Queensland



Parliamentary Debates [Hansard]

Legislative Assembly

WEDNESDAY, 2 SEPTEMBER 1885

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before Parliament, and praying that it may be passed into law. He might say that the petition was respectfully worded, concluded with the usual prayer, and was not open to the same objection to which the hon. member for Wide Bay called attention yesterday—namely, that the names appearing in the petition were not the signatures of the persons themselves. He moved that the petition be read.

Question put and passed, and the petition read at length by the Clerk.

On the motion of Mr. BEATTIE, the petition was received.

MOTION FOR ADJOURNMENT.

Mr. BROOKES said : Mr. Speaker,-I rise to move the adjournment of the House in order to refer to the petition that I had the honour of presenting yesterday. I could not have said anything yesterday, because I was not in possession of the facts, but I think the House and the public are under an obliga-tion to the hon. member for Wide Bay for calling attention to the facts as he did. The history of the petition I presented is simply this : After divine service on Sunday in the Fortescue-street Church, the announcement was made that a petition would be lying on the communion table, and at the close of the service all the congregation came round and signed it with the exception of six persons. Four of those, not being aware of the formalities necessary, requested their names to be written by someone else, and two sisters signed one for the other. I agree that it should be made known that petitions addressed to the Assembly should have the real signatures of persons attached, and I am rather glad than otherwise that the hon. member called attention to this matter; but still I could have wished that he had not implied, as he undoubtedly did in his remarks, that the petitions in reference to this local option legis-lation are generally to be suspected. Although, perhaps, the hon. member did not mean that, yet he made a kind of covert implication that petitions addressed to this House from religious societies are more or less to be suspected. I do not think he meant that, but I would suggest to the hon. member that if he adopts this method of showing his antagonism to the principles of local option I cannot admire him for it. I think a more manly method would be preferable. Now, with reference to this petition, it was one pre-pared in perfect good faith, and I cannot conceive of a petition more valuable as a petition. No petition could contain more genuinely the opinion of the signatories than that petition does, but still, as we must have our proceedings according to rule and practice, I repeat that I think the hon. member did good in having called attention to the irregularity which is practised, so that parties who contemplate petitioning Parliament may know what is expected of them, and that a petition must contain a certain thing and nothing else. It still remains, however, that we should be more careful as a House lest we should give any countenance whatever to any suspicion that these petitions presented in favour of local option are worthless. I think it is not fair to suspect them at all, and they ought to come, prima facie, with a prepossession in their favour. I do not say that this should be the case always, but I am sorry that from the report of the speech of the hon. member for Wide Bay it should appear, so far as he is concerned, that he regards the petition which I presented as not deserving of the weight which I think is really attached to it. I beg to move the adjournment of the House.

Mr. BAILEY said: I have always understood that the right of petition to Parliament is one of the most important rights the people have, when

LEGISLATIVE ASSEMBLY.

Wednesday, 2 September, 1885.

Petition,—Motion for Adjournment.—Message from the Legislative Council.—Question.—Formal Motion.— Customs Duties Bill—second reading.—Representation of Townsville.—Recr Duty Bill—second reading. —Adjournment.

The SPEAKER took the chair at half-past 3 o'clock.

PETITION.

Mr. BEATTIE presented a petition from the Baptist congregation, Gipps street, Fortitude Valley, approving of the Licensing Bill now the representatives of the people disregard the wishes of the people; and when that right is abused it becomes of no use to the people at all. We have seen during the last few years a number of petitions in which that right has been abused by the falsification of names-by names being placed on petitions that have no right there, and by the forgery of names to a petition. But for all that we have, time after time, received those informal documents; and if things go on as they are going at present it will be a mere farce to present a petition to this House, because it will simply be received and then placed in the waste-paper basket. It was to defend this right that the people possess that I interfered some years ago in the same way. It is not by way of animus against the local option question. It is not that I have any animus against the petition presented by the hon. member for North Brisbane, but I have noticed this irregularity going on, and wish to call attention to it. I find in to day's paper a very remarkable confirmation of what I stated yesterday, which is contained in a telegram from Cairns. The telegram runs as follows :-

"The news of the Port Douglas petition re the Cairns railway has been received here with the utmost indignation, it being regarded as a gigantic forgery—there not being the number of people in the district as there are names on the petition. A great meeting is to be held to protest against its being received by Parliament, and urging the immediate passing of the plans for the Cairns line."

Well now, that petition has been already received by this House. I do not know whether the state-ments made in the telegram are correct or not, but it shows that the people are already awake to the fact that bogus petitions are being presented to the House and received by it; and how are we to discriminate between a bogus petition and a real one? I am sorry that *Hansard* has not reported a great deal of what I said yesterday. noticed the signatures in a petition, to which I drew attention, far more completely than I am made to do, and anyone who heard my remarks could come to no other conclusion than that a number of names were on a certain petition which were not the real signatures of the persons they purported to be : that numbers of them were the signatures of children; and that one signature could not, on the face of it, have been obtained from the person at all. The fact remains that, as I have already said, there is no means of discriminating between bogus petitions and real ones, and as a matter of course the bogus ones receive just as much attention as the real ones; and it is coming to this, that the House does not pay that attention to petitions and petitioners that it really ought to do. We cannot discriminate between one and the other, and some rule ought to be made by which petitioners should give their residence and occupation, so as to enable hon. members in charge of a petition to verify to a certain extent the signatures attached to it. It was only to defend the right of petition in the colony that I brought forward this matter yesterday.

Mr. MACFARLANE said: Mr. Speaker,— I hope that every hon, member of this House is imbued with the same idea as the hon, member —namely, to preserve the right of petition. The hon, member says he has no animus in reference to the petition presented yesterday, but there is a strange coincidence in the fact that that is the only petition, as far as I am aware, that the hon, member has drawn attention to. The petition to which he drew attention yesterday was on the same subject as the one presented to-day. I took occasion yesterday to look at some of the petitions presented, and especially at one from Mackay, presented by the hon, member for that electorate, Mr. Black, and I noticed that two or three signatures in that petition were in the same handwriting. It is quite evident that a father signs for his son, and perhaps a son for his mother and 'sister, and so forth, and I do not see any harm in that. Well, the hon. member says he has no animus in this matter, but it strikes me that he has shown a very great amount of animus in reference to this petition and to the subject of the petition. If he would show the same anxiety in reference to other petitions which are presented to the House I should look upon him as taking an independent part, and, to use his own words, as having for his object the purity of petitions.

Mr. ANNEAR said : Mr. Speaker,-I fully sympathise with the hon. member for Wide Bay. Regarding the remarks made by the hon. member for Ipswich, Mr. Macfarlane, we know him to be a very temperate man indeed, and give him credit for fully believing what he says. But I believe that he is very intemperate in the cause he advocates in this House. When I stood before the electors of Maryborough they asked me whether I was in favour of local option. As I understand local option, as proposed in England, it is local option of the people, or the voters of the country. The petition from the Baptist Church is fully in accord with the views of the hon. member for Ipswich, the members of that church being in favour of the present Bill becoming law. As far as I am concerned, I believe that we should have local option in this colony by the vote of the people. But a man who has a vote for the election of a member of this House is excluded by the Bill introduced by the Government from voting on questions with regard to public-house licenses unless he is a ratepayer. It is only ratepayers who are to have a vote on these matters, and that, in my opinion, is a mistake. Why should a man who has been six months in the colony and has a vote at a parliamentary election be excluded? When the question comes on for discussion in committee I shall strictly adhere to my views as expressed to the electors of Maryborough, and vote for local option by the vote of the people, and not as the hon. member for Ipswich would like to have it-by the ratepayers alone.

Mr. MACFARLANE : You are greatly mistaken there.

Mr. ANNEAR: The hon. gentleman spoke on the subject the other night. I have a very retentive memory, and I recollect that he wanted the licensing questions dealt with in the local option part of the Bill before the House to be decided by the ratepayers, and not by the people of the colony. I think that this House and the country are deeply indebted to the hon. member for Wide Bay for taking the action he did yesterday in drawing the attention of hon. members to the nature of the petition presented to the House. The hon. member for Ipswich has said that similar petitions to that have been presented to the House on other occasions. Then why did he not call attention to the circumstance? Referring again to the subject of local option, I may say that I have read the Permissive Bill introduced in the House of Commons by Sir Wilfrid Lawson, and—if I am wrong the hon. gentleman will correct me—that provides that the vote shall be by the people and not by the ratepayers.

Mr. MACFARLANE : You are mistaken again.

Mr. ANNEAR: The hon. gentleman can reply to me afterwards; he will have plenty of time. He has had this question all to himself hitherto, but I do not think he will have it to himself when it comes to a vote in committee.

Mr. BROOKES said : Mr. Speaker, -I would like to say just a word or two in reply. The hon. member for Maryborough will excuse me when I say that, in my humble opinion, he spoke in great ignorance of the provisions of the Permissive Bill in England ; for if I understand them aright it is the ratepayers who will vote under that Bill. It provides that the country shall be divided into districts, and that the ratepayers shall be the voters; and that is the plan proposed to be adopted here. That is the proper way, and is in accordance with the principle of self-government which we have established in this colony. But this is beside the question, and I will not take up the time of the House any longer in discussing it. My purpose in moving the adjournment of the House has been served by the discussion that has taken place.

Mr. JORDAN said : Mr. Speaker,-I wish to take advantage of the motion for the adjournment of the House to call attention to some remarks that appeared in the Brisbane Courier recently, with respect to the rapid growth of the coal-mining industry in the colony, which remarks contain facts well worthy the notice of this House, inasmuch as it appears that this industry is likely, before very long, if proper facilities are given for its development, to become one of the great industries of the colony. It appears that there are hindrances in the way which might be removed without any very great difficulty. I think it is about fifteen months ago since I called the attention of the Colonial Treasurer and the Minister for Lands to the necessity of providing greater facilities for the shipment of coal at South Brisbane. The former Govern-ment made a branch line from the Southern and Western Railway to South Brisbane, for the express purpose of shipping coal, which was then being obtained in the neighbourhood of Ipswich, and it was supposed that a large quantity of coal would be sent to Brisbane by this branch line. It now seems that the quantity raised in that locality surpasses all anticipations that might have been formed respecting the output of the mines, both as regards the quality of the coal and the profit derived from the trade. There are, however, difficulties in the way of the development of the industry owing to the want of accommodation at South Brisbane. I believe there are faults in connection with the construction of this line to which the attention of the Govern-ment has been called. The accommodation we have at the wharf at the present time is too small, and there are not sufficient facilities given for the storage of coal for shipment. The consequence is that ships have been taking one-half or one-third of what they wanted. The development of this coal industry has been remarkable, as may be seen from the report in the Courier, That journal, in commenting upon the subject, savs :-

"There is no longer any question of the quality of the mineral. The coal now raised is an article which can be sold in the markets of the world."

A few sentences from the report, which is a very interesting one, I shall read to the House-I shall not trespass long on the time of hon. members :-

"The quantity of coal raised in Queensland increased from 12,327 tons in 1860 to 22,639 tons in 1870, and to 59,052 in 1880. Then in 1881 the quantity produced rose to 65,612; in 1882 to 74,436; in 1883 it bounded up to 104,269, and another leap was made to 12^{10} ,727 tons in 1884. When the next yearly statistics are published, it will probably be found that the figures for 1885 will considerably exceed 200,000 tons, and that the collieries towards the end of the twelve months were raising coal at the rate of over 300,000 tons, with an equivalent value of £150,000 per annum."

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The concluding paragraph of the report is as follows

"The Ipswich collieries have made great strides since the completion of the railway to South Brisbane, and the acceptance of their product by the various steam not acceptance of them produce of the values scalin navigation companies. As has been already indicated, however, their fuller development is hampered by an insufficiency of railway trucks, and the complete absence of any storing accommodation at the wharves. As the coal standily grows in favour the demand for it increases, but although there are large and practically exhaustless stores in the pits and plenty of miners and machinery on the collieries, the mining managers are compelled to restrict their operations to the are compelled to restrict their operations to the capacity of the railway trucks available for their use. Consequently, when a large steamer calls and requires her coal bunkers replenished, the mining managers feel like men with their hands tied. The last mail steamer, for instance, asked for 1.700 tons of coal, and had to go away with only 600. This was aggravating to all concerned, and a decided loss to the colony. The case is put by the mining managers as follows:--'We can supply all the coal required at Brisbane if the means of trunsit is afforded. If steemers wanting 1,700 tous have to leave with only 600 we will soon lose the trade, for the steam shipping companies or their agents will naturally lose confidence in our ability to supply their requirements, and go elsewhere for their coul. What we ought to have are more trucks, and storing shoots on the South Brisbane wharves. We would then be in a position to meet any demand made on our resources.' The Government, it is true, have accepted tenders for the manufacture of 100 new hopper trucks, but in doing so they can only be correlated with waking up to the importance of the coal industry at a late hour in the day. The want of addi-tional trucks is already, and has indeed been for some time, a matter of urgency. Yet the last four months were allowed to lapse without calling tenders for a single truek, and three more months must pass before the contractors for the 100 now ordered are required to deliver the first 20.'

About sixteen months ago I was favoured by the Minister for Works and the hon. Treasurer in being allowed to accompany them to South Brisbane to look at the wharf there. The inconvenience of the place and the want of proper accommodation were pointed out to and recognised by the Ministers, and a distinct promise, or what we understood to be a distinct promise, was given to us at the time that the wharf should be immediately extended 700 feet. I know the hon. Minister for Works afterwards stated that he could not do it without a grant from this House ; and I know, also, that the Treasurer understood what I understood at the time, and what the other gentlemen who were present understood, and that was that the work should be proceeded with immediately. Some month or two after that I asked this question of the Minister for Works :-

"When may it be expected that the work of extending the wharf at South Brisbane will be commenced?"

The reply was-

"As soon as the necessary funds are voted by Parliament the work will be proceeded with.

Twelve months elapsed. I do not know how many times I went to the Minister for Works or the Premier on the subject; but I think they do this by my constituents, who feel that they have not been liberally dealt with; and understanding that a promise had been given, they consider that they have not been justly dealt with in the matter. I explained to them, so far as I could, that the Minister for Works was waiting for the sanction of Parliament. That was obtained at the latter end of last session, and then we had reason to believe from the answer given here, which I have just read, that the work would be immediately proceeded with. But no commencement has been made at all; and twelve months afterwards I asked the question-

"When the enlargement of the wharf at South Brisbane will be commenced ?"-

and received a reply that I did not consider satisfactory. It contained the smallest possible amount of information, and was as follows :--

" As soon as the necessary plans, etc., are ready, tenders will be invited."

In justice to myself and my constituents I bring the matter before the House. The House voted the money long since, and I understand it is there and ready. The promise that the work should be immediately proceeded with was made sixteen months ago, and the coal trade is languishing for want of proper accommodation. I am not satisfied, and my constituents are not satisfied, with the dilatoriness of the Government in the matter. The delay has assumed a serious aspect in connection with the coal trade of the whole colony, and I hope I shall not be considered out of order or wanting in courtesy, when I say that questions are put in this House, and are too often answered in a way which gives no information whatever. Therefore my constituents feel aggrieved.

The MINISTER FOR WORKS (Hon. W. Miles) said : Mr. Speaker,-I read the article in the *Courier* that the hon. gentleman has just quoted, and made inquiries to see if any complaints had come from the coal proprietors concerning the want of trucks to convey their coal to the South Brisbane wharf, and the answer that I received was that there had been no complaints. It was not for the want of trucks at all. The delay the hon. gentleman spoke of was owing to the fact that the dredge had been working in front of the wharf to enable vessels to get alongside and take in cargo. It was while the dredge was at work there that there was a delay in the shipment of coal. There are ample conveniences there for shipping all the coal that can be produced in the Ipswich district. The hon. gentleman says there is no room for storing coals on the wharf; but I would like to point out to him that the hopper-waggons used are built solely for the purpose of being lifted by the steam crane and discharged directly into the vessel. It was never intended to build a storage wharf, and thereby make it necessary to handle the coal two or three times over. The hon. gentleman is quite correct in saying that there has been a contract let for the construction of 100 hopperwaggons for the conveyance of coal. The con-tract was let to two different contractors. There tract was let to two different contractors. Income are two firms working at them, and I am justi-fied in saying that there will be no delay in a providing ample rolling stock. There has also been provision made for an additional 15-ton crane on the wharf. I would brind out to the hon, gentleman that South Brisbane is not the only place where public works are required. The hon, gentleman surely does not expect that the whole of the depart-Brisbane wharf. There are other works to be attended to. The hon. gentleman does not only want the wharf extended before the plans can be made, but he wants a railway station in the centre of his constituency, and I would remind him again that the department is very much strained in making provision for all the works authorised by the House. I can assure the hon. gentleman that there is no intention of delaying these works, because they are very important, and the Government are very anxious to give all the facilities in their power so that the proprietors shall be able to carry their coal without any delay.

Mr. CHUBB said: As the hon. member for South Brisbane has spoken of the coal from Ipswich and said that ships could not get all the coal they wanted at the wharves at South Brisbane, I would suggest a remedy for that state of things to the Minister for Works. The hon. gentleman told us the other day that the coalfield at Bowen has turned out a success, and since then a very much larger seam has been penetrated. As there has been no coal found yet further north than Maryborough, the hon. gentleman, I hope, will hurry on with this railway from Bowen to the coalfields, and we will then be able to supply steamers in the North and thus take off some of the strain on the southern districts of the colony.

The HON. SIR T. MCILWRAITH said: However inopportune the hon. member for South Brisbane may have been, I think he has done some good in bringing this matter before the House. This development of the coal trade is a subject for congratulation that was not sufficiently mentioned when the Treasurer's State-ment was under discussion. The wonderful development of the coal trade since 1879 is a subject for much congratulation, and is one of the few bright spots before us at the present time. I sympathise with the Minister for Works in the raid made upon him by the hon. member for South Brisbane, but what strikes me as extraordinary is that a man can read plain facts and not draw the right conclusions from them. Here we have a trade capable of enormous development. Talk about 68,000 tons! It is a mere fleabite to what we may expect from this trade. The hon. member asks the Minister for Works to put on so many more railway trucks, so that the trade may be fully employed. That is not a remedy for it. The remedy for it is to allow the ships to only give proper assistance when the Bill to interrupt the navigation of the river comes before us he will find a full answer for the Minis-ter for Murdre ter for Works.

Mr. MACFARLANE said: I have a few remarks to make upon this subject. The Minister for Works, in reply to the hon. member for South Brisbane-----

The SPEAKER: The hon. member has already spoken to this motion.

Mr. MACFARLANE: I have not spoken upon this subject.

The SPEAKER: The hon. member has spoken to the question for the adjournment of the House.

Mr. MACFARLANE: Well, I shall have another opportunity.

Mr. FOOTE said : I am sorry I was not here when the debate was commenced, so that I could have heard all the arguments pro and con. in this matter. I am very glad the hon. member for South Brisbane has taken the opportunity to draw the attention of the Minister for Works to the very inadequate means provided on the South Brisbane wharves for the loading of coal. I have been given to understand that within the last three months many ships have had to leave the wharves with only a very few tons of coal, in consequence of the want of means for loading the coal. The only drawback to the industry is the paucity of appliances in use on the wharves for transhipping the coal. There has been, I am aware, a great expenditure upon the wharves and cranes, and so on, but so far as I can learn it is still a tardy matter for a vessel to load coal at these wharves. A vessel that ought to be loaded in a day or two days takes a week or a fortnight to load coal; the consequence is that vessels cannot remain in port for that length of time, and they take in a few tons of coal for ballast and then go away to Newcastle to finish loading. This is the state of things we wish to see altered. There is a considerable sympathy in the shipping interest in reference to taking the coal at this port, and if the coal-masters were in a position

to supply orders they could have any amount of orders for coal. So far as the supplying of it is concerned they are able to unearth the coal and bring it to deep water now, but it is there the difficulty arises. The facilities for shipping the coal are insufficient, notwithstanding the expenditure, and I hope the Government will take this matter in hand and see that it is remedied. The Minister for Works, alluding to the hon. member for South Brisbane, said that the hon. member expected the whole of the public works to be concentrated in South Brisbane. The hon, member does not expect anything of the sort. What he wants is to see proper appliances provided for the coal trade, and that the money expended for this purpose shall be expended in a proper manner, so that we may get something like value for the expenditure. I quite coincide with the leader of the Opposition in his remarks upon the opening of the bridge. I am opposed to the closing of the bridge, and I will do what I can to oppose it when the matter comes before the House. The bridge can be opened at night so as to interfere as little as possible with the traffic on it. If the vessels can go up to the pit's mouth it will relieve the wharves of some of the traffic. I am very glad to have had an opportunity of making these remarks, and though I have always avoided dunning the Government upon any matter, if these evils continue to exist I suppose I shall have to rouse the temper of the Minister for Works rather often.

