# Queensland



# Parliamentary Debates [Hansard]

# **Legislative Assembly**

**FRIDAY, 26 AUGUST 1887** 

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# LEGISLATIVE ASSEMBLY.

Friday, 26 August, 1887.

Motion for Adjournment-Tenders for Steel Plates-Dredging Norman Bar.—Petitions—Establishment of University.—Bundaberg School of Arts Land Sale Bill.—Questions.—Formal Motion.—Australian Joint Stock Bank Act Amendment Bill-committee .-Ways and Means-resumption of committee .-Plan of Financial Districts.—Adjournment.

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

## MOTION FOR ADJOURNMENT.

TENDERS FOR STEEL PLATES.—DREDGING NORMAN BAR.

Mr. SHERIDAN said: Mr. Speaker,-I find it incumbent upon me to say a few words by way of explanation, and I shall conclude with the usual motion. It appears that yesterday, in answer to the hon member for Burke's speech, the Hon. Sir S. W. Griffith stated that—

"Tenders were invited in England, and have been accepted, and the plates will come here as fast as they can be shipped. The hom, gentleman wanted to know why we did not call for tenders for the construction of the plates here, etc.

My object in moving the adjournment of the House is to put myself right before my constituents, because, on the first of the current month, I did myself the honour to wait on the then Colonial Treasurer, Mr. Dickson, and asked him if it was competent for the various foundries in the colony, including the two in Maryborough, to tender for the material and workmanship of these plates. Mr. Dickson, without any hesitation, told me that it was, and that it was so arranged that if they could be manufactured in the colony, and if the tenders provided for plates and material also, foundries House is to put myself right before my con-

were at liberty to tender either for the plates and workmanship, or for the workmanship alone. I communicated with the two foundries at Maryborough to that effect, and as a matter of course they supposed that it was all quite right. I have now received letters from each foundry, and the one I will read will suffice for the two:

> "Maryborough, Qucensland, "5th August, 1887.

" R. B. Sheridan, Esq., M.L.A., Brisbane.

"R. B. Sheridan, Esq., M.L.A., Brissone.

"Dean Sin,—Mr. Braddock has handed us your kind letter of 1st instant, advising us that the Treasurer authorised you to state that the Government were prepared to receive tenders for the supply of the steel sleepers (Phillips's patent), including both material and labour, as well as for labour only. We thank you very much for the information, and we shall prepare our tender accordingly. much for the interest tender accordingly.

"We remain, dear sir, faith

"Yours faithfully, "JOHN WALKER & Co., Limited."

I have had a similar communication from the Vulcan Foundry of Tooth and Company, and I have reason now to suppose that those gentlehave reason now to suppose that those gentle-men will very properly feel exceedingly annoyed and greatly disappointed that the intelligence conveyed to them by myself, and authorised by the Colonial Treasurer, has not proved correct. I must confess that I feel rather hurt at the matter myself. I feel hurt at having been, I will not say intentionally, but unintentionally led astray. My object in moving the adjourn-ment of the House is to put myself thus at once publicly right. I her to withdraw the motion publicly right. I beg to withdraw the motion.

The PREMIER (Hon. Sir S. W. Griffith): Oh, no!

An Honourable Member: You cannot do that.

The PREMIER said: Mr. Speaker,-I am very sorry that there should have been a mis-There eviunderstanding over this matter. dently has been a misunderstanding, and it arose in this way: Tenders were invited, or rather the Agent-General was instructed to call for tenders, for plates in England, where they have to come from, and to be paid for ultimately, and it was thought we could get them a great deal cheaper than by sending the money to England to pay for them. The money would first come to Queensland and then it would have to be sent back again from here to pay for the plates, with commission and exchange and other expenses added; and we thought the mere purchase of the material could be effected by the Government themselves in England as well as by anybody else. Representa-tions were made to the Government—to me personally—that the tenderers might be able to tender for material as well as workman-ship, and that that would be advantageous to the colony. I said I should be very glad if it was so. I have no doubt that that was the information given to the hon. member-I gave similar information myself to one or two other persons. But almost immediately after that the Agent-General telegraphed the amounts of the highest tenders, and said an immediate reply was necessary. There was a very great variance was necessary. There was a very great variance in the tenders, but the lowest tender was very much lower than any tender which, as I found upon inquiry, was likely to be received here, and the Government felt that they were bound, for the purpose of saving a very large sum of money, to accept the lowest tender.

