sugar. Now, no doubt, honorable members would recollect the passing of the Bonded Sugar Bill; at any rate he had a very lively recollection of it, because he was more strongly opposed at the last election, in consequence of the vote he gave in favor of that measure, than he supposed any honorable member ever was before for so trifling a cause. He believed the Bill was a good one; that it would injure no one, and he supported it, although it was introduced by the member of a party to which he was then opposed. When he was contesting the electorate of Bulimba the point was raised against him—that he had injured the poor man—the poor farmer, by assisting to pass this Bill, and his opponents were scouring the district in all directions, in order to show the electors the great injury he had inflicted upon them. This was a digression, but he would only occupy a few minutes on the subject to show what the late Government proposed to do in relation to the Bill. Under the provisions of the Bill, as it left the House and became law, any person desirous of establishing a sugar refinery was authorised to do so; but he found that the late Government were not satisfied with that, but proposed to allow the only refiner in the colony to work altogether outside the Act.

Mr. BELL: No.

The COLONIAL TREASURER: The gentleman interested in the matter was in town last week, and told him so. He referred to Mr. Tooth; and that gentleman felt aggrieved

when he found that the present Government were not going to afford him the privileges promised by their predecessors. In fact, to such an extent did he press the matter, that he said, unless the promise were carried out he would countermand an order he had given for a lot of inferior sugar. He would inform the committee what the proposal of the late Government was. At present the duty on raw sugar was five shillings per hundredweight; and on refined, six shillings and eightpence. There was very little sugar that the customs authorities recognized as refined: although sugar might have gone through the refining process, it was not considered refined unless it was of a certain degree of fineness and whiteness. The late Government proposed to allow Mr. Tooth to import 100 tons of sugar at £5 per ton; and on his exporting seventy-five tons of refined sugar, they would allow a drawback of £6 13s. 4d. per ton. No doubt the Government thought that by this they would not be giving back more than they received, and the revenue would not suffer; but he would point out to the late Treasurer several ways in which the arrangement would have been a ruinous, or at any rate a very dangerous and improper, step to take. In the first place, it was entirely unsanctioned by the Act; there was nothing in the Bonded Sugar Act, or any other Act, to admit of such an arrangement being made.

Mr. BELL: It was within its spirit.

The COLONIAL TREASURER: Now, he would point out how this arrangement might operate. If the 100 tons of sugar only produced sixty tons of refined sugar the Government would have had to allow Mr. Tooth a drawback of £6 13s. 4d. per ton on fifteen tons of Queensland-grown sugar. As Mr. Tooth very plainly said, if he had those privileges he could command the sugar trade of the colony. But he (the Colonial Treasurer) said they were not the sort of privileges the present Government could allow him. Then, supposing the 100 tons produced eighty tons of refined sugar, Mr. Tooth would have got back the whole of his duty on seventy-five tons exported, and would have imported five tons without duty at all. But this was not the worst of it, for although the late Government proposed to allow a drawback of £6 13s. 4d. per ton, the same sugar would only have been subject to five pounds per ton if brought back into the colony again. This was the way the late Government proposed to equalise the sugar duty; and he thought it was very fortunate indeed that they had not been able to carry it out. Now, when the honorable member for Dalby retired from office, he left a number of papers under an envelope addressed to him, and amongst them was his proposed tariff. Of course he (the Colonial Treasurer) thought at the time it was a great secret, but, to his astonishment, he saw it in print next morning. But there was a footnote on one of the printed papers which the honorable member apparently forgot to publish, and

which excited his (the Colonial Treasurer's) curiosity. It appeared from this footnote that he proposed to tax the following articles—chemises, drawers, vests, and other articles of wearing apparel; and he (the Colonial Treasurer) thought that was a far more objectionable proposal than the measurement duties, about which a good deal of fun had been made. He would not occupy the time of the House further, and he would conclude by saying, that if the committee were of opinion that the measurement duties should not be passed, the Government would not press them, but would make the alteration in schedule D he had stated; but they had no intention of allowing the amendment to be put in the way proposed by the honorable member for Dalby.

The COLONIAL SECRETARY would like to have the opinion of the Speaker upon the amendments proposed by the honorable member for Dalby. He believed that there was not one of them capable of being put to the committee, and he did not know what the honorable member could have been thinking of when he prepared them. The first said:—

"1st. That, in the opinion of this House, the sum of £100,000 for roads and bridges should be struck out of the Estimates of Revenue Expenditure and added to the amount of the next Loan Bill."

But they were in committee now, and were dealing with schedule B of the tariff, and how did the proposed amendment apply to that schedule? Then the next one was to the effect that schedule B be struck out and that an *ad valorem* duty be substituted; but the honorable member did not say what the *ad valorem* duty was to be—whether it was to be ten, seven and a-half, or one per cent. The third one read in this way:—

"3rd. That, considering the surplus of Revenue over Expenditure in each year for the last three years, and the anticipated satisfactory Revenue for 1874, together with the prosperous condition of the colony generally, this House is of opinion that the proposed reduction of taxation by the Government is insufficient, and that the Government be requested to reconstruct their Tariff, with a view to the further reduction of taxation to an amount not less than £100,000 in all, for 1874, and £135,000 for 1875."

The honorable member used the word "House," and he maintained that it was quite clear that these resolutions could only be put to the House and not to the committee. The committee could not give instructions to the House, but the House could give instructions to the committee. There was only one of the resolutions capable of being put, and then it could not be put in committee. The only way in which it could be put was upon the motion for the House going into a Committee of Ways and Means—to submit it as an instruction to the committee.

Mr. BELL said no doubt the honorable the Premier was fully convinced that the committee had made up their minds to carry out his ideas; but he submitted that his proposi-

tion was perfectly in order. He proposed that the proposition of the honorable the Treasurer should not be taken and accepted at that time, but that a much more important resolution should supersede it. He was quite aware that if they adopted the motion of the Treasurer his resolution could not be put, and he therefore moved the resolution in order that it might supersede the motion of the Treasurer.

The COLONIAL SECRETARY: It cannot.

Mr. BELL: The honorable gentleman had pointed out a technical objection—that the word "House" was used instead of "committee;" but it was easy to obviate that by amending the resolution, with the permission of the committee. That course, he presumed, the committee would not object to, considering the importance of the question. He thought he had now got rid of both objections of the honorable member, and he hoped they would not proceed to deal with details until they had disposed of the general policy of the Government. They would only be working in the dark if they did so, and he felt it his duty to press the resolutions.

The COLONIAL SECRETARY objected to the resolutions; and he would ask the honorable member what was the use of discussing a motion which he knew well could not be put from the chair? If the Speaker were in the chair and the honorable member desired to move the resolutions as an instruction to the committee, he could do so; but, instead of doing that, when the honorable the Treasurer moved the House into committee, he introduced a string of resolutions in committee which were utterly irrelevant to the question before it.

Mr. DE SATGE pointed out that the honorable the Treasurer had introduced into the debate matter far more irrelevant than the honorable member for Dalby—namely, the private transactions of honorable members outside the House. He thought honorable members ought to be protected from having their private transactions brought before the House; and also that other people's names, such as traders, ought not to be introduced. The honorable the Colonial Treasurer had mentioned that there were thirty-six dishonest merchants in Sydney and Melbourne who prepared false invoices; but he had no doubt that, if inquiry were made, the same number would be found in this colony, for he supposed in that respect one colony was no worse than another. Then, again, there was the argument that honorable members on that side of the House were not friends of the poor man; that, he thought, was far more extraneous than anything that had been brought forward by the honorable member for Dalby. He believed there was no such a being in this colony as a poor man, and if there were, he would get quite as much justice from honorable members on that side of the House as from a community of merchants.

The COLONIAL SECRETARY would ask the Chairman whether the resolutions, or any one of them, could be put; and in the event of his being of opinion that they could, he would move that the opinion of the Speaker be taken upon the point.

Mr. GRAHAM said, before the question was answered, he would call the attention of the honorable the Premier to the fact, that it would appear from the course adopted by the Government, that they desired to have their financial policy passed over without debate, or any expression of opinion upon it.

The COLONIAL SECRETARY: No, no.

Mr. GRAHAM: If honorable members were not to express their opinions now, when were they to do so? If they passed the details of the tariff now, what would be the use of saying afterwards that they did not agree to the financial principles of the Government? The resolution of the honorable member for Dalby raised a direct question bearing on the whole financial policy of the Government; but if they adopted the resolution before the committee, it would be impossible to make any alteration in their policy; whereas, if they proceeded with the resolutions, and passed them, it would be necessary to give up for the present the consideration of the tariff, in order that the Government might qualify or amend it, in accordance with the opinions of the House. He was at a loss to understand what was the intention of the Treasurer.

The COLONIAL SECRETARY: There would be no attempt to obstruct any expression of opinion on the part of honorable members with regard to the general policy of the Government. All the Government now asked was to discuss the tariff, and deal with it at once. He asked the Chairman whether the resolutions could be put, so that they might preserve order in all their proceedings, and when that was decided the honorable member could bring forward his resolutions, in accordance with parliamentary practice, and the Government would be quite prepared to meet him. It was clear to his mind that the resolutions could not be put.

Mr. BELL thought the committee was now in a position to express any opinion on the subject they might think proper. He would ask the indulgence of the committee to substitute the word "committee" for "House."

The COLONIAL SECRETARY: That will not do it.

Mr. BELL was of opinion that it would. He would like the honorable member to point out how it would not.

The SECRETARY FOR PUBLIC LANDS thought the honorable member ought to see that he was out of order in attempting to force the resolutions upon the committee. He would point out that the honorable the Treasurer had moved that on certain articles the duty should be so much per foot, and the honorable member moved an amendment relating to roads and bridges. He could not see what connection there was between the two

matters; but he was prepared to admit that it was competent for the honorable member to move the second resolution as an amendment. But then, again, the resolution referred to simply proposed to do away with a duty without making any provision to supply its place. On reference to page 568 of "May," the honorable member would find it laid down—

"A motion or amendment in a Committee of Ways and Means must relate to the tax proposed."

Then, further on, it would be found—

"It being the province of the committee to consider of Ways and Means, and not to discuss general principles."

And on the next page he would find—

"In Committee of Supply a member cannot refer to any vote to which the committee have agreed; nor to a vote not yet submitted to it."

And yet the honorable member was discussing general principles and left the details out, and he proposed as an amendment a resolution with reference to the whole of the vote for roads and bridges, which had not yet been submitted to the House. The fact no doubt was, that when the honorable member wrote the resolutions he intended to move them when the motion was put for the House to go into Committee of Ways and Means, which was the proper time to do so; but he omitted to do it then, and he could not do it now. He submitted that the course proposed by the honorable member was contrary to all rule; and that it would be well if the Chairman gave his opinion upon the point, and that, if necessary, they should refer the matter to the Speaker.

Mr. THOMPSON said the honorable the Secretary for Lands had not gone very minutely into "May," or he would have discovered that the second motion was perfectly in order. There was a precedent for it in the same page of "May," from which he quoted. The question was in relation to the Income Tax, and it said:—

"On the 25th April, 1873, the new property tax was proposed for seven years. An amendment was moved to leave out the words 'towards raising the Supply granted to her Majesty there shall be raised annually, during the terms hereinafter limited, the several rates and duties following,' etc., in order to insert the words, 'The continuance of the income tax for seven years, and its extension to classes heretofore exempt from its operation without any mitigation of the inequalities of its assessment, are alike unjust and impolitic.'"

The SECRETARY FOR PUBLIC LANDS: That is simply a negative.

Mr. THOMPSON said he was merely reading. The words were not his, and if they were strong against the honorable member, it was not his fault. He maintained, on these grounds, that the second resolution was perfectly regular and in order.

Mr. BELL thought he would be acting in accordance with the wishes of the committee

if he withdrew the first and third resolutions for the present, but he would submit them again when the proper time came. He would, however, with the permission of the committee, amend the second resolution by substituting the word "committee" for "House," and put it to the committee for their decision. He believed he was perfectly in order in pursuing that course. The honorable the Colonial Treasurer said the resolution was not in order, because he had omitted to fill in the rate of *ad valorem* duty; but he submitted that that was often the course taken in dealing with questions of that kind—to adopt the principle first, and afterwards fill in the figures. He would now, with the permission of the committee, withdraw the first and third resolutions, with a view of proposing them on another occasion.

The SECRETARY FOR PUBLIC LANDS suggested that the honorable member should withdraw the second resolution also while he was about it. He would point out to him that on his own showing it would be better to withdraw the three; because, if he did so, he could move an amendment on the motion of the honorable the Treasurer, that the duty be so much per cent. *ad valorem* instead of a measurement duty. The Government had no intention of shirking discussion upon the whole question, but it was important that the discussion should be carried on with some attempt to keep order. The honorable member for the Bremer read an extract which he said related to a similar case to the one before the committee; but he (the Secretary for Lands) denied that it was similar in any respect. The resolution referred to was simply of a negative nature, and giving reasons for the discontinuance of the tax. In that case, if the amendment had been carried, it would simply have negated the tax, but here it was altogether different, the honorable member's resolution relating to general principles of taxation. He thought it would be advisable for the honorable member to withdraw the resolution, and move the amendment he had suggested.

Mr. BELL said he had no objection to follow the course suggested. It would meet his object quite as well, and with the permission of the committee he would withdraw the resolution.

Resolution withdrawn accordingly.

Question—That Schedule B be now adopted.

Mr. BELL moved, as an amendment—

That all the words after the word "That" be omitted, with the view of substituting in lieu thereof, the words :—Upon the under-mentioned goods, imported into the colony, there shall continue to be paid a duty of ten pounds for every one hundred pounds of the value thereof, viz. :—

Apparel and slops, and all articles of clothing (either wholly or in part made up); boots and shoes (either wholly or in part made up); saddlery and harness;

furniture and parts of furniture; musical instruments; vehicles of every description and portions of vehicles; matches and vestas.

The COLONIAL SECRETARY did not know exactly what the amendment of the honorable member was. If he were correct it proposed that the articles specified in Schedule B should be subject to an *ad valorem* duty of ten per cent.

Mr. BELL: Yes.

The COLONIAL SECRETARY said the Government would oppose the amendment. His honorable colleague, the Colonial Treasurer, had informed the committee that the Government were not thoroughly wedded to the schedule as proposed; that they were quite prepared to listen to reason, and to take the advice of honorable members whose experience enabled them to give a sound opinion upon the subject. His own view was that they ought to get rid of the *ad valorem* duties as quickly as possible, but at the same time not so quickly as to damage trade or interfere with the revenue of the colony. If honorable members were of opinion that the measurement duties were not desirable, and that the *ad valorem* duties should be continued, they could, as had been suggested by the honorable the Treasurer, deal with that in Schedule D, where the very proposition of the honorable member would be carried out, though not to the extent he proposed. If honorable members were determined to get rid of the measurement duties, that was the only course he thought it advisable to adopt, and so far as the Government were concerned, they would not consent to any other. They desired to get rid of the *ad valorem* duties because they encouraged swindling and fraud, but they were duties that could not be got rid of at once.

Mr. BELL said that if the measurement duties were thrown out, it would be a very simple matter to propose the substitution of *ad valorem* duties, if honorable members would agree to that course. He certainly thought it the most convenient way of dealing with the matter.

The COLONIAL SECRETARY: That is what we propose. If the committee are not satisfied with the measurement duties, negative them, by all means.

Mr. BELL said he was perfectly satisfied with that. It was, therefore, thoroughly understood that the vote taken on Schedule B would decide the question whether they should have measurement duties or not. Under these circumstances, he thought the sooner they came to a division on the question the better, and then a further proposal could be made.

Mr. FRASER said he did not wish to make confusion worse confounded; but he would ask, if they acceded to the proposal now made, when were they to discuss the general principles of the Treasurer's Financial Statement?

The COLONIAL SECRETARY: We are doing it now.

Mr. GRAHAM thought they were putting the cart before the horse in the course they were pursuing—discussing details, with the intention of afterwards discussing general principles. Perhaps this would suit the Government very well, because when the details were disposed of there would be nothing else to discuss. As the matter stood now, they would have to re-commit Schedule A, perhaps not in the form of a resolution, but they had, in effect, to re-commit it; and now they were asked to deal with the other schedules, with the view to subsequently discussing general principles. The honorable the Premier said, in answer to the honorable member for Bandamba, that they were discussing general principles now; but he would point out that the late Treasurer withdrew his resolutions, on the ground that they could not now have a discussion on general principles. If the honorable the Treasurer desired those principles to be discussed, he thought he ought at once take the initiative, and show in what way it was to be done.

The COLONIAL SECRETARY said he could only tell the honorable member, if he was not sufficiently well up in parliamentary matters to know it, that it was perfectly competent for the committee to go into the whole of the principles of the financial policy of the Government at once. The mere fact that there was a resolution before the committee submitting certain duties did not prevent them from doing so; and he was astonished at the honorable member for Bandamba asking the question. He ought to know that it was perfectly competent for him to discuss the financial policy of the Government to any extent. Of course, once the resolutions were agreed to, there was an end of the whole matter; and therefore, if there was to be a discussion upon the financial policy of the Government, now was the time for it. He pointed this out, because honorable members would no doubt have observed that there had been no attempt on the part of the honorable members opposite to enter into such a discussion. Their whole object had been to endeavor to pick loopholes in the tariff; but he had no doubt that if he had appealed to the committee on the broad principles of the tariff—notwithstanding the inequalities which had been complained of, and which would be found in every tariff proposed—they could have carried it. But he had no desire to do so; their only object was to meet the views of the House and the country on the question, and to get to work at it as early as possible. There was nothing at all astonishing in the fact that the Government were anxious to get this matter settled as speedily as possible. The amount of money voted at the commencement of the session was only sufficient to carry the Government on for three

months, which had more than expired, and they were desirous of being relieved from the responsibilities of such a position. He was astonished that honorable members should take up the time of the House in asking whether they could now go into a discussion of general principles, when they knew as well as he did that it was quite open to them to do so. Now, with regard to the honorable member for Dalby, he must say that he had failed to discover in his speech a word that was at all new, or that would influence a single member in the course he was likely to take. The honorable gentleman commenced by referring to the fact that he (the Colonial Secretary) had cautioned the House against believing for one moment that the £240,000 surplus was a surplus arising from revenue. And what was his defence? that he himself had acknowledged the same thing before. He was satisfied that the honorable member knew such was not the case. The country never imagined that it was anything else but a surplus from revenue; and he was certain that one-half the honorable members of the House believed it was a surplus arising from revenue; and yet it was nothing of the kind. He, therefore, maintained that he was perfectly justified, on the part of the present Government, in cautioning the House against believing that it was so, because it was most important that it should be distinctly understood, on that point, in order to arrive at a correct decision, when considering what duties should be imposed. As he had before said, the question now before the committee was not alone the tariff proposed by the Government, but the whole financial policy of the Government. He had also stated that the late Government had allowed the public to be under the impression that there was a surplus of £240,000 from revenue, instead of having announced that it was a surplus from loan only. He had not concealed that fact, but had stated that it was kept back by the late Government—that the public did not know of it—and that one-half of the members of that committee did not know whether it was a surplus from revenue or not. What was the object of leaving such an impression? If it was a boast that it was a surplus from loan, there was nothing to gain by it, but the public were led to suppose it was from revenue; and so misled were they that he saw in one of the organs of the late Government, and had also heard it said by an honorable member sitting on the back benches opposite, that the late Government were entitled to credit for having saved to the colony, not a quarter of a million, but half a million. Yet, after all, it turned out that that £240,000 was not a saving from revenue, but merely from loan. If that was the only point upon which the honorable member opposite relied for a reduction of taxation, it was not one, he thought, on which he would be very largely supported. But the honorable member had started

another point, and had proposed that instead of that £240,000 being refunded to the loan, £100,000 should be expended in making and repairing the roads and bridges of the colony. The honorable member, in support of his proposition, stated that it was one the principle of which had been confirmed by that House; but that he (the Colonial Secretary) denied. He was perfectly aware that there had been one Parliament in which that proposition was carried, but he was proud to say that ever since the establishment of Queensland, that had been the only Parliament that had done such a thing. He considered that, except in case of emergency, it was the bounden duty of the Government of the day to save up as much money as they could out of the revenue to meet its ordinary expenditure. The honorable member had pointed out that such provision as he proposed had been made for roads and bridges in other places; but he would like that honorable gentleman to point out one colony in Australia where such a principle was adopted, or to show upon what principle of political economy such a system could be supported. He would say that if an emergency arose—if, for instance, the revenue was deficient—and roads and bridges must be supported in one way or other—then only would a Government be justified in making them out of loan money; but as long as there was money in the colony out of the ordinary revenue, so long they had no right to go into debt for making works of that nature. If the honorable member wanted to macadamize the roads there would have been something in his argument; but to say that the colony should use loan money to make roads to be washed away by the next flood, was a very erroneous proposition. He would ask in the name of the Corporation of Rockhampton, which was so often referred to in that House, what would be said there if loans were to be used for such a purpose? He would ask the Corporation of Brisbane to say what they thought of such a proposition? He contended that they had no right to use loans for any project which the honorable member could not defend. To go back to the tariff proposed by his honorable colleague, the Treasurer: no attempt had been made yet by any honorable members opposite to attack the financial policy of the Government, but they had only confined themselves to discussing little items comprised in the proposed tariff; and Schedule B appeared to be the point of attack. He must confess that he himself had never been very strongly in favor of that schedule, and had been strongly of opinion that the *ad valorem* duties should be gradually abolished; but whenever a Government proposed a new tariff to the Legislature, they must be prepared to make concessions. He did not care one pin for Schedule B, but he might accept amendments, and carry out his schedule for the abolition of the *ad valorem*

duties. What he proposed was, that in substitution for Schedule D, there should be the following:—

That upon all articles which are not included in either of the foregoing resolutions, or upon which a specific duty is not imposed by the Customs Duty Act of 1870, there shall be collected and paid, in lieu of the duties now collected, the duties following, that is to say—

Until the 1st day of July, 1874, a duty of ten pounds upon every £100 of the value thereof.