Mr. FRASER said : I have no doubt the Minister for Works deserves the sympathy expressed for him; but with due deference to him, and though he may have information from better sources than I have, I must say that I have had complaints made to me repeatedly as to the want of a sufficient supply of trucks to meet the demand for them on this line. Without traversing the ground gone over by my hon. colleague as to the promises made, I pointed out at a very early period of the opening of those wharves the want of proper conveniences and appliances for the loading of coal. I was met with the reply that although they had been open for a certain number of months they had been very little availed of for coal; in fact, the inference attempted to be drawn was that it was almost a mistake to have constructed the wharves at all. I mentioned that in so short a period it was not reasonable to expect that the coal proprietors would be able to supply a sufficient quantity of coal, or that the shipowners, on the other hand. would be immediately ready to avail themselves of the appliances. I am glad to see my anticipations have been more than realised, and that the use made of the wharves now, and the quantity of coal supplied, exceeds the most sanguine expectations formed. It must be admitted that it has been almost uniformly the fact, in connection with the public works of this kind, that the inevitable increase in connection with the development of these matters had not been fully anticipated by the Government of the day, whoever they may have been. I make this remark more particularly on account of the matter alluded to by the hon. member for Bundanba that Ipswich and its neighbourhood are not the only places where coal is likely to come into South Brisbane. It is a notorious fact which cannot be disputed that within the last month or two some excellent coalfields have been discovered in the Logan district, close to the railway line; and I have no doubt that a large development will take place there. I am also informed, on good authority, that the quality of that coal is beyond question. Looking at this matter, not from a local point of view, and not in the interests of South Brisbane at all-although I attach importance to that—but looking at it from a colonial point of view as an industry which we have every prospect of developing—although we have been told hitherto that there was no probability of developing it in this locality and that we should have to remain dependent upon Newcastle—I would urge upon the Minister for Works—without expecting that all the departments of the Government should concentrate their energies on South Brisbane—I would urge upon him to give a little more special attention to making the necessary provision for an extension of trade in connection with the coal industry which is certain to take place within a very short time. We shall all, I am sure, be glad to find that the industry will develop to a very great extent at Bowen, or elsewhere. It is an industry which ought to receive special attention, and to which every facility for its development ought to be given by the Government of the day.

Mr. JORDAN : I do not intend-

The SPEAKER: The hon, gentleman has spoken.

Mr. ANNEAR: Before sitting down, Mr. Speaker, I shall move the adjournment of the House-

The SPEAKER: The hon. gentleman has already spoken.

Question of adjournment put and negatived.

MESSAGE FROM THE LEGISLATIVE COUNCIL.

The SPEAKER informed the House that he had received a message from the Legislative Council returning the Crown Lands Act of 1884 Amendment Bill without amendment.

QUESTION.

Mr. NORTON asked the Minister for Works— About what time is it expected that the plan, section,

and book of reference of the Bundaberg-Gladstone Railway will be ready to lay on the table of the House?

The MINISTER FOR WORKS replied-

The plans are shortly expected, and will be laid on the table of the House as soon as possible.

FORMAL MOTION.

The following motion was agreed to :--

By Mr. ANNEAR-

That there be laid upon the table of the House, all Correspondence between the representatives of steamboat companies, the Government, and their officials, with respect to the opening up of the South Passage in Moreton Bay.

CUSTOMS DUTIES BILL—SECOND READING.

The COLONIAL TREASURER (Hon. J. R. Dickson) said: Mr. Speaker, In rising to move the second reading of the Bill to increase the duties of Customs to be granted to Her Majesty, my remarks may be very brief, inasmuch as the reasons for these increases have been already submitted to the House in the Financial Statement and have also been entered into at length in discussing the resolutions in Committee of Ways and Means upon which this Bill has been founded. The Bill, therefore, will not demand at the present time any particular comment or lengthened explanations from me, because I think that the proposals of the Government, as contained in the schedule, will be dealt with more conveniently in committee than on the secondreading of the Bill, the principle of increased taxation having, I take it, been affirmed by the acceptance of the Financial Statement and the adoption of the resolutions which were passed in Committee of Ways and Means. But there are two features in this Bill which were adverted to when the resolutions were before the Committee which I desire to say a few words upon at the

present time. They are contained in clauses 6

and 7. I may mention, Mr. Speaker, that when referring, in Committee of Ways and Means, to the resolutions which deal with these particular subjects-namely, the introduction of goods into the colony which are substitutes for goods that are liable to a fixed rate of duty, and goods which are partially manufactured on arrival, and which, by being submitted to further treatment, go into consumption as commodities upon which fixed duties are paid-I explained the reasons why the Customs authorities deem it necessary to have increased powers-or rather, I should say, defined powers-conferred upon them, under which they can deal with these classes of commodities. Hon, members will bear in mind that at the time the resolutions were discussed in Committee of Ways and Means a desire was expressed by hon, members of the Opposition for a schedule to be attached to the Bill in which these commodities could be enumerated. I did not see then, nor do I see yet, the force of having a schedule — a hard and fast line — laid down in a Bill of this sort. But, as I promised hon. members on that occasion, I have caused a statement to be circulated showing the classes of goods to which, more particularly, attention has been directed by the Customs. Hon. members will observe from the statement illustrative of the operation of clause 6 of the Bill that there are several articles mentioned which, in the language of the Customs, "oppose" others which are subject to a fixed rate of duty -articles the character of which is undetermined when they enter into consumption as substitutes for articles liable to fixed duties and which pay duty at the ad valorem rate, from which considerable loss to the revenue has accrued. For instance, almond cakes come into consumption as opposed to biscuits; chocolate and milk pays ad valorem and opposes, or is a substitute for chocolate, which pays something like 4d. per lb. I need not go through the list, but just mention these as illustrations. I am free to admit that there is no great loss of revenue occasioned at the present time by the introduction of these articles at ad valorem; but still, with our rapidly increasing trade, those losses will increase every increasing trade, those losses will increase every year, not only through these articles being indefinite in their character, and importers claiming to introduce them at *ad valorem* rates instead of at fixed duties, but also from the gradual increase of manufacture of articles which answer all the purposes of the known commodity, and the growing extent of importations of articles which are substitutes for known articles of merchandise. That also is one reason, and a very strong reason, why a schedule should not be attached to the Bill which will require periodical revision, and it is extremely inconvenient for these matters to be continually reconsidered. In case any hon. member is present who had not an oppor-tunity of listening to the debate on Thursday, I may refer to the fact that, under the Customs Regulation Act of New South Wales, the Comptroller of Customs there has authority, by the 133rd section, to impose upon those articles duties, approved by the Government, up to the full extent of the fixed rate of duty declared. Now, here it is deemed better that instead of that power being granted the powers of the Collector of Customs should be strictly defined, and accordingly the 6th clause provides that

"When goods are imported into Queensland which, in the opinion of the Collector of Customs, certified by him the opinion of the contector of classions, certrated by him to the Colonial Treasurer, are a substitute for known dutiable goods liable to a fixed rate of duty, or possess properties substantially the same as those of such dutiable goods, the Governor may by Order in Council direct that a duty be levied on such goods at the same rate as that payable on such dutiable goods, or any less mete monified in the Order in Council rate specified in the Order in Council.

"Every such Order in Council shall be published in the *Gazette* and one other newspaper published in Queensland, and a copy thereof shall be kept and exhibited in the long room or other public place in every Custom-house; and a copy of every such Order in Council shall be forthwith laid before both Houses of Parliament.

So that, to a certain extent, this clause will be in conformity with the views of hon. members opposite who desire a schedule. Parliament will be apprised periodically of the new articles added to the schedule; and instead of having a hard-and-fast schedule affixed to the Bill, which would require continual expansion by legislative action, the more con-venient method laid down in the clause will be adopted. The schedule circulated this evening amongst hon. members is as full as it can be made at the present time, but it does not comprise all the classes of goods which may from time to time come under its operation. The 7th clause refers to articles that have been partially manufactured, and a state-ment of these has also been circulated amongst hon. members. Referring to pork, which arrives here in salt, and on being subjected to a further process of manufacture - smoking - becomes bacon, at the present time it is admitted at an ad valorem duty representing about two-fifths of a penny as compared with hams and bacon, on which a specific duty of 2d. a pound is charged. Our intention in this clause is not to discourage the introduction of articles partially prepared, but at the same time to derive a larger revenue ; so, while not insisting on the full rate of duty charged on the manufactured article, we propose to impose a duty of one-half that rate, thereby encouraging the completion of conversion within the colory. Those are the only two features of the Bill which I think will occupy the attention of hon. members on the second reading. The details of the schedule itself, dealing with the proposals of the Government with regard to the *ad villorem* duty on machinery and the increased duty on spirits and timber, have been already fully discussed, and I am convinced that the more they are inquired into by hon. members the more will the majority of this House be satisfied with the proposals of the Government. I do not think any valid objection has been urged against the increase of duty on a class of articles well able to bear the additional impost. Considering the position of the colony at the present time and the uncertainty of all classes of revenue meeting anticipations in consequence of the disastrous season, the Government would be very unwise indeed if they did not look ahead and endeavour to make provision for anything like a deficiency in revenue. But apart from that-for I trust that all apprehensions may be removed, and our anticipations fully realised—the proposals of this Bill are such as not to interfere to any great extent with commerce, and the additional duties are proposed on articles well able to bear them. I beg to move that the Bill be now read a second time.

The HON. SIR T. MCILWRAITH said : Mr. Speaker,-The Treasurer seems to have taken for granted that there has been enough discussion on the general principles of this Bill. He has certainly not given sufficient reason for eliminating from discussion the small points of detail. I know that a number of very important points were left out of consideration in discussing this matter in Ways and Means, because we expected a fuller discussion on the second reading of the Bill. The speech of the hon. member has been conspicuous for the absence of the most debate-able points in connection with the tariff. In the first place, the hon. member has given us no sufficient reason whatever for the additional taxation. The Ministry gave no indication that additional taxation would be sought to be imposed

on the people of the colony till a late period of the session, and unless there is a proclaimed deficiency in the Estimates I do not see how they can have arrived at the con-clusion that it is necessary. From the Trea-surer's glowing account of the position of the colony we thought, further, that it would not be attempted and it cause on us of a not be attempted, and it came on us as a surprise. Not only that, but if the tariff is to be altered at all we would have thought, from the antecedents of the Treasurer and the Ministry, that it would have taken a very different shape from this. The Treasurer has made one subject in particular his study, judging from his utterances in other colonies, and that is the subject of intercolonial freetrade. It is an old hobby of the hon. gentleman. Years ago, in the last Government of which he was Colonial Treasurer, he initiated a correspondence, and carried it to an agreement with the Government of New South Wales to introduce a tariff which would give reciprocity between the two colonies. Owing to the rough handling in the House which the announcement received, the Government at that time did not make further reference to the matter, and it dropped for that session. Now again, lately, when the hon. gentleman was on the jaunt, he certainly did not leave business behind; we find him making a speech, intimating to the Government of Victoria, or their representatives, that he would do what was in his power to bring about intercolonial freetrade. The difficulty the hon. gentleman has always found in doing this was the danger of reopening the tariff question; but it is to be reopened now, and there would be a chance to let us see what really are the views of the hon. member on the question of intercolonial freeoccupation. But there is no such notion of inter-colonial freetrade now. He has dropped all that ridiculous nonsense, and he goes in purely and simply for getting money out of the pockets of the taxpayers of the colony. There is no other We know that the Treasurer wants all he can get. He has spent more than he considered he was likely to spend, he will spend more than is considered necessary, and he will continue to spend more than is in the Treasury; he therefore comes now and asks us for an additional amount. I think it reflects the greatest discredit on the management of the Treasury, and the greatest discredit on the Ministry, that they have gone on spending money right and left, and before the end of the second year of their career find that they are in such a position that they must come forward and ask us to put on additional taxa-tion. Not only is it that, but a great deal more is before us. I would have had a great deal more to say on the advisability of bringing in additional taxation proposals had it not been for the fact that I see this is only the commencement. This is a mere fleabite to what we shall want if the same policy is continued to be carried on by the Colonial Treasurer. Were the slightest stoppage to take place in our great colonial industry of spending borrowed money we should be in the very greatest financial difficulties, as we have provided nothing against the time to come-and which will come-except the resort to additional taxation. That is our only refuge, and if the time should come when we are unable to borrow money, then taxation is the only resort. The Treasurer has admitted that at the present time we are the most heavily taxed people in all the colonies. We owe more per head than any other colony now belonging to Great Britain, and at the same time we see our only outlook is additional taxation if we are to pursue the Government policy of spending money indiscriminately. I say there was no reason whatever for additional taxation until the Government

had tried every means in their power by which they could reduce expenditure. Unless they could not provide the means by which the machinery of government could be kept going they had no right to resort to additional taxation. When the Government extravagance commenced -and it commenced as soon as they took office -and it commenced as soon as they took office -I was not here to criticise the Statement of the Colonial Treasurer. He was obliged, from the shortness of time and the late period of the year, to take a great part of the Estimates prepared by us, but in the short time the data bit discusses to take a great part of time he had at his disposal he did his best to increase very perceptibly the amounts that were put down by us as likely to be required for purposes of government. He not only increased the actual amount, but by increasing some amounts and decreasing others he made his expenditure a permanent one—that is to say, the increase that was made was upon those items of expenditure that take place every year. As a matter of fact, he increased the Estimates by £20,000 in the short time he had at his disposal, and then, in addition to that, he actually spent over £100,000 more than had been voted by Par-liancent. That was the commencement of the extravagance of the Government. The next vear their Estimates were more extravagant still, and what was the reason given by the Treasurer? The Government were asked at the time-and what reason did they give? Was it that the departments actually required the additional sums set opposite to them? What was the reason that those salaries were increased to the great extent that they were increased? The answer given to us was constantly this: "The colony is in a very flourishing condition. Look at the amount the Treasurer estimates will come into our coffers, and surely we ought to reward these faithful and efficient servants. They did so, but the money did not come in, and we were still left with this incubus; and we have to resort to the means of putting on additional taxation to pay for downight extravagance on the part of the Government. Not only that, but we see the same extravagance this year. The Premier challenged me the other night to point out one department in which a saving could be made. He seemed to consider he had met the whole difficulty by pointing out in the different departments that the expenditure was absolutely necessary. I say it was not necessary, and when the Estimates come on for discussion, although there is very little hope of reducing the Estimates and although it is a hopeless task, I will point out where reduction might be made. It is seldom that the Opposition has succeeded in reducing the Estimates of the Government; and when their supporters desert them, and the Estimates are reduced, then the Ministry go, and deservedly so. The hon. gentleman knows that his own side will yote solid, and commit the country to the extrava-gance which they have been guilty of. We see the same extravagance in the present Estimates, only in a more coloured form. Departmental extravagance goes on apace, but it is not so bad as it was last year, because the Government cannot possibly do the same thing as they did last year unless they wish to bring the colony to a state of collapse; but they have gone a long way towards imitating their steps of last year, and have reduced certain amounts which have had the effect of reducing the sum-total of the expenditure in the first sheet of the Treasurer's Estimates, but which has not had the effect of reducing the expenditure itself. Take the Department of the Minister for Works and look at the building votes. "Buildings" are one item in which there is a large reduction, but I do not consider that that is an item on which the Treasurer ought to exercise his economising powers. Where he ought to exercise those powers is in reducing

the permanent strength of the departments. No matter if he takes £20,000 or £40,000 from the amount to be spent on works, I would undertake to say that a much less ingenious man than the Minister for Works would be able to get that amount out of loan; therefore, that is actually no reduction, but the Treasurer has transferred a certain amount from the Works Department to the Works Department managed under loan. I say the Treasurer is still continuing his extravagance, and he sees it him-self, because he started to provide for it, and we shall see that much more provision will have to be made shortly. I believe myself that this is merely a commencement of the thing that I have always predicted, and of that which has distingushed the advent of the Liberal party to power. The hon. member for Toowoomba the other night said, innocently, that he could not understand how the Liberal party got into difficulties. The hon, gentleman does not know very much if he does not know that. If he had had my expe-rience he would have no difficulty in under-standing that matter. That party spend more than they get, and as soon as they cannot get the country to trust them any longer, or as soon as they have not the ingenuity to raise the money, they go out. That is what always happens—in all my experience that has always happens in all my experience that has always been the result. They have come in with an over-flowing Treasury, and they have gone out when they have nothing more to spend. The only difference now is that their difficulties have come faster than they ever did before. Generally the big sum left them in the Treasury has buoyed them over the first two or three years, and their financial difficulties have not commenced until the fourth, or possibly the fifth, year of their administration. But here it is quite different. We find them now, at the end of their second year, coming begging for money to carry on the colony, although they had a large credit balance when they assumed office.

Mr. NELSON: It is all put down to the drought.

The HON. SIR T. MCILWRAITH : Yes ; it is all put down to the drought. Is it not a miser-able state of affairs that the drought, which has been so disastrous to many people in the colony, should be a godsend to the Government? I have heard of this matter being the subject of witticism by the Premier, and have seen in the news-paper reports of meetings addressed by the hougentleman that laughter always followed the statement, "How can the Government be blamed for the drought?" It is indeed a claim exemption from blame in connection with their administration because Providence has given us bad seasons. Had the Government acted differently to what they have done they would not now have been com-pelled to propose additional taxation in order to meet expenditure. For instance, if they had had the good sense to have refrained from muddling the land laws of the colony at a time when the drought was prevalent they would certainly have had cause to thank their stars that they were in a very different position from that in which they now find themselves. That is the greatest blunder they have committed ; and they now see that it is a blunder.

The PREMIER: If that is the greatest blunder we have committed we have done very well.

The Hox. SIR T. McILWRAITH: Very well! The hon. gentleman is cleverer than I am by a long way, and possibly sees a great deal further. Doubtless he sees the depth of his iniquity much better than I can, and sees

things that I do not see. I say that muddling with the land laws of the colony is the greatest blunder the Government have committed. I have left the Treasurer out just now because I have been going into him for other things, but he is as bad as the Minister for Lands, no doubt. With regard to this tariff, it does not reflect much consistency on the Treasurer. Here we have a gentleman, who is a consistent freetrader, going in and just nibbling at protection. The hon. gentleman justifies some of the impositions proposed in this Bill on the ground that they will give aid to our colonial manufactures. The first duty in the schedule which, it is claimed, will have this effect is the tax on machinery. In regard to that I think it is a tax that is wholly objectionable. It cannot possibly be defended on the ground that it is any protection whatever to native industry. If it were intended that this tax should be a protection to, or a duty in aid of, colonial industries, then 5 per cent. is not sufficient. In my opinion 25 per cent. would not be sufficient for that purpose, but the tax will be purely and simply a tax upon all imported machinery, and will not assist the colonial manufacturers at all. It is a well-known fact that all the producing industries of the colony are in a bad state at the present time; I do not except even the mining industry, because, although that is in a better condition than some others, it is not in that state which it should be if certain conditions existed. I believe that if certain conditions existed. mining can be made a great deal better than it is. But, as I have said, most of our industries—our producing industries which uses o much machinery -are in a bad condition, and surely this is not the time for the Government to come down to the House with a Bill imposing a duty on machinery. That is the objection to the duty on all kinds of machinery. There is nothing that enters so thoroughly, so completely, so universally, into the whole producing industries of the colony as machinery; there is not a single producing industry that does not use machinery to a large extent, and therefore the tax of 5 per cent. will be a tax, to a very great extent, upon every producing industry in the colony-not on mining alone but on agricultural, pastoral, and general manufacturing pursuits. The next matter dealt manufacturing pursuits. The next matter dealt with in this measure is the duties on spirits. These are to be equalised. At the present time the duty on brandy is 12s, per gallon, and the Treasurer proposes to raise the duties on all other spirits to that amount. The adoption of this proposal will have the effect of making a difference between the duty charged on imported spirits and the amount charged on the home manufactured article; we shall, in fact, have differential duties established. The Treasurer announced last year that he would introduce a Bill-I forget where the statement was made, but I think it was in the Governor's Opening Speech-for lowering the excise duty on spirits. That Bill the Government have never had the courage to bring in. I believe myself that it would have been a failure had it been passed. The Treasurer has accomplished his object now to a certain extent by proposing this differential duty on spirits manufactured in the colony. He raises the duty on imported spirits to 12s. a gallon, and he leaves the excise duty on spirits manufactured in the colony at 10s. – the amount fixed by the present tariff. He has, therefore, put us in this position : that while he is professedly raising a certain duty — a certain amount of revenue by this taxation—he has at the same time remitted a certain amount of taxation. I believe that the remission of that taxation will have a very bad effect-that it will lead to a most objectionable kind of trade being carried on in the colony, as it has been proved differential duties have done on former occasions.