Mr. NORTON: What was the lowest tender? The PREMIER: I am not prepared to say.

The Hon, J. M. MACROSSAN: How many tenders were sent in in Queensland?

The PREMIER: They are not received yet.

The Hon. J. M. MACROSSAN: How did you know the English tender was lower?

The PREMIER: It was lower than anything which was likely to be offered here. We had the means of knowing what the plates could be delivered in Queensland for under local tenders. I do not know how many thousand pounds were saved, but a good many. That is the history of the matter. I take this opportunity of correcting an error into which I fell inadvertently yesterday with respect to the dredging of the Norman River bar. I find the matter is not so far forward as I supposed. Sir John Coode's report has not been received or sent.

Honourable Members of the Opposition: Oh! Oh!

The PREMIER: When hon, gentlemen opposite are in power, of course they will be able to get reports of this nature without soundings or any other information; but in the meantime, while the present prosaic persons administer the Government, we are obliged to get this kind of information before we can form conclusions.

Mr. ANNEAR said: Mr. Speaker,—As I was the only member who referred to this matter on a previous occasion, I cannot see that any mistake at all has been made by me. My contention was this: that tenders were called by the Government for the construction of 80,000 sleepers, the contractors to find the material and the workmanship in the colony. Now, I do not think it was right to withdraw that offer and insert a new advertisement that tenders were for labour only, because I think the Government might have ascertained what would be the cost of the manufacture of those sleepers in the colony, in-cluding labour and material. I presume the Government are in possession of the facts as to the cost of the material in England. When they had received the tenders in the colony and had ascertained the cost of the material at home, then I think would be the time for them to say, "Well, we find that the tenders are too high in the colony; we will call for fresh tenders for labour only." Now, every hon. member knows as well as I know that in Queensland there are iron merchants who are able to enter into a contract for eighty or a hundred times this amount, and I stated, on the last occasion that I spoke on this matter, that I felt sure that marchants in Queensland could import material into this colony more cheaply than the Government could. They have their agents in London who are living there, and there are ironfounders in this colony who import material costing very much larger sums of money than this material would have cost. maintain, therefore, that the Government, before they withdrew the advertisement, should have found out the cost of the material and what sleepers could be manufactured for in the colony. If we are going to assist the manufacturers in this colony I do not think that that is the way to go about it; and the hon, gentleman who sent the order to England, the late Colonial Trea-

The PREMIER: It was not the Colonial Treasurer.

Mr. ANNEAR: Well, I know the hon, gentleman spoke about there being large sums of money in England, and said that the money could be operated upon better and with less cost to the colony. Merchants in this colony—firms like Messrs. Smellie and Co., Alfred Shaw and Co., Gibbs, Bright and Co., and other firms like these—can send a wire to England and get material imported into this country as cheaply as the Government of Queensland, or as any Government in Australasia. I do not know that any

mistake has been made in that respect, but I contend a mistake was made in withdrawing the first advertisement after it was once inserted in the papers throughout the colony.

Mr. SHERIDAN, in reply, said: Mr. Speaker,—I deem it but justice to the late Colonial Treasurer to state that when I had the interview with him he told me the reason for applying to England was because there was money lying idle there, and that it was the most economical way of getting the work done. He also added that if the local manufacturers could do the work nearly as cheaply as it could be done in the English market he would certainly give the preference to the local manufacturers.

# DREDGING AT NORMAN BAR.

Mr. PALMER said: Mr. Speaker,—The Premier has told us that the plans for the dredging of the Norman bar are not in as forward a state as he mentioned last evening. Will the hon, gentleman tell us what state they are in at the present time?

The PREMIER: I will see Mr. Nisbet and get you the information.