From and including the 1st day of July, 1874, until and including 30th September, 1874, a duty of £7 10s. upon every £100 of the value thereof.

From and including the 1st day of October, 1874, until the 31st day of December, 1875, a duty of £5 upon every £100 of the value thereof, when the said duties shall finally cease and determine.

It appeared to him that if the honorable member opposite would take advantage of his suggestion, it would meet all the difficulties of the case. There was no doubt that the measurement duties were regarded as objectionable, yet at the same time he did not think they were objectionable to the extent mentioned by some honorable members; and there were no changes in a tariff which were not objectionable to some persons. It was well known, however, in regard to the *ad valorem* duties, however just they might be in themselves, that there were people in New South Wales who were in the habit of salting their invoices, and thus defrauding the revenue, and any system which encouraged false entries was a system which should be abolished. That he proposed should be done by gradually reducing the duties to £5 per cent., after which they would cease. He believed that the revenue proposed to be derived by the Government in their new tariff would be met by the proposition he had made.

Mr. DE SARON thought that in all debates upon taxation, the interests of the public were not consulted. For instance, it had been stated by the honorable member, the late Colonial Treasurer, that at the end of the year 1870 there was a surplus; at the end of 1871 a still larger one; and for the last two years still larger; yet, he would like to ask, to what extent had the general public benefited by such surplus? They had had a surplus for three years, and it had been estimated by the honorable Treasurer that there would be one at the end of the present year of £150,000; and yet nothing had been proposed by which the people who had to make that surplus would be relieved. It appeared to him that the real condition of the country was, that each Government was to go on finicking and spending money without considering the taxpayers of the country, and offering to relieve them. He had not been consulted when the late Government prepared their new duties, and, for all he knew, they

might have been the production of an honorable member, who, it was well known, was inclined towards protection. He for one was not inclined in favor of a protection policy at all, but he thought that what they should consider was, how they should reduce taxation and induce immigrants to come to the colony of their own free will, without ramming *ad valorem* duties down their throats the moment they landed. They had been told that there was a surplus revenue—and it had been put down as such in the very Estimates before them—and of that, it was proposed to spend in immigration £75,000. Now, he was sure that if people in the country were consulted—he did not mean those residing in towns along the coast—they would not be inclined to spend that amount. Next, £25,000 was to be spent on a dry dock; but he thought, like the Brisbane bridge, it would cost £100,000 before it was finished—in fact, they were asked to fritter away £240,000 of what, notwithstanding what the honorable the Treasurer said to the contrary, was a surplus, or, as other Ministries had called it, a saving. Now, those were things which struck home to people living a long distance away, and who had year after year to pay the same taxes, although they were told there was a surplus. That surplus appeared to be frittered away to the self-glorification of the people who resided in Brisbane, and to the general detriment of those living in constituencies similar to that represented by him. He saw that there was a surplus which had been borrowed for years from the public through the imposition of the *ad valorem* duty, and he considered that that surplus should be refunded to those from whom it had been borrowed, even if the consequence was the stoppage of the public works. He would ask whether it was right to continue such a taxation which everyone believed they should be relieved from when there was a surplus? It was plain to everybody, that any Government which stepped in and wished to possess the confidence of the people, must begin and reduce taxation. What, he would ask, was the use of paying large sums of money for immigration, which had already cost the country £1,500,000, and to induce which, every sort of dishonest means they could devise had been resorted to, besides the land, which belonged of right to posterity, being sold at a quarter of its value? What became of those born in the colony who were ripening into manhood? Why, they had nothing compared to the advantages enjoyed by the new chum whom they were taxed to introduce. Such a policy was one foreign to his style of thinking, at all events; and he trusted that if the Statement of the honorable the Treasurer was to be discussed in that committee, that honorable members would go on broader grounds than the petty items they had been debating. Squatters were told that they would have the duty remitted on woolpacks, but they could,

with the increased value of their wool, very well afford to pay it; and sugar-growers were promised that their sugar bags should be admitted free, at the same time a tax was imposed upon rice, which was the principal food of those whom they employed. In fact, the tariff appeared to him a mass of anomalies, and he was sure that every honest man who read it would say that it was dishonest, and built on petty ideas, that would not suit the colony at the present time. Let them deal with such a question in a higher spirit than they were doing, and put aside all personal interests; he was sure that if they wanted to take away half of his run—if it was wanted for the public good—he would gladly give it up, provided they gave him something in lieu of it; and after all it would be found that the conservative man was the true friend of the colony. They must legislate for the times, and that the proposed tariff did not do. It was a petty tariff, small and built up, and did not deal fairly with the whole subject. For that reason he would vote against it.

The COLONIAL TREASURER thought there was nothing to be gained by continuing the present discussion; and he might inform honorable members that the question must be settled one way or the other that night. He had consulted with many honorable members on his side of the House; and as it seemed to be their wish, the Government had determined to withdraw Schedule B.

Mr. BELL said that before the schedule was withdrawn, he should like to know what were the views of the honorable the Treasurer; if Schedule B was withdrawn, from what source did the honorable gentleman intend to get his revenue? The honorable gentleman seemed to have made a strange jump, and the committee were quite in the dark as to what he intended to do next.

The COLONIAL TREASURER: I have told you.

Mr. BELL: Yes, in the same way as the honorable member at the head of the Government had done; but as no figures were mentioned, it was rather unsatisfactory: they had not been told what further alteration was to be made in the place of Schedule B. Was it that the honorable the Treasurer was prepared to forego a large amount of the taxation he proposed when making his financial statement?

The COLONIAL TREASURER said he could easily set the honorable member's mind at rest if he only asked for information. If the honorable gentleman looked at Schedule D, he would see that by the reduced *ad valorem*, they would receive about £67,000; the measurement duties had been estimated to yield $7\frac{1}{2}$ per cent., or £60,000; so that the alteration proposed by them would yield about the same revenue.

Mr. BELL: There was the whole principle of the tariff lost by the change, now that Schedule B was withdrawn as a portion of the fixed duties. By the substitution of Schedule

D it was a substitution in figures, but in principle it was thoroughly opposed to the original tariff, and it was that which he so much regretted. He had no desire to take up the time of the committee, but he was very glad that the measurement schedule had been disposed of. In principle the tariff of the honorable Treasurer was very much the same as that which he would have proposed; but although the honorable member had the general principle, he considered that his (Mr. Bell's) was a great improvement upon it, and he would go so far as to say that he would be quite willing to take the sense of the country upon the two if they were placed in comparison. He was not sure whether honorable members understood the proposition made by the honorable the Treasurer, but he was very anxious that his own resolution should be put to the country. He would now put it before the committee—

That all the words after the word "That" be omitted, with the view of substituting in lieu thereof, the words:—Upon the under-mentioned goods, imported into the colony, there shall continue to be paid a duty of ten pounds for every one hundred pounds of the value thereof, viz. :—

Apparel and slops, and all articles of clothing (either wholly or in part made up); boots and shoes (either wholly or in part made up); saddlery and harness; furniture and parts of furniture; musical instruments; vehicles of every description and portions of vehicles; matches and vestas.

Now, there were some of those articles mentioned in the honorable Treasurer's list of fixed duties, such as musical instruments for instance; but they were so badly placed in that list that he thought they would be better placed in the way proposed. They were articles better suited to *ad valorem* duty than any other, and therefore he proposed that they should hold their place there instead of being wiped off, because there was no other way of putting harmoniums at so much, pianos at so much, and jews' harps at so much; the *ad valorem* was the only way of getting at them; the same with carriages, which might include perambulators. He would, therefore, move the amendment he had read.

The question was put that Schedule B be withdrawn, and agreed to.

The motion proposed by the honorable member, Mr. Bell, was put.

The COLONIAL TREASURER said that he thought the honorable member was a little out of order, inasmuch as his resolution should have been in the form of an amendment. However, as he was desirous to get on with the business of the country, if the honorable member considered it in the light of a resolution, he was ready to accept it as such. The Government wished to take Schedule C before they discussed the *ad valorem* duties, as they wished to know what was to be admitted free. He would ask

whether the honorable member intended to go on with his resolution.

Mr. BELL: Yes.

The COLONIAL TREASURER would then move, as a further amendment, that the following words be added:—

Machinery for manufacturing, agricultural, mining, and pastoral purposes, steam engines and boilers, New Zealand flax, and quicksilver.

Mr. BELL said that the proposition which had just emanated from the honorable Treasurer was not a convenient one, and it would be very much better for the honorable member, as he had the power, to negative the resolution. The honorable member was now proposing what he had so strongly objected to at an earlier period of the day, when he (Mr. Bell) wished to make an addition to a clause proposed by the honorable member; yet, now, that honorable member proposed to move an amendment which involved the tacking on of a resolution not yet before the committee.

The COLONIAL TREASURER pointed out that he was acting in accordance with the rules of the committee; the Government having withdrawn one schedule, it was competent for them to proceed with the next, and then the honorable member could propose his amendment.

Mr. BELL thought the honorable Treasurer wished to get him into a fix, knowing that if his resolution was not discussed then, they would get into great difficulty when they got to the *ad valorem* Schedule. What he proposed followed, naturally, the fixed list, and it was no attempt, on his part, to get the honorable member out of his course. Surely the Government had no objection to try the question of the amendment he proposed; for if they were not strong enough to negative it, they would not be strong enough to carry their own propositions.

Mr. PETTIGREW must say that he did not agree with the amendment which had been proposed by the honorable member for Dalby, as it did not go far enough. There was one thing very certain, namely, that the country expected a reduction of the *ad valorem* duties. They had spent the whole afternoon, and had done nothing; it would, however, have been different if they had gone calmly to work at once. He must congratulate the honorable Treasurer upon the very excellent financial statement he had made; but he was sorry to say that the results, when he came to look at them, were about as miserable as any he had ever read or heard. Now, in dealing with the tariff, Schedule B had been withdrawn, but Schedule A was considerably worse; and when it was before the committee for reconsideration, most of the items, he believed, would have to be considerably altered. There would, he saw, be an advance of from 10 to 60 per cent. between the present fixed duties and the new duties, and that upon articles of general consumption. Then,

as regarded boats, he was at a loss to understand why they should be fixed at the rate of 2s. 6d. per foot overall. In candles there was a difference of 100 per cent., being 2d. per pound instead of 1d. Now they were not so much used by people living in the towns, and in the farming districts, as they were by miners; and, therefore, he thought that increasing the duty to the extent proposed was scarcely fair to that large class. Then there was 30 per cent. difference in confectionery; on dried fruits 100 per cent., and they were necessary in the bush, and could not be regarded as a luxury; 100 per cent. on fish, and there might be many people in the colony who, as a matter of conscience, had to eat fish very frequently; yet they would have to pay an advance of 100 per cent. Then, on jams and jellies, there was 100 per cent., whilst it was proposed to reduce the duty on butter to 2d. a pound; so that little children would feel miserable when, on asking for jam, they were told they could have none, as the Treasurer had increased the duty by 100 per cent. But the article of maize meal amused him most, as, instead of paying 40s. a ton, they were to pay 1d. a pound, or £9 3s. 8d. a ton. Now, although there was plenty of maize now grown in Queensland to supply the wants of the colony, it was possible that there might be a scarcity, and that they would have to import it. He would ask, who would receive the benefit of the increased duty?—not the growers, they would get no more than they did at present; but the difference would go into the pockets of the miller. Then there was mustard, and many other articles, to the proposed increase on which he most strongly objected. Oatmeal, which had to be imported from a neighboring colony, or from Great Britain, was left untouched, which he presumed was done out of consideration for the honorable member at the head of the Government and his countrymen at Ipswich. He next came to pianos. Well, for a moderate piano, for which a poor man would give £15 or £20, he would have to pay £3 duty, or the same sum that a wealthy person living in a town would pay for a hundred guinea instrument. It appeared to him, on looking over the tariffs of former and the present Governments, that both sides of the House were against the poor man, who had to pay the piper for all. On preserved meats and fish, there was an increase of 300 per cent.; that he did not object to so much, but whilst he saw that sugar bags were admitted free, the duty on rice, which was largely consumed by the people working on sugar plantations, was doubled. The more he saw of Schedule A, the more he was convinced that it was one which they should have discussed before proceeding with the other schedules, inasmuch as the honorable Treasurer would find himself eventually placed in a false position, as he (Mr. Pettigrew) and other honorable members near him could not agree to many items in it when it was before them again; and if the

Government were going to gradually abolish the *ad valorem* duties, it would be a question from where they were to get their revenue. There had been a great deal said about false invoices, but he thought the *ad valorem* duties were fair in principle, and that the salting of the invoices was not the fault of those duties, but was due to the false position in which merchants were placed. If a person wished to get goods from Sydney, they had to pay *ad valorem* on the profits of the merchants there, whilst the man who imported direct from England was enabled to escape that additional tax, which in some instances amounted to 30 or 40 per cent. He considered, therefore, that it would be nothing but right that goods which came to this port from Sydney or Melbourne, and on which *ad valorem* was charged, should be valued at the English invoice price, and not have the Sydney profit added on to them; the present system was weighting the small people outside Brisbane very heavily; and he trusted that before they settled that *ad valorem* duty that night, it would be understood that, in future, it was to be levied upon the English and not the colonial invoice. If that was done he believed there would be an end to salting invoices. As he had before remarked, he thought the *ad valorem* a very fair tax, and that the colony could afford to pay five per cent., unless they went in for protection, which was a matter not before the committee at present. He thought, moreover, that when dealing with the *ad valorem*, they should not say that after a certain time it was to cease for ever, as was proposed by Schedule D, but that there should be some fixed reduction, until such time as the House could abolish them altogether. He said that, because he noticed that during the time the present changes were under consideration, less was done towards clearing goods than during any previous period of the colony. He could only repeat that after reading the brilliant statement of the honorable Treasurer, he very much regretted that that honorable gentleman had not come forward with a better tariff than that now before the committee. He should be sorry to vote against the Government, which he was exceedingly anxious to see have a fair trial, as he thought they were, upon the whole, a very good Government; at the same time he had a duty to perform to his constituents, and if he were to support the tariff in its present form he did not think he would dare to face them again. In the Treasurer's Financial Statement, this observation was made:—

"I now come to railways; and I may say that this is the only item on which I differ very much from the late Treasurer. I certainly feel more doubtful concerning this item than I do regarding any other portion of my Estimates, and for this reason—that the receipts from this source have not shown any appreciable increase during the first quarter; and I think we shall do very well if we can get my estimate of £120,000."

Taking into consideration the anticipated increase of every other item, he (Mr. Pettigrew) thought the Government were justified in putting down that amount. But £120,000 was a very small amount to be returned from railways, and it struck him that if the railways were managed by proper parties—by private capitalists, instead of by the Government—they would have been extended to Queen street, Brisbane, long ago. Nothing in this colony was so badly managed as the railways were. Nothing was done under the existing system of management to develop the traffic. Every obstacle was put in the way of increasing the traffic. He spoke, of course, of the Southern and Western Railway; and he spoke out; and he defied any man to contradict him. The traffic manager did everything he could do to prevent traffic on the lines under his control. He (Mr. Pettigrew) hoped sincerely that some improvement would be made; as he was convinced that the traffic could be increased fifty per cent. in a very short time, if the matter was taken in hand seriously by the Minister for Works, who should devote his attention to it. There was now the greatest trouble in getting goods forwarded with despatch; and a man required to be very vigilant, and to be a first-class correspondent, or no attention was paid to him. There was such great difficulty and delay in getting produce forwarded, that, at the present time, drays brought the maize for the farmers of the Rosewood Scrub, where there was no good road, to Ipswich, and thus competed with the railway. Get a man of commercial understanding introduced to work the railways, if they were to be worked properly; and that the Government must do.

Mr. FITZGERALD said he had no wish to occupy the time of the committee, but on this occasion it was not in his power to remain silent. In the name of his constituents and many others who thought with him he desired to offer a few remarks, hoping that the honorable the Colonial Treasurer would be induced to make some alterations in the conclusions that the committee had heard him express. The five per cent. *ad valorem* duty, in place of lasting through 1875, should cease in 1874, or in a very few months after the end of this year—perhaps at the end of the first quarter of next year. Referring to the Financial Statement, he must say that he was one of those who was very much pleased at the clear way in which the Treasurer had brought the different matters embraced by it before the committee; and he might also say, that if the statement applied to South Australia, Victoria, or even New South Wales, it would have been perfectly satisfactory to him;—but, when it applied to an immense territory such as Queensland, out of which three distinct colonies could very easily be made, and which was not in any way so intimately bound together as to prevent the formation of three distinct colonies, he was disappointed

to a very great extent that no notice whatever was taken of some very serious remonstrances which he and two other northern members had addressed to the Government—and which had the concurrence of another northern member, the honorable and learned Attorney-General—and which remonstrances were, by the Treasurer's silence, treated with the greatest contempt;—because, the subjects of those remonstrances were of very serious moment, involving the financial policy of the Government, and the financial business of the colony. In reference to them no effort had been made to enable those honorable members to give any satisfaction to their constituents, who expected them as representatives to lay their case before the House and to plead it with all their power. He had to protest in the name of his constituents against the very unfair way in which the plan of taxation had been determined upon. He should make his observations as short as possible; but he wished particularly to state that it was not with the view of embarrassing the Government, that he now rose. He would rather see the Government go on, and get through the business of the country, than do anything to embarrass them; and he must state, generally, that he was very well disposed to give them any help that he could; but, when a very fair and well considered remonstrance had been presented to them, and no effort had been made by them to meet the demands of those who had presented it, he did not know what position he and those who acted with him were to take eventually in the House—unless some fair recognition of their rights and demands should be shown, and that shortly;—in fact, they would be driven into that position, that nothing would be left to them but opposition in everything. Now, in the name of the people he represented, he had to bring before the consideration of the committee the way in which the taxation was proposed to be applied. He thought it was a well recognised rule in the United Kingdom that there were no taxes levied upon the general public, in the expenditure of which the general public did not benefit. Now, he took the Estimates for 1874 and he found that the amount to be raised from the general public of this colony included customs, gold receipts, duty stamps, postage and telegraph receipts, harbor dues, and licenses—items of taxation to which everybody contributed more or less—aggregating the large sum of £744,500. Setting against that the ordinary expenditure, excluding public works and immigration, and the cost of managing the lands, it amounted to £138,000 less. Now, he wished to draw the attention of the Colonial Treasurer to this. He should like to know from him under what system or scheme of taxation were the people called upon to pay the *ad valorem* duties continuously? It was well known to most honorable members, that in 1866 the Legislature was obliged to resort to that very objectionable mode of raising revenue, and that it was

in consequence of the difficulties the Government had got into by its extravagance in public works—the Government had got into a dangerous position, the credit of the country was imperilled—from which it could only be extricated by imposing taxation which fell very hardly upon the masses of the people. In fact, when it was considered that the miner, or the inhabitant of Burketown or any other of the farthest districts of the colony, was called upon, under this system, to contribute very largely to the maintenance of public works, it would be seen very clearly that great injustice was done. Instancing the example of Great Britain, honorable members would see that in no case was the general public taxed for local purposes, or for giving value to property in any particular part of the kingdom. In this colony, a person who had no interest in the land was obliged to pay as much of customs revenue as a person who used the public works every day, such as railways—which very frequently passed through the property of the latter. This was a very vicious system, and we ought to get back to that under which the people would be called upon to contribute to taxation to raise revenue from a participation in which they would get some benefit. The colony was now contributing, through the customs, the sum of £138,000, to general revenue, more than it ought to contribute. If this happened in the old country, of course the Minister having charge of the finances would immediately propose that some reduction should be made to equalise the revenue and the expenditure. In this colony, the expenditure which ought to be borne altogether by the land revenue—such as the management of the lands, public works, and immigration—exceeded the amount of the land revenue by about £85,000; so that there was a deficiency up to the present time which must be met by taking part of the customs collections. He thought that a little consideration would show the Treasurer that this was really a point of very considerable importance, and that the honorable gentleman should look forward, if he meant to give satisfaction to the public generally, to the time when all expenses for public works, and loans for public works, immigration, and the management of the lands should be borne out of the land revenue alone, and not be made a charge upon permanent revenue. In view of this, he hoped the Treasurer would see fit to make some alteration in his proposals before the committee, and that the objectionable *ad valorem* duties would cease in a very short time. He should effect some such alteration, in place of making the heavy expenses, to which allusion was made, chargeable upon the revenue contributed by all parts of the colony; or in place of absorbing by them the balances that had accrued, and that ought to be used for the reduction of taxation. He (Mr. Fitzgerald) hoped the Treasurer would fix a time earlier than that proposed for the abolition of the *ad valorem*

duties. He should reserve, for another opportunity, the statement which he should be obliged to make—an appeal to the members of the House—before he and other northern members were actually driven into opposition on the subject of Ways and Means; but he sincerely hoped that they would not be obliged to oppose the Government, and that before long, they would be in a position to understand what plan the Government proposed to adopt in order to give that satisfaction to the outlying districts, more especially the northern districts, without which their representatives would most certainly be driven into Opposition.