This differential duty of 2s. per gallon between the imported and the home manufactured article is in fact a protective duty to the extent of 2s. per gallon. Well, I think, if we were to adopt a protective system, we should cer-tainly not commence with spirits, because there are a great many very objectionable features that have been proved to exist where differential duties have been in existence in a country. It has been so here. At one time there was a dif-ferential duty of 3s. 4d per gallon between the imported and the colonial-manufactured article, and the evils resulting from this system were so great that the colony unanimously demanded the equalisation of the duty. I have not the slightest hesitation in saying that the trade has been a great deal better since then, and that we have had very much less bad spirit in the market since the duties were equalised. The Treasurer in speaking upon this matter said that we had lost so much from the excise duties decreasing, but I think there was no cause for lamenting on this score, because the result of our previous legislation has been that men have got value for their money in getting a better class of spirits. If the Treasurer manages by this sidewind to get a proposed differential duty through, he will surely initiate greater evils than existed under the whole system before the equalisation of the duties, and will have created in the vested interests which will be established the greatest barrier to removing those evils. We have had experience of this, and not only have we our own experience to guide us in this matter but the experience also of other colonies. In New Zealand the Government were obliged to equalise the duties on spirits; and the great impediment in the way was the vested interests which had been created under previous legislation, and distillers were paid the cost price of the buildings which were rendered useless by the action of the Government. It was acknowledged that these differential duties led to the depression in trade from which the colony suffered. Of course, I object to the whole tariff, because I say, as a general principle, that we should not go in for taxation. I do not object to the equalisation of the duties on whisky, gin, and rum, with brandy, because I never could see any good reason why they should be different. I say that if we increase the duty on imported spirits we should equally increase the duty on spirits manufactured in the colony, and if we do not do it now I am sure we shall have to do it in the future and at a very great cost to the colony. With regard to the duty on timber, this is a duty in which the Government have violated all principles of trade to impose at the present in panel of the set of the bringing in of a tariff of this kind could have had in healing the breaches in the Ministerial ranks it was shown that the administra-tors of the affairs of the Government did not go on reasoning principles in their action. The Minister for Lands assured us that it was necessary and just that the timber that was cut down in the colony should pay a royalty—that the timber-getters had certain privileges and rights, and it was only just that those who used the timber should pay for it. There was a feeling in the minds of a great many people-not confined to the Government side of the Housethat revenue should be raised from that source. It was an idea that had been in the minds of people for the last eight or ten years, and it principally arose from the fact that it was the belief that the sawmillers made large profits out of their business. Whether this was the case or not I do not know ; but I believe that was the origin of it. Our present Minister for Lands was the first to attempt to impose a royalty, as he said, for the purpose of making them pay for the privileges they received and for the timber they

used which belonged to the Government. The present Minister for Lands was the first to put on an impost of this kind. The impost was Is. per 100 feet, and then there was a cry out, and the cry was justified, for the reason that whatever good reasons might have been given for the imposition of a royalty the time selected for so doing was very inopportune. The trade of the sawmillers was suffering from very keen competition caused by the facilities that men in other parts of the world had for getting timber. The timber was forced up to Queensland, where it found an exceptionally good market; and while the timber-getters were oppressed with this extreme competition the Minister for Lands, or the Ministry generally, took that inopportune time of putting a tax on the timber-getters. A cry was raised, and there was a general opinion that a mistake had been made in imposing so heavy a tax, and that it ought to be remitted. Then the Minister for Lands took it into his head, after several months' consideration, to issue fresh regulations reducing the amount from 1s. to 6d. per 100 feet. Now comes the anomaly of the story : the Minister, in defending that action, says, " I may have been wrong in putting on too much, but I was right enough in principle, because the timber getters ought to pay so much for the timber they get." That was his contention, and accordingly he reduced the tax by one-half. What is the action of the Government now? They put on an import duty on all timber coming into the colony, and the royalty that they impose about doubles what is paid under the present regulations. The Minister said, "These men ought to pay 6d. per 100 feet for all the timber they use; they get it for ought to pay this amount for it." Short be young to be a super-ought to pay this amount for it." Shortly afterwards he said, "These poor timber-getters cannot be getting on so well after all, and instead of asking them for 6d, per 100 feet, we will be the super for a super s will give them a bonus of 6d. per 100 feet for all they put into the market." The hon. gentleman cannot defend it as a royalty, because as soon as a duty is imposed upon the imported article the royalty ceases and becomes a protective duty, and the whole colony is taxed to the amount of 1s, on every 100 feet of timber it uses. The timber-getters are paying no royalty—instead of that they are paid a bonus for every 100 feet of timber. That is an illogical position that the Ministry should have been ashamed to put themselves into. They have been stumbling from one blunder into another, and their only saving clause was that it put money into their pockets. The position of the State is this : that we find ourselves taxed on an item upon which we should not be. Tf there is a thing that will bear taxation less than anything else at the present time it is timber. Men are rushing about in too large a current to build houses, and I cannot conceive at present that it is fit that the Treasurer should stop them in it. I do not see at all why it should be made more expensive to build a house, and I do not see why that which has now become a necessity -that is, a better kind of accommodation than they have enjoyed-I refer to the working men of the colony-should be denied now, at a time when all are commencing to use timber in greater quantities than ever they did for the purpose of building houses. I have gone over the details in the schedule. With regard to clauses 6 and 7, which refer to the departmental matters, I believe they are aiming in the right direction and will have the effect of making the duties of the Collector of Customs less arduous than they are. I know there is a difficulty; but I believe, myself, that the Treasurer has the whole power in his hands to deal with the cases that will be dealt with in clauses 6 and 7. At the same time, he has acted

The PREMIER said: Mr. Speaker,-I will only say a very few words in reference to some of the observations that have fallen from the hon. member who has just sat down. He has a way, when he makes an attack upon the Government, of either not listening to any answer made to him or of entirely disregarding it. His method of reply to an answer is never to take up the arguments and show that they are fallacious, but simply to repeat what he said in the first instance, as if there had been no answer made. Such tactics may have their effect in some places; there are some people who may be impressed by continual reiteration of the same statements, and not by arguments to show whether those statements are correct or incorrect. The hon, gentleman returned to the charge this afternoon which he made a week ago-about the extravagance of the Government. I listened with interest to hear how he was going to prove the statement, how he was going to explain that the Government were guilty of extravagance. We do not want the hon. gentleman to point out in detail where reductions may be made in the Estimates. We ask him to point out some department in which there is extravagance. We want him to lay his finger upon one and say, "In that department there is more money expended than is necessary." If he does that we shall be ready to meet him, and we shall be propared to justify the expenditure we ask for. We have to carry on the services of Government. The hon. gentleman said in one part of the speech he made just now, "Why does not the Treasurer reduce the overgrown departments?" Well, the increases made in the departments during the last two years are certainly very small indeed, and are certainly not nearly in proportion to the growth of population and the wealth of the colony. The overgrown departments only exist in the hon. gentleman's imagination. The services of the country must be carried on, and, as I pointed out before, you cannot have so many more hundred miles of railway and carry on with exactly the same number of station-masters and engine-drivers. You cannot afford police protection in remote parts of the colony without having more policemen. You may call these the expenditure in cases of that kind by doing away with the efficiency of the service. It is idle, I say, therefore, for the hon. gentleman to get up and charge the Government with making overgrown departments and incurring extravagant expenditure when he will not call attention to any item—I do not mean any small item—but when he will not or cannot call attention to any extravagance, or give any instance in which the expenditure proposed is not justified by the absolute necessities of the country. I am not prepared to say that in some of the sub-departments there may not be less economy than is desirable. There are some branches of my own department of which I know next to nothing, because I have not had an opportunity of investigating them. But I know quite as much of them as my predecessors did, and I know that there is not any more extravagance in them now than there was before. Whether there is extravagance in them or not I cannot say because I do not know, but I am certain there is not any more extravagance in them now than at any previous time. The hon. gentleman, of course, repeats the old charge, which he seems to

take a delight in-no doubt in the hope that some people will think it is true—that whenever the Liberal Government comes in the finances go wrong. A charge of that sort is purely absurd. The hon, member talked about the large surplus—the overflowing Treasury—we had to start with. We had what was called a surbut, of which we appropriated a start what was canted a start for the same objects, but exactly the same amount as the hon, gentleman proposed to appropriate. So that really we had a balance of about $\pm 60,000$. That was really the balance we had to start with when we came into office, and that balance is considerably larger now than it was then. So that that is the state to which the finances have been reduced by the present Gov-ernment during their term of office. Those are the plain facts, and we could leave the hon. gentleman, if we went out to-morrow, a bigger balance in the Treasury than he left us when he went out—a very much larger balance, leaving out £310,000 which we took, and which he himself proposed to take, for special purposes. Possibly, if we were in office for four or five years and carried on this extravagance the hon. gentleman talks of, we might bring the finances of the colony into confusion, but we have not done so up to the present at any rate; on the contrary, we have got more money than we have spent. The hon, gentleman then says it is in consequence of the mismanagement of the Government that we are now obliged to ask for additional taxation. I do not see where the mismanagement comes in, so far. Of course, I do not want to say that everything that has happened is due to the drought. The hon. member may not think that it is so, but his arguments mean, in effect, blaming the Government for the weather—the Government are responsible for all natural causes. Of course, we know that when the revenue decreases we ought to reduce expenditure, as the hon. gentleman says. When the revenue decreases we ought to reduce the expenditure so far as we can. If we are certain that the revenue is going to be permanently reduced, we should devise some means of permanently re-ducing our expenditure. But I do not know why a temporary difficulty should be met by a permanent reduction of expenditure, accompanied by a necessary reduction in the efficiency of the depart-nects. We could, of course, if we liked, knock off half the Police Force. That could be easily done, and would save money, but it would not be encouraging the settlement of the colony or bring in a larger revenue. What the hon, gentleman did hint at as the real cause of the temporary disturbance in the finances at the present time was what he calls our deplorable mistake about the land. If we had followed the policy of the hon, member we might have had a much larger surplus. We might have had £300,000 or £400,000 in the Treasury. We know that perfectly well.

The HON. SIR T. McILWRAITH: That is not so.

The PREMIER: The hon. member thinks that a great mistake; he calls that a great blunder. We might have had more money and a larger surplus if we had followed the hon. member's plan, and taken money for preemptives, and sold a larger amount of land by auction than we did.

The HON. SIR T. MCILWRAITH : You sold far more land than I did during the time you were in office.

The PREMIER : What is the use of going back to a period seven or eight years ago?

The HON. SIR T. MCILWRAITH : That was the only chance you had.

The PREMIER: What does that prove? I say the Parliament last year and the supporters

of the Government deliberately determined to change the land policy of the colony. That is what the hon. member calls a deplorable blunder. Well, we do not think so. We do not think that the Government made any mistake in adopting that course. We do not think ourselves so wise that we are not capable of learning any-thing. I hope that every year I have been in this House I have learned something. I certainly think that I have learned more than I knew in 1874, when I was first a Minister, and more than I knew in 1878, when I was last a Minister, before my present term of office. But if we have learned something since then, and the people of the colony have learned something since then, it does not follow that we have made a blunder. We determined to change our land policy, and the reason why the finances of the colony are not in a more favourable position, and why the surplus is not so large as the hon. member thinks it ought to be, though it is quite as large as could be expected under the circumstances, is simply because we have changed our land policy, and until the new policy gets into active operation there will be a temporary disturbance. The hon. gentleman, in effect, says that we must have taxation, but that it ought not to be necessary, and it would not be necessary, if we had not changed our policy. There is a great deal of nonsense talked about taxation in this colony. It is now eleven years since we have had a change in the tariff, except when the hon, member brought in taxator approximately boats and screws, or something of that sort— a trivial change of that kind which brought is a few bundred pounds year. We have in a few hundred pounds year. We have really had no taxation to be alarmed at in this colony; we have been living upon our land to a very great extent. Suppose we wanted to raise a much greater amount of money from taxation, there would not be anything very alarming in it. The tariff here is not nearly so heavy as it might be, and my own impression is that we can stand a good deal more taxation without feeling it a bit, if it was justly dis-tributed. Our tariff is much lower than in other countries. I am not advocating any higher taxation, it must be understood, but I think it is all nonsense to be afraid of taxation. It is nonsense to be afraid of taxing spirits or any other luxuries. Why not tax them? For my part, I should not feel the slightest hesitation at any time, if there were a deficiency, in putting auother shilling or two on spirits up to a reasonable amount. It could be taken off again when we got better off. As I have said before, we have no income tax to work on, but we have plenty of things that might be used as a source of revenue which are not so used. As an illustration, though not in the slightest degree offering it as desirable, I may say that personally I should see nothing to be alarmed at if, in consequence of the land revenue falling off and the necessity for raising money by some other means, we were to charge 6 per cent. ad valorem duty instead of 5 per cent. What magic is there in 5 per cent. rather than 4 per cent. or 6 per cent?

The HON. SIR T. MCILWRAITH: People would not be alarmed, but they would not like it.

The PREMIER : Of course not. The cry is, "We have not the slightest objection to taxation —only devise some means by which it will not fall on me and I will support you." Of course it must fall on somebody. In the past we have been looking a great deal too much to the sale of our land—our capital—instead of paying our expenses as we went along; but I hope we have stopped that system. What is more, I am sure that we have stopped it, and that we shall not return to the system again.

The Hon. SIR T. MCILWRAITH: What?

The PREMIER : I am quite certain that we shall not again return to the system of selling land for the purpose of revenue ; but I know the hon, gentleman would do so if he got the chance. His principle is not to look ahead. He does not care for the future : he is prepared to sacrifice the whole of the land of the colony in order to carry on comfortably for three or four years and let posterity look after itself.

The HON. SIR T. McILWRAITH : I shall remember that it has been announced for the first time that the party opposite will not go back.

The PREMIER : And we are not going back. The Hox. SIR T. MCILWRAITH : You will throw overboard that principle in six months.

The PREMIER : One striking feature of the policy of hon. members opposite was to sell plenty of land.

The HON. SIR T. MCILWRAITH: We got plenty of money for it at all events.

The PREMIER: So can we. So could anyone. In New South Wales what a magnificent policy it was that sometimes produced a surplus of as much as $\pm 1,000,000$ or $\pm 2,000,000$ a year from the sales of land! But in what position are they now?

The HON. S1R T. MCILWRAITH : No one has condemned that in the House more than I.

The PREMIER : And no one has set himself more sedulously to imitate that policy.

The Hon. SIR T. McILWRAITH : That is not true.

The PREMIER : The hon, member did not say so; but I am speaking of what he did, not what he said. He sold land as fast as he could get anyone to buy it; that is what the hon. member did. I do not desire to say anything further about the general financial question, because nothing new was said by the hon. member, who merely reiterated what he said before. It is just as well, however, to point out that what the hon. member says is mere repetition. As to the details of the Bill, I do not propose to say anything now except one word about the tax on timber. The hon mem-ber says—if I followed his argument aright that when you put a royalty on timber it is a payment to the State for the timber of the State, but that if you put an import tax on timber the royalty ceases to be a royalty. I confess I cannot see that at all. We might as well say that if we were to charge an excise duty on sugar and also an import duty on sugar there would be no excise duty on sugar. The fact that we get paid for the timber we sell is not altered by the fact that we may have an import tax. The effect may be that the import tax is to a certain extent protective, but if we sell 100 feet of timber at 6d. royalty it appears to me that we get 6d. for it, whether we charge 1s. or 10s. on imported timber. If we put a tax of 10s. on imported timber we should still get 6d for every 100 feet sold to the timber-getter.

The HON. SIR T. MCILWRAITH : I do not see that.

The PREMIER: If the hon, member does not see it one of us must be very obtase. It seems to me that if a man sells property for 6d, he has the 6d. That fact is obvious. It is equally obvious that an import tax may have a protective tendency by preventing timber from being imported. Though I propose to leave the details of this measure to be discussed in committee I will say one other thing in respect to distilleries. The hon, member says that if we place a higher duty on imported rum than the excise duty we shall create a large vested interest, which we shall not be able to get rid o The Hox. SIR. T. McILWRAITH : The circumstances were very different.

The PREMIER : I do not know in what respect, except that the distilleries were then in a much more flourishing condition than now. He says that in New Zealand the owners of distilleries were quite willing that they should be abolished if they were paid compensation. I daresay anyone doing an unprofitable business would be quite willing to give it up on those terms. The hon. member says that great advantages have ensued since the excise and import duties have been equalised. One result has been the waste of large quantities of the natural produce of the colony. It has made no difference to the revenue, but a very considerable difference to the employment of the people of the colony. As to the improvement in the class of spirits, I anything to do with that. The bad spirits, in imported have been traced to New South Wales in every instance of which I am aware. There was one manufactory in Queensland where bad spirit was made, but that has disappeared. There may have been more, but I do not think there was more than one.

The Hox. J. M. MACROSSAN said : Mr. Speaker,-I shall imitate the hon. gentleman who has just sat down in not going very far into the details of the Bill, because I shall have an opportunity of doing so in committee. The hon. gentleman, speaking of the hon. member for Mulgrave, says "One of us must be very obtuse." Well, I think so too. The Minister for Lands began by putting a royalty of 6d. per 100 feet on timber, because he thought the timber-getters should be compelled to pay a certain amount for the use of what grew on the land of the colony—one of the natural products of the State. To compensate for that, is, per 100 feet is put on timber coming into the colony. The whole of the people of the colony are to pay 1s. per 100 feet for every bit of timber which comes in, for the timber-getters benefit to the extent of 6d. per 100 feet. Whether they pay a royalty or not, they are benefited by the process by which the Minister for Lands intended that they should lose a certain amount on every 100 feet.

The PREMIER: I do not see the relevancy of that.

The Hox. J. M. MACROSSAN : If the hon. gentleman cannot see that I cannot help him.

The PREMIER: I see the fact as stated, but I do not see what relevancy it has to the question of whether we get a royalty or not.

The Hox. J. M. MACROSSAN : The timbergetter is benefited to the extent of 6d, on every 100 feet.

The PREMIER : The State gets paid for its timber.

The Hox. J. M. MACROSSAN : Let him only take the percentage of the increase of the population of the colony and the percentage of the increase in the sum asked by the Government for the ensuing financial year—and compare the latter with the sum asked for by the late Government in its last year of office with the then population of the colony, and he will see where the increase arises. It is not for us to point out any particular department in which there is an increase. The increase is over the whole. There is not a single department that has not been increase of population.

The PREMIER : Are you sure?

The Hon. J. M. MACROSSAN : I am quite positive, because I have compared the Estimates. It is a very simple process; any member of the House can do the same thing. The hon. gentleman has also told us that if we were to return to office to-morrow we should find a much larger surplus than when we left it. If that is so, why, in the name of Heaven, is he imposing fresh taxation? What is it wanted for if the surplus is much larger than it was two years ago? The fact is, the hon. gentleman knows that the surplus is far more than counterbalanced by the deficit. Talking about blundering in the departments, I have just this moment dropped across a blunder which shows the way in which one at least of the departments is managed. In the Estimates for the present year we are asked by the Minister for Works for £50,000 for the Central Railway that is, the Central Railway system. Last year the sum appropriated was £57,800, or £7,800 more. Now, let us see what the Commissioner for Railways says about that railway in his annual report. He says :-

"Central and Clermont Revieway.—The maintenance expenditure on this system during the year has not been so heavy as previous years' averages, in consequence of no ballasting having been done, and this, it is anticipated, will increase the cost for the year 1885."