#### PETITIONS.

#### ESTABLISHMENT OF UNIVERSITY.

Mr. DONALDSON presented a petition from the committee of the School of Arts at Charleville, praying that the House would make provision for the establishment of a university; and moved that the petition be received.

Question put and passed.

The PREMIER presented similar petitions from the committee of the Queensland Congregational Union, signed by the president; from the District Executive of the Primitive Methodist Connexion of Queensland, signed by the president and secretary; and also from the members of the Dalby School of Arts, signed by the president, Mr. Jessop. He moved that the petitions be received.

Question put and passed.

# BUNDABERG SCHOOL OF ARTS LAND SALE BILL.

Mr. ADAMS presented the report of the Select Committee on the Bundaberg School of Arts Land Sale Bill, and moved that it be printed.

Question put and passed.

On the motion of Mr. ADAMS, the second reading of the Bill was made an Order of the day for Thursday next.

# QUESTIONS.

Mr. HAMILTON asked the Chief Secretary-

Is it the intention of the Government to make provision for the representation of Queensland at the Centennial International Exhibition which takes place in Melbourne next year?

The PREMIER said: Mr. Speaker,—The matter is still under the consideration of the Government. Perhaps that answer may be misunderstood. I may say that the Government have already intimated their willingness to take charge of and forward any exhibits which may be sent in for exhibition. We have asked the gentlemen who were good enough to act as commissioners for the Indian and Colonial Exhibition to act for the purposes of this exhibition, and they have agreed to do so. It is still under consideration whether the Government should be officially represented there, and undertake the functions of collecting exhibits, and send an official representative.

[26 August.]

Mr. NORTON said: Mr. Speaker,—I would like to ask the Premier whether the gentlemen who acted as commissioners for the Indian and Colonial Exhibition have ever received any formal official thanks for having acted as they did. They certainly deserve the thanks of the colony for what they did.

The PREMIER said: A formal communication of thanks has not been given to them, although I have for some time kept a memorandum on my table to remind me of it. I am waiting until they have entirely concluded their labours. The matter has not at all escaped the attention of the Government, and I consider those gentlemen deserve the very best thanks of the country for the work they have done.

# FORMAL MOTION.

The following formal motion was agreed to:-By Mr. ALAND-

That there be laid upon the table of the House, a Return showing the number of names on the annual electoral roll of each electorate of the colony for the years ending 31st December, 1885 and 1886.

# AUSTRALIAN JOINT STOCK BANK ACT AMENDMENT BILL.

#### COMMITTEE.

On the motion of Mr. W. BROOKES, the House resolved itself into a Committee of the Whole, to consider this Bill in detail.

The several clauses of the Bill and the preamble were passed as printed.

On the motion of Mr. W. BROOKES, the CHAIRMAN left the chair and reported the Bill to the House without amendment.

The report was adopted, and the third reading of the Bill made an Order of the Day for Tuesday next.

#### WAYS AND MEANS.

#### RESUMPTION OF COMMITTEE.

# FINANCIAL STATEMENT.

On the motion of the PREMIER, the Speaker left the chair, and the House resolved itself into a Committee of the Whole to further consider the Ways and Means for raising the Supply to be granted to Her Majesty.

# Question-

That towards making good the Supply granted to Her Majesty, there be levied in each year upon the owners of freehold land within the colony a tax at the rate of one penny in the pound of the unimproved value of such freehold land over and above the first £500 of such value-

on which it had been proposed as an amend-ment that all the words after the word "That" be omitted, with the view of inserting the words-

In the opinion of this Committee the financial position of the colony, as disclosed in the Premier's Statement, does not warrant the impost of any fresh taxation on the people of Queensland,

Question—That the words proposed to be omitted stand part of the question-put.