Mr. HODGKINSON said that, intimately as he was associated with the honorable member for Bowen, and strong as his sympathies were with him, he must protest against the premature course which the honorable member had adopted, in alluding to the memorial of the northern members. That memorial still awaited the reply of the Government; and he objected strongly to its being taken up on a question like the present. That memorial was based on broad principles, and it involved details of considerably greater importance than any amount of duty spoken of in connection with the question before the committee;—it involved several matters of importance besides the collection of revenue—it involved the administration of justice, the management of gold fields, the representation, practically, of several thousands of men who were now disfranchised, and considerations of far higher social and political importance than were likely to be, or could be, interfered with by the amount of duty on candles. The other members for the northern part of the colony, as well as himself, awaited the reply of the Government, knowing that there must be a great pressure of business on Ministers at this moment. He believed that the Government had promised to reply to the remonstrance at an early date. When they had replied, he should be very happy to join his honorable friend, the member for Bowen, in treating the reply as a subject for legislation; but he regretted that the subject had been brought forward on the present occasion in connection with the particular part of the tariff now under consideration.

Mr. STEWART said he wished to offer a few words in reference to a matter which had been mentioned by the honorable member for Dalby, who had singled out for great praise the two business men who were members of the Commission on Public Accounts. He, as one of those members, begged to state that, without the official members, they should have been of very little service to the Government or the country.

Mr. BELL: Hear, hear.

Mr. STEWART: He thought that the thanks of the House were due to the official members of that Commission, who had given such valuable assistance in the matter.

Mr. BELL and the COLONIAL TREASURER: Hear, hear.

Mr. STEWART: He was very much pleased with the statement of the Colonial Treasurer on the whole, but, like most others, he had his peculiar views on some matters. However, now that Schedule B was withdrawn, he was quite satisfied, and he considered the proposed tariff was a very fair one. As far as the *ad valorem* duties were concerned, he should much rather have seen a very much more enlightened principle adopted than they disclosed in the levying of taxation. It was, he considered, the duty of every Government to single out the industries which would be benefited by the taxation; and the *ad valorem* duty should be left still on those articles which were likely to be manufactured in this colony, and taken off those articles which were not likely to be manufactured here for some time to come. He saw in another schedule—and Schedule A had been referred to by the honorable member for Stanley—confectionery, dried fruits, jams, and jellies; and he did not know why a shilling of the duty on those articles should be abated. They could all be manufactured here, and every £100 worth that was so manufactured would be a benefit to the farmer or to some other part of the social community. Leather, also, and preserved meats, and every other article that had been mentioned by the honorable member for Stanley could be manufactured in the colony. He was quite well aware that the Colonial Treasurer was no protectionist—in fact, he could see that those who were protectionists were in rather bad odour. The term “protection” should be given up, and he would say that he and those who thought with him went in for “fostering” native industries, which would be a better term. The revenue should be collected in such a way as to foster native industries. Why should the Parliament of Queensland play into the hands of outsiders? They had a right to benefit the colony most; and, by leaving the taxes on those articles that could be produced here, the producers would be benefited to a greater extent than by taking the duties off. A difficulty had been spoken of in regard to levying the *ad valorem* duties. He thought a simple method should be devised by which the dishonest importer could be compelled to pay the full duties with very little trouble. The honorable member for Stanley had spoken of the English invoices *versus* the merchants' profits, and had said that it was monstrous to put a duty on the Sydney merchants' profits. The moment the barrier was broken down, and the price of an article altered, the door was at once opened to fraud. A year or two ago, the Treasurer himself produced in the Assembly invoices from which three out of every four lines had been left out, and of those that were left in the price put down was very much less than the first cost. Fraud would not be prevented if goods were admitted from Sydney at what

were called the English invoices. The honorable member for Stanley had urged that much was done for the benefit of the Brisbane merchants. He (Mr. Stewart) was a Brisbane merchant, and he assured the honorable member that they paid a very large amount to the revenue—more than the Rockhampton merchants—and that they employed a considerable amount of labor. If goods were admitted at what some persons chose to call the English invoices from Sydney, and other places, as was done at present, fraud could not be prevented. The Colonial Treasurer was aware that three parts of the houses in Sydney and Melbourne published invoices for customs' purposes and invoices for payment. When things were carried on in that way, a very large portion of the northern trade of this colony got out of the hands of the Brisbane merchants; whereas, if the imports received from the other colonies paid duties on the English prices, irrespective of the so-called English invoices, the Brisbane merchants would be able to compete successfully for that trade with the merchants of Sydney and Melbourne. There was one remark made by the honorable member for Bowen which he wished to reply to—as to the miner being taxed for the roads and bridges in the southern districts of the colony. The miner, he thought, received a great deal in the shape of police protection, and for opening up roads—for instance, to the Palmer—to enable him to prosecute his industry wherever there was a rush, and otherwise to accommodate him; and no notice was taken of that expenditure. Very often the miners were only birds of passage; they came here, and went away again soon; and, in some instances, they had to be provided for and sent off, as in the Canoona rush. The miners were bound to contribute something to the revenue, if not by *ad valorem* duties, in some other way. If the original proposals before the committee were carried, they would have no duty to pay on quicksilver, and mining machinery, and hats; only on clothes, and boots and shoes, would they have to pay duty; and, if Good Templars, as, perhaps, they ought to be, their contributions to the revenue would be very little, while, in fact, they were allowed to take out of the colony a very large amount of gold. He was against all export taxes; but he was not against the export duty on gold, which, he thought, was not a tax at all, but a royalty. The Government, or the Crown, was entitled to something from the gold which was taken out of the ground; and the royalty which belonged to the Queen was collected in the shape of the export duty on gold. But what did he find? That, for ten shillings a year, the gold diggers might go everywhere over the colony and dig for gold; yet they were never satisfied; and their representatives in the House were always grumbling that the miners were not properly treated. They were the best treated class in the colony.

Mr. FITZGERALD said he must take exception now to what the honorable member had said. On a future occasion he should show incontestably that such was not the case; but that for every pound the diggers got they gave at least two pounds. In the North, the customs revenue paid by them was something that honorable members would be surprised at. He had only to record his protest against such a statement as that of the honorable member for Brisbane being taken as correct. It was well known that all the new settlements paid a great deal more than they received, which was one of the great causes of dissatisfaction amongst the inhabitants of the outside districts; they paid, in some cases, three times more than the other people of the colony. If it was not for that they would not be so dissatisfied, as they would not have so much to grumble at. By the amended Schedule D, a great change was proposed by the Treasurer, and a great many articles which should be free would not come under the *ad valorem* duty until the end of 1875; so that, in reality, the people would not be benefited at all by it. He appealed to the honorable gentleman that it was only fair that a very large reduction should be made in the *ad valorem* duties; and that, instead of £30,000, he could very easily make it £60,000 this year; because the Treasurer had only to absorb some of the balances that had been left over for several previous years to make good any deficiency. Although he objected strongly to apply large balances to immigration, he would join in applying some money, from a fresh loan, to that purpose. He denied altogether that the people of the colony should be asked to contribute through the customs revenue for bringing people out to compete with them in the labor market; or that they should have to provide a fund for immigration. Let a loan be raised to supply labor, to bring immigrants here, to cultivate the lands of the colony; but do not ask the people to provide the funds to bring other laborers here to compete with them and to lower their wages. Although the Treasurer gave way so gracefully in the matter of the schedule, the amendment in reality brought under the *ad valorem* duty many articles that would have been free under the measurement duty.

Mr. DICKSON observed that from the rate of progress that the committee were making, he did not see much probability of their getting through any of the schedules this evening; and he could hardly tell where they had got to at all. They had been discussing all sorts of things relating to the fiscal policy of the Government; and, after getting Schedule B withdrawn, instead of proceeding to the other schedules, they were going in for a general debate. He should reserve his remarks on the subject until the committee got to the new schedule of *ad valorem* duties in proper order. The committee had been enlightened, by the honorable member for Stanley, upon Schedule A; yet it must be remembered that

on a former evening, when that schedule was dealt with *pro forma*, it was understood that honorable members were not to go into it again until the Tariff Bill had been introduced. They were complicating matters by discussing the resolutions of the honorable member for Dalby. Some of them had his (Mr. Dickson's) sympathy; and if the honorable member would give way until the discussion of Schedule A should be resumed, he would join with him in moving some amendments in it, such as were included in the resolutions.

The SECRETARY FOR PUBLIC WORKS: Just before dinner, the honorable member for Clermont, and some other members of the Opposition, seemed particularly anxious that honorable members should not be debarred from the privilege of discussing the Financial Statement. Well, he had waited patiently to see who, amongst honorable members on the other side of the House, would get up and discuss the Financial Statement; but none of its principles had been discussed—not a single thing had been brought forward by them that had not been worn threadbare already. They had had the opportunity of bringing forward many matters which were new, but they had missed it. It was upon what they had omitted to mention, and upon what they had contrived to shirk, that he should like to say a few words. It was important that the committee should talk over the whole Budget before a single item was passed. He thought the members of the late Ministry had been particularly reticent upon all principles involved in the Financial Statement, both in regard to the tariff and the Estimates before the House. The only one who had spoken was the honorable member for Dalby, and he confined his criticisms of the principles upon which the Budget was based to one point: that, for works, £150,000 more was put in the Estimates of the Government than appeared in the Estimates of the late Government; while, at the same time, admitting that for the two previous years his Government had borrowed, or rather put in their loan estimate, an equal amount. The only principle, therefore, on which the honorable member differed, and on which his side of the House was supposed to differ—because all the other late Ministers had said nothing—from the Government, was as to the peculiar method of dealing with that matter of £150,000 proposed for expenditure. Before adopting the course proposed, the Government took the whole subject very seriously into consideration, and they looked over the roads expenditure from loan votes for past years, and they concluded that roads were not a fit object on which to expend borrowed money. They were of opinion that certain sums which had been included in the loan estimate should never have appeared there. To illustrate what he meant, he ought to say, that as borrowers, the Government wanted money to do the greatest amount of

good with it for the colony; and to put themselves in the best possible position before the people from whom they had to borrow, they said—"Let us go in and spend nothing from loan to which the people from whom we borrow can come to us and object, but only on that which shall enable us to say—there is real tangible security for your money; railways, harbor improvements, and such permanent and reproductive works." The Government would not allow money to be frittered away in small sums all over the country, where nobody knew what had become of it, but that it was gone; gone in £10 and £20 items, on small, fiddling things. Of the £190,000 which was spent by the late Government, the late Treasurer could not tell where most of it was gone; and if he (the Secretary for Works) should tell the honorable member, it would surprise him indeed. There was a difference in the way that the late Government spent money and the way proposed by their successors. The late Government came down to the House and asked, first, for sums for the roads of the colony, say, £100,000, which legitimately appeared on their Estimates of Expenditure. Then they came down, a second time, and asked for £90,000, on a loan estimate, for similar works. There was not the slightest distinction in the expenditure of the two votes; they were both spent on the same class of works. That had been the practice of the late Government, but it was not the practice of the Government that he belonged to. He should illustrate the practice of the late Government in a ludicrous kind of way:—The honorable member for Clermont had asked the Minister for Lands—though he should have put his question to the Minister for Works—why a certain lock-up at Clermont was not gone on with? It was not gone on with, simply because the sum voted by the House was £450 only: the late Government passed an Executive minute that £1,200 out of loan estimate should be appropriated to finish the work. But no contract had been entered into, as yet. The present Government could give very good and tangible reasons why they should only spend on such works the money that could be raised within the year. None of those works on which so large an amount of loan had been spent would live more than a couple of years; they were only temporary works. If Government got into the habit of spending money under loan estimates year after year, it would be found that the worst principle had been introduced into the administration of the affairs of the colony. The late Ministry had had absolute control over a large sum of money which they had spent in that way, such as no Government should have. The other side of the House would be very sorry if that system was perpetuated. If it had not been nipped in the bud by the Ministry now in power, the abuses to which such a system would lead were incalculable. The honorable mem-

ber for Dalby had to go a long way to find arguments for spending money in the way that his Government had favored; and he got to this argument, on which the present Government would spend borrowed money—that it was right to spend it on good public works—when he was quoting history in a way that hurt the feelings of some honorable members on the Ministerial side of the House! for the honorable member instanced exactly the kind of works that he (the Secretary for Works) felt justified such a course. If the Government wished to make such roads in the colony as those instanced, borrow the money. But, was it a question agitated in the English Parliament, whether the expenditure on the military roads in the Highlands should come out of loan or from revenue? Had the honorable member any knowledge as to what fund the expenditure had come from? He had illogically and wrongly quoted history. Did he think that the English had gone and made roads in Scotland out of their own money? He (the Secretary for Works) did not think they were such fools as that would make them. The honorable member should have gone further in criticising the Estimates. The only point raised, the only principle debated, was, whether the works referred to should be made out of revenue or out of borrowed money. However, he (the Secretary for Works) came to another point; and the honorable member ought not to have avoided it. The late Ministry came down to the House and asked for £192,000 for the purpose of making the Ipswich and Brisbane Railway. The Treasurer told the House in his Financial Statement that a Loan Bill would have to be introduced to provide £203,000 in addition to the £192,000. The business of the late Treasurer was not only to criticise the conduct of his successor; he ought to explain himself; he ought not to leave the present Ministry to explain his conduct. His successor had had no influence at all upon the expenditure of the £192,000—not one fraction of it. The late Government had had the whole control over that vote; and the House should insist upon the fullest explanation from the late Ministry. The matter was one into which the honorable member opposite should have gone when he rose to speak upon the Financial Statement. He should explain why the Government had now to come down to the House to ask for £203,000. Why should the members of the late Ministry sit on the Opposition benches, and offer no explanation of their conduct? He (the Secretary for Works) had often heard the expression used, that honorable members "sat like dumb dogs" when they ought to speak. Let them speak now. He had not heard the honorable member for Clermont: that honorable member took up small points, as if afraid that the right of speaking would be taken away from him. He wanted to know if that honorable member, or any of the late Government, had anything to say about

the railway matter? If they were for criticising the Financial Statement, they should say something about that.

Mr. BELL said, it was a very peculiar time that the Minister for Works had chosen to raise a railway discussion—when he found the Government in a difficulty, on the horns of a dilemma. No doubt, the honorable gentleman had been put up to it by the Premier, to turn the committee aside from the very disagreeable tariff discussion. Why the Minister for Works asked for an explanation of the railway expenditure, after he (Mr. Bell) had given one a few evenings ago, in a very few words, he could not understand. The explanation might have been rather curt, and perhaps did not convey all he had meant to say. He (Mr. Bell) denied that the late Government came down to the House, and asked for the sum of £192,000 to complete the railway. The words he had used was, that it was “on account,” to which the honorable gentleman objected. In fact, he adhered to the words: it was, on account. He did not know whether the words were used by the railway engineer in speaking of the matter to the Government; but it was a fact, that the sum named was only a portion of the cost of the railway—it was only a portion of the money which the railway engineer informed the Government that that work would cost;—consequently, the previous Government did not come down to the House and ask for £192,000 in full of all demands for the construction of that railway. The Minister for Works had taken the trouble to point out that the principle he (Mr. Bell) had put forward in committee for the expenditure on roads and bridges to be charged to loan, as distinct from revenue, was wrong, because those works were of a fleeting character, and would not be an asset of the country. Admitting that a great deal of work had been done which would not stand the test of time; he (Mr. Bell) knew also that a great deal of it had been defrayed out of revenue. He supposed that the honorable gentleman had confused the two branches of expenditure. He held that the late Government were justified in what they had done by the permanent improvements which had been made on the roads and bridges which were now open to admit of the occupation of the distant country districts. Future generations would enjoy the advantage of those roads, and of the improved value of the lands in what might be called unoccupied districts; and, under such circumstances, were the present inhabitants of the colony to bear all the expense of such advantageous works? Posterity would have the benefit of those works as well as we. A road opened up and formed was a work of a permanent character. Suppose it was afterwards wiped out by the adoption of some other road, a new one formed, it was not, therefore, a loss. Did it not advance civilization, and improve the value of the lands of the country? Were

those not advantages for which future generations should pay something? The Premier was getting sleepy. The honorable gentleman had come before the House with principles which he never before adopted; and in the position he now occupied, he was in worse company, and held worse principles, than ever before in his career. Ministers should be reticent, to-night. He (Mr. Bell) had a right to speak, when he brought forward his resolutions; he was told to take them away, as the discussion of the Financial Statement was objected to, and as the House had to deal with the tariff. No sooner did he defer, and the committee had got on the tariff, than he was told that it suited the Government now to discuss the Financial Statement. The honorable member at the head of the Government had the ear of the committee. There was a speciality about the course he had taken, and there was some speciousness about it; but what had the late Government to do with any explanation? They had been thrust out of office. They were not in the House now, to answer questions; but to ask them. The Secretary for Works would find that the position he had taken was a very different thing from his position in Opposition. The late Government were in a more dignified position. It was for them to ask questions; and he (Mr. Bell) hoped that they would get better information than they had got so far.

The SECRETARY FOR PUBLIC WORKS: If the honorable member for Dalby would look at his own Estimates of last year, he would find the following:—

Brisbane to Ipswich, twenty-four miles, at £8,000 per mile, £192,000.

If any one could understand English, if there was any meaning in words, that was plain enough. Nothing that had been said in the House could explain away that; and he defied the honorable member to prove that the vote was “on account.” It was very well known, at the time it was passed, that the late Government staked their faith, that the railway would be completed for £192,000. The amount was exact. As common-sense men, they would have put down about £200,000, if they had not been satisfied. But they had been particular, and now it was a legacy to their successors to meet the deficiency on the work. He might state that in the expenditure of the vote he had not the slightest control. When he entered office, there was not two-pence worth of work, except one bridge, that was not let under contract. Yet, honorable members opposite had nothing to explain. They had placed the Government in a difficulty, but it was not one of the Government's own. He should get out of his own difficulty.

Mr. MOREHEAD said he was glad that he was neither a past Minister nor a present Minister, and that he had no occasion to criminate or to recriminate. The diversion of the Minister for Works was well planned.

The committee had not, now, to deal with the question of the Ipswich and Brisbane Railway; but they had to discuss the financial position of the colony as disclosed by the Treasurer, and particularly the tariff, from which the Government proposed to raise revenue. He hoped honorable members would remember that. He quite agreed with the Minister for Works, and disagreed with the ex-Treasurer, as to the way in which votes for roads and bridges should be dealt with; and he was of opinion that the money should be taken from revenue and not abstracted from loan votes. The point at issue was on the schedules before the committee, which showed the new mode of raising of the revenue. He thought the Ministry had made a mistake. They had an opportunity of reducing the taxation of the colony which no preceding Ministry ever had; they had a large surplus, and they should have dealt with it so as to ensure a gradual reduction of the *ad valorem* duties. They might have gone in for a reduction of £80,000 at once; but, instead of that, they were not even confident of the effects of their schedules; and they proposed a lavish expenditure. They might go into all the letters of the alphabet, before anything would be decided. Schedule A was postponed, B was withdrawn, and there was some uncertainty as to whether C or D was to be now dealt with. He thought they had better now confine themselves to the question at issue. He only rose to point out that they were wandering into all sorts of matters, and if they continued this course it might eventually lead them into questions relating to electric telegraphs, harbors and rivers, and an endless variety of subjects. He thought it useless for one Ministry to rake up charges against another, altogether foreign to the matter at issue, and that it would be far better to deal fairly with the question, as he was quite prepared to do. He thought the Ministry ought to have fair play, and he did not approve of the attacks made upon them by some honorable members on that side of the House, which he thought quite unjustifiable. He thought they ought to endeavor to get on with the business of the country.

Mr. GRIFFITH said he rose to express his regret that Government had not thought fit, in the financial proposals they had made, to attempt to throw any burthen of the revenue upon the public lands. He expected that a liberal Ministry—

Mr. BELL: Hear, hear.

Mr. GRIFFITH: The honorable member said "Hear, hear." Of course he never expected anything from him or from the Ministry of which he was a member; but he did hope, and he still hoped, that a Ministry composed of liberal members would have taken the question in hand. He did not refer to a land tax, and that he noticed was the only form of such taxation that was referred to by the honorable the Colonial Treasurer in his ad-

dress. The project which he believed had found favor in most parts of the world amongst intelligent men, who had given thought to the subject, was treating the public lands as the property of the State.

AN HONORABLE MEMBER: Pish!