And to meet that increased cost the hon. gentleman goes in for reducing the expenditure! It is very easy to make the deficit appear to be only £23,000 when the Estimates are manipulated in that fashion. The Treasurer could have a surplus of £100,000 if he only went through all the departments in the same way as it seems he has gone through that of the Minister for Works. The Premier suggests that if more taxation is wanted we might raise the *ad sydorem* duty to 6 per cent., and he says there is no magic in 5 per cent. I admit that. There is no magic in 5 per cent. or in 10 per cent.; but there is something very objectionable in 10 per cent. I recollect the time when the 10 per cent. ad valorem was reduced in 1874, and the people were very much pleased at having the 5 per cent. taken off. I would suggest something else to the hon. gentleman, if he is going in for fresh taxation—and every man who thinks seriously will see that there is a good deal of fresh taxation in the Treasurer's mind at this moment. Instead of increasing the *ad valorem* duty let the Government go in for a general tax upon property. The value of property has increased in this colony out of all proportion to what it would have increased had it not been for the extremely large Government expendi-ture. That expenditure has been the means of increasing the value of property all over the colony, and more especially in the southern part of the colony. I say that if taxation is neces-sary—and according to the hon. gentleman's own statement it is necessary-it is property that should be taxed, because the interest on this vast expenditure must be paid year by year, and the working men of the colony, who derive the least benefit from it, should not be taxed to pay it. Nothing can be plainer than that those who have benefited by the large loan expenditure should be the first to be called upon to make up any deficiency in the revenue, and not the working men. The position of the working men in this colony is just about the same as in any other of the Australian colonies-it is very little better and very little worse, taking one trade with another, than it has ever been—while the position of the property holders is far better, and all on account of the large Government expenditure out of loan. The hon, gentleman expenditure out of loan. The hon, gentleman says that owing to the House having made an alteration in the land law there is some temporary derangement in the revenue. But what was the statement he made to the House to

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induce it to alter the land law? Did he tell the House that we were going to have no increase of revenue for three or four years? Oh, no! He told the House distinctly that we were going to have an immediate increase of revenue to the extent of £150,000, and that year by year the revenue was to increase by "leaps and bounds" until it became so large that the gentlemen who sat on the Treasury benches would not know what to do with it. But for the blundering of the Government there would have been no deficit, and no fresh taxation would have been required. It was a blunder to tamper with the revenue of the colony until they had provided means by which they could pay the enormous interest which we are called upon to pay for loans, and for the current expenditure as well, without going in for increased taxation. In 1879, when the late Government took office under very adverse circumstances—when there was perhaps more justification for increased taxation had they thought fit to go in for it-the hon. gentlemen now sitting on the Treasury benches brought a motion of want of confidence against the Government because they did not go in for increased taxation. In the position the colony was in at that time, I would sooner have resigned my seat as a Minister than have gone in for increased taxation. I saw perfectly well that the colony could be pulled through without imposing any additional taxation on the people, who were already taxed quite heavily enough. The hon. gentleman says the people of this colony are more lightly taxed than in any of the other colonies. I say they are taxed more heavily, not only than in any other colony in the Australian group, but than in any other country in the world-even the oldest countries, that have to maintain large armies and fleets, while here we have neither fleet nor army.

The PREMIER : Oh !

The Hon. J. M. MACROSSAN: Perhaps the hon. gentleman thinks he has an army.

The PREMIER: I do not think the taxation here is as heavy as in the other colonies.

The Hox. J. M. MACROSSAN: I am not alluding to money derived from services; and I say that the actual taxation per head of the population is larger than that of Great Britain, or even of France, which is more heavily taxed still.

The PREMIER : Plenty of people in Great Britain are taxed 30 per cent. of their income.

The Hox. J. M. MACROSSAN : Not by the Government.

The PREMIER : There are other forms of taxation besides Government taxation.

The Hox, J. M. MACROSSAN: So there are here. We have municipal taxation in towns and divisional board taxation in the country, and many others. I say there is no actual necessity for taxation; but if there is that necessity for it which the hon. gentleman maintains there is it has been brought about by the blundering extravagance of the people now on the Treasury benches; and I am certain that in spite of what the hon, gentleman says as to the people of the colony being well able to bear more taxation he will find before he is many months older that the working men of the colony will not like the taxation that is being put on them now.

Mr. FOOTE said: Mr. Speaker,—I do not intend to say very much in reference to the Bill now before us for the second reading, having alcady expressed my opinion respecting it; and under existing circumstances I approve of it. I trust, however, sir, that we shall see the day when the land laws we have passed will be so

successful in their operation that we shall be able to reduce taxation instead of adding to it. I rise more particularly now to refer to some anomalies in our tariff to which I directed attention the other night, and to point out certain articles in connection with which I expressed my intention of moving some amendments when in committee. of moving some amendments when in committee. With that view I have prepared the amend-ments. In the first place, I intend to move a new clause to follow clause 2, to remove the duty at present imposed upon wheat. My object in doing so is simply this: There is no very great revenue derived from it, and the colony can by no means grow sufficient wheat to make all the flour required for consumation by the all the flour required for consumption by the people of Queensland; neither will it do so within the next fifty years. It appears to be somewhat anomalous that wheat should have to pay a duty of 6d. a bushel, and that flour should be admitted free; that is to say, that all the flour that is being used in the colony has to be grown outside of it, or very nearly so, with the exception of the very small proportion of wheat that is grown here, and the small quantity that is imported and manufactured into flour. It is within my own knowledge, and I know that it is within the knowledge of the hon. the Treasurer, and possibly it is known to many other hon, members, that there are persons who would willingly establish mills for grinding wheat in various parts of the colony if they could do so with any prospect of profit; but of course when they are handicapped to the enormous extent of 6d. a bushel, which would be looked upon as a handsome profit if they were grinding, they cannot possibly do so, taking into consideration that flour is admitted free. Then again there is the commercial aspect of the matter in connection with the shipping industry. Traders from New Zealand and Tasmania would come to our ports often if they could fill up with wheat, and were able to find purchasers for it in the colony. And there is another aspect of it, sir, which I know will meet with considerable opposition, because there are some parties on the Range-millers, of course, looking after their own interests, as most other parties do in this colony, and I do not blane them for doing so. But under the present aspect of things this Bill would be a protec-tion to them. It creates a monopoly, and those millers are the greatest monopolists to be found in Queensland. They talk about the land monopoly, sir, but it is not to be compared to a monopoly of this character; and they have got things in such a tidy, nice, decent little way of things in such a tidy, nice, decent little way of noving that it is not possible to be improved upon. For instance, they get a good crop of wheat about two years in six; if they do they are very successful. But it is known, and I know, that since 1870 a great deal of wheat that has been ground in the colony has been imported formatibut the release Otherwise imported from without the colony. Otherwise, these mills must have stopped ; and here is where they have the advantage-they import the grain and it is carried on the railway at produce rates, that is to say, at the same rate as produce grown in Queensland. They have to pay 6d. a bushel duty, but they get more than that as rebate by way of carriage; and not only is that so with regard to the wheat, but when it is manufactured into flour they still have the privilege, wherever railways exist, of having it carried at produce rates. Now, sir, that is not fair; neither is it right that a monopoly of this sort should be supported by the State. I simply mention the Now, sir, that is not fair; neither is it matter now-of course it will be thoroughly discussed in committee - in order that hon. members may think over the matter, see what an anomaly it is, and prepare their minds to rectify the evil. I am satisfied of this, sir, that, if the duty is taken off, [ASSEMBLY.]

within twelve months there will be half-a-dozen while started in various parts of the colony. I know, too—at least I have been told by parties who have come from the Downs and who say that during last summer they had a good crop and I am very glad to hear it-I hope they will have another this year-that they want another mill there, from the fact that they can get only a certain price at present, there being no other market in Queensland. If they do not choose to take the price offered by the millers on the Downs they have nowhere else to go, and this shows what I have already stated. that there is a monopoly which benefits the few at the expense of the many. I believe I have only to mention this to induce the House to take the matter into serious consideration. The next point to which I wish to direct attention is another of these anomalies of our tariff, and although what I intend to propose will affect a product that is grown to some extent in Queens-land, yet I think it is proper that it should be dealt with. For that purpose I propose to move an addition to the schedule of the Bill to the effect that the duty on colonial wines imported into the colony shall be 3s. a gallon. I do so with the view that it will be beneficial to the public-that it is needed by the public. regard the drinking of beer as being almost as bad as the drinking of spirits in hot weather.

The HON. SIR T. MCILWRAITH : You try it.

Mr. FOOTE : Close-up as bad. Drinking beer makes one very hot in hot weather. There is nothing equal to whe is and I think it is too bad that colonial wine should be protected to the extent of 6s. a gallon, or 1s. per bottle. Why, sir, 1s. a bottle ought to be the outside price required to be paid for those wines. Wine and water is a very beneficial drink in hot weather in this clinate, and I believe that it would go a long way towards reducing habits of intemperance. Wine is a very excellent beverage in a colony like this, and a duty of 6s. a gallon is too much. I am speaking in the interest of the public of this colony and in the interest of the wine-makers, because they will then have to enter into competition and make good wine if they are to sell it. Not only that, but also in the interest of the Government, because I believe they will get double the revenue on wine if they reduce the duty to 3s. a gallon. It would also be in the interest of the teetotallers, for it would greatly reduce intemperance. I make these remarks to prepare the minds of hon. members, and I hope they will apply themselves to the subject, and remove these two anomalies from the tariff.

Mr. KATES said : Mr. Speaker,-Here we have a most extraordinary thing. On one side the Treasurer proposes to increase the taxation, and on the other side the hon. member for Bundanba proposes to take off taxation. suppose the one will balance the other. If I am not mistaken, the hon. member who has just sat down is in possession of a small mill in Ipswich, which he has been trying for the last seven or eight years to dispose of or work, but without success. He knows that so far as he is concerned there is no duty on wheat, because if he pays 6d. a bushel he is protected to that extent by the duty on pollard and bran.

Mr. FOOTE: That won't wash !

Mr. KATES : Every 60 lbs. of pollard and bran is protected by a duty of 6d. The hon. member forgets that the wheat industry promises to be one of the largest in the colony, especially on the Darling Downs. Last year we had 15,000 acres under wheat. That is not very nuch, considering the area we have, but it is increasing. The year before last there were only 10,000 acres of wheat. We have been supplying

the Darling Downs with flour, and I think the industry should be protected, so that we might send our wheat to the hon. member-not only for the Darling Downs, but for Brisbane and Ips-wich. The value of the breadstuffs last year was £400,000, and I think it is our duty to assist the farmers of Darling Downs with a small protective duty of 6d, a bushel, especially when we are protecting the sugar industry to the extent of $\pounds 5$ aton. It is not from the sea-coast that the danger is to come. If we allow the wheatgrowers of Tenterfield and New England to send their wheat to Darling Downs without paying duty, we run the risk of smothering the culture of wheat in this colony. The hon, member has an idea that if this duty is removed the Brisbane capitalists will erect large flour-mills in Brisbane.

Mr. FOOTE: Hear, hear!

Mr. KATES: Why not now? You are pro-tected in the pollard and bran.

Mr. FOOTE: The pollard and bran do not bear any proportion in value. It depends on the demand. Half the time it is sold at half cost.

Mr. KATES: The hon. member does not know what a serious blow he will inflict on the people of Darling Downs.

Mr. FOOTE : We will spoil your monopoly.

Mr. KATES: We wish to retain the duty to prevent mills being established in Brisbane, because our district cannot absorb the pollard and bran, and we want a market for it, which we can only get in West Moreton, Brisbane, and Ipswich. I think hon, members will agree that the wheat industry is one which ought to be assisted. We hope in course of time to be able to supply not only Brisbane but the northern portion of the colony. The hon. member acts from purely selfish motives, because he has a little mill he wants to sell or work at the expense of the colony. Ido not think any hon. member will grudge the Darling Downs wheat-growers 6d. a bushel. The agricultural industry will some day be the main-stay of the colony, if the pastoral interest should decline, from drought or anything else. Now, just a few words in connection with the question before the House. I very much regret that the Government should find it necessary to introduce any additional taxation, especially taxation so directed as to hurt farmers and miners. The 5 per cent. tax on machinery is what I principally object to; I do not think machinery should be taxed in a young colony like this, which is largely dependent on labour-saving appliances. The introduction of machinery should be encouraged in every possible way, especially machinery that cannot be manufactured in the colony. I know that none of the foundries or ironworks in the colony can produce machinery for reaping or threshing wheat. If machinery could be manufactured in this colony there would be some reason in putting on such a tax; but certain kinds of machinery are required in agricultural centres which cannot are required in agreeutural centres would not be be made here, or if it could, it would not be as serviceable as that imported from Eng-land or Melbourne. At all events, the de-mand for machinery manufactured here is not nearly so great as for that manufactured in England. We know of our own expe-imentations of the manufactured rience that one firm has tried the manufacture of agricultural machinery and has signally failed. I am therefore of opinion that it would be much better if the Government did not propose a tax on machinery at the present time. With regard to timber, I have been informed that the whole revenue which will be derived from the proposed tax will only amount to about £3,000, and I think it is scarcely worth while for the sake of such a paltry sum to put a tax upon imported timber.

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I think the Government, in imposing a duty on beer, should have put an additional tax on imported beer in proportion to the amount put on beer made in the colony. That would have given an increase in revenue, and would have been more just than the present proposal. I shall support the second reading of the Bill, reserving what I have to say on these particular items until the Bill goes into committee.

The SPEAKER said: I wish to take this opportunity of calling the attention of the House to a circumstance that has occurred in connection with this Bill. I think it is a most unusual practice, and one which, if continued, would be attended with very great inconvenience to Ministers in charge of Bills. The hon, member for Bundanba circulated this morning, before this Bill was read a second time, certain amendments to be moved in committee, which is a most unusual occurrence, and one that has been disapproved of very strongly in the House of Commons. A similar thing occurred in the House of Commons on the 16th June, 1880, on the occasion of the second reading of the Relief of Distress in Ireland Bill, when Mr. W. E. Forster gave notice of his intention to move an amendment in the Bill. The amendment was distributed six hours before the Minister in charge of the Bill moved the second reading, and the question was put to Mr. Speaker, Sir Henry Brand :-

"Whether, inasunuch as the clause was not in the Bill at present, and as only notice had been given that it would be brought forward in committee, it was in order to discuss that clause on the second reading of the Bill?

"Mr. SPEAKER said, public notice having been given on the part of the right hon. gentleman to introduce a clause of that character, and such a clause having appeared on the paper, it might be considered sufficient ground for moving the adjournment of the debate, with the view, no doubt, of making reference to the clause." The House will see at once that it was the opinion of the Speaker of the House of Commons that it was irregular to refer to an amendment to be moved in committee on the second reading of the Bill, and I think the House will also see the inconvenience that would arise from discussing amendments at such a time. It is a general Parliamentary rule to discuss the principles of a Bill on its second reading and not to discuss the clauses in detail, and the House will at once see that, if a dozen hon. members gave notice before the second reading of a Bill of their intention to move in committee half-a-dozen amendments and distributed them, and each member was allowed to discuss those amendments on the second reading, it would be highly inconvenient to the Minister in charge of the Bill. I desire the House to understand that when a question was put to Sir Henry Brand later on, requesting an authoritative ruling from him, he pointed out that it was very unusual to distribute amendments before the second reading of the Bill. In the case of Mr. Forster, he gave notice of his amendments in the House. In the present case no notice of the amendments has been given publicly in the House, and there is no reference to them in the "Votes and Proceedings," consequently the amendments of the hon, member for Bundanba cannot be discussed on the second reading of the Bill. The question now before the House is that this Bill be now read a second time, and it would therefore be out of place to discuss the amendments.

Mr. BLACK said: Mr. Speaker,—I was somewhat actonished to hear the concluding remarks that fell from the hon. member for Darling Downs, Mr. Kates, who, after condemning the proposals contained in this Bill the new taxation proposals of the Government wound up by saying that he would support the second reading and see what he could do when the Bill goes into committee. I think it is a very great pity that members of the House have not a little more independence of character, and that when they see that the principles involved in an important proposal like this are certainly unpalatable to their own constituents-and, I believe I am correct in saying, are also dis-tasteful to a large proportion of the inhabitants of the colony—they are not prepared to stand up in the House and say, "I will not vote for the second reading of the Bill." I do not intend to support the second reading of this Bill, not that I imagine that by not doing so it will have any immediate effect on the result. I believe the second reading of the Bill will be carried, because I sec—and have long seen—that that fatal ten-million loan has hobbled hon, members in this House in such a way that they are afraid that if they show any antagonism to the proposals of the Government the public works in their district are likely to be affected. Of course it is all very well-indeed it is the duty, possibly, of the Treasurer, to stand up, and in that light and airy and pleasant manner of his, to talk about the taxation proposals as matters of very little moment. The Premier has adopted very much the same rôle; in fact he intimated to the House, and of course to the country, that even if we had to resort to further taxation and increase the ad valorem duties the people could very well afford it. The Treasurer has already told us that the country is in a highly prosperous state and that the people are contented and have no reason to dread any taxation. I beg most emphatically to differ from that statement. say that the country is not prosperous, and that the people are not contented, and I believe that if there was a polling of the people of this colony next week on the policy of the Government the Ministry would undoubtedly be defeated. I think that in an important matter like this, which is the commencement of a policy of additional taxation, the Government and their supporters are hardly fair in trying to force the measure on the country without having given more consideration to the wishes of their constituents. I notice, Mr. Speaker, and I referred to this matter when the resolutions preliminary to this Bill were passed through committee, that the taxation proposals of the Government almost entirely affect the necessities of the people, whereas the luxuries of the people are left almost untouched. There is no doubt that the people have been very much misled, and that members of this House have been very much misled; and I am perfectly satisfied that if this House had known last year, when they passed the Land Bill, that it would be necessary to combine additional taxation with the new land policy, the result as regards that Land Bill would have been very different from what it was. But we were distinctly told—I have said this before-and the people of the country were given to understand, that the immediate effect of the Land Bill would be to raise sufficient revenue, if not to reduce taxation. We were told that if we only gave the Land Bill sufficient time the Customs duties might be reduced; but we see already what has been the immediate effect of that policy, and that is that we have got to contribute something like £93,000 additional revenue. I maintain, Mr. Speaker, that the people of the colony, so far as I can judge from meetings which have been held, are decidedly dissatisfied with the policy of the Government, and I think it is to be regretted that hon. gentlemen, seeing what that policy is leading the colony into, do not in a more independent manner stand up and say, "We shall oppose this policy of the Government unless it is referred to the constituencies for their decision." This proposed tax on machinery, Mr. Speaker, I consider is a very injurious blow to the producing industries of the colony.

If it had been intended to act as a pro-tection to our foundries, there might have been something to say in favour of it. But I maintain that it will not have that effect. The bulk of the machinery that is used in the colony for mining and agricultural purposes is not, and cannot for some time, be produced in the colony. The 5 per cent. tax will not protect foundries; but it will undoubtedly be a tax to that extent upon those who require machinery. I received a letter from the North a few days ago pointing this out to me very clearly. It was in connection with some gas machinery which, after a great deal of trouble ingetting a company together, had been ordered from home. The purchase of this machinery, I am told, involved about £5,000, and it is now, I believe, on the road out. Provision has been made to meet the payments as they come due, but now they suddenly find that on the landing of that machinery it will be taxed to the unexpected extent of £250.

The COLONIAL TREASURER : Gas machinery never was exempted.

Mr. MOREHEAD: There is plenty of it here.