The PREMIER said: Mr. Fraser,—Before the debate is resumed I wish to say a word or two with respect to some comments made yesterday by the hon, member for Port Curtis as to the discrepancy that he said existed between the tables laid upon the table of the House yesterday, showing the progressive expenditure of the different branches of the public service for the last eleven years and the amounts as he had ascertained them for himself. I believe there is some slight apparent discrepancy, but that apparent discrepancy arises entirely from this cause: that during that period some of the sub-departments have been transferred from one

department to another, and in order that the actual expenditure on the same subjects might be properly compared, the amounts during the whole eleven years have been charged under the same heading. The principal ones are the Colonial Stores, which have been taken from the Colonial Secretary's Department and placed under the Treasury; the Lithographic Department, which was taken from the Treasury and put under the Colonial Secretary; the Museum, which was transferred from the Works Department to Public Instruction; and the Mines Department, which at an tion; and the Mines Department, which at an earlier period was included in the Lands. With regard to the item of "Special Appropriation, £245,000," it is charged to expenditure in 1882-3 because it was put in the Gazette of that year as an item of expenditure and directed to be charged in that way by the Government then in office. That is the explanation offered by the Treasury, and I believe it accounts for all the apparent discrepancies. The Government of that day for some reason determined to treat it as if it had been expended.

The Hon. J. M. MACROSSAN: Certainly

The PREMIER: It has been explained so often in various ways by gentlemen who had to do with it that I am not going to attempt another explanation.

Mr. NORTON: That £245,000 was simply withdrawn from the consolidated revenue and placed to a special account. The hon, gentleman knows that quite well.

The PREMIER: It was put in the Gazette as expended.

Mr. NORTON: It was put in the Gasette in the same way as it is put here, but it was not expended, and the hon, gentleman knows it was not expended. The hon, gentleman knows that a similar vote some years ago was treated in exactly the same way, and part of that vote was still held to the good at the time this £245,000 was appropriated—there was some £3,000 or £4,000 still unspent. It was not treated as part of the consolidated revenue, or as an ordinary vote that had lapsed after the expiration of the financial year; it was simply set aside for a special purpose. It is a misrepresentation to put that there as having been expended during the year. I am very glad to hear the explanation given with regard to the other departments. At the same time I am sure all hon, members will agree that as the tables are put before the House the discrepancies—apparent discrepancies, if the hon, gentleman likes to call them so-are most confusing.

The Hon. J. M. MACROSSAN: Does the hon, gentleman in making this explanation mean to say that these apparent discrepancies exist between the statement made by the hon, member for Port Curtis and this table, or between this table and the Treasury returns?

The PREMIER: Between this table and the Treasury returns.

The Hon. J. M. MACROSSAN: Can the hon, gentleman account for the discrepancies between this table and the Auditor-General's Report? He has nothing to do with these transfers of departments; he gives the actual expenditure for the twelve months ending 30th June, and the three months following, and these tables do not agree.

The PREMIER: Of course they don't.

The Hon. J. M. MACROSSAN: Of course they don't! But, of course, they ought to agree. The amount put down in these tables as actually expended in any one year should be the actual

The PREMIER: So it is.

The Hon. J. M. MACROSSAN: And not any assumed, fictitious, unreal amount. These tables do not agree with the amounts shown to be expended by the Auditor-General's returns. The hon, gentleman will hear something more about that before the evening is over from another hon, member who has taken the pains to go through the whole of the Auditor-General's Report dealing with this table. Now, with respect to this £245,000 the explanation is not satisfactory. That amount was appropriated as surplus revenue, and has been dealt with ever since in the Auditor-General's Report year by year as surplus revenue—giving the amount expended year by year, and showing the amount unexpended on the 30th June last. Now, the actual amount carried forward from the year 1882-3 as surplus revenue was £211,000. £36,000 was taken as transfers from previous years. Some sums which had been carried to the consolidated revenue were put into this surplus revenue account, reducing this surplus revenue account to £211,000. The total expenditure of that year, according to the Auditor - General's Report. according to the Auditor General's Report, was £2,198,000, while according to this table it was £2,317,000. Now, that is entirely misleading. Any hon, member looking at this table, and not knowing what I have stated, would immediately say, "The McIlwraith Government spent nearly as much in 1883 as the Griffith Government in 1884." Was it with that Griffith these mistakes were made? I hope object that these mistakes were made? I hope not. But there is one lesson to be learnt from this. There should be one system of bookkeeping, which every member of this House could easily understand, whether he is an accountant or not—whether he is an expert at figures or not; and I hope that is the system the hon. gentleman, now that he has taken the Treasury in hand, will adopt and have carried out.