Mr. GRIFFITH: He heard sounds of derision from the other side of the House, and no doubt honorable members who held vast principalities would object to treating them as part of the public estate. The view he was now submitting was also upheld by the thinkers to whom he referred, and whom those honorable members were willing to follow when it suited their purpose, but whom they treated with derision when the principle touched themselves. The principle was this: that the public lands, instead of being absolutely alienated, should always return something to the State. That had been the theory so far as history, and in fact so far as our laws extended. It was the theory in England now, and he might say it was the theory even here at the present day, but the practice was gone. He believed that theory was an excellent one, and that in future all lands alienated should pay in perpetuity some annual rent. How it would be necessary to deal with the large quantities of land already alienated was another question; but he thought that in future some provision should be made for securing a perpetual revenue from this source. He did not know how many millions of acres had already been alienated in the colony; he believed there had been nearly two millions since 1868, so that he might safely say three millions since the establishment of this colony. Now, if that land returned sixpence per acre, there would be revenue something more than sufficient to do away with the *ad valorem* duties altogether; and he noticed that there was no proposal to provide anything by way of substitution of the *ad valorem* duties after the end of next year. He did not wish to start a debate on this subject; he did not think this was the time, or that it would be of advantage, to do so now. But he desired to called the attention of the Minister for Lands, who had a notice on the paper to introduce a Bill dealing with Crown lands, to the advisability of giving the matter some consideration, as it would certainly be brought before the House when the Bill he referred to was introduced. If that honorable gentleman did not introduce such a provision in the Bill, a proposition to that effect would be made by some one else. He held in his hand a proposal of a similar nature which was brought forward when the Mineral Lands Bill was before the House, but was not carried into effect. He would point out that a revenue from this source would be always increasing, and could not diminish, whereas the burden would be always decreasing. If the principle was to be adopted—and he thought any honorable member looking ahead must see that it must be

adopted sooner or later—the sooner the better. He was sorry that the honorable the Colonial Treasurer did not seem to think it even worth while to refer to this subject in his financial speech. It was certainly worthy of notice, and, before long, would occupy a prominent position in the questions before the country. He would not occupy any further time, and he would conclude by expressing a hope that honorable members would give the matter careful consideration.

MR. WALSH said he would not trouble the committee with any remarks had not the honorable the Minister for Works so violently referred to him and the Government with which he had the honor to be connected at one time, respecting the construction of the railway between Ipswich and Brisbane. He thought the honorable member was particularly unfair in his remarks. He was not in the House when he commenced, but from what he heard towards the close of his speech, he thought—especially as the honorable member was in a better position than any other honorable member to get possession of all the facts connected with the question—it was particularly unfair and unkind to him, placed as he was in his somewhat fettered position, to make such hostile and incorrect remarks as he did. He begged emphatically to deny on the part of the late Government that that Government gave any assurance to the House that the railway between Ipswich and Brisbane would cost only £8,000 per mile. He felt it his duty to that Government, of which he was an humble member, to make that observation; and it was equally the duty of the honorable the Minister for Works, before he made assertions respecting his predecessors in office, to be correct in his statements. He would tell the honorable member, as a young member of the Government, that it was his bounden duty, when speaking of his predecessors, to be particularly cautious that he was correct in what he said, more particularly in any matter in the nature of a charge he had to make against them. He knew no more unfortunate position for the honorable gentleman to take up than to endeavor to pull to pieces the action of his predecessors; because, with all his ability and earnest desire to serve the country, as he (Mr. Walsh) felt sure he would, he might depend upon it that he would leave many things behind him which might be spoken of in the same way if his example were followed. He therefore trusted that the honorable member, in dealing with his predecessors, and especially with one who could not take part in the debates of the House, would at any rate be merciful if he could not be just. On the occasion on which he (Mr. Walsh) brought forward the estimates of the construction of the Brisbane and Ipswich Railway, which was forced upon the then Government by the exigencies of the day—which he was free to admit was forced upon him much against his will and much against his opinion

of what was right and good for the country, by honorable members who now composed, or were supporters of the present Government—he distinctly remembered stating that the Government had nothing to go upon except to ask for a vote on account of supply, to enable them to commence the works. He thought it was most unjust for the honorable member to say that he (Mr. Walsh) had left him a legacy, which he found not a pleasant one. What did he say on the occasion of asking the House to give the Government authority for the construction of the line? It was in answer to a question put by, he believed, the present Postmaster-General;—that honorable member, he believed, in order to impede the construction of the line, put certain very pertinent questions to him as Minister for Works, in one of which he wanted to know whether he (Mr. Walsh) was certain the line could be constructed for £8,000 per mile. In reply, he said:—

“Then the honorable member for Ipswich said, he should like to know the actual cost of the whole line, but the Government were not yet in possession of sufficient information to enable him to state the cost accurately, as they had not had time to get full advice on the subject, and were not in possession of enough data to give a decided answer.”

That was the reply he made; and he would ask, was it right, was it correct in any way for the honorable the Minister for Works to get up and say, the Government, of which he (Mr. Walsh) was Minister for Works, provided that this line could be made for £8,000 per mile? He did not hesitate to say, that he never dreamed of it being made for that price. Before he became a member of the late Ministry he always ridiculed the idea of it being a cheap line. He frequently said that it would be the most expensive line in the colony, and one of the most unproductive lines, and he entertained the same opinion at that moment. He said further, on the occasion referred to—

“The engineers, however, held out hopes that the line would not be an expensive one, and could be constructed within the estimated cost.”

Now, if the honorable member had chosen to inquire in his office he would have found—he would venture to tell him—that his Under Secretary would have informed him that he (Mr. Walsh) never credited the statement that it could be constructed for £8,000 per mile. He knew that certain engineers, urged on by honorable members, said it would be a cheap line, but he always maintained it would not; and if the honorable gentleman had chosen to take advantage of his power of obtaining information, he would have found that the Minister for Works of the day always ridiculed the idea of it being a cheap line. He was satisfied that no honorable member who was in the House at the time could say that he ever said it would be a cheap line. He might have said, and he said

so still, that under proper management it would not be a very costly one. The statements he had referred to were made by him on moving for the adoption of the plans and specifications, at that time in the hands of the Government, and which only referred to fifteen miles of the line. He was sorry that he had been attacked so personally by the honorable member, who, he thought, ought to be the very last person to do so, and that he had been compelled to address the House in such strong terms. But he would again state that he never held out hopes that the line would be a cheap one; he never said it would cost only £8,000 per mile; and when he spoke on the question of the loan vote, he merely asked for a vote on account.

The SECRETARY FOR PUBLIC WORKS said he was sorry that the honorable the Speaker should think for one moment that he had taken an unfair advantage of him. The subject on which he spoke that evening was in duty to the Colonial Treasurer, and he saw, from the way in which it was received by the House, that it excited deep interest. He thought he could not have made the remarks at a more opportune time than he did, so far as the honorable the Speaker was concerned—when he was not in the chair, and had the same opportunity as other honorable members of replying. The facts he had stated had, he maintained, been admitted by that honorable gentleman. If a man proposed a railway scheme to the colony, put an amount on the Estimates for that work, thus leading the House to conclude that it could be done for that amount, even if he did not say so, and afterwards came forward and said he did not believe it could be done for that sum, no House in the world would believe him. He had not the slightest doubt that the House believed that was the amount the Government considered the line could be finished for. The honorable gentleman said he (the Secretary for Works) ought to have got certain official information, and that if he had he would not have made the remarks he did; and, in reply, he could state that he had got every possible official information he could, and all he had got, officially and privately, justified him in every remark he had made.

MR. WALSH: No, no.

The SECRETARY FOR PUBLIC WORKS repeated that he had obtained all the information in his power, and that information perfectly justified every statement he had made, except one, and that he was very sorry for. That, however, was only an opinion of his own, and it was the only thing the honorable the Speaker could take umbrage at. He made the remark hastily, but he was perfectly prepared to substantiate it—that the late Government had bungled the railway. That was a statement the honorable the Speaker might fairly object to, and he begged to apologise for it. He would, however, state facts when the

matter came again before the House to show that the railway works had been bungled. He thought the honorable gentleman would see that he was perfectly justified in the course he had taken in bringing the matter forward, because it was mentioned prominently by the honorable the Colonial Treasurer and deep interest was manifested on the part of the House in the statement. If he had never mentioned the expenditure of the £203,000 on this line of railway the whole thing would be saddled on his shoulders twelve months hence. He therefore brought it forward in justification of himself, and it was a matter that must come out sometime. He did not take upon himself the expenditure of the loan of £400,000. He believed that if the work had been properly managed it could be done for £192,000, but it was quite clear it could not be done for anything like that now. For anything he had said to hurt the honorable the Speaker he was very sorry, but at the same time that gentleman was in as good a position to defend himself as he was.

The COLONIAL TREASURER thought it would be well if honorable members would confine themselves to the business before the committee. The honorable member for Dalby had, he considered, rather irregularly proposed a resolution, on which he had moved an amendment, and with a view to facilitate business he would, with the permission of the committee, withdraw his amendment and take the opinion of honorable members on the motion. When that was disposed of they could go on to Schedule C and other matters.

MR. BELL said he quite agreed with the honorable member, that they should stick to the business before the committee, but the members of the Government themselves had diverged from it. Now, it appeared to him that the honorable the Minister for Works very much feared his position; he feared for the future. He seemed to be laying the foundation of some curious argument he intended to bring out on some future occasion in defence of his position, which he was now afraid of. They expected great things from the Minister for Works; that he would be lauded and praised for the good he would do for the country, instead of ever dreaming that he would be taken to task and chastised by the House. But now the first thing they heard from the honorable member was, that he got up and proceeded to lay the foundation of some argument, based upon fears he appeared to possess, that some day or another the House would be down on him. The House, at that moment, had nothing whatever to do with the matter. Incidentally the railway was mentioned in the speech of the honorable the Treasurer, like all important questions which must be referred to in their place, but the House did not think of dealing with the question now. The honorable the Minister

for Works said himself this was not an opportune time to do so, and that the proper time would come; and why therefore go into it at all at this time when they were dealing with the tariff? It had been shown by this short debate on the railway question that it was not the whole of the line that was referred to by the Speaker when Minister for Works; it was only the fifteen miles then under discussion, and no doubt if increased expenditure was necessary it would be on the other portions of the line. The amount then stated was something approaching a correct estimate of the cost of the fifteen miles; but when they came to the remaining portion he had no doubt great expenditure would be found necessary. He was obliged to the honorable the Treasurer for having waived his opposition to the motion, and he was now prepared to go to a division on the question.

The question was then put and negatived on the following division:—

Ayes, 5.
Mr. J. Scott
" Graham
" Royds
" Bell
" Thompson.

Noes, 27.
Mr. Macalister
" Mollwraith
" Stephens
" Pettigrew
" Foote
" Dickson
" Hemmant
" Beattie
" Bailey
" Griffith
" W. Scott
" Edmondstone
" Fryar
" Macrossan
" Morehead
" Fitzgerald
" Wienholt
" Hodgkinson
" Buzacott
" Ivory
" Moreton
" Lord
" MacDonald
" Thorn
" MacDevitt
" Fraser
" Stewart.

The COLONIAL TREASURER moved Schedule C as follows:—

That in addition to the goods now exempt from duty under the provisions of the third schedule of "*The Customs Duties Act of 1870*," the following articles shall also be exempt from duty and admitted free:—

Machinery for manufacturing, agricultural, mining, and pastoral purposes, steam engines and boilers, New Zealand flax, quicksilver.

Mr. W. SCOTT moved that the word "salt" be inserted after "quicksilver." He said the question relating to the duty on salt had been so fully discussed on previous occasions, that he did not think it necessary to enter into it now. It was of great importance that it should be included in the schedule.

Mr. STEWART said before the question was put he wished to move an amendment on a previous part of the schedule. He could not understand on what grounds some of the articles included in the free list were placed there. In the first place, they had machinery

for manufacturing, agricultural, mining, and pastoral purposes. Now, he believed that, if this proposal were carried, it would materially affect an industry, which had grown and prospered, to some extent, in the colony, in consequence of the operation of the ten per cent. *ad valorem* duty; and it would be a great hardship to the persons engaged in that industry, if machinery were admitted free. It was possible that they might not be able to carry on at all without the ten per cent. duty. They had no data to go upon from the honorable the Colonial Treasurer to show upon what grounds he proposed to exempt machinery. He thought that as far as mining machinery was concerned, the interests of the gold mining portion of the community was sufficiently looked after in other things; and he did not believe that a single machine more would be imported into the colony if the duty were taken off than would be if it were retained. As far as sugar machinery was concerned there was a still stronger argument. This industry was carried on with labor of an inferior class—labor paid for at the rate of £6 per annum. From inquiry he found that the manufacture of machinery was carried on by labor paid for at £6 for every fourteen days. It, therefore, appeared that every man employed in this work must represent a very large number of those £6 per year men, and if they took off the present duty, they would, at once, strike at the root of an industry of very great importance to the whole community. He considered it the duty of every Government to foster, as far as possible, every industry which tended to the welfare of the colony, as he maintained this did, to a very large extent. He would also point out that the sugar industry had received great encouragement since it was first established, and one of the pioneers of the industry had received a large grant of land. He was therefore unable to see why those engaged in an industry which had already received so much should object to pay a small duty on their machinery, which could be made in the colony quite equal to any that could be imported. He maintained, without fear of contradiction, that, supposing this duty were taken off, it would neither make nor mar any sugar-grower in the colony. The duty did not affect the sugar-grower to any considerable degree; and he did not believe, if it were taken off, it would lead to the erection of a single additional sugar mill. Then, on what grounds was New Zealand flax to be admitted free? Why they should remit the duty on this article, without doing the same with other things of a similar character, he could not understand. He thought that, at any rate, they ought to get a *quid pro quo* from the other colonies for the admission of their products free. If they took New Zealand flax at a less rate than flax from other parts of the world, they should get New Zealand to take sugar from this colony on the same terms. Quicksilver

appeared to be inserted to catch honorable members interested in the gold-mining industry. He objected to these things, on principle. Quicksilver was an article used in connection with one particular industry, and he could not see why, if they took the duty off that, it should not also be taken off salt, which was largely used by one class of colonists. The same argument that applied to quicksilver applied to salt, with even greater force. He moved that all the words after "free" be omitted.

Mr. THOMPSON asked if the honorable member would explain his reason for the amendment he proposed?

Mr. STEWART said the articles would come under Schedule D, and the duty would then gradually expire. He was aware that so far as machinery was concerned, it would be very unfair to take off the tax. Some of it was of considerable value, and if they took off the duty, a holder might find something like £1,000 disappeared to-morrow morning by reason of their night's work.

Mr. THOMPSON pointed out that merely negating the motion would have the effect the honorable member desired.

The COLONIAL SECRETARY had not the slightest doubt that by negating the schedule, the object of the honorable member for North Brisbane would be arrived at, but the question was whether the committee ought to do so. The great object of this measure was to assist the development of native industries, and he believed they would effect this to a much greater extent by repealing the existing duties on the articles specified than by continuing them. There was no doubt the sugar industry in the colony had now arrived at such an extent that they were fully entitled to take into consideration the importance of enabling sugar growers to obtain suitable machinery, and if they could introduce their machinery from England or elsewhere at less expense than it could be made in the colony, they were perfectly entitled to do so. That was the means to develop and encourage native industries. With regard to New Zealand flax, it was an article used largely for the making of ropes, and there was no doubt the tax was felt oppressively by those engaged in that industry, which might become very extensive, because they would be able to supply the whole shipping of the colony with articles that were constantly required. So far as quicksilver was concerned, he knew very little about it. It might be used for the purposes of mining, and if so, it was entitled to consideration; because there was no doubt that the mining interest had been very much neglected in times past, and it was the duty of the House to do all they could to support it. With regard to salt, he thought the duty proposed was not a matter that any honorable member could complain of. It was simply a tax of £1 per ton, and did not yield a very large amount. He thought, under all these

circumstances, the committee would agree that all the articles mentioned might very well be exempted from duty. The great object of the Government was not only to protect the revenue, but also to encourage industries, and he contended they could do that much more effectively by allowing machinery to come in free than by taxing it. After all, what was the number of establishments which would be affected by this protection? With the exception of one or two in Brisbane, he was not aware of any others.

AN HONORABLE MEMBER: Maryborough.

The COLONIAL SECRETARY: There was one in Maryborough, and he would ask, were they simply to encourage one in that town and another in Brisbane at the expense of the whole colony? There was no doubt the feeling of some of the members of the Government was in favor of these duties being continued, but to his mind, and the mind of the honorable the Colonial Treasurer, and other members of the Government, it was clear that they should not be exacted. That was the principle they proceeded on, and he hoped the committee would agree to it.

Mr. FITZGERALD said he felt called upon to take exception to some of the remarks which had fallen from the honorable member for Brisbane; and the first that he would refer to was the delusion he appeared desirous of spreading on the minds of honorable members, that South Sea Islanders only cost the persons who employed them at the rate of £6 per head per annum. Now, the case was very different, because when the cost of importing them, and sending them home again, and clothing and feeding them, was taken into consideration, he would venture to say that they cost very little short of £30 per annum. And then the sugar growers of the colony at the present time had not the advantages which existed in the earlier days of the industry. At the present time the quantity of sugar produced was so great that growers were forced to seek markets outside this colony. Their principal markets now were not in the towns of Queensland but in Sydney and Melbourne, where they had to compete with sugars grown in Mauritius and other countries, where machinery was admitted free, and where the amount of labor to be obtained was really unlimited. Therefore, practically, they had no protective duty. As far as he could see, the only object of the present duty on machinery was to benefit only one firm that was capable of making this machinery, because, although there was a foundry in Brisbane, it was totally inadequate to make mills of the size used on large plantations. There was one in Maryborough which could produce large machinery, because they got portions of it made in Ballarat, in Victoria, and they made it up. Then, again, it was really very hard that persons here, who were trying to uphold a new industry like this, should be forced sometimes to take very inferior machinery, at

high prices, because they were subjected to a tax, and a very heavy one. He could state an instance in which one of his own neighbors, who was a member of the other House, bought a large plant in England, and he had to pay about £700 before he could get it put up, or a single article removed from the river bank. Besides this, while they employed a large amount of colored labor they also employed a large number of Europeans—certainly 50 per cent. in numbers, and perhaps double the value in wages. They were entitled to some consideration for this, and in the place of putting obstacles in the way of such an industry, they ought to be removed, so as to encourage people to become employers of, not only colored labor, but also to a large extent of European labor. He would leave one of his colleagues to point out the hardships with which the miners had to contend. In both of these industries there was no certainty of making large fortunes, and it must be patent to the honorable member for Brisbane, and other honorable members, that sugar growing was not so very paying that those engaged in it could afford to disregard the sums they had to pay for duty. In fact, in some portions of Queensland it was just a question whether the industry would be continued for many years longer or not; and he thought it would be extremely hard to place obstacles in the way which could be removed at very small expense.

Mr. DE SARGE thought the committee should take a higher view with regard to the exemption of machinery from duty. If they could stand to be taxed very heavily for immigration, it seemed absurd to tax machinery, which was supposed to do away very largely with the employment of labor. On the face of it, that was an argument which he defied any one to gainsay—that it would be an anomaly to tax machinery when they were paying large sums for the importation of labor. It seemed to him that if there were an industry it would be well to assist by a reduction of taxation, it was the sugar interest. Sugar growers already received protection in the shape of a tax on sugar, and they would be very fairly dealt with if this reduction of taxation were conceded. He thought they would be adopting a wise principle in taking the duty off machinery, in order to encourage that industry. The Government, so far, had done wisely; and if they could only manage to reduce the tax on salt, they would make an important addition to the tariff, and would be dealing with the colony at large in a very fair spirit indeed. There was an insidious disease which had crept into this colony—the disease of worms in sheep, and in cattle too; and whatever honorable members on the other side might say about giving encouragement to the squatting industry, which they looked down upon so much, and to so little purpose, they would confer a great benefit on the community

by abolishing the tax upon salt. There could be no doubt that when the squatting class did badly or well the result was felt all through the colony in one shape or another. This was clearly shown in 1866, when there was an enormous decline in the price of wool, which was still the staple industry of the colony, however they might wish to encourage other industries. He certainly thought that they should give some encouragement to those who were struggling to keep their runs still sheep runs, by granting them similar assistance as was proposed to be given to sugar-growers and producers by taking the duty off machinery—namely, by taking the duty off salt. He would certainly vote for the addition of salt to the schedule. He considered it would be wise on the part of the present Government and the House to consent to the proposal, and to forego the the revenue of £3,000, or whatever the amount might be, derived from that source. The subject was well ventilated last session, and the arguments were very strong in favor of the abolition of the tax. The amount was not large, and the Government would be gracefully conceding something to persons who were struggling very hard indeed. Years ago, squatters were in a position that they did not require salt. He remembered when stations on the Burnett were thought quite equal to those on the Darling Downs; but now they were altogether in the shade, and it was hard struggling to keep sheep on the runs. He thought it would be a graceful concession on the part of the Government to agree to the proposition at once.

Mr. IVORY said he was very much surprised at the action taken by the honorable member for Brisbane, because he understood from what he had previously heard from that honorable member that he was a protectionist to the utmost extent.

Mr. STEWART: No.

Mr. IVORY: When he heard that honorable member standing up in his place to protect one of the greatest and one of the rising industries of the colony, and when he heard him afterwards supporting a tax which would militate very much against another industry, namely, upon machinery for sugar, he must confess he was at a loss to understand it. It appeared to him that in place of that honorable member endeavoring to protect the interests of the country and the community generally, his object was to put money into the pockets of one or two individuals in the colony.

Mr. STEWART: No.