Mr. BLACK: Referring to the machinery which is used for the manufacture of sugar in the colony, I think it is generally admitted by everyone familiar with the subject that this is a description of machinery which cannot be manufactured in the colony. We, no doubt, have foundries that have been in the habit of turning out sugar machinery of a certain description for some time past. But that machinery is not competent to manufacture sugar according to modern requirements. I hope the time will come when the foundries will lay themselves out for the manufacture of the whole of the machinery that we may require in the colony. But until this is done I do not think that it is right to impose a tax of 5 per cent. upon that class of imported machinery. I think all mem-bers of this House will admit that the margin of profit in that industry is not sufficiently large just now to allow of any additional burden. An ordinary plant of sugar machinery, competent to make sugar to compete with the whole of the world, as we have to do, is known to cost nowadays not less than £20,000, and the additional tax of £1,000 will certainly be the means of preventing any persons who may be inclined to continue the industry from doing so. We cannot increase the price that sugar realwhen every nerve has to be strained to reduce the cost of production, we suddenly find an unexpected tax imposed upon the machinery, and it will have a very injurious effect. I know there are many in the colony who are perfectly sincere and anxious to try the experiment of the cultivation of sugar by means of white labour, but this tax, meeting them in the face at the initiation of the system, will have a very bad effect upon the industry. It will not benefit the local foundries, but it will have the effect of stopping an industry which every well-wisher of the colony desires to see succeed under one system or the other. Why, Mr. Speaker, we know that it is the wish of the Government to do all that they can to further that industry according to their lights. They propose, by means of loans in aid of central sugar-mills, to put their ideas to the test of practical experience. I will point out that, while on the one hand they are proposing to advance some £50,000 for this purpose, they propose, on the other hand, to put a tax on that same machinery to the extent of £2,500. I think that it is an injurious policy, and a policy that is not necessitated by the exi-gencies of the time. The opinion of the

country will be that it has been brought about by the failure of the Government to fulfil those promises which they undoubtedly made to the electors when they were returned to power with a very large majority. This tax on machinery, Mr. Speaker, I look at from another point of view—that is, that it will to a very much greater extent affect the prosperity of the northern portion of the colony than it will that of the South. All the heavy mining machinery goes to the North. There are no foundries there. The sugar machinery of the colony undoubtedly all goes to the North; there is very little of it used in the southern portion of the colony, although I may be told that by looking at the Customs returns I shall see that Brisbane shows a very large amount of duty annually paid for machinery of different descrip-That, however, merely proves that the tions. machinery is in the first instance imported here, and the duty is paid here, and then it is tran-shipped to the Northern ports of the colony. The same objection that I have to the tax on machinery, which is a tax chiefly on the agricultural productions of the colony, I have also to what I think is an unnecessary tax upon timber. That tax is expected to be so small in amount and so insignificant as a means of increasing the revenue—and I am sure the Treasurer has not succeeded in justifying it by expediency, as it is only expected to return some £3,000-that it will fall very heavily upon the consumers of timber in the North as compared with those in the South. It is certainly intended as a protective duty to the sawmills in the South, whereas we have no sawmills in the North, and the consumers of timber there will have to pay the duty. With regard to the proposed increased duty on spirits, I have not very much objection to urge; but concerning the proposed duty on beer, which does not come under this Bill, I think it is a very bad duty, and in connection with it I would also point out that, in my opinion, it will have the effect of closing up the small breweries of the I have received a communication colony. relating to the subject from one of the small brewers in the North, in which I am informed that the difference in duty added to the difference in the cost of production of colonial as compared with English beer gives the latter an advantage of 8s. on the material used in the manufacture of a hogshead of beer. If this is the case the Government should certainly consider whether, in imposing these duties -which will not necessarily have the effect intended-for revenue purposes, they are not at the same time destroying or undermining some of the young colonial industries which have got barely established at the present time. It is not for us, perhaps, to more than suggest in what shape additional taxation might have been proposed so as to meet with more favour from the general population of the country. That has been already referred to by the hon. member for Townsville, and I think also by the leader of the Opposition. The time has arrived when some taxation might with safety be imposed upon the property holders of the colony. It is easily explained how the necessity for taxation has arisen in consequence of the great increase in the loans we have been borrowing of late years, and how property holders have undoubtedly benefited more by loan expenditure than more by loan expenditure than any other holders in the colony. This would be one means of effecting what I believe would be a good reform. By imposing a property tax it would have the effect of compelling property holders in the colony-by that I mean landholders chiefly — to devote their lands to a more profitable use than they are doing at the present time. You do not require to go very far down the streets of Brisbane to see

he enormous increased value accruing to Brisbane property—I refer to Brisbane property because it is more immediately under my eye every day. We hear of thousands of pounds being made by land syndicates—I think they are called—who do not in any way contribute additional taxation to the colony. I think the Treasurer might bear this in mind when the time comes—which he has sketched out as not far distant—when additional taxation will be necessary, and tax the property holder and relieve the general taxpayer, and at the same time carry out some of the views which it is well known the Minister for Lands holds on this subject.

Mr. MACFARLANE said : Mr. Speaker,-The hon, member who has just sat down commenced his address by referring to the concluding remark made by the hon. member for Darling Downs as showing that members on this side of the House, while not approving of the whole of the schedule, yet have not the independence to oppose the second reading of the Bill. It is going a little bit too far to expect members on this side of the House who approve of the Bill, with the exception of one or two items in the schedule, to oppose the second reading of the Bill, and it is going too far to contend that they show a want of independence because they are willing to pass the second reading of the Bill under the circumstances. The hon, member also said that the difficulties of the present Government had come upon them because of the want of success of the Land Act. Surely it is ridiculous nonsense for people to talk in this fashion! The hon, member knows perfectly well that no revenue could be derived from the Land Act up to the present time. It was distinctly stated when the Bill was before the House that it would not bring in any revenue for a year or two-

The Hox. SIR T. McILWRAITH : It was expected to bring in a revenue of £150,000 the first year.

Mr. MACFARLANE: But that ultimately the revenue from the Land Bill would be so very great-as one hon. member went the length of saying—that it would be so great that perhaps some taxes of the Custom House might be omitted—I do not see why this should not take place in a year or two. The deficit this year is not so very great, and the Treasurer might have got through without additional taxation ; but I think it is a very good characteristic of him that he should have provided for the worst. Although hon. members opposite say we have no right to take credit for the drought, and that the Government ought to do as well when everything is languishing to do as well when everything is languishing as when everything is prosperous, that is really not to be expected. I believe myself in most of the items in the schedule, but, like the hon. member for Darling Downs, I do not agree with the tax upon machinery. That is the only item in the schedule which I disagree with. I think, for the protection of the manufacturers in this colony, we might put a tax upon machinery which they can make. There are many manufacturers in this colony who cannot make some of the this colony who cannot make some of the machinery coming to the colony, and if only machinery which they can make were taxed it would be a very different matter. The tax is certainly a small amount, but it will take another 10 per cent, to bring the machinery out of the local manufacturer. That is, perhaps, not sufficient to encourage local industry. The leader of the Opposition said it would take 35 per cent., and I believe it would take quite that to be a real encouragement to local industry ; but 5 per cent. ad valorem, as proposed, and 10 per cent. for introduction and freight will make 15 per cent., and that will go a certain way to encourage local industry, though it may not go as far as local manufacturers would like. I will say a few words with reference to the excise duty upon beer. It is not mentioned in the schedule, but it has been spoken of by several hon. members. I think the cry of taxing the poor man's beer is simply a ridiculous cry. The cry is not likely to come from the working man himself about this taxation, and if he is moved to making that cry it will be by parties above him. I am sure that the working men throughout the colony—even those who are drinkers of beer—will not grudge this 3d. per gallon duty upon colonial beer. They know that spirits are taxed at the rate of 12s. a gallon. and that wine is taxed at the rate of 6s. These taxes are almost exactly

Customs Duties Bill.

equal, because wine is about half the strength of spirits, taking spirits to contain 50 per cent. of alcohol, and wine 25 per cent. Some wines, I know, do not contain so much, but that is about the average, and taking that view they are taxed exactly alike. If we take alcoholic beer and look at it in the same light, what should it be taxed at? It is said it is the poor man's drink, and we should give it to him as cheap as we can; but I believe the working man is quite prepared to pay some tax upon beer. I do not know exactly the strength of beer, but in some cases is is 123 per cent, and in others is low as 6 per cent. Suppose it was $12\frac{1}{2}$: that would be half the strength of wine, and consequently the tax, if levied according to alcoholic strength, would be 3s. a gallon, which is more than the price of beer. But no one proposes to tax it at this rate. The tax proposed is 3d. a gallon, which is so small an amount that it is not worth while making a fuss about, and the working man will not thank hon, members opposite for doing so. For these reasons I shall support the second reading of the Bill, and shall be very glad, when in committee, to improve the manufacturing schedule so as to exempt machinery not made in the colony.

Mr. MOREHEAD said: Mr. Speaker,—I shall certainly oppose the second reading of the Bill, on the broad ground of the non-necessity for its introduction. If the Treasurer really has to meet a deficit of £27,000 he might do it in a different way. I think three times that amount of deficit could be wiped out by reducing the expenditure of this colony through retrenchment in the departments. It will be remembered that the Government have enormously increased the cost of the departments to the State by reducing the hours of the Civil servants; and that by knocking off one hour per day of the time during which Civil servants were employed the staffs of the various departments have been enormously increased.

The PREMIER : No!

Mr. MOREHEAD: I say that the Estimates will prove that the cost has been enormously increased owing, to a great extent, to diminishing the hours of work for the not overworked Civil servant, who is becoming an incubus to the State in more ways than one—as an electoral factor and as a man overpaid for the work he does. I do not think that will be denied by any hon, member who is not depending on the Civil Service vote for his election. This Bill strikes at the working man; it strikes at industry—at nearly every productive industry in the colony except those which are in a small way protected —some foundries which may get a little work owing to the small tax being placed on machinery. But even the tax on machinery will turn out to be a bogus proposal. I do not think it will be of the benefit anticipated either to the foundries or the colony. It is clearly a Maryborough

tariff; it is simply brought in to please that portion of the colony; and I would ask any unbiassed man if he could come to any other conclusion on reading the schedule. We know that some of the largest foundries are in Maryborough. We know also that the largest savnills in the colony are at Maryborough, and that is why these import duties are proposed to be placed on machinery and timber. It may suit the Government—I suppose it does suit them, or they would not have introduced this Bill—to pander to Maryborough and assist those who are employed in the industries mentioned, but is it fair that the population of the colony should have to suffer increased taxation to benefit that small portion of the colony? I say it is monstrously unfair, and if this Bill is passed the working men of the colony are the ones who will be injured in every particular. Building will be checked to a great extent, the use of machinery will also be checked to a great extent; and, though it may appear a small thing to the hon. member for Ipswich, the poor man will have to pay more for his beer; and that is a matter which, I believe, the poor man—at any rate, those who have not followed the example of the hon, member and taken the blue ribbon-will feel very much. It is all very well to say that these taxes on will have only an infinitesimal effect on the price of the drinks of the working man; but that is not how it will be worked out. He will be charged a great deal more than at the present time, or else a very inferior article will be served out to him.

Mr. MACFARLANE: It can scarcely be much worse than it is now.

Mr. MOREHEAD : The hon. member appears to have had great experience in the matter. I did not think he had, but he speaks now as an expert. He told us the other night that he did not indulge; but now he tells us that the liquor served out in the future cannot be much worse than it is now. And he spoke feelingly; he spoke as a man who, if he had sinned, had also suffered. There can be no doubt about that in the mind of anyone who heard the agonised tone in which he enunciated the words I have quoted. I think the hon. member is too impulsive—too apt to interject remarks. I hold that this Bill is wrong either in one direction or another; and the same may be said with regard to the other Bill which goes side by side with this--the Bill providing for the excise duty on beer. If this is intended as a protective measure-and it can only be favourably argued on those lines-how is it with the Bill providing for the excise duty on beer? Does the Treasurer wish on the one hand to encourage the foundries and sawmills at the expense of the working classes, and on the other to put such a tax on beer as will lead to the closure of places where it is manufactured and where a large number of men are employed? The two things are inconsistent. The Treasurer does not propose to increase the import duty on beer, but he proposes to put on a duty that will damage one of the most prosperous industries in the colony and lead to the small breweries being wiped out of existence and a large number of men being thrown out of work. The lines on which the two Bills are framed are entirely antagonistic. I agree with a great deal that fell from the hon. member for Mackay in regard to a property tax-though he has, perhaps, over-stated the case because it must be borne in mind that the general public are to a great extent relieved from expenditure by the excellent Acts we have in force-such as the Local Government Act, the Municipal Act, and the Divisional Boards Act-Acts which relieve the central government of a good deal of expenditure

in places such as Brisbane and certain districts where property has increased largely in value and rates are locally raised and locally distributed. At the same time, I do not think, and have not thought for a long time, that property has been sufficiently taxed in this colony. Not only sufficiently taxed in this colony. Not only this Government, but others also have been too ready to fly to Customs to raise revenue when they might have raised it from sources that would not have touched the poor man. Taxes raised through Customs on the necessaries of life fall on rich and poor together, except as regards the quantities consumed. Therefore, I say it would have been very much better, if the necessity had arisen-I maintain that it has not arisen-to have gone to that source, than to have brought in a tariff which must materially and prejudicially affect nearly every interest in the colony. When this subject was under discussion before there was a good deal in do debate with regard to the matter contained in the 6th clause, and the Treasurer was asked if he would be in a position to schedule the articles which were likely to be brought in in substitution of other articles in the existing tariff. His answer to that is contained in the paper I hold in my hand, and I think it reflects credit neither on the gentleman who compiled it nor on the common sense of the Treasurer who brought it down to the House to-night. There are not half-a-dozen, if as many, articles mentioned in this statement which could not have been settled without any necessity whatever for this 6th clause, and those, when the necessity arose, could have been easily scheduled. I would ask hon, gentlemen just to take this statement in their hands, and say if there can be any doubt then hands, and say in there can be any doubt as to how the duties could be levied. The first item is "almond cakes." I should be inclined to let them go as biscuits. Then we come to "anchovy paste." I have no doubt that that "anchovy paste." I have no doubt that that is preserved fish, but a doubt seems to have arisen in the mind of the Collector of Customs. The next item is "Averil's paint." A doubt has arisen in the mind of the Collector of Customs as to whether this is paint or something else. Supposing it was called Smith's paint, or Jones's paint, it would be paint all the same, and why not Averil's paint? I should like to have some explanation on this point, because to the ordinary mind there seems to be no difficulty whatever about it. Then "Australian Relish"—there is a doubt whether that should be called a sauce. There is very little doubt that it is sold as a sauce and used as a sauce; and yet this "doubting Thomas"—I am glad to find that his name is Thomas-doubts whether it is a sauce or not. If he would only handle, and touch, and taste, he would only handle, and touch, and taste, perhaps his mind would be relieved. I certainly think it is "sauce for the goose." Then we come to "benzine, benzole, etc.," and "ben-zoline." There may be a doubt as to their being oils. "Black-lead paint"—here we have another touch of the paint-pot. I should think that if it is black-lead paint it is paint made from or con-nected with black-lead. Then we have "bloater pasts." I foncy that is preserved fish although paste." I fancy that is preserved fish, although a doubt seems to have arisen in the mind of "doubting Thomas." Next comes "butterine." I do not know whether that should be charged as butter, but I should charge it three times as much as butter if I had anything to do with it. At the same time, I think it should get into the butter scale. At any rate, it is a substitution, and a very disagreeable substitution. I do not mind giving the Treasurer a pot of it that was sent out to me if he will promise to eat it. "Candied peel"—no doubt that is a succade. Then we have "capers." There can be no doubt that that should come under the heading of pickles. "Carraway under the heading of pickles. "Carraway seeds"—if anyone will look it up in the Encyclo[2 SEPTEMBER.]

pædia I have no doubt they will find it called a spice. "Catsup" I have always considered as a spice. "Catsup" I have always considered as a sauce. I do not know whether I have been wrong, or whether the "doubting Thomas" is right. "Chocolate and milk"—I should charge them as chocolate, as there is no duty on milk. "Chow-chow" I should class with candid peel as a succade. If "chutney" is put into the category of sauces it would not be far wrong. Then we have "cinnamon." How it is that How it is that "doubting Thomas" considered that cinnamon was not a spice, I do not know. It is in our nursery rhymes, Mr. Speaker, that cinnamon is a spice. "Coffee and milk" and "cocoa and milk" I should brand as coffee and cocoa respectively, sinking the milk. "Comquats" I should call the same as chow-chow. "Condensed ale"—I admit there is a difficulty here. That is an article that has been introduced as a substitute by mixture for bottled ale. "Coriander seeds"—there can be very little doubt about those being a spice. "Cuttle-fish"—I really think this must have been put in to poke fun at the Premier, who, when he gets into trouble, casts out a lot of sepia and bolts. I did not know that such a thing as cuttle-fish was imported. I have never eaten it, and please God, unless it is put before me in some disguised form, I never will. Then we have "crushed maize." I should think that is maize that has been subjected to a good deal of pressure ; it does not cease to be maize because it has been crushed. "Crystallised ginger" -there can be no doubt that that is a succade. "Chinese flour" I take to be rice. "Dryers," I believe, are very closely allied to paint if they are not paint. I have not marked that as an article that should not appear in the schedule. "Essence of anchovies," I should put among the sauces of anchovies '1 should put among the sauces or preserved fish; it is practically a sauce. "Extract of malt"—probably that should be included in clause 6. "Gelatine lozenges"— no one but "doubting Thomas" would believe that those were anything but a confection. "Golden syrup" and "treacle" are most extribute wolves and "treacle" are most certainly molasses; and equally as certain is it that "ground rice" is rice. "Fresh herring" I see is called preserved fish. "Doubting Thomas" has here touched a very delicate point, there being no duty on fresh fish, and probably, as they come in tins, it will be the safest plan to include them in that category. They must have been preserved before they get here. There is very little difficulty in dissolving the doubt on what must have been to him a most painful question to decide. "Iron castings for bridges" may be called iron castings for building purposes, for a bridge may not unfairly be de-scribed as a building. "Jugged haro"—that appears to have completely got the better of "doubting Thomas." I suppose he thought it was hare in a jug, and that he might be able to levy a tax on the jug as well as on the hare. I think it might be safely put into the category of preserved meats without any shock to the feelings of "doubting Thomas." "Jujubes" —I know my children look upon them as confectionery; and possibly "doubting Thomas" contectionery; and possibly "doubting inomas" may find that "out of the mouths of babes and sucklings" wisdom may be learnt. "Lampblack" I should certainly class amongst the paints. "Naptha" as an oil may be doubtful, although I imagine that it would be safe enough to class it as an oil. "Nutmegs" as spices appear to be a source of difficulty. Possibly the hon. gentleman has had a large number of wooden nutmegs imported, and his fine feelings may have been shocked at their having been brought in as spices. If they have been brought in as spices, of course they paid duty as spices, and I am only sorry for the unfortunate people who had wooden nutmegs, and not spices, served

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out to them. "Olives in kegs" might, as the hon. the leader of the Opposition has suggested, have come under the Timber Regulations. Here we have timber again. If the "doubting Thomas" could not understand haves in jugs he could not understand olives in timber. He could very well understand them in bottles, but to think that they could be put into kegs was utterly beyond his comprehension, and Timber Regulations. "Plaster of Paris" as cement I think there need be no difficulty about -not the strong cement which is a valuable product, more costly than ordinary cement, but yet it may be fairly classed as cement. No one is likely to import plaster of Paris to cement his house with. "Potted ham and chicken." There again we have the "doubting Thomas." I do not know whether he is descended from the race who do not believe in ham, and thinks that chicken should not be associated with it; but I think potted ham and chicken may very safely be considered "preserved meats." Can absurdity go any further? "Preparations of soap"-there may be something in that. Preparations of soap may be imported which may be turned directly into soap, and should pay duty as such. "Rice cakes," I think, may be very fairly classed under the head of biscuits. I do not think the revenue would be likely to suffer nuch. "Steel wire" and "iron wire"—I admit that there may be some doubt there. There is a difference in the value of the two articles. "Straw" and "hay"—that is a very important matter ! Where is the chaff?

Mr. CHUBB: We are getting that now.

Mr. MOREHEAD: I do not think that is a matter that need bother us very much. "Sugar candy" is not considered "confectionery." Here is another blow at my children ! We have is another blow at my children ! We have always considered it confectionery, but all the ideas of my childhood are swept away by the "doubting Thomas." "Vegetable black "-perhaps he thought it was a black vegetable and not a paint. "Vermilion red" I always understood to be a paint, but it does not appear to be con-sidered so by the Collector of Customs. "Wire rope" and "iron wire"—there is considerable difference in the value, and I can quite understand those items being included in the schedule. Now, sir, we come to the wind-up—which is, I think, very properly called "Yorkshire Relish." Really it is very humorous! and I am almost inclined to think that the "doubting Thomas" has been poking fun at the Treasurer, because in effect he says—"I hope you will take this as Yorkshire Relish. This is the last item I have any doubt about; and if you swallow Yorkshire Relish you will swallow anything." I am perfectly satisfied that he has been poking fun at the Treasurer in preparing this statement as illustrating the operation of clause 6 of the Customs Duties Bill. It could only be the outcome of a man brimful of humour-a man who has gauged also the capacity of the Treasurer-who sees that he is a man who can be poked fun at, for he has poked fun at him with a vengeance. I repeat, Mr. Speaker, what I said the other night—that all the goods brought into the colony with the intention of being substituted for others which pay a higher duty, and thereby evade the proper duty, could be very easily put into a schedule. I think that I have clearly shown by reading from the statement furnished to the Treasurer by the Collector of Customs that every word I said is true. Not more than eight or nine articles in the list mentioned need have been scheduled, and I leave it to any man of ordinary common sense, whether inside the House or out of it, who has read the statement, to judge of the truth of my remarks. I do not think any member in

this House does not agree with me, that of all the articles put in this statement 70 or 80 per cent. would be understood by any schoolboy who had read the tariff of this colony, as being articles upon which duty should be collected. I am astonished that the Treasurer should have put such a statement before us. Surely he cannot have seriously looked into it! I have looked into it seriously, and although I have tried to make the best of a bad job by putting perhaps the humorous side upon it, yet every word I have said will be borne out. It is absurd that we should be asked to pass such a clause as the 6th unless we have attached to the Bill a schedule of the articles that should be taxed under it. I do not wish to see a fixed schedule; it could be amended year by year by consent of the House, or even, as I said before, without the consent of the House, by inserting a clause giving power to the Treasurer for the time being, when he saw that any fraud was being attempted, on the lines laid down in clause 6, to amend the schedule, subject to the sanction of this House afterwards. He then could go on and collect the duty and get the consent of the House subsequently. If he had brought forward such a proposition as that I should be the last to object to it. I am reminded, sir, that the hon. the Treasurer has said nothing with regard to any preparations containing dynamite. I understood the hon. gentleman to refer to it previously, and to state that the matter would be attended to. I wish to again point out that I oppose this Bill for two very strong reasons. The first is—it is a non-necessity. The end desired could be attained without putting extra taxation upon the people in any shape or form, by mere departmental retrenchment-that is, assuming the statement of the hon. the Treasurer to be correct, and I have no doubt that it is correct up to the present time: We are asked to provide £93,000 extra revenue to meet a deficiency of £27,000—thereby showing the confidence of the Government in the future. The second objection I have is, that we are asked to derive that extra revenue, not from the property holders of the colony-the very class best able to bear it—but to levy imports upon those who are the most heavily taxed people in the whole colony, and the least able to bear it

Mr. GRIMES said: Mr. Speaker,—The speech we have just listened to would have been all very well if we had come to spend an idle hour; but I think it is rather out of place that so much time should be taken up in this frivolous way when there are thirty or forty members here who have left their own business to attend to the business of the country. I, for one, have not the time to spend in listening to such frivolous remarks.