The PREMIER said: Mr. Fraser,—I should like to say a word or two more. I think it is a great pity that there is not a footnote to the table explaining the presence of that £2±5,000. I give the explanation as I received it: if I had gone through the table carefully before laying it on the table, probably I should have noticed it. As to the other discrepancies, I know nothing about discrepancies between this table and the Auditor-General's accounts. The amounts in this table are the same as the amounts in the Treasurer's report—that is to say, the totals are the same, and they represent the exact amount expended during the year.

The Hon. J. M. MACROSSAN: If you look at the Auditor-General's Report in 1883, you will find that the total amount is £2,198,000, including Supplementary Estimates.

The PREMIER: Does the hon. member refer to the amount actually spent?

The Hon. J. M. MACROSSAN: The actual expenditure up to the 30th September.

The PREMIER: Yes; the Auditor-General's year ends on the 30th September.

The Hon. J. M. MACROSSAN: The amount should be more; he takes in fifteen months.

The PREMIER: No; he leaves out three months of the previous year. The amount should be about the same—probably a little more. Of course we know the inconvenience of these two sets of accounts, and I hope we shall find some way of remedying that.

Mr. W. BROOKES said: Mr. Fraser,—The hon. member for Bowen, in the very clever speech he made last night, good-humouredly taunted hon. members on this side with not showing any unseemly haste in all springing forward to speak at once. The answer to that is simple; the fact is we have nothing to reply to. Take, for

instance, the speech of the hon member for Port Curtis. We are told that in the multitude of counsellors there is wisdom, but it does not follow that in the multitude of words there is wisdom. I listened to his speech with a considerable amount of curiosity, and I admired the dexterity with which he twisted and turned about in a labyrinth of figures, which I do not think he understood himself.

Mr. NORTON: Oh, yes, he did!

Mr. W. BROOKES: I lost sight of him several times, and felt greatly relieved when I saw him emerge safe and sound—silent and visible in his usual place. To my mind, Mr. Fraser, not a single speaker on that side seems to have touched the centre of the matter under discussion. Not even the ex-Colonial Treasurer seemed to be aware of what all hon, members should have been aware, that this proposition to impose a land tax is the logical and inevitable outcome of the policy the Government formed at the beginning and have ever since carried into effect. It seems to me passing strange that the ex-Colonial Treasurer, at all events, should not have been aware of that: and it seemed as if he was to a ceraware of that; and it seemed as it he was to a certain extent running away from his own handiwork. There is nothing new, Mr. Fraser, in taxing land. That is obvious, because the land is already taxed, and the proposition to tax it for revenue purposes is as old as the Parliament of Queensland. do not believe there has ever been a session during which the taxing of the land for revenue purposes has not been more than hinted at, and it would have been done long since but that the large land-owners held the balance of power in Parliament. So that it cannot be objected to on the ground of novelty; and all we have to do in this Committee is to affirm or not affirm the principle. We have not to look at the details of the incidence of the tax now; they can be considered, and very properly considered, afterwards. I will just point to one reason why I am so delighted to find that at last the Government have had the courage to propose this tax.

Mr. NORTON: They have the courage to propose any tax.

Mr. W. BROOKES: This tax will be received with favour from one end of the colony to the other; it is a tax which the people are waiting for.

Mr. NORTON: It is to be hoped they will like it.