Mr. IVORY: If the honorable member was candid in his desire to protect the industries of the colony, he thought he was in duty bound to vote for the abolition of the duty on machinery. With regard also to his remarks respecting quicksilver, that was another industry which stood upon the same footing. There was a vast number of miners scattered over the colony in all directions, and

without this material, their industry would languish. But the honorable member, for sake of two foundries, would impose a tax upon machinery that he might put money out of the pockets of thousands into the pockets of the two. Such a course he considered most erroneous. With regard to the observations of the honorable member for Normanby respecting salt, he could fully corroborate all he had stated, and he thought, in place of taxing this article, a premium should be held out for the use of it. When they knew that, for years, one of the greatest industries of the colony, namely, the production of wool, had been languishing—that they were losing sheep by millions—they ought to take steps to remedy it as far as possible. Statistics would show that the sheep in the colony had diminished very materially of late years; and there had been a cry for a long period, a warning voice raised on the subject, notably by Mr. Haly, whose prophecy had come literally true—that millions of sheep would leave the country, and that many people would clear their runs from sheep simply by reason of them being infested with this one disease, which, so far as experience in other countries had shown, could be remedied to a great extent by the wholesale use of salt. He therefore thought, as he had said before, that in place of taxing this article, a premium ought to be held out for the use of it; and when he heard what amount of revenue was derived from it, he quite agreed with the honorable member for Normanby that the Government should include it in the list of exemptions.

The COLONIAL SECRETARY thought the committee could not accuse the Government of any desire to place protective duties upon any article, and it was not with that object that those articles had been exempted; he thought he had already given sufficient reasons why they should be exempted. He believed the honorable member for North Brisbane might, in his arguments, have been somewhat misrepresented by certain honorable members opposite; but he could only think that the protection sought to be extended to the articles in question was for the benefit of a few, when he looked at the many industries which would be encouraged by the abolition of the duty. He took, however, a somewhat different opinion in regard to the item of salt, from the duty on which, there was not much coming in to the revenue—only some £4,000 a-year. For that reason, he considered that very little should be said upon the subject; at the same time, it must be remembered, that even £4,000 was something in connection with the other duties which the country required. In asking honorable members to consider that duty, he might mention that it was exactly the same as in New South Wales and Victoria, and he was not aware by what argument honorable members now proposed, not only to have it taken off, but actually to have a premium paid for the more extensive use of it. He

was not aware by what right pastoral tenants could come forward and ask for such a premium, or by what right they asked to be relieved from a tax which he was informed in most cases amounted to only £10 a-year.

Mr. WIENHOLT thought the honorable member at the head of the Government was in error, when he mentioned that the duty on salt amounted to only £10 a-year, as from his experience he knew that it was not £10 only, but hundreds of pounds, that were annually paid by holders of stock, in some parts of the country. It was a matter which concerned not only the holders of stock, and the pastoral interest, but the whole of the people of the colony, as meat was the staple food of the country. It was a matter of great consideration to the people, whether they were to pay 2d. or 3d. a pound for their meat, or 4d. or 6d. By allowing salt to be imported into the colony free, there would not only be a saving to the colony in the end, but it would be imported freely, and would be greatly used by shippers, to fill up ships coming from home. He was quite sure, that even if a bonus was given for the use of salt—although such was not the wish of honorable members on his side of the committee—it would be eventually for the benefit of the country. He was convinced, moreover, that any Government which would persist in keeping on the duty of one pound a ton, because it was done in the other colonies, was a Government which did not understand what it ought to do.

Mr. DICKSON said he was sorry that he could not support the amendment of the honorable member for North Brisbane, in the matter of the retention of the duty on machinery. The objection which had been raised by that honorable member was, that by taking off the duty they would be throwing out of the market a number of skilled artisans, who would most likely leave the colony; but he (Mr. Dickson) took an opposite view, as he contended that the greatest impediment to the more extensive use of machinery had been its extreme cost, and that if it could be introduced at a less cost, it would be used for many more purposes than those for which it was at present used. The more machinery there was used in the colony, the greater demand would there be for skilled labor, to keep that machinery in order and renovate it; therefore he concluded that the more imported machinery there was, acting as a check upon colonial-made machinery, the more benefit would there be derived. But machinery was admitted free of duty at present in the case of a steamer, which, when fully equipped, came in free; whilst, in the case of a shipwright, who had built the hull of a vessel, sending home for the engines, he would have to pay a heavy duty. Why, again, should a duty be placed on machinery, simply to encourage one or two ironfounders? He would not like to say one word to injure those gentlemen, but it must be remembered that they had already

had the benefit of encouragement; and when it was found that new industries would spring up by the introduction of machinery free, he considered that they should not study just one or two foundries. He might mention that within his own knowledge several persons, commencing new industries, had sent home for machinery, and when asked by him why they had done so, the reply was, that they could not get what they wanted in the colonies, but only at one or two places in England. He would ask, why those men should be placed at the disadvantage of having to pay *ad valorem* when they could not get what they required made in the colony? He thought the committee would see the propriety of not checking the development of new industries by the imposition of duty on machinery. With regard to the salt duty, he was of opinion that it should be abolished, for two reasons. In the first place, because the revenue produced by it was very small; and secondly, because a large number of ships were likely to come to the colony which would probably be laden with it. Supposing a consignee received a large quantity of salt at the present time, and had no room to store it, he was obliged to send it to a bonded store; in such a case, the cost of cartage from the ship to the bond, independent of the cost of bond, would run into twenty-five per cent. at least. He would point out to the honorable the Premier, that whilst he coincided with him that they could hardly expect the importation of too many free goods, yet at the same time, by withdrawing Schedule B and carrying the *ad valorem*, there would still be a gain of £6,000. Now, the amount of the duty which would be received from salt would be certainly less than that sum which the honorable the Treasurer said would be gained in the manner he (Mr. Dickson) had just mentioned, and he thought that, in the matter of an article like salt—which was in itself, after all, a necessity in agricultural as well as pastoral pursuits—the amount received in duty was so disproportionate to its value to the public, that he should consider it his duty to vote for the repeal of it.

Mr. FRYAR said he had been somewhat surprised at the reasons given by the honorable member for North Brisbane for opposing the schedule. That honorable member stated that sugar machinery could be made nearly as cheaply in the colony as it could be imported; but he (Mr. Fryar) was not aware that such was the case, and, moreover, he was not aware that the machine which had been made for the honorable member himself had been a very great success. The honorable member had also adduced as an argument for the continuance of the duty, that one of the pioneer sugar-growers had received a large grant of land; but what that had to do with sugar-growers at the present time he was at a loss to conceive. The committee had also been told that the labor employed by sugar-growers cost them only £6 a-year.

Now, although he was not an employer of colored labor, he knew as a certainty that the expense was not £6, but at least £26 a-year. Nothing, however, would tend to reduce the cost of labor so much as the employment of good machinery. He quite agreed with the honorable member for Enoggera that they could dispense with the small trifle raised by the duty on salt; it was not so much a question as regarded the small quantity now imported, but he believed that the heavy duty imposed, which amounted to nearly cent. per cent., had had the effect of preventing a very large quantity being introduced. There was no doubt that salt was a great purifier of land, in addition to its advantages for pastoral pursuits. He intended to vote for the schedule as it stood, and also for the abolition of the duty on salt.

Mr. STEWART wished to explain, in answer to the remark of the honorable member for the Burnett, "that he was a protectionist," that what he did state was, that taxes should be raised in such a way as to foster industries, but not in such a way as merely to bolster them up. He would also point out that the committee had lost sight of the great injustice that would be done to holders of machinery who had paid duty upon it, by remitting the duty that night. There were persons who held large quantities of machinery, on which they had paid ten per cent. duty, and he considered that in justice the Government should be prepared on the following day to refund those people the amount they had paid. A great deal had been said about sugar machinery, and the honorable member for East Moreton had challenged him about some in which he (Mr. Stewart) had an interest. That machinery he believed to be the best ever manufactured in the colony, and there was no fault with it because it failed, as its failure was caused entirely through the vessel on which it was fixed being too small. So far from machinery manufactured in the colony being of an inferior description, he might say that he had seen a large number of sugar mills at work, and that both in the North, and in Brisbane, machinery was completed that would turn out ton for ton of sugar in as satisfactory a manner as any machinery ever imported. He could not see why any additional protection should be given to sugar-growers beyond the £5 duty now paid; so that it was not protection he advocated, but he objected to knocking down one industry to bolster up another. If honorable members referred to other sugar-growing countries, they would find that, with the exception of a few, the people were poor; and again, he believed that if the duty was remitted as proposed, the benefit would go into the pockets of those who had not yet got machinery. That question appeared to him to be mixed up with the question of the settlement of the land; and, unless there were other industries beyond the settlement of the land, the country would become very poor indeed. Upon that subject

he would give two quotations from eminent writers upon the subject, the first being from John Stewart Mill, who said that—

"Neither now, nor in any former ages, have nations possessing the best climate and soil been either the richest or most powerful, but (in as far as regards the mass of the people) they have been the poorest."

There was also another authority to be found in "Carey's Principles of Social Science, vol. 1, page 373." There, appended in a foot note, were the following remarks made by Fitzhugh, the author of "Sociology for the South :—

"We are very sure that the wit of man can devise no means so effectual to impoverish a country as exclusive agriculture."

He thought that those were two valuable opinions; but if honorable members would just look at the Southern States of America, and compare them with the Northern States, they could not make a better comparison in support of what he had stated. He thought it would be seen from the authorities he had quoted, that every means should be taken to vary the industries of the colony, and to get every industry they could to take root; and by that means enable the colony to become rich in every sense: if, however, they confined themselves to either sugar growing or agriculture, it would soon become poor.

Mr. MACROSSAN thought the honorable member who had just spoken had adopted very peculiar views, as to his mind sugar growing was a foreign industry. In regard to machinery for quartz crushing, he might say that more men were employed in producing the quartz than were engaged in manufacturing all the machinery in the colony. They, however, did not want their industry bolstered up, whereas the honorable member for North Brisbane wanted to bolster up other interests that did not belong to the country at all; for, notwithstanding what the honorable member had said about colonial machinery, he would defy him to point out in the northern districts, at least, one machine which had been made in the colony. The honorable member had very mistaken ideas of the gold-mining interest, if he imagined that it was well cared for; as, on the contrary, and he believed honorable members would agree with him, they had been very much neglected. It had been stated the gold fields cost more than they paid, but such was not the case, as the cost of management was within the amount paid; not only that, but the miners in northern Queensland paid £15 or £16 per head towards the revenue, whilst people in the South contributed only about £4 or £5. The men in the North were mostly unmarried, and consequently they spent a great deal of money in the consumption of articles which were a great support to the revenue. He was not going to imitate the example of certain honorable members opposite, who,

when on the Government side of the House, opposed the remission of the duty on machinery, and kept the House up all night on the question of the abolition of duty on salt; but he would confess that he thought they were entitled to have that duty remitted, and he considered that they were the best judges on that subject, as he, and some honorable members near him, were the best judges on mining matters. Those honorable members said that if the duty was taken off salt they would use ten tons where now they only used one ton; and he thought that the country would be fully compensated for foregoing the small amount of duty collected annually upon that article, by the benefits which it was said a larger use of it would produce.

Mr. FRASER trusted that the schedule would be carried in its present form. He believed that it had been laid down by honorable members on both sides that in the course of taxation, they should pursue that course only which, whilst it did no injury to any one industry, assisted all industries. No one could accuse him of being a protectionist, but he objected to the schedule as now proposed, for he could not help regarding it, first, as a species of class legislation; and, secondly, as an act of injustice. As regarded sugar growers, they could not deny that they were at present protected to the extent of £5 per ton on imported sugar, and 2s. a gallon on rum imported into the colony; whilst, as regarded the *ad valorem* of 10 per cent., there were a large number of men who had embarked their capital in the manufacture of machinery, and who were to be immediately affected by the withdrawal of that duty. He did not wish that industry to be bolstered up, but he thought those men should be treated fairly, and should be ranked as others, and have due notice of when the protection they now enjoyed was to be taken away from them. He submitted that in all fairness the committee was bound to treat them as it was treating other industries, and give them fair notice when the present duty would cease. It had been asserted that machinery could not be manufactured in Queensland; he was not prepared, or going to say, that some of the large and extensive machinery now in use in the North could be made in the colony, but he could say that in the southern parts of the colony machinery had been made and erected which had proved equal to any imported. With respect to the gold fields he believed what the committee had heard was correct—that not a machine in northern Queensland had been manufactured in the colony; but he would ask, whether the makers of machinery here had been allowed a chance of manufacturing it? In one case—at Gympie—he believed a machine had been made in the colony, and that it was working most successfully. It must also be borne in mind that the diggers, only a short time ago, had the benefit of the

export duty on gold being remitted. With regard to the article of salt, he might say that he had no objection to the duty upon it being abolished, if it was a matter of great importance to either the agricultural or pastoral interests; but what he contended was, that the committee should take into consideration the interests of parties engaged in the manufacture of machinery—not so much on account of the capital they had invested, as the number of men they had for a long time employed. He maintained that they had no right to inflict an injury upon any portion of the community, however small it might be; but when the time arrived for a change, after due notice was given, let them take their chance, and if they could not succeed the legislature had nothing to do with it. As to the statement that it was fostering foreign and not native industry, he could hardly think that such was the case, as England, which was the first manufacturing country in the world, imported raw material, and that was the case in this colony. Still, although that had been the case, it must be remembered that in the colony there were the materials used by the founder, namely, limestone and iron. Independently of those facts, he considered that the founders ought to be placed in the same advantageous position as other industries had been.

Mr. FITZGERALD said he felt that it was again necessary for him to make some explanation about the protective duty of £5 per ton on sugar, as so much reference was made to it by honorable members. He asserted that that protection really no longer existed, as the quantity of sugar made was so great that there was no longer a market here, but producers were obliged to export it either to Sydney or Melbourne, where they came into competition with that imported from the Mauritius. So that consumers derived all the benefit, and not the producers. Again, when rum was first distilled, it was thought that the distillers would have the benefit of the differential duty between manufactured and imported rum; but except in one or two instances, such had not been the case. Then it had been stated that by the abolition of the duty on machinery great injustice would be done to those engaged in foundry work, and who had machines on hand; but he denied that that was the case, or that they would feel, except in the most trifling degree, any change. The work generally executed in the colonies, except in Victoria, where he believed a very large foundry had just been finished, was small, principally for small sugar clarifiers; and that would still be the case, as the manufacturers in England did not care to make any but large-sized plants. The only injury that could be done, was to those who had already paid duty on machinery transferred from bond to their own stores, and in that respect it might be worth the attention of the honorable the Treasurer to consider whether some drawback should not be

allowed, as it would not amount in the whole to more than a few hundred pounds. He thought the sum would be very small compared with what miners and others would have to pay during the next few years if the duty was continued.

Mr. MOREHEAD thought the honorable member for Bundamba was slightly in error in his arguments, as he (Mr. Morehead) knew nothing that was more beneficial to a country than the encouragement to introduce machinery for the development of its various industries, and the means of employing more labor. With regard to the injury that the abolition of the duty would inflict upon manufacturers of machinery in Queensland, he considered it only a matter of little moment; although, if it was considered in the light in which some honorable members would have it considered, it would do the colony a great deal of harm. If they were to have their industries cramped by the imposition of *ad valorem* duties, it would do those industries great injury, and he trusted that no honorable member would endorse such narrow views. He also hoped that the drawbacks mentioned by the honorable member for Bowen would not be given. He did not think that any honorable member except staunch protectionists would oppose the resolution before the committee, and he trusted there would be no further opposition to the free list, even including salt.

The ATTORNEY-GENERAL said that as there would be a division taken on the resolution, he wished to say a few words. He did not know whether he was a protectionist or not, but if he was, he should not throw obstacles in the way of those engaged in a large interest for the purpose of benefiting a few engaged in another interest. He would suppose that there were five hundred men engaged in the manufacture of machinery, whilst he would put down the number of those employed on quartz reefs at 11,000, and those engaged in sugar growing at another 11,000; there would then be 22,000 persons affected by the duty put on the manufacture of machinery for the benefit of 500 persons, or even, if honorable members liked it, 1000 persons. That certainly was a curious adaptation of protection, but he considered that all the industries of the colony should be protected, and that the number of persons engaged in gold mining, and other occupations for which machinery was required, should be protected. Why, the gentlemen interested in foundries, and the men who worked under them, did not, he ventured to say, amount in number to that of the girls employed to work sewing machines. He believed that whilst the foundries, that at Maryborough particularly, had been productive of great good, it would not be right to oppose the resolution. And, whilst upon the subject, he might read a short extract from a speech he delivered in that House in November 1870, when he, in conjunction with other honorable members, vainly endeavored to have the duty

removed from off quartz-crushing machinery at the time it was proposed to be remitted off sugar-making machinery. He then said that—

"He had made a calculation, in connection with this subject, and he found that in one year, a crushing machine of average power, crushing say, 250 tons of quartz a-week, would increase the riches of the colony by some 70 or £80,000."

He would like to know whether any foundry would do that. He had a great sympathy with iron founders, but he did not think it would be for the advantage of the country to continue the duty on machinery. With regard to the duty on salt, he might remark, that when the subject was under discussion, during the last session, but one he thought it was a duty which could be remitted without injury to the colony, but since then he had spoken to one or two gentlemen on the subject who were largely interested in pastoral pursuits, and he had understood from them that the duty of £1 per ton on salt was a mere bagatelle in station management. He had certainly thought before then, from what honorable members said, that not only should the duty be remitted, but that, according to the then honorable member for the Burnett, those who used it should receive a bonus; so great was his belief in the virtues of salt. From what he had heard since, and as the Government were compelled to raise a revenue, and seeing moreover how other articles were taxed, he thought the duty on salt could not be objected to. The honorable member for the Kennedy had overlooked one thing, that there was a great deal of salt used in the production of gold from pyrites; but he was quite sure that although the mining population had been truly said to have been hitherto taxed out of proportion to the rest of the public, still the small impost of £1 per ton would not be objected to by them. He thought the committee would do well to let the schedule go as proposed by his honorable colleague the Treasurer.

Mr. IVORY was certainly very much surprised at the remarks which had just been made by the honorable Attorney-General, and would be very glad indeed to know who the gentlemen were who had given him the information he had mentioned; no doubt they were the owners of large tracts of beautiful country on the Downs. As a member for a district where they had to struggle very hard indeed to make sheep-farming pay—a district where, instead of, as a few years ago, they had millions of sheep, they could now count them by thousands, he had had some considerable experience; and he must say that he thought the honorable member must have derived his information from large stockholders to whom salt was, to a certain extent, of immaterial moment. There was not the slightest doubt that those squatters who had good salt-bush country did not feel the imposition of

the duty; but he would put to honorable members the case of men who had inferior country, as it was upon them that the duty pressed most heavily.

The ATTORNEY-GENERAL regretted that he could not comply with the honorable member's wish, and give the names of his informants; but he might tell the honorable member that one was a gentleman to whom the honorable member had alluded—one of those who had taken up bad country in the unsettled districts.

Mr. GRIFFITH wished to say one word upon the question of machinery, as it had been adverted to by the honorable the Attorney-General. He was not a protectionist, nor did he wish to be thought one, but the question before them was, what was best for the country? and he was not over the mark when he said that there were, at present, 200 men earning £3 a-week each, employed in one foundry. He would suppose that 200 workmen represented a gross population of one thousand; and, therefore, if an interest of that sort was destroyed, those 200 men, with their families, would probably leave the country, to get employment elsewhere. But let honorable members compare that state of things with the machinery mentioned by the honorable Attorney-General, who said, that one machine would produce to the colony £80,000 a-year; and ask, first of all, what was the cost of the machine? He would put it down at £3,000, and the duty on it at £300; it would, most likely, last for five years, and the duty would thus be £60 a year royalty upon £80,000. The honorable member's arguments were based entirely upon quartz crushing, and for the sake of saving that £60 a-year, he would propose to drive out of the colony one thousand persons. He was not a protectionist, and if the question was ever raised it would be found that he was a free trader; but, he thought, after the arguments put forward to the contrary, the balance appeared to be in favor of retaining the duty on imported machinery.

The ATTORNEY-GENERAL said the honorable member who had just spoken, had risen to answer his arguments, but the honorable member had forgotten to refer to one statement he had made, namely, that the miner was the most heavily taxed man in the community, and, at the same time, the largest consumer of dutiable goods. As a proof of that, he might mention that at the port of Townsville, which consisted entirely of a digging population of 1,500 persons, the duties paid were second in amount only to those of Brisbane; they were more than at Maryborough, and sometimes larger than those at Rockhampton. Settlement on the land had not succeeded there, but all the contributions to the revenue were paid by miners—so that when he objected to the *ad valorem* duty on machinery, it was in conjunction with the continual taxation of the mining community.

He submitted it was a grievance of which the miner had a right to complain, as it was in addition to other taxes he already paid, and which were larger than those paid by any other section of the community.