The Hon. SIR T. McILWRAITH: Why need you talk?

Mr. GRIMES: I am alluding to the speech of the hon. member who just sat down.

Mr. MOREHEAD : I am glad it annoyed you.

Mr. GRIMES: Unfortunately I have not had an opportunity of expressing an opinion on these proposals of the Government. I was away from the House and out of Brisbane when the speech was made and the discussion taken on it; but I see that in two of the daily papers I am credited with having made a speech here. The announcement that I made a speech would not perhaps do me much harm, but unfortunately I am made to say exactly the opposite to what I should have said had I been here. The *Courier* of August 27th says :--

"Mr. Grimes announced that he would vote for the tariff proposed because the working man would, through the greater prosperity brought thereby to industry, be more than recouped for the small additional taxation."

Now, sir, had I been present I certainly should not have expressed an opinion of that sort. I am sure we all regret very much the necessity for additional taxation, though I do not lay it to the same cause as hon, members opposite. not think it is caused by the incapacity of the present Government, but I do think the untoward and difficult circumstances of the colony since the present Ministry took office have had a great deal to do with it. We could not pass through such seasons without every industry in the colony suffering more or less, especially those industries which depend on the occupation or tillage of the lands of the colony. This of itself, no doubt, has had a great deal to do with making the returns from land sales fall below the estimate. No Ministry, whatever their shrewdness and foresight, could have been prepared for such difficulties as the present Ministry have had to meet. I regret the necessity for additional taxation, but we must meet the deficiency in the best way we can, and perhaps it is better to meet it at its beginning and prepare in some way for the worst. I do think we might have derived the taxation from some other source, so that it would not be felt so hardly as the proposed increased taxation. I have sympathy with the remarks that fell from some hon, members opposite, that we tax the goods the poor man uses quite enough without additional taxation in that direction. I would not go so far as to say that we should have increased taxa tion on property; that, too, is taxed quite enough at present. The municipal rates are very heavy, and the divisional board rates are also very heavy on those who are making their livelihood by tilling the land in the country districts. But I think we might very well have attempted to get at some of the very large incomes derived from different sources in Queensland. I think we might have considered whether the time had not arrived when we might try to draw a little more from the wealthy class of the community. There are numbers of people who, whilst deriving large incomes from Queensland live elsewhere. They get the benefit of our industries, but they bear very little of the taxation; and it is in this direction that I should have liked to see the Ministry go for increased revenue. But bad as the proposed taxation may appear to hon. members, I think it is better than facing the difficulty as the late Ministry did. They make a great boast that when they took office with bad times and a failing Treasury they did not need to come down to the House for additional taxation. There has been a great deal of talk about taxing the poor man's beer, but I think that if the question were put to the working men of this colony they would rather even bear a tax on their beer than see the method again adopted that the last Ministry resorted to. We well remember those telegrams that were sent to the Minister for Lands in Brisbane when the Premier was in Melbourne or elsewhere-instructions by all means to sell land and replenish the Treasury, and we know how they set to work to effect that object. We know that the very bridge lands in South Brisbane, that were security for the bridge debentures, were seized by the Government, and a Bill passed through Parliament indemnifying purchasers of those lands from any action taken by the debenture holders. The lands were sold by auction and the money put into the Treasury, whilst the debentures were afterwards paid by loan. That was one way of raising money. Then there was the Railway Reserve Fund : that had no business to be used for such a purposethat was a considerable item. Every reserve-every portion of land they could get hold of in the metropolis or elsewhere—was sold to replenish the Treasury. Even an old relic of ancient times

had to fall a victim-the old Supreme Court was pulled down, the very bricks and mortar sold, and the land then sold to replenish a failing Treasury. Then those splendid lands on the Peak Downs and elsewhere were sacrificed at 10s. an acre to those who were the leaseholders, and the excuse afterwards given was that the land was so infested with marsupials that it was not worth more than 10s. an acre. Now, that is the way in which they replenished their failing Treasury, and I say again that if the question was put to the public-to the working men-to those who will feel the burden of increased taxation-whether they would prefer the means adopted by the present Ministry or go back to the late system of selling land wholesale, there would be no doubt as to which they would choose. Now, there are two items in this Bill that I think it would have been better to have omitted. I think it is a mistake to place a tax on machinery. This is a tax which is placed upon the two industries that employ the largest amount of labour and that are the least able to bear it. These industries have to compete with the world. Besides that, they have to contend against a great scarcity of labour, and the labour is exceedingly dear-dearer than in any other country where agriculture is carried on to a large extent. I think it is a bad policy, in a country like ours, to impose a tax upon any kind of machinery that will save labour. If we are to cultivate our land we must get beyond the hoe and the spade, and I think that during the discussion in committee mention was made of this-that the smaller farmers, the market gardeners, and small selectors had to pay ad valorem duty on their hoes and spades. Well, we would rather see them get beyond the hand tools, and if machinery was brought into the colony at a low rate it would be more extensively used. Where, under the present system, one man cultivates four or five acres, with the use of improved machinery he could cultivate twice that amount. For these reasons I object to machinery being taxed. I also think it is a mistake to impose an import duty of 1s. per 100 feet upon timber. I should like to see every man owning his own little cot. Land can be purchased very cheaply, and I should be better pleased to see every man with a roof of his own over his head than being dependent upon a landlord. The imposition of this duty upon timber will increase the cost of that kind of material which is mostly used by the labouring class to build their cottages. Well, now, if I were to follow the dictum of the hon. member for Mackay, because I object to two items in these proposals I should vote against the second reading of the Bill; but I am going to do nothing of the sort. I am able to discern the good there is in the Bill, and if we can amend it in committee the thing will be right enough. I shall vote for the second reading of the Bill with the hope that we shall be able to amend it, or that the Ministry, seeing the feeling there is against the two items I have mentioned, will withdraw them from the schedule; then we might fairly congratulate the Ministry upon what they have done.

Mr. CHUBB said: If there is one thing the hon. member for Oxley poses as, it is as the representative of the agriculturist, or essentially as the working man's representative ; but now he is going to vote in support of a Bill to tax them for the purpose of providing, amongst other things, money to the extent of £7,000 to pay members of Parliament. I wonder whether he would be prepared to go amongst his con-stituents and tell them that he intended to vote for additional taxation in order to provide the means for paying himself for atten-dance in Parliament during the present session. Now, I intend to oppose this Bill on the ground

that there is no necessity for additional taxation. I believe that if the Government were to reconsider their Estimates and knock out the £7,000 provided for the payment of members, and otherwise economise, they could avoid the necessity for increased taxation. If taxation were necessary I should say at once that beer and spirits would be as good articles to tax as any others; but I maintain that no taxation is necessary.

I certainly think it is a step in the wrong direction to attempt to tax machinery and timber, and for the reasons given by hon. members on both sides. Now, a few nights ago, when the discussion on the Financial Statement was being taken, it was pointed out that a large deficiency would exist at the end of the present financial year, but the Premier brought that deficiency down to $\pounds 6,000$. It was shown that the deficiency would be £23,000. There was claimed to be a surplus revenue for last year of £167,000, of which £150,000 was appropriated to two special items, leaving a balance of $\pounds 17,000$. That set against the deficiency would leave $\pounds 6,000$. Well, if we knock off the Estimates the £7,000 for the payment of members we then arrive at a surplus of £1,000. Again, the Premier maintained that the revenue for each year should balance the expenditure. Now, we know the Treasurer's estimate for last year assumed that he could receive £10,000 from land revenue, but as a matter of fact he only received £638. I think it is not business to go and spend all ness, and therefore the Treasurer should have kept back £9,000 out of the £10,000, to make good his loss on the estimated land revenue, as that would have given him £8,000 more; so that, adding the two sums together-the £9,000 that he should have kept back, and £7,000 down on the Estimates for the payment of members, and the difference between that and the balance which is left over after appropriating £150,000, we would have £24,000-all the money we require to make up the deficiency. But, in spite of this the hon. gentleman proposes to raise £90,000 to make up the deficiency — which I have shown would not exist if the course I proposed were taken. The hon, gentleman who last spokeàpropos of nothing-made an attack on this side of the House in reference to the sale of land, and accused the late Government of selling land in order to raise revenue. Well, what are the present Government doing? If you look at last Saturday's Gazette, you see as big a land sale as has ever been advertised, and that is not the only one by any means. There have been half-adozen others within the last two or three months. The Land Act of last year provides that no country land shall be sold. Well, how are the Government evading the spirit of the Act? Why, they are surveying townships on paper which have no existence whatever. They employ a surveyor to set out a township in the bush and advertise it for sale with suburban land around it. That is the way they are trying to raise revenue, and if hon, gentlemen take the trouble to look up the Gazette they will find that what I say is a fact. The hon. gentleman also accused us of selling the frontages in Queen street occupied by the old Supreme Court buildings. I think the Government did a very good thing when they sold that land and got rid of an eyesore to the city of Brisbane, which has since been supplanted by very fine buildings. I am reminded here that the old Supreme Court building retarded the prosperity of that part of Queen street, because, while an ugly eyesore of that kind continued there, nobody would build in proximity to it. And this was shown by the fact that as soon as the building was pulled down and the land sold it was covered by buildings of a good character. If any hon member will look at the Gazette of last Saturday

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to which I have referred, he will see that the Government are selling Crown lands in the vicinity of Brisbane. If my recollection serves me rightly the old pound reserve, or all that is left of it, is advertised for sale; so that there is no distinction between one Government and another as regards selling land in order to raise revenue. The Government are now raising revenue by land sales, and they will find that it will be necessary to sell a great deal of land to make up the revenue which they said they would get, but which they have not received up to the present time. I shall not detain the House any longer. For the reasons I have given I shall certainly oppose the Bill.

The MINISTER FOR LANDS (Hon. C. B. Dutton) said : Mr. Speaker, -- The hon. gentleman who has just sat down says the Government have been evading the Land Act by surveying and putting up for sale townships with suburban lands. I believe that is a perfectly legal opera-tion in every respect. The Government are sell-ing town lands at town lands' prices, and suburban lands at suburban lands' prices, and in places where there is likely to be settlement, and where townships are likely to be needed. In making this provision we have done what would be done by private persons who sometimes anticipate the Government and sell land at a very great profit. But there is a great difference between sales of land in towns and villages such as I have just mentioned and large sales of country lands. The latter are what the hon. member for Oxley referred to. The Government have abandoned that system entirely, and have not the slightest idea of returning to it under any circumstances; we certainly cannot do so as the law stands now. The remarks of the hon, member for Bowen. therefore, do not apply to the Government in any way, for we have done nothing improper; but, on the contrary, have done what was perfectly legal and right. I am sorry the hon. member for Balonne is not in his place as well as the hon member, as there is something in the speeches delivered by both the hon, gentle-men to which I wish to refer. The hon member for Balonne, as usual, wasted the time of the House. A good deal of his speech was taken up in frivolously reviewing the statements made by an hon, member on this side with regard to the new tariff, and said it was not often in his lifetime that the hon. member had such an opportunity of displaying his knowledge of groceries as he had on the present occasion. Apart from this, the hon. gentleman devoted a large portion of his speech to a very pathetic appeal in the interest of the working man. In fact, every hon. member on the opposite side of the House who has spoken on this question has professed to speak in the interest of the working man as they did on the Land Bill when it was before the House last session. I do not know what influence hon. gentlemen opposite exercise on the working man. I do not know what influence the hon. member for Balonne exercises on working men by his arguments, but his advocacy of the cause of the working man reminds me of a little incident that occurred on the Barcoo about twenty years ago. It bears very much on this question, and I will relate it to the House. Mv neighbour was forming his station, and one Sunday a pudding was made by the cook-the same thing happened every Sunday-but on this cacasion a pudding was made by the cook, or rather a pie, in an iron pot. The horse-driver was out looking for his horses. The pie, when it was done, was laid before the men in the camp, who ate very freely of it with a very disastrous result indeed, as they were all exceedingly ill for four or five hours after it. A little before sundown the horse-driver returned to the

camp, and after having his usual feed of muttoncamp, and after having his usual feed of mutton-chops, damper, and tea, the cook brought out the pie. "No, thank you," said Tom, "I have had a good feed already." Just then the other men came in and they said to the cook, "Have you given Tom a feed of pie?" He replied that he had offered it, but Tom would not take it. "It is very good," they said, "and you ought to have some, Tom." Tom answered—"You are mighty kind all at once; I suppose you want something from me. I won't have any of the pie, thank you." I think the country will regard the present invitation, the blandishments of the hon. member for Balonne, blandishments of the hon, member for Balonne, as Tom regarded the pressing invitation of his mates to partake of the pie. However, how far this matter will affect the working man is a question that requires careful consideration, and it is one that has received very careful consideration at the hands of the Government. What bearing the proposed duties will have on the working man has not been shown by hon. gentlemen opposite. Take machinery, for instance : that does not affect the working man, but large companies and capitalists who engage in large enter-prises. It will only affect the working man to such an infinitesimal degree that he knows it is not worth his consideration. The agitation against these duties has not been got up by the working man at all. Do hon. members mean to say that the working man strongly objects to the tax proposed to be put upon timber, which in the case of colonial timber amounts to 3d. per 100 feet on hardwood timber and 6d. per 100 feet on pine? If a man does not like a house of Queensland timber, he will have to pay 1*. per 100 feet for imported timber. But is that any hardship? When it is considered that the ordinary working man's cottage takes about 10,000 feet of sawn timber and that he has to pay an increased price of only about 50s. in consequence of this tax, can anyone call that a crushing impost for the working man to bear? How would he regard it if he were asked his opinion upon it? He would simply laugh at the suggestion that it was a heavy burden, and say that he would willingly pay even a higher amount if it would be of any advantage to the men employed in getting the timber; that he is perfectly willing to be confined to Queensland timber and would sooner pay a little more for it than that New Zealand timber should come into the market to the exclusion of our own production. There is more timber in Queensland, I believe, than there is in any other colony in Australia. New Zealand has probably more in a small compass, but, I think, not so much altogether as Queensland; and it is the interest, not only of the timber-getter, but of everybody connected with the industry, to fight against everybing that will lead to foreign timber driving our own out of the market. Because a royalty has been put upon the timber here, I do not see that it is at all inconsistent to impose a moderate duty on imported timber. New Zealand has timber that she can bring here cheaply, but the people of that colony will not admit our timber free, and I do not see why we should allow them to undersell our timber simply because there is an objection to put a moderate impost on imported timber. It is monstrous in the extreme that we should allow them to send their products here free; and we are the only colony in the whole group who have not already benefited, although we have an abundance of timber. The other colonies of South Australia and Victoria, which have very little timber at all, and are altogether dependent upon New South Wales and Queensland, put a heavy import duty upon it. What is our posi-tion as compared with theirs? I maintain that it is a just and fair thing to do. We get

a fair return for our timber, and, at the same time we are protecting that industry and conserving our own forests by preventing foreign timber from coming into competition with it. The hou, member for Mackay said that all the sawmills in Queensland were in the South. He must know very little about the North, although he pretends to know a great deal about it. I know that sawmills are being started there constantly; I know half-a-dozen sawmill sites have been applied for within the last six months, and many mills have been in operation for years. Even in Rockhampton there are two or three being started with timber brought from the neighbouring islands and from the northern forests of the colony. Wherever timber is in the North, sawmills are now being rapidly erected to deal with it. The hon. member for Mackay also assumed to know what was the general feeling of the public with regard to the proposed duties; and I will admit that he is quite right in saying that the necessity for this new taxation is caused to a great extent by the falling-off of the land revenue. It is just a question for the people of this colony to say whether they will endure fresh taxation, or else part with the lands of the colony to keep the Treasury full. I think if the colony were polled to-morrow there would not be a solitary man, worthy of consideration, or worthy of the name of a Queenslander, who would be willing to part with the heritage of his children while he could avoid it.

The HON. SIR T. MCILWRAITH : Why don't you stop your auction sales?

The MINISTER FOR LANDS: Auction sales have been practically stopped as far as possible, and if the hon. gentleman had an opportunity of stopping them nobody would support him more strenuously than I would.

The HON. SIR T. McILWRAITH: I don't want the hon. gentleman's support.

The MINISTER FOR LANDS: It is not very likely, because, I daresay, our opinions are as adverse as they can possibly be, and I am certain that I should always get as far re-moved from him as I possibly could, no matter on which side the hon. gentleman may be. I am perfectly satisfied that the people of this colony, at all events, have no doubt whatever on the point. I have consulted a good many men in the different districts within the last few months and have had an opportunity of hearing their opinions, and they say they will endure anything but very excessive taxation-that was. the farmers and agriculturists — rather than see the finest lands in the colony handed over to a few individuals, as they have been in the past, and excluding them from their occupation. I have no doubt whatever as to what the result would be if they were appealed to, and if the matter were explained to them apart from the sophism and misleading statements that we continually hear the opponents of the present Government making use of to poison the minds of those who are not reflective enough or competent to understand what is the real position. There are many selfish men everywhere, who would even destroy the possibilities of their children if they could secure an immediate relief to themselves. There are hundreds of such men overywhere, but I trust that the majority of the men in this colony are of a different temperament, and will not sacrifice the future for any temporary relief. The hon, member for Mackay has echoed the same argument over and over again ; we have heard it a thousand times in this House within the last twelve months, and it was, that the Government stated, in passing the Land Bill, that during the first year a revenue of thousands of pounds in excess of any revenue that had accrued from lands before would be the result. It was impossible for the Government to make any statements like that.

Mr. NORTON : It was read out of Hansard.

The MINISTER FOR LANDS : The hon. gentleman will put his own interpretation upon everything; he cannot repeat anything that I have said that would bear any such interpretation. I said before, and I say now, that in time the revenue which will be acquired from this Act will be vaster than under any other system whatever; and if the ten millions of acres of land alienated in this colony had been still in the hands of the State, and the State derived only a fair rental from them, the reve-nue would have been benefited a great deal more than from the interest of the money that accrued from the amount received as the capital value of that land. We know that a very large proportion of the lands of the colony was sold at 10s. and 15s. per acre. What does that represent now? Those lands are worth £3, and £4, and £5 an acre, and the people are eager to get them at that price. If those lands had been sold to such people there would have been close settlement and a consequent increase in prosperity; and if they had been leased there would have been an enormous return to the revenue from their rent, enormous return to the revenue from their rent, and a continually increasing one without bearing heavily upon the lessees. Of course the rental of the land could never be the full rental value. The State could never exact that—but only the value which the exigencies of the State might demand from year to area. That would be outfined in gravity to year. That would be continually increasing, and would never bear heavily upon the undertakings of private individuals.