Mr. W. BROOKES: I do not mean to say that they are hungering and thirsting for it. What a lot of mischief would have been prevented if this tax had been enforced twenty-five years ago! As it is now, travel wherever you will in this colony, you come upon large tracts of land held useless, blocking and obstructing settlement. I accept the proposal before the Committee as indicating a great many other good things to come. I have been waiting for years—and I am not the only one—to see some pronounced and unmistakable indication as to the direction of the public policy of this country —an entire and complete reversal of the old stupid plan. The first step in carrying out the new policy was the decision that the land was to be The first step in carrying out the new for the people, and that it was to be rendered impossible for the old system to any longer continue. We sometimes talk of the progress of the colony, and in our own little way boast how great and wonderful it has been. I do not share that opinion. That opinion, I think, is not tenable with reference to any part of Australia, and the reason why I think the progress of Australia has been so slow has been the wretched, vicious, pernicious land policy which has existed everywhere. As I said before, I take this land tax to be an indication of the

direction in which the public policy of the country will be sought to be guided by those responsible for it; and I notice, and so will others notice, how easily other things slide into this debate, all indicating a change of policy, quite a reversal of such old-fashioned, withered views as seem to be held by the ex-Colonial Treasurer. Here is one which I cannot understand as the expression of an intelligent man up to the time of day :-

"I also take exception to an ultra-protectionist policy at the present line on these grounds: I think it is our manifest desire on both sides to induce agricul-tural settlement on our lands—we want an agricultural

Now, Mr. Fraser, that is a one-legged affair altogether.

Mr. NORTON: Like the Agricultural Depart-

Mr. W. BROOKES: We hear a great deal about the desire for an agricultural population; but I do not think that remark indicates a farseeing and statesmanlike view of the question. What does it want to make it complete? I think it only wants this addition—"We want an agricultural and a manufacturing population. an agricultural and a manufacturing population."
I noticed this omission in the Speech of His
Excellency the Governor, but I did not expect
to find it repeated in this manner by the exColonial Treasurer. Why, as for our agricultural population, we find there are more
farmers here than can get a living, and that
fact should be taken notice of the Coloruse it will fact should be taken notice of. Of course, it will be a very nice thing to have the colony studded with farmers. They would not starve, at all events; they would grow all the food they required; but a farmer is not content with that, he wants to sell his produce and must have customers who wish to buy his produce. again, it seems as if hon. members--some prominent members too — were doing their utmost to bring in a farming population, but nothing to enable those farmers to have a market for their produce when it is grown, That seems to be a very great mistake. I understand that there is an opinion held by some—not by many, I think—that this land tax will tell against immigration; but I cannot see how it will affect it in the slightest degree, and for this reason: When people in Great Britain or any other part of Northern Europe are thinking of emigrating, the quantity and kind of taxation that will exist in the country to which they are going is the very last thing they think of. All they know is that it must be very grievous indeed if it is worse than in the country they are seeking to leave. They leave simply because they can to leave. They leave simply because they cannot, without drudgery and servility, and very often loss of self-respect, and without the prospect of working from boyhood to manhood, and finding themselves in the workhouse at last—they cannot even live there. I think it is rather preposterous to suppose that the property of the proposition of the propositio emigrants starting from England will be asking the persons who can give them the information as to the kind and quality of taxation in Queensland. I do not believe they ever think anything at all about it. I am perfectly sure, and I say so candidly, that the Government of the day has not been weakened by the resignation of the Colonial Treasurer or the Postmaster-General; for I believe they are both gentlemen whom the Government are fairly well rid of.

An Honourable Member: It has taken you a long time to find it out.

Mr. W. BROOKES: In my opinion, the fault of the ex-Colonial Treasurer has for a long while been that he would not take up these advanced views. They are advanced views, and that is the reason I like them. I am not a bit afraid of a new departure-not a bit. I consider that the

hon, the ex-Colonial Treasurer has been acting the part of our professional accountant, or rather that of a confidential book-keeper in the firm, and that long continuance in office has made him the slave of routine. We have all, Mr. Fraser, seen the country lanes in the south of England, which are really only wide ruts with a high hedge on each side, beyond which we cannot see. The ex-Colonial Treasurer seems to me to have been travelling in a lane of that kind. He has never been able to get an idea of what the surrounding country is like. Tied up in his office, and held in the trammels of routine, his progress has been prevented. He has not been able to form a correct idea about either the Land Act or the land tax. With regard to the Land Act, I must object to the very unfair manner in which it has been spoken of by every speaker on the other side.