Mr. HODGKINSON said he could say on behalf of one of the largest holders of machinery, that although he would sustain a loss by the resolution being carried, he was quite willing to risk it, in view of the increased benefit he would reap hereafter. As a holder of machinery, himself, he should have been glad if the honorable Colonial Treasurer had given a little more notice of the proposed change, or was willing to allow them a drawback. Still, the interests of the few holders of machinery were infinitesimal when compared with the interests of the general public. At present, a man who purchased a machine had to pay *ad valorem*, and then the merchant selling it had to wait for several months before he would get any return for his capital, so that he was bound to charge an extra price; that was one reason why the *ad valorem* pressed more heavily upon people in distant parts of the colony than those residing in towns. A quartz-crushing machine, and he would take the smallest in the colony, employed a far greater number of people than the whole of the foundries of the colony put together. He spoke from practical knowledge. A quartz-crushing machine gave the means to large numbers of men of opening up and developing a gold field, and ensured them remunerative employment. It was the duty of every honorable member who wished to see the gold fields developed and the colony prosper, to assist that development by supporting the introduction of mining machinery. In reference to what had been said by the honorable member for Oxley, he might tell him there was not one man in ten thousand on the diggings who had the capital or the pluck to take a quartz-crushing machine to a new gold field. The risks were very great. Besides the risk of failure of the diggings, there were the risks of carriage; and, in addition to the original outlay on the machine, every movement was attended by expense. Therefore, each additional item that was put on machinery tended to prohibition, and restricted the number of men that might otherwise be willing to import it for mining purposes. Mining machinery could not be hidden in a vessel; it was bulky and heavy; and every package told its own tale. There was no need for a duty on it; those who imported it had to pay at every stage. It got into the hands of the monopolists at once—the Steam Navigation Company, who charged heavily in freight; then, when it was landed, carriage had to be provided, and the perils of overland transit began, even with the most careful teamsters that could be selected. It must be remembered that the prospects of the digger were tested by the stampers, and that he could not get on without the quartz-crushing

machine. The mining interest was the second interest of the colony; the pastoral interest being the first. Feeling that the amount of duty on salt was a very small matter, he should support the insertion of the word "salt" after "quicksilver" in the schedule.

Mr. PETTIGREW said some honorable members seemed to think that salt was required by the squatters only. The small settlers and farmers required it just as much as the squatters; in fact, more so, because there was an enormous tract of salt-bush country held by the squatters, where salt was not required for their stock. The loss of the small tax on salt would be recouped to the Treasury by the large shipping that would come to the ports, and the increased consumption of dutiable goods by their crews. A fallacy on the part of an honorable member who had spoken was that a drawback should be given to the holders of machinery. They might as well be asked that every family that held a bag of salt should have a drawback out of the amount of the duty collected during the last week. Again, as the *ad valorem* duty had been reduced to $7\frac{1}{2}$ per cent., should not mercantile men ask the Government to give them an equivalent drawback? He did not think it would hurt the machinists of Brisbane or Maryborough to decline that suggestion. Only the commonest machinery, the bulkiest parts, was made here; the finest sorts could not be made here, but must be imported from other places. New industries required to be developed, and for that purpose machinery was necessary. Say the agriculturist wanted machinery; ordering it from abroad, he had to lie a long time out of his money; and that was a tax on him, without having to pay duty upon his machine when it arrived. The man had to go to the money-lender, meantime, to carry on. In many cases, just as the machine had come to hand, the man lost it, just for want of a little more capital or time. He spoke from experience gained many years ago. It had been proposed to admit drugs duty free. He might argue that salt was a drug. He should support the schedule as it stood, with the addition of the word "salt."

Mr. LORD said he had listened very attentively to everything that honorable members had advanced; and there was not one who had spoken who did not think that the duty on machinery should be taken off altogether, sooner or later. It was a little matter whether the duty was taken off now, or in a short time; but if its repeal was delayed, every interest in the colony would be retarded, simply because nobody would order machinery now, but anyone requiring it would wait until the duty was taken off. On quartz-crushing machinery, money could not be got from the banks; it was too dangerous a security. Yet it was very expensive, and a large capital was necessary to procure it. He should like to see any gentleman put up a quartz-crushing machine for £3,000, that would crush two hundred tons of stone in a week.

Mr. GRIFFITH: That was the cost of landing it.

Mr. LORD: He thought it would be found that the cost was nearer £5,000, at this present moment. The price of iron had gone up about fifty per cent., at home. The honorable member for Brisbane had stated that the merchants of Brisbane, Rockhampton, and elsewhere, contributed very largely to the revenue; but he had forgotten to tell the committee, at the same time, that a good deal of what they contributed came out of the pockets of other people.

An HONORABLE MEMBER: All of it.

Mr. LORD: He was certain that the miners, as a rule, were the greatest consumers of dutiable articles in the community; and it was they who felt the effects of the heavy taxation.

Mr. MACROSSAN: At the risk of prolonging the debate, he should offer a word or two. The honorable and learned member for Oxley seemed to think that anyone landing a machine for £3,000, could make by it £95,000 per annum; and he had spoken in a way as if he was the only individual who knew anything about machinery. The fact was, that there were nearly five thousand men connected with mining amongst whom that £95,000 must be divided. So far from being profitable, he thought he might say that one-half of the men who had invested their capital in quartz-crushing machines had failed. Some, he knew, had lost more capital in quartz-mining than would start one-half of the merchants in Brisbane.

The question was then put, and the schedule, as proposed, was affirmed, on a division, by 30 Ayes to 6 Noes. This got rid of the proposed amendment, to omit all the items to be added to the free list.

Mr. GROOM said he should resist the proposal to include salt in the list of exemptions. The amount of duty collected on salt, in 1873, was £2,500; if the duty was reduced as proposed in Schedule A, the receipts would be about £1,500, which amount would be scattered over a population of 150,000. He dissented altogether from the doctrine laid down by the honorable member for Burnett, that if the duty was reduced, one-half the consumption of salt would be increased in his district; and he did not believe that £1 a ton would make any difference at all in the quantity used. If facilities for conveying salt into the interior were increased, the consumption might be increased also. Honorable members should see if they could not come to terms with the Minister for Railways, in order that the cost of conveyance might be reduced. It cost £3 10s. to convey a ton of salt to Dalby; and it would not cost less than £6 to convey it thence to Burnett; that was £9 10s. a ton. He found that the persons who advocated the abolition of the duty on salt were connected with the pastoral interest. Looking at the small amount that the reduced duty would realise,

it was hardly worth talking about. The smallest municipalities in the country were contributing their share of local taxation, irrespective of the taxation for general revenue; and they did not complain. But the wealthiest class in the country, who were making princely fortunes out of the use of the public lands, complained of their share of the paltry amount which the duty on salt yielded to the general revenue. If honorable members would assist him, he should be glad to sit till to-morrow morning, as he did before, to resist the reduction of the duty.

The question was put, and the amendment for the addition of "salt" to the exemptions, was agreed to; and the schedule, as so amended, was passed.

The COLONIAL TREASURER moved Schedule D, with amendments, as follows, to stand third in order:—

That upon all articles which are not included in either of the foregoing resolutions, or upon which a specific duty is not imposed by the Customs Duties Act of 1870, there shall be collected and paid the duties following, that is to say—

Until the first day of July, 1874, a duty of ten pounds upon every £100 of the value thereof.

From and including the first day of July, 1874, until and including 30th September, 1874, a duty of £7 10s. upon every £100 of the value thereof.

From and including the 1st day of October, 1874, a duty of £5 upon every £100 of the value thereof.

Honorable members would see that according to this proposal there was no definite time mentioned when the *ad valorem* duties should be knocked off. He should point out that if the revenue exceeded the anticipations of the Government, it would be competent for the House to strike off the *ad valorem* duty altogether. However, at present, considering the reductions that had been made, the Government could not see their way to making a larger reduction of taxation than he now proposed.

Question put and passed.

The House resumed, and the Chairman reported the resolutions.

The COLONIAL TREASURER then moved—

That the resolutions come to by the Committee of Ways and Means on the 1st instant and this day be adopted forthwith.

Mr. THOMPSON asked the Speaker if that was quite correct? He found that the Standing Orders were silent on the point. The resolutions ought to be adopted on a future day and not on the same day as they were reported. He was not disposed certainly to sit up all night to discuss the items; nor did he think it was fair of the Treasurer to press the adoption of the report. According to May's "Practice," resolutions of Committees of Supply and Ways and Means were reported on the day appointed by the House, but not adopted on the day that

they came up from the committee, and the rule could only be relaxed in cases of emergency. Though the House might now open up the whole subject, yet that was not the ground he took for objecting to the motion. It was only fair that the honorable member for Dalby should have the opportunity of ventilating the question which was—and he was not using an unparliamentary expression—burked to-night.

The COLONIAL SECRETARY said, he trusted that the honorable member did not intend to offer any obstruction to the Bill going through the House, as that would not be consistent with parliamentary practice. The honorable member admitted, himself, that in cases of emergency the rule laid down was relaxed. This was such a case. Besides, the practice of the Assembly had been that such resolutions as were now before the House were reported and passed through on the same day. The proposal of a new tariff was certainly a case of emergency such as was contemplated by the rule applying to the House of Commons, and such as was referred to by all the authorities; and the course now proposed by the Colonial Treasurer was in accordance with the invariable practice of his predecessors in the Assembly. On reference to the "Votes and Proceedings," he found that on the last occasion of an alteration of the tariff, Mr. Ramsay took the same course, and moved the suspension of the Standing Orders to enable the House to pass a Bill through all its stages the same day. That was a very clear authority for the course now taken. "May" clearly supported his view, that this was a case of emergency. However, the House were not bound by any authority when their own practice was clear, and they should not give that up for any other rule or practice. After all, there had been no business done yet in the present session—the House had not passed a single Bill; and they could not object to go on a little longer this evening to dispose of the important measure now to come before them.

Mr. PITTGREW said, notwithstanding the law laid down on the subject, he submitted that there was no case of emergency at all. The Treasurer had the authority of the resolutions of the House to enable him to collect the duties under all the schedules. He did not see why honorable members should be kept up all night for the purpose of discussing Schedule A; when the tariff Bill came under consideration, they should have a little time to consider that schedule. He should like a little more time to consider all its bearings, and to consult the library on certain matters. Everybody would pay duty under the resolutions, and if the schedule should not be passed in its present shape, there were the drawbacks. Some of the country members had come a long way to-day, and were tired; and it was only punishing them to keep them in the House to-night. They would return refreshed to-morrow to deal with the Bill.

Mr. BELL said he thought the Government might be very well content with the progress they had made. The measure had arrived at a stage when it would be very easy for honorable members to prevent the Bill going further to-night. There were those present who were determined to prevent it passing to-night. Schedule A was a very important one. Let honorable members have twenty-four hours to consider the effect of the resolutions which had been passed to-night, and how they would affect schedule A. This was a peculiar schedule; it had neither principle nor anything else that he could understand, or that justified it as it stood. A discussion would take place on many of the items, and the discussion would show how utterly inconsistent they were one with another. He agreed with what had fallen from the honorable member for Stanley, that there was no exigency whatever for proceeding with the Tariff Bill to-night. The precedent quoted by the Premier as to what Mr. Ramsay did in a single night was no argument, as the cases were not parallel. He should like to hear a statement from the Treasurer that would induce the House to suspend the Standing Orders to allow his Bill to pass through all its stages to-night.

The COLONIAL TREASURER observed that the honorable member for Dalby had forgotten that it was the invariable practice of the Queensland Assembly, when a change in the tariff was brought about, to sit until the Bill for effecting the change was done with. He referred to their proceedings in the year 1870, when the House continued the sitting after midnight for the purpose of passing a revenue measure.

Mr. THOMPSON: Who was in opposition?

The COLONIAL TREASURER: He did not know, but he had no doubt that the honorable member for Bremer was amongst the supporters of the Government of the day, and did not then see the objections which he saw now. He could find no reason for the members of the late Government throwing so many obstacles in the way of the progress of the public business. When the honorable member for Stanley heard what he (the Treasurer) should say on the different items of Schedule A, he would withdraw his opposition. When that schedule was passed *pro forma*, last Wednesday, it was in order that the Tariff Bill should be advanced. The course which he was taking was the usual course. There was nothing to prevent the Bill going through all its stages in the present sitting, unless honorable members opposite had made up their minds for obstruction, and had a disposition towards a dead-lock. The honorable member for Dalby, and other honorable members, had had time to make themselves familiar with Schedule A, during the past five days; and, in a couple of hours, the House could dispose of it. There was a large amount of business—private business—on the paper; and it was desirable to make

some advance with that. The Government did not wish to force on the House any obnoxious item in the tariff, or in Schedule A, which was to be further considered. It would be well to get on with the business. The Government desired to get their Estimates through. There was only about £25,000 in hand from the vote of credit passed at the beginning of the session; and claims were coming in every day, which must be met by the Government. Honorable members were in the House for the purpose of doing the public business, and they should be prepared to go on with it. The Government were entitled to all the rights and privileges that had been enjoyed by their predecessors. It was a very unusual thing for an Opposition to resist the progress of a Customs Bill which only carried out resolutions which had been previously agreed to by the Committee of Ways and Means. Let them proceed and discuss Schedule A, in order to get rid, finally, of the vexed subject; because it was perfectly clear that until the Assembly got rid of the tariff, they would not get on with any other business. It must be seen that the Government had no intention of forcing their views on the House. If they found that the proposed tariff was not agreeable to the House, they did not press their views on the committee. They wished only to get on with the business; and the honorable member for Dalby would do well to withdraw his opposition. The honorable member was now in the dignified position of a member of the Opposition. It might not be long before he was in the position that he (the Treasurer) now occupied; and then he would expect the same treatment that had been accorded to his predecessors, and which he now asked for.

Mr. WIENHOLT said he thought it would be wise on the part of the Government to postpone the measure. He did not think they were in a position to go into such a long affair as Schedule A at the present sitting; and he was aware that many honorable members were thoroughly tired out, and that some had gone away under the idea that no further business was to be gone on with to-night. It was not usual to hurry through such an important measure as the Tariff Bill in a thin House. Indeed, there was no chance of going further into the consideration of the question at present.

Mr. GROOM urged strongly upon the Government the necessity of proceeding with this business; and recommended them to follow the example of honorable members opposite, who, when in power, kept the House in attendance upon their movements, without any regard for the feelings of those who were opposed to them. It was two o'clock this morning when he left Warwick, but he was prepared to remain until two next morning, if it was necessary for the public business. New members of the House would do well to support the Government in proceeding, if they wished to get their own

measures or motions considered; otherwise, they stood a good chance, in the rush at the close of the session, of seeing them summarily disposed of in "the slaughter of the innocents." If they did not sit late at night, now, they would never get through the paper which was before the House.

Mr. W. SCOTT objected to pleasing individual members in the conduct of business. The House should go on with the work of the public as necessity arose.

Mr. FITZGERALD hoped honorable members opposite would not object to business being proceeded with. He would point out, if they did not make haste now, they would be driven into a very long session, which would be particularly inconvenient to members who came from a distance, at immense sacrifice, and loss of time and money, to carry on the business of the country. What was a mere matter of play or pleasure to some who were living close at hand, was almost ruin to those who came from extreme distances; and he thought, in the interests of the public, no objection should be raised.

The SPEAKER said the question in order to be put now, must be one of considerable urgency. The 276th Standing Order provides:—

"Resolutions of the Committees of Supply and Ways and Means reported to the House may be agreed to, amended, re-committed, or disagreed to; or their consideration may be postponed."

But the practice of the House of Commons is this:—

"The resolution of the Committees of Supply and Ways and Means are reported on a day appointed by the House; but not on the same day as that on which they are agreed to by the committee. This is a rule which can only be relaxed in cases of extraordinary urgency."

The question is—

"That the Resolutions come to by the Committee of Ways and Means, on the 1st instant, and this day, be reported forthwith."

Mr. BELL rose to a point of order. The Speaker had now laid down a ruling, which every honorable member had listened to with great attention, and which, he submitted, was of such a nature, that unless the Government could show something more than they had shown—

The SPEAKER: I did not lay down a ruling; I merely stated the practice.

Mr. BELL: That would suit his argument just as well.

The ATTORNEY-GENERAL said the honorable member should state his point of order at once.

Mr. BELL believed he was in order. Some honorable members had a more concise way of putting their expressions than others. There was nothing laid down—

The COLONIAL SECRETARY: That is not stating a point of order.

Mr. BELL would have stated the point of order long ago if he had not been interrupted

by the Government. The honorable the Speaker had stated the practice of the House of Commons, which was always followed here, unless some urgency could be shown by the Government for acting to the contrary. He submitted that no urgency had been shown.

The ATTORNEY-GENERAL would point out that the honorable member was debating the question.

The COLONIAL SECRETARY: He is not stating the point of order.

The SPEAKER: I think the honorable member is in order.

The COLONIAL SECRETARY: I dissent from your ruling, Sir. The proceeding is irregular.

Mr. BELL said the honorable member should not dissent from the ruling of the Speaker unless with a view of putting it to the House, which he believed he had no intention of doing. He maintained that the Government had not shown any urgency, and therefore, according to the ruling of the Speaker, they could not proceed with the Bill.

The SPEAKER: I gave no ruling. I simply stated the practice of the House of Commons. I wish the House to rule on the subject.

Mr. BELL said, if the Speaker had not ruled on the point, he must put it to the House.

The COLONIAL SECRETARY: What is the point of order?

Mr. BELL said he would state it if the honorable member would wait. The Government said they were very anxious to proceed with business, but they were delaying it themselves. If the honorable the Speaker had not absolutely ruled, he must put it to the House whether there was that urgency in the business of the Government that the Bill should be gone on with. He therefore moved—

That, in accordance with the Rules of the House, the Bill could not be gone on with, inasmuch as no urgency had been shown.

The COLONIAL SECRETARY said the honorable member had no right to make a motion on the subject. He might rise to a point of order, and should submit the point of order to the House. He had no right to make a motion in rising to a point of order. The matter was very simple, and although the honorable member had taken up considerable time, he came round at last to where he commenced.

Mr. W. SCOTT would like to know to what question the honorable the Colonial Secretary was speaking.

The COLONIAL SECRETARY: If the honorable member would just sit down, he would hear it. The Government had made up their minds that what they proposed to do was strictly in accordance with the practice of the House; and they were not going to be obstructed by one decision or another. They would carry out the practice of the House in order to facilitate business, and would not be

obstructed in one way or another. That was plain and distinct speaking.

The SPEAKER said I may state I do not think it is competent for the honorable member for Dalby, in rising to a point of order, to make a motion. The question will be resolved by the House assenting or dissenting. If the House assents, it will absolve me from having tacitly assented to a departure from practice.

The question—"That the resolution be reported forthwith," was then put, and resolved in the affirmative, on division:—Ayes, 27; noes, 7.

The resolutions were reported accordingly.

The COLONIAL TREASURER moved—

That the resolutions be adopted, and a Bill be brought in founded thereon.

Question put and passed; and the Bill having been presented and read a first time,

The COLONIAL TREASURER moved—

That so much of the Standing Orders be suspended, and for such time as will enable the House to pass this Bill through all its stages during the present sitting.

Mr. THOMPSON objected to the motion on the ground that it had been moved entirely without notice. He thought such a course irregular, and ought not to be permitted. As to the remarks that when Mr. Ramsay introduced a similar Bill to this in the way now proposed there was no obstruction on the part of the Opposition, he thought that merely went to show the inefficiency of the Opposition of that day, and nothing more.

The SECRETARY FOR PUBLIC LANDS thought it showed a desire on the part of the Opposition to get on with the business of the country, and to get into the Estimates.

The ATTORNEY-GENERAL would remind the honorable member for the Bremer, that the then Opposition were called a factious obstructive Opposition; and he would like to know what was now to be thought of honorable members opposite, who were pursuing a more obstructive course.

Mr. PETTIGREW did not think that any good would be gained by going any further into the matter that night. That was his humble opinion, which he begged to offer to the Government. In the first place, honorable members would require to know something about the value of the goods this duty was to affect. The duty might be twenty per cent. on one item, and might not be ten per cent. on another. He therefore thought, that if the question were left over until to-morrow, business would be got on with much quicker. He considered the Government ought to give way on this matter. As far as he could see, there were several alterations in taxation proposed, which would do a great deal of injury, and he would like to have time to consider the question carefully.

Mr. W. SCOTT was of opinion that they ought to go into the question at once, and have it settled as soon as possible. With

regard to the refunding duty, he was aware that it was a very difficult matter to get money back from the Government, and the question ought to be settled at once.

Mr. IVORY said the only thing that troubled him in the matter was this :—It was strongly in recollection, that upon the occasion of the honorable the Colonial Treasurer wishing the House to go into detail the other evening, he expressly stated his reason was that it could not be gone into on Tuesday—that the matter could not be gone into on the same day it was reported. Of course he was open to correction if he were in error; but that was the only reason for his voting as he had done. He was as anxious as any honorable member to get on with the business of the House; but still he thought his recollection of what was stated by the honorable the Colonial Treasurer, was not in error.

The COLONIAL TREASURER said the honorable member's recollection failed him on this occasion. When he made the remark mentioned by the honorable member, he was referring to a resolution in the Committee of Supply. He did not say anything about the schedule, except that an opportunity would be given of discussing it on a future occasion. That time had now arrived, and it was quite competent for the House to alter schedule A in any manner they thought proper.

Mr. GRIFFITH said he had a distinct recollection that, when the question was raised on Wednesday, it was asked—when it was suggested that schedule A could be considered in committee on the Bill—if that would take place on Tuesday; and the answer of the honorable the Colonial Treasurer was, that it would not. He had a distinct recollection of the matter, and was not confusing it with what the honorable the Treasurer alluded to respecting Committee of Supply.

The COLONIAL SECRETARY said, whatever might be the opinion of honorable members, the honorable the Colonial Treasurer had explained what he intended on the last occasion on which he addressed the House. It simply referred to reporting resolutions of the Committee of Supply. The honorable member for Oxley must know perfectly well that the question was now in a position that did not admit of the objection he uttered. The Standing Orders had not only been suspended, but the Bill had been read a first time; and the only objection was to reading it a second time. What difficulty was there in the way of proceeding with the Bill, he would like to know. If there were any difficulty, the Government were perfectly prepared to hear it. The several portions of the tariff had now been considered, and, if schedule A had not been sufficiently debated, it was now open to honorable members to do so, if they thought proper.