Mr. NELSON said: Mr. Speaker,-I have already expressed my opinion as being in favour of the increased duty upon spirits, but not upon the other two articles mentioned in the Bill. My reason for that is not because it will bring revenue into the Treasury, but because I believe that it will conduce to the social advancement of the community. Instead of bringing revenue, I hope this will have the very contrary effect, because, if the moral status advances, I fancy that the revenue from this source must decline exactly in the same ratio. When we were asked to point out what portions of the expenditure we could suggest that might be omitted or reduced, the same thing occurred to me that was mentioned by the hon, member for Bowen-namely, that we should strike out at once the £7,000 voted for the payment of members; because I can hardly believe that hon. members on the other side of the House are so lost to all sense of propriety at this particular time, especially when we are putting additional burdens on the backs of the people, as to go and vote-not being able to do so in a constitutional manner-a sum of money into their own pockets in an unconstitutional manner. I noticed that the Minister for Lands who has just spoken is very fond of fighting his Land Bill over again. Like an old soldier, Land Bill over again. he will never tire of telling us about that Land Bill, and the grand profits that will result from it at some future time; but he never could tell us when that time will be, or even when it is going to begin. There is not a sign of its beginning yet at any rate. A great many members on the other side of the House appear to be perfectly satisfied that the people will accept these taxes with perfect goodwill, and that in fact they are rather anxious to be and that in act they are ratio anxious to be taxed than otherwise. Indeed, the Treasurer would appear to have solved the complex problem, which has exercised the minds of Treasurers and Chancellors before him, of how to pluck a live fowl without making [ASSEMBLY.]

it cry out. I believe, however, that the fowl has cried out a good deal already, and that even before the Treasurer has got a single feather out of it. There seems to be a great divergence of opinion on the other side as to the cause which has given rise to the necessity for this taxation. We are told first of all it is because of the drought, and then, because the people are perfectly prosperous, contented, and happy, and because of the grand resources and prosperous state of the colony. This appears to me to be rather contradictory. Then we are told it is because of the alteration made in the system of managing our land, and that we were forewarned that last year there would be no revenue and that there is not likely to be any revenue for the year to come. That is rather contradictory to what I recollect being told. The Colonial Treasurer followed me in speaking upon the Land Bill, and this is the very point I asked him about -as to how the financial position of the colony would be affected by the Land Bill. I have turned up the matter to show what the Colonial Treasurer promised to give us from the Land Bill. The hon. gentleman's remarks will be found at page 450, volume xliii. of Hansard. He said :-

"Facilities are here offered for settlement and occupation which have never previously been granted, and which will assist towards the immediate and unprecedented enlargement and extension of settlement throughout the country. I say it is no unreasonable thing to imagine that there will be 600 grazing farms of 10,000 acres each taken up in the first year of the operation of this Bill. There will be 1 estimate, an average of 600 holdings more or less, which will absorb, I fully believe, 6,000,000 acres of 1 and. These 6,000,000 at 2d. an acre will produce $\pounds 57,500$. Therefore, we will have under the administration of this Bill $\pounds 100,000$ from the subdivision of the runs and increased pastoral reutal, and $\pounds 50,000$ from the occupation of 6,000,000 acres as grazing farms annually. That is on under agricultural settlement."

And so on. I do not mean for a moment to say that I am disappointed with that Land Act, because, as I have stated before, I do not expect we shall get any revenue from it for a year or two-if we ever get any at all, which I think is very doubtful-I mean an increased revenue beyond what we got under the old system, or, at all events, anything nearly up to the ideas expressed by the Government. What strikes me as peculiar is the reason given for this alteration in the land administration, The Premier and others seem to be very much exercised in their consciences in regard to the alienation of land, or, as they say, the using of our capital in some very improper way. I am rather exercised in my conscience about this and business, but not in the same way as they are. They told us it was a heinous offence to make use of our capital in this way. When a man lectures me in regard to anything I have been doing which he says is wrong I respect him if I find he is sincere, but if I find that he is him-self just as guilty, or is constantly practising the very same thing that he is lecturing me about, then I despise him, because I look upon him as a hypocrite. Here we find the Government in precisely the same position. They have spoken of the heinous offence of the alienation of our land, but I find that they are going to derive a very large portion of their income for the present year-to say nothing of past years—from that very source. I find the estimated receipts from the sale of land by auction given at $\pm 100,000$; the rents from homesteads and conditional purchases are put down at £200,000. That is really not rent at all; and it really comes under the name of capital, because it is simply instalments towards the ultimate purchase of the land. I find the amount of £40,000

is what they estimate to receive under the 1884 Act. The only income they will get under that Act will be from the homestead clauses and I claim that amount as capital also because the money the homesteader pays into the Treasury for his rent is also paid as instalments towards obtaining the freehold of his land. From the alienation of land, therefore, they estimate to derive £340,000, which is a great deal more than one-half of the whole estimated territorial revenue, which is only £633,000 altogether. If the Premier says to me that this should not be in the revenue sheet at all I quite agree with him, and I say it ought to be taken out; but if he says it is put to an improper use I do not agree with him. What I think wrong in the matter is putting it under the head of revenue; it ought never to be there, because it is only deceiving ourselves, and it is made use of to deceive other people, particularly our creditors in the home country who are so kind as to supply us with loans. I pointed out the other day that the land revenue and the revenue from miscellaneous services would meet the interest upon our loans, with the exception of about £100,000, which would require to be got out of direct taxation. That statement we will have to amend now, because there is to be added to that the sum of $\pounds 340,000$ —less the expense of collecting it-which is actually capital according to the showing we have had from the other side. I do not see that there is any great harm in using capital in this way. What I object to is not the use of it in this way, but putting it down as revenue. The same thing is done by every company or individuals who go in for large enterprises. Large steam companies, for instance, put capital into the building of ships and start some particular line of trade for a year or two and perhaps they do not pay expenses— at least it takes a long time. While all this is going on they have to put more capital into the business. They may have borrowed some of the money and have to provide interest which they are not getting, it may be said, in a legitimate way, out of their business. They have, therefore, to put in more capital, and they thus increase the amount they have put in themselves, and the amount of their indebtedness. They know that if they establish a good trade it will in a few years remunerate them for their expenditure. We have a vast amount of capital in the shape of land, and the most legitimate use to which it can be put is to go into enterprises of large magnitude, even if we have to wait a number of years before they become reproduc-Therefore I say that the proceeds of land tive. -that is called capital on the other side—is spent legitimately, the only wrong thing about it being that it is called revenue, when all the time we have been paying our interest with our capital. I think the deeds of grant issued up to the present time represent £5,000,000 received by the Treasury, and I suppose another £1,000,000 or £2,000,000 will be derived from homesteads and selections, which are capital just as much as lands sold at auction, because the selectors ultimately acquire the fee-simple. If the Treasurer, instead of putting this sum down as land revenue, had stated at the bottom of the page that the amount of capital expended this year to make the colony a going concern would be £350,000, or whatever it might be, his accounts would not deceive us or the people at home. Now, what is the cause of this additional taxation? It is not the drought, and it is not the Land Act, because the Government say they never expected any revenue from that. Mv solution of the question is that it is owing to the additional interest we have to pay every year on our loans. The burden we have to pay this year is £811,565, or £86,000 more than last year, and it yearly increases. It is the loan [2 SEPTEMBER.]

that works the whole mischief, because it is making the colony appear more prosperous and the revenue greater than they are. The fact of the matter is that there never was a time in the history of the colony when the backbone of the country, the real industrial and producing portions of the community, were less able to bear additional taxation than at the present bear additional taxation than at the present time, except perhaps for a short time about the year 1866. I have a good deal more to say with regard to the deception practised in the Treasurer's returns. I shall probably do so at a future time. There is so much to be said about the land that, altogether indepen-dent of the writing quited that emerge to the dent of the realised capital that comes to the Treasurer from its alienation, I am in favour of alienation on other grounds. I think that is the only way in which you get the lands properly settled, properly improved, and properly cultivated. It is only by means of alienation that people can be brought to spend their capital in the improve-ment of the land and the establishment of producing industries.

Mr. PALMER said: Mr. Speaker,-Having once protested against the fresh taxation proposals, I should not have said more now but for some astonishing remarks made on the other side, notably by the Minister for Lands, who stated that he did not believe a tax on machinery would affect the working man. There is no one in the community on whom it will fall sooner than on the working men employed where machinery is used. Then the hon. gentleman said that the profits derived from the use of machinery are enjoyed by syndicates and absentee owners; but I know that a great deal of the mining machinery in the North is owned by combinations of working men who have started crushing-mills to do their own crushing and for the purpose of making money. The Minister for Lands evidently has one string to his bow, and he plays but one tune, which is generally effective. His pet theme is our children's heritage—the lands of the colony. It reminds me of the Premier, who, when he wishes to rally his followers, discourses on his pet theme -Asiatic hordes and a colony of white men. The hon. member for Oxley objects to the tax on machinery, also to the tax on timber, but says he approves of the rest of the Bill. Well, no one objects to the rest of the Bill-the part relating to the duties on spirits-because when the two items to which he objects are taken out there is really nothing in it. As I represent a mining community deriving their living and prosperity from the employment of sawn timber and machinery, f protest against the Bill. It is not because they are impatient of taxation, which is necessary for the good government of the country. There are many more articles, such as vani-ties and luxuries of dress, and so forth, on which duty could be collected much more reasonably than upon the articles by which they earn their livelihood. The class I allude to will be principally affected in the North. A glance at the articles in the tariff on which merely an *ad valorem* duty is placed would suggest to the Colonial Treasurer that there are a great many articles on which taxation, if really required—which a great many of us doubt—uight be imposed, instead of upon those in which the producing interests in the northern parts of the colony are interested. That is why I object to this tax. I object to it Intering to object to this tax. I object to the earnestly and sincerely, because I know it will fall most heavily upon those who depend for their livelihood on the use of machinery and on the getting of timber. Want of timber has been greatly felt in the northern parts, and the introduction of New Zealand timber has been a great boon. The hon, member for Dar ling Downs has again brought out his pet scheme

for putting an import duty on wheat, forgetting that the northern and western parts of the colony would have to pay it, and that there is no possibility of the Darling Downs or any other part of Southern Queensland ever supplying the North with wheat, no matter to what extent it is grown. At the present time wheat is carried by railway at lower rates than other produce, and yet the growers are not able to compete in the North with the imported article. Indeed no Queensland wheat is consumed in the northern and western parts of the colony; and if every inducement was held out, even if they had free carriage, they would never have the slightest chance of supplying the colony with wheat, both on account of climatic and other reasons. Even in Brisbane at the present time, most of the market-garden produce is from Victoria and Tasmania. The Premier remarked that the tariff of the colony had not been touched for eleven years. That is a subject that will crop up before very long, and it is one to which hon. members should address themselves in an earnest and serious manner. Allusions have been made to the imposition of a property tax or an income tax. However obnoxious taxes of that kind may appear to a community-as we have seen lately at Adelaide, where the Government was upset on its income tax and property tax proposals-I have no doubt that a judicious property tax would meet with support in this House. Some hon, members have already spoken in favour of it, and if any Government should propose it while I am in the House it shall certainly have my earnest support. I would even go so far as a direct tax in the shape of an income tax, and let all articles now subject to a duty come into the country free, with the exception of a few leading articles and luxuries. A great deal has been said about the manufacture of machinery in the colony at as cheap a rate as it can be manufactured in England. I saw a leading article in the Sydney Morning Herald the other day, in which it was stated that the tenders for the iron cylinders for a bridge near Blayney-one of the largest tenders ever offered in the colonies-had been given to an English firm because the lowest tender in the colonies was 27 per cent. above it. If that was the case with common cast-iron cylinders, it would be still more with regard to machinery, which is more difficult to manufacture and requires scientific supervision. I am certain that the miners of the North will never get their wants in that direction supplied in Queensland so efficiently as by direct shipments from the old country. Although the hon. member for Oxley says he objects to the tax upon machinery I have no doubt that when the Bill goes to a division he will vote for it.

Mr. MIDGLEY said : Mr. Speaker,-As has been stated, this subject has been well debated, and I really feel almost ashamed to take up the time of the House in saying anything upon it. But it is my duty to listen with attention and respect to what hon. members have to say, and I have listened to this debate with increasing feelings of irritation and impatience. I cannotafter the closest attention, and with almost a wish to be enlightened and convinced-see any force whatever in the arguments that have been urged against the proposed taxation indicated in this Bill. There is an attempt made to awaken a sympathy which is really—I had almost said contemptible. With regard to the tax on machinery, a great deal has been said about the diggers and the farmers. As the law stands at present, taxation presses most heavily, most unjustly, and most unfairly on the poor digger-the man who goes fossicking about looking for gold ; he has to pay taxation for the implements he When a good goldfield-a quartz goldfield uses. -has been discovered, and the place is settled,

and companies are formed and machinery is required, it is those corporate bodies-men with capital distributed over a number of shareholders -who have hitherto been exempt from their proper share of taxation. The case is precisely the same with regard to the farmers. The hon, member sitting on my right hand, Mr. Wallace, is a striking case in point. He has a large stretch of rich country up near Harrisville; he is a man of means and mover and he can awaley is a man of means and money, and he can employ the latest appliances in the shape of machinery for reaping the paddocks of lucerne that he has there. That machinery is exempt entirely from duty. Go further up the country, as far as Dugandan and Fassifern Scrub, and there you come across a number of German selectors-farmers, working small selections with more primitive appliances and those men are taxed for the implements that they use. The whole argument against the taxation of machinery seems to me to be—I had almost said—ridiculous. With regard to timber it is precisely the same. If anything would have tended to bring the Government into greater disrepute and to promote their unpopularity-nothing could have tended in that direction more than if they had imposed a royalty or duty on the men engaged in that industry, and had neglected to impose a duty upon the imported article. Nothing could have done them more harm than doing the one and failing to do the other, and the worst enemies of the Government probably see that, and perhaps regret that they did not stop at imposing the royalty without doing the other thing. Personally, I feel no diffi-culty in understanding the present state of affairs. We know that 1879, 1880, and 1881 were three of the grandest years the colony has ever three of the grandest years the colony distinctly known. I remember it vividly and distinctly because I had just commenced business. There was abundance of produce of all kinds in the country. It came pouring down the line in every direction; men engaged in all industries were doing well, and people were in a prosperous condition all over the colony. It is equally certain that the last two or three years have been utterly different from that; and these are matters which no Government could by any possibility foresee or provide against in any other way than the way proposed—by a measure of this kind. I think the hon, member for Darling Downs, Mr. Nelson, did not do himself justice in the remarks he made to night with regard to the anticipated revenue for the year. He mentioned £100,000 as the proceeds of auction sales, but I am sure it was never supposed that the Government were going to do away entirely with the sale of land. The Act passed last year provides for the sale of town and suburban lands. It does not provide for leasing those lands, and if towns and suburbs It does not provide are laid out how are they to be disposed of in any other way than by selling? We may, therefore, expect that there will be some selling, and that that revenue will be derived from that source. Then with regard to the $\pounds 210,000$ the hon. gentleman alluded to. That is revenue which the Government is bound to receive-or somewhere about what is anticipated-from the payment of rents for past conditional purchases -engagements that have been entered into with conditional selectors and others before the Act of 1884 became the law of the land-money which they cannot do anything else with than receive and pay into the revenue of the colony. Then the hon, member blames the present condition and look-out from the Government having floated the loan. But, sir, what would have been the condition of affairs if we had not floated the loan? That is the kind of thing that the colony has been doing for years past, and if there had been no loan floated we should have been in a condition in which there would have been a

climax-a collapse. We should have abandoned the means of continuing our public works, which we are not in a position to abandon yet, though we may be at some future time. Having borrowed the money we must be prepared to pay the interest. We naturally expected that when the amount of indebtedness was increased we should have to pay interest on the increased amount, and the idea of putting the burden upon those who are to be benefited by the loan is an absurd one. All the colony will be benefited by the loan. Money is being expended in all directions on public works which we hope will be productive, which we are sure will be useful, and which will open up the country to a great extent. As I have said before, I think the proposals of the Government, in view of the circumstances in which we are placed, are sensible and reasonable. Hon. members know that generally in these matters I just say what I think and feel; and from what I have heard to-night I am convinced, as I said the other night, that even if there had been no deficit, or probable deficit, these are articles that ought to be taxed and contribute their share to the revenue of the colony; but there being a decrease in the revenue, and money being wanted, the Government have done the right thing in putting these taxes upon them.

Mr. NORTON said : Mr. Speaker,-I do not wish, in the remarks that I have to make on this question, to go over the ground that has been gone over repeatedly by other members; at least I shall endeavour not to do so, and hope I shall be able to avoid it. I did not intend to speak on this subject to night, because when the resolutions were put before the Committee a few days ago I then expressed my intention of opposing the proposals of the Government, and that is still my intention. I had intended to defer speaking on this subject until the Bill got into committee, but some remarks have been made which, I think, call for some notice by hon. members on this side of the House. There is one matter which is brought more prominently for-ward every time the financial condition of the country and the financial proposals of the Government are discussed; that is, that the Land Act, which was to produce so large a revenue, even from the first, is not expected now to produce any revenue for some years; and the taxation proposals of the Government are really brought forward to supply the deficiency which is expected to result from the operation of that Land Act, because the revenue which we were led to expect would be derived from that Act inunediately it was brought into operation will not be realised. The interest which is to be paid on the new loan, or rather that portion of the new loan which has been raised, amounts to $\pounds 26,000$ a year. The amount which is expected to be raised under these taxation proposals of the Government is £93,000. That is the object for which the country is being taxed—in order to provide the interest on the money borrowed, which interest, it was held out by the Government and by hon. members supporting them all through the discussions on the Land Bill, would be produced at once, or, at all events, soon enough to meet the interest on the portion of the loan that was raised, whenever it was wanted. That is the object of this taxation, and we are bound to regard it in that light. There is another matter I wish to refer to, and that is a remark which fell from the Minister for Lands, which ought not to be passed over. That statement was—that he himself did not refer to the large revenue which was to be derived from the Land Act, because at the time the Bill was introduced he had not even made an estimate of what revenue would be derived from it. I can hardly conceive it possible, sir, for a Minister holding such an important position as the Minister for Lands, and bringing in a Bill which proposed to change the entire land policy of the country, stating in this House that when he brought in that Bill he had not even considered what the result would be from a financial point of view.

The MINISTER FOR LANDS: I wish to correct the hon. member. He has not quoted me correctly. I simply said that I had not stated in this House my own opinion of what the actual return from the operation of the Land Act would be. I never said that I had not made any estimate of what the probable return would be, but that I had not stated it to this House.

Mr. NORTON: I am very glad to take the hon. member's correction. I do not wish to his business when introducing that Bill to state what would be the probable revenue from it. It is hardly possible to conceive anyone bulding that many ille with the interview. holding that responsible position bringing in such an important measure-one of the most important that has ever been introduced to this House—and not being prepared to state what was expected to be its financial result. His colleagues told us what to expect from it, and it has been shown that their expectations were absolutely false. We heard hints-perhaps something broader than hints-from the Minister for Lands before the Bill was introduced, by which the country was led to believe that a large revenue would be derived at once. There was no reason why the country should understand that the large revenue was to be deferred till by and by. If Ministers, when they made those speeches, knew that the revenue would not begin to come in at once, they should, in fairness to the people of the colony, have said so; as a very large portion of the people of the colony were under the impression that immediately the Bill passed a large revenue would begin to flow in, and that the country would not be called upon to pay any taxation to meet the interest of the loan. The statement made by the Minister for Lands to-night was a most extraordinary statement for a Minister holding that position to make. A great deal has been made out of the manner in which the late Government sold country lands and treated the proceeds as ordinary revenue. The hon, member for Oxley speke very strongly on the subject. He referred not only to country lands but to town lands; but the Minister for Lands, in referring afterwards to what had fallen from the hon. member for Oxley, said that of course he was referring chiefly to the large sales of country lands that had taken place. Now, sir, I want to tell the House something about those sales. According to a return supplied to the hon, member for Townsville by either the Lands Department or the Treasury, the whole of the money received, during the last three years that the McIlwraith Government were in office, from the sale of country lands-auction sales, pre-emptive sales, and conditional sales-altogether amounted to £560,000. Well, during the time the late Government held office there was set aside for public works £245,000 surplus revenue ; and in addition to that, before the Government went out, they proposed to set aside a further sum of £310,000 from surplus revenue in order to provide for public works and meet the cost of immigration. The money was not then devoted to that purpose ; but when the present Government came into office they devoted that £310,000, not exactly in the same way as the late Government proposed but to the same purposes. These two sums added together come to within £5,000 of the whole amount received by the late Government from the sale of country lands during the last three years they were in office. They covered the whole of the

money received from the sale of these Peak Downs lands and the other country lands, about which so much has been said. The whole of that money, with the exception of less than £5,000, was reinvested in works of a public character. In addition to that, there was included in that £560,000 some £70,000 odd tendered to the late Government for pre-emptive purchases which were afterwards not sanctioned by the present Government, and that money was returned to the gentlemen who wished to purchase the pre-emptives. So that that sum also has to come off the £560,000 included in the return handed to the hon. member for Townsville, and, therefore, as a matter of fact, the receipts from country lands during those three years were £490,000, and the surplus money set aside for public works was £555,000. I think it is desirable that this should be known, because hon, members on the other side have been treating the money received from the sale of country lands as if it had been spent in the way of ordinary revenue; while as a matter of fact the country has, in exchange for those lands, public works of as great or greater value than the lands have ever reached. Now, a few words with regard to the duty on timber. The hon. Minister for Lands now takes up a new stand on the question, and speaks of the duty as if it were a protective duty for the benefit of the timber-getters of this colony. I admit that it is that; but why is the protection required? They required no protection until the royalties were required no protection until the royandes were put on, then they met the importer at a dis-advantage. The Government now say to the timber-getter, "Never mind, we will take six-pence from you, and give you back a shilling." The real meaning of the duty is that the price of every 100 feet of timber introduced into the colony will be raised 1s. What the leader of the Opposition meant when he said that it was no royalty at all was that, instead of the timber-getter being injured to the extent of 1s. per 100 feet, he got 6d. profit. Now, I think there is a good deal of danger that some hon. members do not seem to see in these taxation proposals of the Government. In speaking of them, the Colonial Treasurer, and, I think, the Premier too, spoke of them as being intro-duced to meet a temporary depression. Well, duced to meet a temporary depression. I would ask any hon, member whether he believes the depression is temporary in the sense those words convey. I think anyone who turns to the report of the Inspector of Sheep for this colony will see that the depression is not increly temporary, but is a deep-rooted one, the effects of which will be felt for many years. According to the report, the actual loss-not of capital, but of income-to this colony during the years 1883 and 1884 was £1,645,000. That means that the amount of capital brought into this colony in exchange for wool was £1,645,000 less than it would have been under ordinary circumstances had the season been prosperous. That is a direct loss of income. But in addition to that there is a loss of capital on an estimated number of 7,281,000 sheep. Those sheep are valued by Mr. Gordon at £2,184,300. Now, if the seasons had continued to be propitious and the stock of the colony had continued to increase at the rate at which they had been increasing, the colony would have been richer at the end of 1884 to the extent of that sum, and the stock representing that capital would have been now giving a return equivalent to the interest on that amount. In addition to the loss of sheep there has been the loss amongst horned cattle, which is no triffing loss. The Inspec-tor of Stock has not put figures before the House to show what the loss would be, but the actual loss would be about $\pounds500,000$. In addition to that, it is pointed out by the Inspector of Stock

Customs Dutics Bill.