The SPEAKER said: I may state, the question is—

“That so much of the Standing Orders be suspended, and for such time as will enable the

House to pass this Bill through all its stages during the present sitting.”

The COLONIAL SECRETARY: I beg pardon. I thought it had been passed.

The SPEAKER: That requires the consent of fourteen members.

Mr. THOMPSON: For the motion being put.

The SPEAKER: In the event of fourteen members not consenting, the Government can fall back on the 243rd clause of the Standing Orders, which says :—

“Bills of an urgent nature may be passed with unusual expedition through their several stages.”

I shall advise the honorable the Colonial Treasurer to proceed upon that clause of our Standing Orders.

Mr. THOMPSON rose to a point of order, and the point of order was this, that, under the 286th Standing Order, the consent of fourteen members must be obtained before the motion could be put.

The COLONIAL SECRETARY: The consent must be got by the motion itself.

The SPEAKER: Does the honorable member for Bremer ask for my ruling?

Mr. THOMPSON: Yes.

The SPEAKER: I may say I do not read the 286th clause of the Standing Orders as he explains it.

The question was then put and agreed to.

The COLONIAL TREASURER moved—

That the Bill be now read a second time.

The motion having been agreed to, the House went into committee on the Bill.

The COLONIAL TREASURER moved—

That the preamble be postponed.

Mr. BELL thought it was now quite time to consider the position at which they had arrived. The Bill was now in committee, and therefore stood in a very different position to what it did before; and when the Government had before them the knowledge that there would be considerable discussion upon each item in the Bill, and that it might be necessary to sit until to-morrow morning to get through it, he thought they should see it would not further business much by going on. If they sat until morning they would have no House to-morrow, and such a course would not facilitate business. The Government had made very good progress in their tariff that evening, and if they did not press the matter at present, he thought they would be pursuing a very wise course indeed. He hoped the honorable the Colonial Treasurer would accept that proposition. He knew from what he had heard from honorable members, that each item would be fought very hard, and it would only be wasting the energies of honorable members to continue; and it would certainly react on the business to-morrow. He hoped, after the success the honorable the Treasurer had obtained in his tariff—success he could not have hoped for that morning, considering the feeling of

opposition there was to the measure—he would accede to the suggestion he now made.

The COLONIAL TREASURER thought the honorable member should recollect that no longer than two sessions ago, the then Opposition assisted the Government by sitting up all night in order to pass the Partnership law, and under these circumstances he considered honorable members opposite might very gracefully withdraw their factious opposition to the passing of this Bill. He believed they would pass schedule A in a great deal less time than they had taken up in talking about it. The Government were not wedded to it, and it would be better to go on with the business.

Mr. THOMPSON said his private reason for not wishing to go on with the Bill was that he did not feel equal to it; he was anxious to get away. The honorable member would, perhaps, see that all the proceedings he was now taking were in direct opposition to the Standing Orders, which should not be suspended. He objected to the proceedings, and he did not know how many other honorable members still objected to the proceedings going on.

Mr. PETTIGREW said his objection to going further at present was that he would like to think over the matter. He would like it to be decided by the House what was to be the value of goods on which the *ad valorem* duty was to be collected—whether it was the English value or the value in the other colonies, which would include the importers' profit. That would take some time. It was an important matter, because he knew that frequently they could purchase goods from merchants in New South Wales and Victoria cheaper than in this colony; but they required to be bought under advance, and on the advance the purchaser paid. By deciding what the value should be, it would prevent the salting of invoices, or supposed salting of invoices; and he would like to test the feeling of the House upon it. He believed that nothing would be gained by going on to-night, and if the honorable the Colonial Treasurer was inclined to be stubborn, he would find that honorable members could also be stubborn with him.

Mr. WALSH said he thought it his duty to assist the Government as far as he possibly could, and as a member of the House he felt called upon to point out that the Bill before the House was one he thought the Government could not proceed with, because it was not in accordance with the resolution which had been adopted by the House. The Bill placed in the hands of honorable members was not in accordance with the amended resolutions of the committee, which were put to the House in this form:—

"That these resolutions be now adopted by the House, and that a Bill be brought in founded thereon."

He thought he might venture to say that the Bill was not founded on the resolutions agreed

to. He wished to expedite the passing of this measure if he could, and he would, therefore, advise the honorable the Colonial Treasurer to withdraw the Bill altogether, and bring in one founded exactly on the resolutions. At present, he thought it was not competent for the committee to discuss a Bill which was different from the resolutions adopted by the House.

The COLONIAL SECRETARY said this Bill had been read a first and second time, and was now in committee; and he did not think the honorable member was right in now raising a technical point in order to reject it. He maintained that the Bill was perfectly in accordance with the title, and the object for which it was intended. There was no doubt certain words had been struck out; but after the Bill came before the House, it made no difference whatever whether that had been done before or was done after it was introduced. He could not see that that would make the slightest difference, or in any way affect the object for which the measure was introduced. If the Bill had some words which were inconsistent with the resolutions, and ought not to be there, or omitted words which ought to be there, it was perfectly competent for the committee to amend it by striking out or inserting words. To say the Bill should be rejected or postponed on such grounds as those, was mere obstruction. He would dissent from any ruling which would result in another Bill being introduced, because he maintained that the one before the House was in accordance with the Standing Orders, in accordance with the wishes of the House, and in accordance with the object they had in view.

Mr. WALSH said the honorable the Premier misunderstood him, or he would not say he was trying to obstruct the passing of the Bill. On the contrary, he was trying to accelerate it. But he was of opinion that the Bill before the committee was not in accordance with the resolutions passed by the House, and probably it would be against order to discuss it. He would ask the Chairman whether the Bill was in accordance with the resolutions passed in committee, and could now be discussed? He was sorry to have to pursue that course, but, as a member of the House, he felt it his duty, when he saw that which he thought wrong about to be done, to assert his position as an independent member, and endeavor to accelerate business, and not allow it to be done in a slovenly, improper, or unconstitutional manner.

The SECRETARY FOR PUBLIC LANDS thought it would be more in accordance with practice for the Chairman to ask the Speaker than for the Speaker to ask the Chairman. He would ask the Chairman, was the Bill now before the House the one which had been read a first and second time by Mr. Speaker? If it was the same Bill which Mr. Speaker had put to the House to be read a first and second time, he maintained that the Chairman could

not go behind Mr. Speaker. He, therefore, asked the Chairman if it was the same Bill which had been read a first and second time? If it was, he contended the Chairman was bound by it.

The COLONIAL SECRETARY thought it was a most extraordinary proceeding for the honorable member for the Warrego to come forward and say this was not the Bill which had been agreed to by the resolution. Why, the Bill had been introduced, read a first and second time, and how could the honorable member say it had not been agreed to? It was now in committee, and any alterations necessary could be made.

Mr. THOMPSON said honorable members would now see why it was unsafe to suspend the Standing Orders. A Bill had been introduced which they had not had an opportunity of reading, and it now appeared it was not in accordance with the resolutions passed. He moved—

That the Chairman leave the Chair, report the point of order to the Speaker, and ask for his ruling.

The COLONIAL SECRETARY said the honorable member for the Bremer must know perfectly well, that such a motion as that would not assist him, because they intended to negative it, and get on with the business of the House. Unless the object of the honorable member was to obstruct business, his proposition was utterly useless.

Mr. BELL said, of course, if honorable members sitting behind the honorable the Premier were to be driven about like a lot of sheep or cattle, they would carry this Bill; but looking at the intelligence he saw beaming from the countenances of some of them, he did not think the threats of the honorable member at the head of the Government would carry them that length. He thought the last thing the honorable member at the head of the Government should do, if he were wise, was to threaten his adherents in that way. He had told the House "we intend to negative it."

The COLONIAL SECRETARY: I was not referring merely to members on this side of the House.

Mr. BELL: Of course, the honorable member meant the majority of the House. Honorable members on the Opposition benches might vote for him, for all he knew; but he thought the honorable gentleman was assuming a great deal too much. He might find an independence amongst his own ranks, which would entirely supersede what he had said; and that, instead of "we," as he called independent members of the House, passing this Bill, it might be the very opposite. He approved of the motion of the honorable member for the Bremer, that the question be referred to the Speaker; and he thought that honorable gentleman should not be threatened by the honorable member at the head of the Government with anything that was going to happen, even the frightful event of passing the Bill

through the House to-night. The question should be submitted without threats, and no doubt it would be fairly and justly decided. He trusted honorable members would vote independently, notwithstanding the *ipse dixit* and the threat of the honorable the Premier.

The COLONIAL SECRETARY said from the fact of having occupied the position of Speaker of that House, he understood the practice of the House of Commons, as well as any honorable member who had ever entered it; and when he found his opinions attempted to be set aside, it must be on grounds that would convince him that he was not right. But he had not been convinced by anything he had heard to-night, and the Government did not intend to be obstructed by any ruling that might interfere with what they conceived to be the interests of the country, and the progress of business through the House. The Bill was now in committee, and if the committee were not in a position to make any amendment, either by omitting or inserting words, he did not know what the committee was intended for. He said, therefore, that any motion to refer the matter to the Speaker was merely an attempt to shelve the Bill and carry it beyond that night; but he had told the House over and over again that it was of the utmost importance that the Bill should be passed through at once. They had now been in session three weeks, and yet, until this was passed, they were not in a position to ask for one sixpence for the public service. The honorable member knew well there was not sixpence, or ought not to be sixpence, at that moment, to the credit of the public service. The money voted in the early part of the year was to cover the expenditure for three months. The Government had been compelled to take the responsibility of carrying on the expenditure, and it was a responsibility they did not desire to retain for any longer time than they could possibly help. That was one reason why they were anxious the Bill should be passed at once, and he trusted that the House would not separate until it became law, so far as that House was concerned.

The CHAIRMAN said the Bill before the House was that which had been handed by the Clerk to him.

Mr. THOMPSON moved—

That the point of order be referred to the Speaker.

The CHAIRMAN said it was impossible for him to refer it to the Speaker.

Mr. THOMPSON said if the Chairman would not put the motion, he must take advantage of the third reading to deal with the matter.

Mr. WALSH said he hoped honorable members would consider well before proceeding further. As he had said before, he had not the slightest desire or intention to obstruct the business of the Government; he would far rather accelerate it. He had no objection to the resolutions becoming the law of the land, but, as an independent member, he had a

strong objection to seeing a Bill placed in the hands of honorable members which was not in conformity with the resolutions of the House, as was the case with the Bill now before committee. He did not hesitate to say, that if it came to his hands in its present shape, he would have to state his perfect unwillingness to put it to the House. He would ask the honorable the Attorney-General, who was almost the only legal authority in the House to whom he could appeal, whether he was not stating what was actually the case—that it was impossible to discuss a Bill which was contrary to resolutions of the House, in obedience to which it was introduced? He would again impress on the honorable the Premier, that he had no wish to obstruct business, and he had only brought the matter forward, in the discharge of his duty, to see that business was conducted in proper form. He regretted that some other honorable members had not taken the matter up, but he was perfectly convinced that the Bill, not having been introduced in conformity with the resolutions adopted in committee, could not be discussed.

The COLONIAL SECRETARY said it was certainly very painful to him to have to get up and take objection or exception to the Speaker of that House; but he did not care who the Speaker was, when he came and addressed the House as a private member, he would not hesitate to take the same course with him as with any other honorable member. If he understood the honorable member right, he said that if the Bill had come before him he would not have allowed it to be proceeded with; but he thought that in such a course as that, he would be rather exceeding the powers he held as Speaker. He was, in fact, the mouthpiece of the House, and must carry out its instructions.

Mr. WALSH: No.

The COLONIAL SECRETARY: The Bill had been read a first and second time, and was now in committee, and he maintained that if the honorable member interfered with it, he was attempting to obstruct it; and whether he intended to do so or not, was a matter of no consequence. As he had said before, there was nothing to prevent alterations being made in committee by inserting or omitting words, and the Bill was perfectly in order.

Mr. BELL said the mere passing of the Bill through one or two stages did not make it formal.

The COLONIAL SECRETARY: Perhaps the honorable member would not consider it so if it passed altogether.

Mr. BELL: That was a position he was not going to argue at present. The question the committee had now to consider was the refusal of the Chairman to refer the question of order to the Speaker.

The COLONIAL SECRETARY: Quite right too.

Mr. BELL: The honorable member said "quite right"; but he (Mr. Bell) never before heard of such a proceeding, and he

defied any member of the House to point out an instance where the Chairman refused to refer a question to the Speaker.

The CHAIRMAN: I simply stated that this Bill is the Bill handed to me, initialled by the Clerk of the House, as that which passed the second reading.

The COLONIAL SECRETARY rose for the purpose of correcting the honorable member, whom he understood to say that no precedent could be adduced of a Chairman refusing to refer a point of order to the Speaker. A more monstrous statement he had never heard, as the Chairman was not only empowered to do that, but he could also take the opinion of the committee upon it. As to the statement that such a thing had never been done, he need only refer to an honorable member who was sitting behind the honorable member for Dalby, who, when Chairman, had decided by his own casting vote not to refer a question to the Speaker.

Mr. J. SCOTT said that if the honorable member referred to him, all he could say was that he had not done so.

The COLONIAL SECRETARY: The honorable member did.

Mr. BELL said that if any previous Chairman had done so, he had done what was utterly wrong; but, to his recollection, no Chairman had ever adopted such a course. He still contended that the course pursued by the Government that night was not one that should be pursued. He would ask them, what had been the practice hitherto, and what there was in the present case to justify any departure from it? If the honorable member at the head of the Government allowed the question to be referred to the Speaker, and then did not approve of the Speaker's ruling, the honorable gentleman could have it decided by the House: surely the honorable member would not be afraid to do that. He thought it was, to say the least, extraordinary that the Government, having a majority at their back, should object to the matter being referred to the Speaker. The honorable member at the head of the Government had used very strong language in saying what he would do if the Speaker ruled against him; in fact, it was an absolute threat, not only to the honorable the Speaker, but, through him, to the House.

The COLONIAL SECRETARY rose to a point of order; he would ask the committee if he had held out any threat at all to the honorable the Speaker?

The CHAIRMAN drew attention to the fact that it was impossible for him to report anything until he had been moved out of the chair.

Mr. BELL said that if he mistook not, there was a motion by the honorable member for the Premier, that the Chairman leave the chair, and report the matter to the Speaker, and that the Chairman had refused to put the motion.

The COLONIAL SECRETARY was understood to say, that the Government were not going to have the business of the country delayed by the obstruction and chicanery of honorable members opposite.

Mr. IVORY must say that he could not see that there was any, of what the honorable member at the head of the Government was pleased to term, chicanery; but, so far from that, the Government were attempting to force upon the committee a Bill that was not in accordance with the resolutions which had been passed in committee; because the honorable the Speaker had by some chance overlooked that fact, and had allowed the Bill to be read a second time, he (Mr. Ivory) could not understand why honorable members were to have it forced down their throats.

Mr. THOMPSON said that his motive for raising the objection was, that if they went on with the Bill as it now stood, objection would be taken at the third reading, and they would have to go over all the ground again.

Mr. J. SCOTT would like to know what the question before the committee really was. He believed that there was another motion which had not yet been put from the chair.

The CHAIRMAN said they were discussing a point of order raised by the honorable member for the Bremer, which was, that that honorable member objected to the Bill on the ground that it was not in accordance with the resolutions passed by the committee, and had moved that the point be referred to the Speaker.

The motion was put and negatived without a division.

The COLONIAL TREASURER moved Clause 1 of the Bill.

Mr. THOMPSON said that, before the clause was read, he would ask the honorable member if Schedule A was in accordance with the resolutions passed by the Committee of Ways and Means?

The COLONIAL TREASURER: Yes.

Mr. PETTIGREW thought the honorable Colonial Treasurer ought to be perfectly satisfied with the work he had got through that night; for he found, on reference to "Hansard," that the honorable gentleman, at the conclusion of his Financial Statement, made use of the following words:—

"I hope the House will consent to the passing of the first resolution to-night, so that the fixed duties may be collected at the Custom House to-morrow morning. The Government will be quite willing to meet the views of honorable members with regard to the adjournment of the debate, so far as the measurement and *ad valorem* duties are concerned."

He hoped the honorable member would consent to report progress, as they were very nearly getting into a display of party feeling, whilst the object of the Government appeared to be to force the whole thing down the throats of the committee.

The ATTORNEY-GENERAL said that the honorable member who had just spoken was

surrounded by honorable members who had spoken on the question, and who had expressed a desire to proceed with the Bill; therefore, he could not understand how it could be said that the Government wished to force it down the throats of the committee. He could assure the honorable member for Stanley that the Government had no such intention, but were going on merely because they believed it was the sense of the committee that business should be expedited. He would remind the honorable member that it was the practice to give notice of any important amendments an honorable member intended to move; at the same time, the honorable member should be satisfied with the assurance given by the honorable Treasurer that any amendments honorable members had to make would receive consideration from him. It was not for the convenience of themselves that the Government wished to push on business, but because they believed it was the wish of the committee that they should do so.

Mr. THOMPSON said he had an indistinct recollection that Mr. Ramsay, when Colonial Treasurer, particularly regretted the hurry with which his tariff had been passed, as it led to no end of confusion afterwards, and checked the business of the House very considerably.

Mr. PETTIGREW, in reply to the observations of the honorable Attorney-General, would assure the committee that he did not wish to consult his own convenience, but the interests of the public which he had been sent there to represent. The Government might, in the hurry of that evening, do something which they might regret next day; and after having sat for so many hours, he thought honorable members could not go calmly into the consideration of such a large tariff. He thought it would be much better for the Government to consent to an adjournment.

Mr. STEWART thought the business of the country ought not to be interrupted for the convenience of an honorable member who had had the same time to consider the matter as other honorable members had had. He was sure Schedule A could be gone through and revised by any business man in twenty-four hours, and it had been before honorable members for some days.

Mr. GRAHAM pointed out that the case of Mr. Ramsay differed from the present in this respect, that all the work of his tariff was done in Committee of Ways and Means, which had not been the case with the Bill then before the committee. The details of Mr. Ramsay's Bill had all been discussed in committee, which had not been the case with the present Treasurer's Bill, as the Government had evidently wished the committee to take a responsibility which they themselves would not take. The consequence was, that now, when they were in committee, they had to do the work which should have been done when the resolutions were before them. He did not care, person-

ally, whether they went on or not; but he would suggest to the honorable the Treasurer that he would have more chance of success if he agreed to do at the next meeting of the committee what he proposed to do at present.

The COLONIAL SECRETARY said that all the Government wished to do was to consult the wishes of the majority of the committee; even had there been a large minority, that would have had some weight with them; but what was the fact? Why, that the same few honorable members opposite kept rising and talking, merely for the purpose of causing delay.

Mr. WIENHOLT believed that many honorable members on both sides were anxious not to proceed further with the Bill that night, and, therefore, it appeared to him most undignified conduct on the part of the Government to force on a measure of so much importance; more especially so, as many honorable members had left, under the impression that no more business would be done. There was no urgent necessity to push on the measure, and instead of wishing to throw any obstacle in the way of the Government, all that honorable members on his side of the committee were anxious to do, was merely to postpone the matter till the next meeting.

Mr. EDMONDSTONE said that he most decidedly objected to any further suspension of the business of the House, as Schedule A could be got through in a very short time. It had been said by some honorable members that the Government wished to force the tariff down the throats of the committee; but that was not correct, as the Government had promised over and over again that they would accept any reasonable alteration that was suggested.

Mr. WIENHOLT thought the honorable member was not doing his duty to his constituents when he talked of getting through such an important schedule in the manner proposed.

Mr. EDMONDSTONE said that whether he was doing his duty was a matter between his constituents and himself, and the honorable member had nothing to do with it; the number of times he had been returned to that House was a sufficient proof that his constituents had confidence in him.

Mr. HODGKINSON trusted that the Government would, as far as laid in their power, insist in carrying the Bill through that night; and however much honorable members of the Opposition might try to obstruct the measure, it could not be postponed without divisions. The principles of the Bill had been affirmed; and if honorable members would pass the preliminary clauses, he had no doubt they would soon get through Schedule A. But instead of setting a good example to new members, and studying the convenience of those who had come from a long distance, honorable members opposite were trying to obstruct the business of the

country in every way. The Ministry had been taunted with trying to force their measure down the throats of independent members; but when they did so, the independent members would know what course to pursue.

Mr. DICKSON said that honorable members had been quite aware that the consideration of the tariff had been fixed for that day, and, therefore, they had had ample time to prepare themselves for it. He thought that, instead of wasting any more time in useless discussion, it would be better to try the feeling of the committee, by moving the adjournment of the debate. That, at any rate, would be better than persisting in what the most impartial honorable member must regard as a factious opposition.

Clauses 1 and 2 were then agreed to.