Customs Dutics Bill.

that had prosperity continued then there would have been in the colony at the end of the year something like 20,000,000 sheep; so that we lose an enormous sum in the shape of annual income. We lose an enormous sum in the money actually invested, and we lose the increased capital which the colony would have been possessed of under ordinary circumstances. All these things have to be considered in treating of the depression, which is spoken of as a temporary depression. The number of stock in the colony at the end of 1884 was less than at the end of 1882, showing that, so far as sheep returns are concerned, the colony has lost £61,881 in income, and in addition to that the greatest producing industry of the colony has been thrown back more than two years. I think that anyone who goes into the matter thoroughly will not come to the conclusion that the depression is temporary. It is not until the good times come again that the colony will begin to realise the depression that the last drought was upon us. So long as the drought continued, the absolute depression which afterwards followed was not felt to any great extent, but when the drought ceased after two years and the larger income which ought to have come in did not come in, then it was that every man in the colony began to feel the depression. The banks felt it especially. The Govern-mentfelt it more than the banks, and the result was that they began to put pressure upon the banks to give up the moneys which they held. The banks then put pressure upon their constituents, and the consequence was a depreciation of pro-perty of every description. The same thing that occurred then is bound to occur again. Although the country is in a depressed state it has been buoyed up by the circulation of large sums of Government money, and in the course of twelve or eighteen months we shall feel that we are actually in a worse position than we are now. Now, the Premier has made a great deal of the necessary increase of expenditure which has taken place since the Government have been in office, and he has challenged hon, members to point out where there could be a reduction of expenditure. I am not prepared to do that at the present moment, but I will read a statement of the increase of expenditure that has taken place during the last three years. I find, on comparing the Estimates of 1882-3 with the present ones, that there is an excess of expenditure, as shown in the schedules, of £33,738; there is an excess under the head of Legislative and Executive of £8,903; under the head of Colonial Secretary's Department, £130,539; Attorney - General's Department, £7,839; Department of Public Instruction, £66,862; Colonial Treasurer's Department, £27,928; Lands Department, £49,137; Works Department, £51,641; Railway Department, £232,771; Postmaster General's Department, £89,856; and there is a general excess of £947. Now, is it possible for anyone looking at this enormous increase, which has taken place within the last two years, to stand up and seriously say that we have not been extravagant in our expenditure?

The COLONIAL TREASURER: You framed the Estimates for 1883-4.

Mr. NORTON: Yes; and the hon, gentleman would have nothing to do with them. He framed his own, and I do not see why this side of the House is to be charged with what gentlemen on the other side rejected. In addition to the Estimates, the hon, gentleman at the head of the Treasury is to be charged with an enormous sum which was voted as expended without authority—the largest sum which has ever been spent without authority in this colony. If, then,

we go into the matter of extravagance, however much hon. gentlemen on the other side may defend their action and however much cloudiness the Premier may introduce into the discussion, the figures which I have read are sufficient to show to anyone who has the smallest particle of common sense that the increase of expenditure has been unnecessarily large. We ought to regard the position of the colony in this light: At the present time there is a great deal of depression throughout the whole country. That will not wash it away—certainly it may improve the position of those people connected with the country and the people whom they employ, but it will not wipe out the losses they have already sustained-and whatever benefits we may derive from the change in the seasons, we shall still have been thrown back two seasons at least. That is the real position. Now, how would any private individual act who found himself in such a position? I could point to a good many cases of gentlemen who considered themselves in very comfortable positions, and were at the com-mencement of the drought in receipt of a considerable income, but who, in consequence of the drought, are not only partially runned, but in some cases are in a condition approaching absolute ruin. How have they acted? Have they con-tinued to spend at the same rate as they had been doing previously? No; they have curtailed their expenditure, and have been bound to curtail it, as they knew that if they carried on their affairs as they had done before, in a very short time they would have nothing left. Certainly the Government are in a different position, because they have large borrowing powers, but the exercise of those large borrowing powers means large additional taxation, and that taxa-Treasurer is afraid to retrench. With absolute ruin staring him in the face, the hon, gentleman would rather see the colony plunged into insuperable difficulties when he leaves office than meet those difficulties when he leaves once that meets those difficulties honourably and boldly. The last time the hon, gentleman occupied the position of Treasurer the very same state of things prevailed, and I believe that the Gov-ernment blamed Providence and the drought then as they do now. But they went on from bad to worse, and would not retrench, and the consequence was that when the succeeding Government came into power they were forced to take upon themselves the duty of retrenchment and to carry out measures which were known to be most unpopular, and which, I have no doubt, the hon. gentleman wishes the next Government may have to do again. He would like to see them doing unpopular acts which the action of the present Government, in not taking proper precautions, might force upon them. No Government to meet the difficulties that are approaching. The only thing proposed is to raise certain taxes to cover increased expendi-That is the only thing that has been done, ture. and it has been clearly shown by hon. members on this side of the House that the manner in which it has been done is most objectionable. What, for instance, will be the effect of the duty on machinery? It is clearly a tax on enterprise; and if there is one thing more than another that we ought to encourage it is those enterprises which require machinery to carry them out successfully. It has been said by hon, members opposite that this tax will affect capitalists, as it is men with money who buy machinery ; but I think that in most cases the men who use the ordinary machinery for opening up country are poor men-men who contribute their small sums of money and form co-operative societies, or syndicates, or partner-ships, to pay for their machinery. In the case of miners, the lowest price at which they can get the machinery they require is, I believe, from £1,500 to £2,000, and now in addition to that they will have to pay a 5 per cent. *ad valorem* duty. I think a scheme proposing such a tax as that is one of the worst that could be adopted, because it is a tax on the enterprise of the country.

Mr. ISAMBERT said : Mr. Speaker,—The members of the Opposition, in speaking in favour of the working man, have been so very pathetic and touching in their remarks that if it were not so late I would shed tears.

Mr. MOREHEAD: A pint of beer?

Mr. ISAMBERT: Tears !

Mr. MOREHEAD : Lager beer ?

Mr. ISAMBERT: I do not intend to treat this matter in the same way it has been dealt with in the fumy speech of the hon. member for Balonne. The real cause for the present difficulties, so far as I can see, is the same thing that is the cause of the trouble of Egypt and Turkey—namely, borrowing and going into debt head over heels. The more we get into debt the nearer we shall come to the position of Egypt, and so be unable to extricate ourselves.

Mr. MOREHEAD : Egyptian darkness?

Mr. ISAMBERT: Yes; Egyptian darkness is resting upon the people, and the Opposition are taking very good care to increase that darkness and mislead the people by the way they are pleading for the working man. They are trying to increase that darkness by making the people believe that by borrowing there will be no need for increasing the taxation. If borrowing benefited the colony only an infinitesimal part of what is claimed for it, the raising and spending of one loan would make us more prosperous and render further loans unnecessary. But the more we borrow the more we feel the necessity of borrowing. There is this mystery about the matter and no one has addressed himself to it.

Mr. MOREHEAD : The Sphynx.

Mr. ISAMBERT: The hon, member for Balonne has made some reference to what would be the state of things that would prevail if we to the very best thing for us if our loan were a failure—a complete failure. It would open our eyes to the fact of how rich we were, and lead us to tax ourselves and do away with the superstition which now prevails among the people on this subject. I wish we had a similar experience to America when she put on the war tax. After the war she kept on the tax incurred in setting the black slaves free, and prospered. I express my disapproval of this measure. I am very glad the Government have got such a mauling, and I am only sorry that they have not been more severely handled. With regard to the beer tax and the brewing business, I would remind hon. members that the published a profit in their business of $\pm 28,000$. If the brewers are regardful of the working man, as they say they are, they would not increase the price of beer when they are making such a profit, but I very much doubt the sincerity of their sympathy in this matter. I have no objection to taxing luxuries. The Government might have treated beer in the same manner as they have treated timber, and increased the import duty on it in the same proportion, and made it 1s., the duty on colonial beer being 3d. I disapprove of the tax upon machinery very strongly, because this tax of 5 per cent. is no protection, and it is all nonsense to say that we

cannot make this and that kind of machinery. If there were a tax of 15 per cent. or 20 per cent. it would be made, and the money paid by farmers and miners for it would circulate from one hand to another with increasing benefit amongst the people of the colony. The Opposition claim that when they were in power there was no addi-tional taxation. What is the divisional board tax? Is it not the most objectionable tax that was ever introduced into the colony? The hon. member for Bundanba intends to bring in an amendment to reduce the duty on wine. I say that that hon. gentleman has done nothing for the wine industry. Has he ever asked the Government to establish an agricultural college, to teach farmers how to grow wheat and vines? Has he ever remonstrated with the Minister for Works for charging the same railway freights for colonial wine as he does for imported wine? Colonial beer goes at a far lower rate than imported beer. A wine-grower on the Darling Downs lately sent a case of wine to Sydney, and the charge on the railway to Brisbane was 7s. 9d., and the charge by the steamer from Brisbane to Sydney was only 2s. 6d. That is the way our wine-growers are treated. The Government have not been very happy in their selection of articles to be taxed; there are a vast number of other articles that might have been taxed. The duty on manufactured boots is only 5 per cent., whilst leather is taxed from 10 per cent. to 15 per cent. That is manifestly unjust. A man who has to make his living by a horse and cart is obliged to pay a license, whilst the carriages of the rich drive heense, whilst the carriages of the rich through the town, with liveried servants, and pay no tax whatever. Then there is a large amount of jewellery—cheap jewellery—imported, which ought to be taxed as if it were genuine. The business people in the towns suffer a great wrong. They have to pay rates and taxes, whilst the trade is taken out of their hands by hawkers, who live in some back-glups and pay havely anything in the way back-slums and pay hardly anything in the way of rates, and yet sell more goods than those who aid to beautify the towns by building fine shops, for which they pay heavy rates. I would like the Government to pay attention to this matter. As the time is rather advanced I will not detain the House any longer. I am opposed to this increased taxation, not because it is too much, but because the Government do not go far enough, and I believe that the experience they will gain will open their eyes, and they will come in next year with a good, round, stiff system of taxation which will supply an ample revenue, and encourage our own industries.

Question put, and the House divided :---

Ayes, 23.

Messrs. Rutledge, Miles, Griffith, Dickson, Dutton, Moreton, Kellett, Beattie, Salkeld, Grimes, Kates, White, Wakefield, Annear, Mellor, Jordan, Bailey, Brookes, Higson, Macfarhane, Midgley, Walace, and Fraser.

Nors, 12.

Sir T. McIlwraith, and Messrs. Archer, Morehead, Norton, Chubb, Macrossan, Stevenson, Jessop, Hamilton, Pahner, Lissner, and Nelson.

Pair : Mr. Foote for the "Ayes"; Mr. Lalor for the "Noes."

Question resolved in the affirmative.

On the motion of the COLONIAL TREA-SURER, the committal of the Bill was made an Order of the Day for to-morrow.

REPRESENTATION OF TOWNSVILLE.

The SPEAKER: I have to inform the House that I have received a letter from the Hon. J. M. Macrossan, in which he informs me that in accordance with section 6 of the Additional Members Act he elects to sit for the electoral district of Townsville.

Adjournment.

BEER DUTY BILL-SECOND READING.

On the Order of the Day being read for the second reading of this Bill—

The COLONIAL TREASURER moved that the Order of the Day stand an Order of the Day for to-morrow.

Question put and passed.

ADJOURNMENT,

The PREMIER: I beg to move that this House do now adjourn. I must say that a some-what unusual course has been pursued this evening in debating at length the Financial Statement on the second reading of a Bill to give effect to resolutions passed in Committee of Ways and I have grounds for complaining of this, Means. as the debate upon this Bill has been conducted in a manner entirely contrary to all precedent. However, we do not propose to go any further this evening. The hon, member for Port Curtis asked me yesterday if the Government would give him precedence to-morrow afternoon for the motion he has on the paper. I said we would endeavour to do so; but I think that if the Government are willing to meet the con-venience of hon. members we have a right to expect different treatment to that we have received this evening. Government business will stand first on the paper for to-morrow, but I shall be prepared to postpone it until after the consideration of the motion of which notice has been given by the hon. member for Port Curtis. The second reading of the Beer Duty Bill will be the first Government business, and the considera-tion of the Customs Duties Bill in committee next.

The Hox. Six T. McILWRAITH said: The hon, the Premier must be smarting under the castigation he has received from this side and from hon. members opposite who spoke against him and are found voting for him. He must also have a very short memory when he talks about this discussion having been entirely unprecedented; one would think that never in his experience has the hon, gentleman known a Bill to be discussed in this way before. He has referred two or three times to the Tariff Bill I introduced myself, and characterised it as one of the smallest and most contemptible measures introduced into this House. Small and contemptible as it was, however, the hon, member got his side of the House to talk at it for three nights, night after might.

The PREMIER : When?

The HON. SIR T. MCILWRAITH: For three nights, both in Committee of Ways and Means and in the House.

The PREMIER: Tell us the time and the year, and we will see whether it is true.

The Hox. Six T. MCILWRAITH: The Premier complains that we have had three discussions upon this subject, but we have not got through it yet. We have the Beer Duty Bill to come yet, and we will have a discussion then, not only upon the beer duty, but the position of the colony will come into the discussion upon that Bill just as well as it did in this.

The COLONIAL TREASURER said : There can be no objection, I am sure, to the fullest discussion upon these matters ; but I must confess that the debate this evening, instead of being directed to the Bill under consideration, was directed to the Financial Statement and the position of the colony. The hon, member for Mulgrave threatens us with another debate upon the Financial Statement when the Beer Duty Bill comes on. There will be no objection on my part to hon. members debating the Financial Statement as often as they like, but for the sake of variety I hope we shall have some new features introduced into this discussion when the Beer Duty Bill comes on. I certainly thought that we should be able to get through the Customs Duties Bill at a much earlier period of the evening, because I know that in committee the chief discussion upon a Bill of that kind will take place. I trust that when the second reading of the Beer Duty Bill comes on the debate will be confined to a discussion of the measure.

Mr. MOREHEAD said: I do not quite understand what the hon. the Premier meant by the remarks he made just now, unless he means to attack both sides of the House, and take up the position of dictator, which he appa-rently wishes to assume. The debate was continued by this side of the House, and very properly continued, upon a very important subject. Does he think that he or his Treasurer is going to ram down our throats any tariff that they may bring in? I quite agree with the leader of the Opposition that the hon, member is smarting from the blows he has got-not only from in front, but from the rear. It is quite possible that in school he was only accustomed to be chastised on the one side; now, apparently, he has been chastised on both sides—in front as well as in the rear. But, sir, if we are flogging him with whips, the opposite side are flogging him with scorpions. I am not surprised to see that the hon. gentleman is sore ; but why should he exhibit his sores to this House? It pleases me immensely to see the hon. gentleman chastised, and to see that he winces; and I can assure the hon. gentleman that I am not prepared with any salvatory balm for his wounds. I am much rather inclined to rub salt into them.

The PREMIER: Hear, hear !

Mr. MOREHEAD: I am very glad to see that he is still the same individual that we knew in years past, and that his hide has not yet been tanned sufficiently to save him from the smart of the hidings he gets. I am very glad indeed to find that he is still, if not susceptible to human sympathy, at least susceptible to human chastisement.

Mr. BROOKES said : Mr. Speaker,-I have seen a good many curious things in this House, but I must confess that the member for Balonne has the most extraordinary ideas of conducting Parliamentary business that ever I heard of, much less saw. I daresay he thinks he is a wit. His own side evidently regard him as a choice humourist, but he has played the political mountebank to such an extent as to test the patience of every sensible man in this House. Greater rubbish—I suppose that is a Parliamentary phrase-was never talked than the hon. gentleman talked for half-an-hour to-night, yet I notice that the obsequious people alongside him enjoyed it immensely. It was enough to send a healthy man to his grave; and yet that very gentleman, after having wasted half-an-hour in that way, must get up and talk again. I may say that I like fun, that I like genuine wit, but there was no trace of wit in that dreary style the hon, member for Balonne had of going through all those dutiable articles. It was the rankest nonsense ever submitted to a Legislative Assembly. Now, this is the point-bad as the speech was ; it allowed in committee, but on the second reading of the Bill it had no place whatever, no pertinence or relevance, So bewildered and charmed was he by the obsequious flattery and roars of laughter that surrounded him, that

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he gets up now and makes bad worse by the way he has just addressed the House. I trust the time has come when we shall hear some sensible talk on the other side, and that the leader of the Opposition will keep his lieutenant in order—his lieutenant in a Pickwickian as well as in a political sense.

The PREMIER said: Mr. Speaker, — The leader of the Opposition challenged my statement that it was entirely unprecedented to debate matter contained in the Financial Statement over and over again on the motion for the second reading of a Bill founded on resolutions reported from a Committee of Ways and Means, and said that on a previous occasion the Opposition—the party now occupying this side of the House—had done the same thing. The hon, member said the Opposition at that time debated his Financial Statement under similar circumstances for days, on the second reading of the Bill relating to Customs duties. He said the debate occupied three nights, and I asked him to state the time when such a thing took place.

The HON. SIR T. McILWRAITH: I said nothing of the sort. I said the hon. member debated it three nights in Committee of Ways and Means and on the second reading of the Bill.

The PREMIER: I do not think that is exactly what the hon. member said; but exactly what the hon. member said; but even that is scarcely more accurate than his previous statement. I asked for particulars, because I knew that nothing of the kind even happened, and because it would be con-venient at once to give the statement a contradiction. The hon, gentleman is in the habit of making statements of that kind. He has done so on several occasions before but now I have conthing I know the before, but now I have got him. I know the time he refers to, and I will tell the House what the facts are as compared with the statement he made. The hon, gentleman made his Financial Statement before the 17th August. It was debated on the 17th August, 1880, and the resolutions were subsequently carried. The House again went into Committee of Ways and Means, and when they got into committee the Premier said they had gone into committee because he thought some hon. members wished to propose some new resolutions. Mr. King, who was then Speaker, proposed certain resolutions which were debated. That was the second night, but the Opposition had nothing to do with the introduction of those resolutions. One night was devoted to discuss-ing the Financial Statement and carrying the resolutions of the Treasurer, another to considering amendments proposed by Mr. King, the Speaker, who was supposed to be a supporter of below the hone gentleman; then the Customs Duties Bill was brought in. And how many nights were devoted to that? The whole debate occupies about half - a - column of Hansard. Those are the facts : and I shall be glad if the hon. member, when he makes similar statements, will kindly condescend, as the Scotch say, to time and place.

The Hon. Sin T. MoILWRAITH : The hon gentleman has just corroborated what I said. He has shown that three nights were occupied ; and I think I shall be able to show that four nights were occupied on another occasion.

The PREMIER : You cannot.

The Hon. SIR T. McILWRAITH: I can. You have accounted for three nights yourself.

Question put and passed.

The House adjourned at twenty-seven minutes past 10 o'clock.

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