The COLONIAL TREASURER moved—

That clause 3 become part of the Bill, as follows:—

Upon all articles on which a duty is not otherwise imposed by this Act or by the second schedule to 'The Customs Duties Act of 1870' and which are not exempted from duty by schedule B to this Act or by 'The Customs Duties Act of 1870' there shall be collected and paid to Her Majesty in lieu of the Duties of Customs now collected duties at the several rates following that is to say—

Until and including the thirtieth day of June one thousand eight hundred and seventy-four a duty of ten pounds upon every one hundred pounds value thereof

From and including the first day of July one thousand eight hundred and seventy-four until and including the thirtieth day of September one thousand eight hundred and seventy-four a duty of seven pounds ten shillings upon every one hundred pounds of the value thereof

From and including the first day of October one thousand eight hundred and seventy-four until and including the thirty-first day of December one thousand eight hundred and seventy-five a duty of five pounds upon every one hundred pounds value thereof when the said duties shall finally cease and determine.

He might mention that some formal alterations had to be made in it, which honorable members would perceive were necessary.

Mr. BELL wished to know whether the Bill as it now stood was in conformity with the resolutions passed by the Committee of Ways and Means; as it struck him that it in no way tallied with them, and, if it did not, that in itself would be sufficient to warrant the objection which had been made to proceeding with it.

The COLONIAL TREASURER moved—

That all the words be struck out beginning with the word "until," in the sixteenth line, down to "seventy-five," in the eighteenth line.

Amendment agreed to.

The COLONIAL TREASURER moved—

That the words "when the said duties shall finally cease and determine" be struck out.

Agreed to.

The clause, as amended, was passed.

The remaining clauses of the Bill were agreed to without amendment.

On Schedule A—

The COLONIAL TREASURER moved—

That the articles charged at the rate of one penny per reputed pound as follows stand part of the schedule:—Blue, corn flour, maize meal, macaroni, sago, starch, tapioca, vermicelli, twine, gunpowder, per reputed lb.

He pointed out that in fixing the rate at one penny, the Government had been guided by the comparative rate charged in the other colonies on the same articles.

Mr. PETTIGREW moved, as an amendment—

That the items "maize meal, sago, and starch" be omitted.

The amendment was put, and the committee divided, with the following result:—Ayes, 20; noes, 8.

The COLONIAL TREASURER moved—

That the following items stand part of the schedule:—Biscuits, butter, candles, confectionery and succades, dried fruits, ginger, glue, honey, leather, nuts (all sorts, except cocoanuts), mustard, pepper, spices, per reputed lb.—Twopence.

Mr. PETTIGREW moved, as an amendment—

That "butter, candles, dried fruits, mustard, and pepper" be omitted.

Mr. GROOM would confess that he was a moderate protectionist, which he thought was necessary to the colony; and so far as the item of butter was concerned, he knew that the imposition of the duty of 4d. a pound had had a very beneficial effect in establishing dairies in districts where otherwise they would not have been established.

Mr. J. SCOTT claimed that the items should be put *seriatim*, and quoted the Standing Orders in support of this course.

The CHAIRMAN stated the question, and put it—

That the word ("butter") proposed to be omitted, stand part of the question.

Biscuits had been some time before the committee, in fact had been dealt with; and they could not go back.

Mr. FITZGERALD considered it a great hardship that the committee should be precluded from discussing the item of biscuits. The rate of duty proposed on biscuits was something like 80 or 90 per cent. on the value of the article. Biscuits were much used in the distant districts of the colony, and must be, for some time to come, being so portable and otherwise convenient. There was no large biscuit factory in the colony, and the article must be imported.

The SPEAKER suggested that until the question was disposed of, any honorable member could move an amendment. The item, "butter," was not settled; and there was nothing to prevent the making of an amendment in the preceding part of the schedule.

Mr. PETTIGREW: There was exactly 100 per cent. put on biscuits.

The CHAIRMAN asked, if it was the wish of the committee that biscuits should be dealt with?

Mr. PETTIGREW asked permission to withdraw his amendment, and to move instead, that "biscuits, butter, candles" be omitted from the schedule.

Leave given, new question put—

That the words ("biscuits," "butter," "candles,") proposed to be omitted, stand part of the question.

Mr. EDMONDSTONE desired that the items should be put *seriatim*; as, if the amendment was carried, it would have the effect of leaving the articles at the same duty as at present under the tariff.

Mr. FRASER: If the rate was high on plain ship biscuits, it was not a very high tax on fancy biscuits. If the Treasurer would make a difference, or draw a distinction, it would facilitate matters.

The COLONIAL TREASURER: Rather than have a distinction made for the different kinds of biscuits, he would prefer to see the items struck out altogether.

Question—That the word "biscuits," proposed to be omitted, stand part of the question—put, and the committee divided: Ayes, 22; Noes, 6.

Mr. PETTIGREW withdrew his amendments as regarded butter and candles.

Mr. PECHEY moved that "butter" be omitted.

The SPEAKER: If he understood the amendment aright, it was that butter should continue to bear an import duty of 4d. per pound. He thought it was his duty on behalf of the country to protest against that, and to oppose it. The duty was an intolerable imposition; and he opposed it at the time it was originally proposed. All he had experienced, and all he had heard since, only convinced him that he was right in resisting such an unjustifiable charge on the people. The duty was peculiarly inefficacious in promoting any industry. Could the honorable member for Toowoomba say that it had done any good? In Brisbane, three-fourths of the butter consumed was imported. Except to favored Toowoomba—highly favored by nature in soil, climate, and pasture—was the protection afforded by the duty of any advantage? That district should not require protection, in this matter. The duty was peculiarly hard on the people of the rest of the colony. He (the Speaker) could speak for Maryborough, and he said that the greater part of the butter consumed there was imported from the other colonies. It was almost an axiom, that the poorer the man the larger his family; and the larger his family the greater his requirements for such an article as butter. Therefore, the duty was the most intolerable tax that this or any other Parliament, in its wisdom, ever imposed on the people. How those honorable members who represented constituencies which, from their climate and the pursuits

of the people, had no dairymen, could support the duty for sake of the butter-makers of Toowoomba—to whom he wished every prosperity in life—he could not understand. He really thought that the blight of protection was so blinding to their moral vision that they became utterly oblivious to their duties—and to their chief duties—as statesmen. He was, at one time, almost a protectionist himself; but he now thought that if there was a curse hanging over this fair Queensland, it was this protection taxation. On behalf of the children of the colony; on behalf of the mothers, who had the care of those children; on behalf of the fathers—and he had a large family himself;—he protested against the continuance of the duty for the purpose of fostering certain industries about Toowoomba, or certain possible industries. Let the House at once stamp out the intolerable imposition, and excise the item from the tariff altogether. He looked to the northern members—almost every one but the honorable member for Toowoomba and two or three representatives about Brisbane—to see that the duty should be absolutely done away with.

Mr. BELL said he did not agree with what had fallen from the honorable member for Warrego. He, on the part of the children, and the mothers, and the fathers, and all the people the honorable member claimed to speak on behalf of, claimed a higher duty on butter; because they were obliged to eat the most abominable compound which was imported as a marketable commodity; and because a higher duty might have the effect of keeping out of this colony that most indigestible mess, imported butter. That butter was known to do much harm to the children. The very best butter was produced in the hottest climates in the world; and local production should be promoted. The advantage of the duty would be the prevention of all imports and the production of a home-made, wholesome article. However indigestible it might be, butter was in demand; and it should be of the best. He recollected when the high import tax was put on butter, it was said that it would have the effect of materially increasing the price. No such effect was ever noticeable; and he was living in Brisbane for a year afterwards, during which the price of butter remained the same as before the duty came into force. A slight modicum of protection would help the production of a good local article. But, at all events, it could not be worse than the abominable article that was imported. He was disposed to go with the honorable member who had moved the amendment.

Mr. STEWART observed, in answer to the honorable member for Warrego, that the Brisbane people would be as glad as any to see the reduction of the butter duty. He was sorry to hear that the people could not make butter at Maryborough; but he thought that good butter was produced by

the farmers there. However, if they could not produce a good article with a duty of 4d., they would not with a duty of 2d. a pound.

Mr. PECHER disagreed with the honorable members for Warrego and Brisbane. The duty of 4d. a pound had not been in existence long enough to foster the local production. If it was allowed to remain two years longer, the effect would be different and appreciable. The consumer would then be recouped for the extra duty by the cheaper and superior article offered to him. The tariff, as the Treasurer had said, was neither protectionist nor free trade, but for revenue only. If, in securing revenue, native industries could be fostered, so much the better.

Mr. DICKSON contended that the duty on butter had not proved an incentive to the production of a superior article in the colony. The local production was not increased either in quantity or quality.

The question was put, and the amendment was lost.

Mr. J. SCOTT moved—

That the duty on butter be reduced to "one penny" per pound.

The amendment was overruled; and the remaining items in the paragraph were passed.

The COLONIAL TREASURER moved that the following stand part of the schedule—

Fruits (bottled or in tins or jars), castor oil (in bottle), salad ditto, pickles and sauces per dozen reputed pints or lbs., and in the same proportion for larger or smaller contents—One shilling.

Fruits, he said, were subject to the same duty as existed in New South Wales and Victoria. Castor oil was omitted from the list of other oils when the fixed list was going through in 1870. Pickles and sauces were, he thought, articles of luxury, and were able to pay the rate of duty.

Question put and passed.

The COLONIAL TREASURER moved the next paragraph, as follows—

Preserved meat and fish (not salted), and jams and jellies, per dozen reputed lbs., and in same proportion for larger or smaller contents—Two shillings.

With regard to preserved meat and fish, he did not anticipate that there would be any objection to the duty; because he thought that preserved fresh salmon and oysters came decidedly into the category of luxuries. Jams and jellies were at the same duty as was charged in New South Wales and Victoria; and he did not consider that they were necessaries of life.

Mr. FOOTE moved—

That "preserved meat and fish" be omitted.

They were already sufficiently taxed.

Mr. PETTIGREW: In South Australia and Victoria the duty on jams and jellies was protective. Here, there were not the same fruits as in those colonies which had a cooler

climate than that of Queensland. He did not care much about the meat and the fish; but jams and jellies entered so much into the food of the people of this colony, especially the residents in the bush, that the Treasurer might well give way and reduce the duty on jams—he did not care so much even about the jellies.

The COLONIAL TREASURER: When he informed the committee that he expected to get £7,000 from the items, he did not think the honorable member for Stanley would ask the Government to give up £3,500, which would be the effect of carrying his amendment. The duty was not large.

Mr. PETTIGREW: The fact was, one pound of butter would go farther than three tins of jam. He wished to leave the duty on jams the same as it was now.

Mr. J. SCOTT said, the tax on jams very seriously affected the people in the bush, though it was a very small matter to the people of Brisbane. Jams and jellies were used in the bush medicinally. There was a great scarcity of vegetables in the distant and outlying districts, and the people used fruit preserves as the only substitute obtainable for vegetable food. It would be very unfair that the outside districts should be so hardly borne upon by this proposal.

The COLONIAL TREASURER: There was another circumstance which should not be lost sight of, namely, that the Government had it in contemplation to enter into negotiations with the Governments of the other colonies for the mutual interchange of local products. The duty would enable the Government to come to an arrangement, in time; though, perhaps, it would be as well not to say much on the subject at present.

Mr. FITZGERALD: Would it not be better to make the duty 1s., than to leave it at 2s.? It could not be much for the residents about Brisbane, who had plenty of fresh fish, fruit, and vegetables; but in the bush the people had no variety of food, and those the duty would tax too heavily.

Mr. HODGKINSON concurred in the remarks of the honorable members for Bowen and Springsure.

The COLONIAL TREASURER was understood to say that the estimated revenue from the articles in the paragraph was £11,000. He hoped that the amendment would not be passed. The duty was simply for revenue, and imposed on articles of luxury.

Mr. PETTIGREW: If the price of the article was, by the duty, enhanced 100 per cent., he did not think the consumption would be anything like what it was at present. The increased price would tell greatly. As the Treasurer had stated that he was willing to meet the House in anything that was fair, he suggested that jams and jellies, at any rate, should be left as they were; as the honorable member would not get revenue by raising the duty on them, at any rate.

The COLONIAL TREASURER: In deference to the wish expressed, and in compliance with the terms proposed, the Government would be willing to leave preserved meats and fish at the proposed rate, and to lower jams and jellies to one shilling. He, therefore, asked leave to withdraw his original motion, and to substitute, in lieu thereof, the following paragraphs:—

Preserved meat and fish (not salted), per dozen reputed pounds, and in the same proportion for larger or smaller contents—Two shillings.

Jams and jellies, per dozen reputed pounds, and in the same proportion for larger or smaller contents—One shilling.

The amendment was agreed to.

The COLONIAL TREASURER next moved—

Soda, soda crystals, per cwt.—One shilling.

Mr. PECHEY moved that “flour” be inserted. The wheat-growing industry should be encouraged; it should have the same encouragement as the cotton and the sugar-growing industries. Under those circumstances, the farmers on the uplands of West Moreton and the Downs would make Queensland independent of the wheat and flour of the other colonies. He had heard it said that this would be a tax on the poor man’s loaf; but he held that it would be a protection to the poor man, as it was the poor man who produced wheat. If taxation was to be levied at all, it might as well be put on flour. There could be no such thing as smuggling with flour. The consumption of flour in the colony, in 1872, was equal to 852,000 bushels of wheat. The quantity of wheat produced in the colony was 48,000 bushels, the imports of wheat being 804,000 bushels. The Government might raise £25,000 of revenue by this duty.

Mr. PETTIGREW said he would like to support the motion of the honorable member for Aubigny, because he approved of the principle of it, and also because he believed that it would be necessary before very long to grow wheat in West Moreton, as the cotton industry there was almost used up. But he thought the people were already sufficiently taxed, and as there was plenty of revenue, it was unnecessary to tax them any further. If, however, the honorable member had brought the question forward at an earlier period of the evening, before they dealt with other matters, he would have supported him.

Mr. PECHEY pointed out that there was a number of items in the schedule yet to be disposed of, and he believed it would pay well if honorable members would leave some of them out, and adopt the duty he had proposed.

The COLONIAL TREASURER said they had got through the most important items in the tariff, so far as revenue was concerned, and he agreed with the honorable member for Stanley, that considering the financial position of the country—and also the fact that the Government had been placed in even

a better position in that respect than they themselves proposed—they ought not to have £16,000 placed on the shoulders of every man, woman, and child in the colony. He agreed with a great deal that had fallen from the honorable member for Aubigny, and that when they required further revenue, flour would be a very legitimate article for taxation; but, under present circumstances, he did not think they ought to impose an additional tax of £16,000 on the people.

The amendment was put and negatived, on division, by 20 to 3, and the original motion was then passed.

The COLONIAL TREASURER moved—

Galvanized or corrugated iron, iron wire, nails and screws, iron castings for building purposes, paints (wet and dry), shot, lead (white and red), per cwt., two shillings.

Question put and passed.

The COLONIAL TREASURER moved—

Pearl barley, rice, per cwt., three shillings.

He said the duty on rice would produce about £3,000. It was the same rate as was in force in New South Wales.

Mr. FOOTE moved, as an amendment—

That pearl barley and rice be two shillings per cwt.

The Hon. B. B. MORETON moved, as a further amendment—

That the word "rice" be omitted.

Mr. PETTIGREW thought the item would stand very well as it was. They had a lot of Chinamen and blackfellows in the colony, and this was the only way they could tax them.

Mr. W. SCOTT would support the amendment of the honorable member for Maryborough.

Mr. DICKSON thought some good arguments ought to be adduced before they cut down items from which the Government expected to obtain revenue; because, by so doing, they would diminish their resources. He did not want to see the surplus entrenched upon by anything, unless it was by something really necessary.

The Hon. B. B. MORETON would give his reasons for proposing the omission of rice from the item. This article was used to a very great extent as a vegetable in portions of the country where vegetables were not produced; and, as the revenue it produced was small, there would be no material loss by the reduction he proposed.

Mr. FITZGERALD hoped the honorable the Colonial Treasurer would allow this article to go back to the duty it had hitherto been liable to. It was looked upon as a semi-luxury, especially by those who could not get vegetables, and he hoped this would be acceded to.

Mr. IVORY would support the motion of the honorable member for Maryborough. He thought the argument of the honorable member for Stanley, who said this was the only

way in which they could get anything out of Chinamen, was a very feeble one indeed. Chinamen, as far as his experience went, were large consumers of dutiable goods, and there was no reason why they should be singled out as one of the races in this colony upon whom a tax, such as the one proposed, should be imposed.

The COLONIAL TREASURER would point out that if rice were omitted altogether, the duty on pearl barley would scarcely be worth collecting.

The Hon. B. B. MORETON moved that the whole item be omitted.

Mr. WALSH said that pearl barley was an article used to a great extent by invalids, and he therefore thought it ought to be omitted. He hoped the amendment would be carried.

The amendment was then put and negatived, and the original motion was agreed to.

The COLONIAL TREASURER moved the following items:—

Acids, cordage, rope, and saltpetre, per cwt., four shillings.

He said the proposed duty on acids was the same as in New South Wales; and although it was true there was a great difference in the value of acids, the more valuable kinds were imported in such small quantities that it was not worth while to make any exception so far as they were concerned. The duty on cordage and rope was the same as in one of the other colonies, and it was very much less than the *ad valorem* rate.

Question put and passed.

The COLONIAL TREASURER moved—

Fish (pickled and salted, in casks), and dried fish, five shillings per cwt.

He said honorable members would observe that there was a considerable reduction in comparison with preserved and potted fish. This was intended to meet the views of those whose conscientious convictions prevented them from eating meat during certain seasons of the year.

Mr. PETTIGREW said that the Colonial Treasurer stated the reason why the duty was proposed to be so small on these items was in order to assist the tender consciences of certain people; but he would point out that the proposal would about double the duty. The value of a case of ling was about twenty-five shillings, and the present duty on that would be about two shillings and sixpence; but under the proposed rate it would be five shillings.

Question put and passed.

The COLONIAL TREASURER moved—

Cement, per barrel, two shillings.

Mr. FITZGERALD thought this was rather a heavy tax. He understood that the value of a cask of cement in London was about seven or eight shillings, and the duty proposed was, therefore, something like twenty-five per cent. He had been told, on very good authority, that the invoice price at home was seven or eight shillings per cask.

AN HONORABLE MEMBER: Fifteen shillings.

Question put and passed.

The COLONIAL TREASURER moved—

Doors and sashes, each, two shillings and sixpence.

Mr. DICKSON thought sashes ought to be per pair; they were always invoiced in that way.

The COLONIAL TREASURER agreed to amend the item as suggested.

Question, as amended, put and passed.

The COLONIAL TREASURER moved—

“Carriages (four wheels) each, ten pounds; (two wheels) each, five pounds.”

He said he was willing to accept an amendment making the duty £6 and £4 respectively.

Mr. FITZGERALD thought the honorable the Treasurer should allow these articles to go back to *ad valorem* duty. The proposed duty was very unfair. There was such a variety of carriages, and such a great difference in prices, that it would operate most unjustly. Carts also stood on the same footing.

The COLONIAL TREASURER agreed to the suggestion of the honorable member.

Question put and negatived.

The COLONIAL TREASURER moved—

Carts, (four wheels) each, four pounds; (two wheels), two pounds.

Question put and negatived.

The COLONIAL TREASURER moved—

Boats, per foot, overall, two and sixpence.

Mr. PETTIGREW asked to what kind of boats was this to apply? Did it include ships, or steamers, or pulling, sailing, or fishing boats?

The COLONIAL TREASURER said the Customs Act contained an interpretation of what was a boat, and that interpretation would, of course, be followed.

Question put and passed.

The COLONIAL TREASURER moved—

Pianos, each, three pounds.

Question put and negatived without discussion.

The COLONIAL TREASURER moved—

Iron tanks, each, eight shillings.

Mr. W. SCOTT suggested that these articles should come under the *ad valorem* duty, because the value would differ according to size.

Question put and passed.

The COLONIAL TREASURER moved—

Castor oil, in casks, and other oils, turpentine, per gallon, sixpence.

Question put and passed.

The COLONIAL TREASURER moved—

Sarsaparilla (containing more than 25 per cent. of alcohol of a specific gravity of .825 at the temperature of 60 degrees Fahrenheit's thermometer), per gallon, ten shillings.

Mr. PETTIGREW would like the Colonial Treasurer to give some information respect-

ing this item. What sarsaparilla had the quantity of spirit mentioned?

The COLONIAL TREASURER said, the tax proposed was merely precautionary. At present, no sarsaparilla was imported containing that amount of spirit; but if any should be imported of that quality, it would have to be paid for at the rate proposed.

Question put and passed.

The COLONIAL TREASURER moved—

Sarsaparilla (not containing more than 25 per cent. of alcohol), per gallon, four shillings.

Question put and passed.

The COLONIAL TREASURER moved that schedule B—

Machinery for manufacturing, agricultural, mining, and pastoral purposes, steam engines and boilers, New Zealand flax, quicksilver, and salt—stand part of the Bill.

Mr. STEWART moved, as an amendment, that the words “sawing and sewing machines” be inserted. He said these items were apparently omitted, and as they were not manufactured in the colony, he thought they ought to be included.

The COLONIAL TREASURER said the Customs Act contained a clause which would cover both of these articles.

Mr. STEWART thought it would be better if they were specifically mentioned.

The amendment was then put and agreed to; and the schedule, as amended, was put and passed.

The preamble having been put and passed, the Chairman, on the motion of the Colonial Treasurer, left the chair, and reported the Bill to the House, with amendments; and the report having been adopted, the Bill was read a third time, and passed through its remaining stages.