An Honourable Member: And by some on vour own side.

Mr. W. BROOKES: And by some on this side as well. The Land Act marked a complete and thorough change from the old traditional rotten policy.

Mr. NORTON: For one still more rotten.

Mr. W. BROOKES: We know very well that the one cause which has interfered with it, and which has prevented it from producing the revenue which was expected from it, has been a drought of unprecedented length and severity.

Honourable Members: No.

Mr. W. BROOKES: Some have charged the deficiency in the Treasury upon the extravagance of the Government. Then there is a disposition to cut and carve the Civil Service. Surely that is nonsense! I do not suppose one member of this Committee believes that however much you apply the pruning-knife to the Civil Service, you can make any large saving in that direction. We have not got into that extravagant way which I understand they got into in New South Wales until they adopted another system. It is a very easy charge to make, and it is hardly worth while replying to it. Ministers have replied to it, and have, I think, satisfactorily disposed of it. The question before us now is the mere affirmation of the principle of a land tax. We may reject it, Mr. Chairman, but as sure as we are here it will come on again year after year, and all the squatters in the colony will never be able to prevent it.

Mr. MURPHY: It does not affect the squatters.

Mr. W. BROOKES: Nor will the aid of all the money-lenders avail to prevent it coming to pass. It is a tax on the very best kind of property, and should have been imposed years ago. It seems so difficult to get out of this wretched plan of borrowing. It has almost come to this, that we have to borrow money to pay the interest on our debts.

Mr. HAMILTON: What about the £60,000 that was taken from loan to pay interest with?

Mr. W. BROOKES: I do not expect to be understood by the senior member for Cook. cannot quite descend to his level, and I do not care whether he understands me or not.

Mr. HAMILTON: That would be a difficult thing to do.

Mr. W. BROOKES: Every member of the Committee knows very well that this living on loans means ultimate ruin; and this new departure in the shape of a land tax certainly indicates that for the future we intend to rely more upon our own resources. That is a very wide question, and it will have to be taken up by every public man

in the colony, whether in Parliament or out of The question will be, not how much we can borrow, but how little we can borrow, and how much we can trust to our own native resources. In order to encourage native industries and the manufacture of our native materials, we should divide our immigrants into two distinct classes. Have out agriculturists if you like, but have out also a manufacturing population at the same time. These two, going together, form the only basis upon which this colony can become inde-pendent. There is one matter which I need hardly notice, but I will mention it, however, as I shall very likely not have another oppor-tunity to do so. I do think that there is one item of expenditure which could be, if not disntem of expenditure which could be, it not dispensed with altogether, at least very much reduced, and that is, our pseudo-military force. I have always thought that to be a downright perfect fraud and humbug. There was a scare, and we got so frightened that we established a permanent force and a defence force, and went into all manner of folly. Just look at the depth of that folly. Whenever I have occasion to go down to Lytton, what do I see? I go round a casemate, and there is not a single thing in the way of warlike stores that is not imported—everything, even the accoutrements and clothes of the men, all the ammunition, the guns, everything is imported. Is that the right way of doing things? Then there is another very important matter, and one which has a great deal to do with the necessity for taxation. So long as we borrow money from England we shall have to leave large sums lying in England to pay for English imports. How much of that borrowed money actually comes out to the colony? I should like to know how much of the tenmillion loan has been available in money for the people of this colony? Not very much, I fancy. These are a few of the reasons—I do not wish to take up the time of the Committee—why I heartily endorse the proposition of the Government before the Committee; and I think—I really do, for I am of a sanguine nature—that the more the matter is thought over by gentlemen who are really interested in the public progress and permanent welfare of the colony, the more easily will they see their way to acquiesce in its adoption.

Mr. LUMLEY HILL said: Mr. Fraser,—I must say a few words in regard to what fell from the junior member for North Brisbane, Mr. Brookes, about what he calls "the wretched principle" of credit. Why, the business of the world could not be carried on without credit; but the hon. gentleman says our wretched borrowing must come to an end soon. So long as we can borrow money in England at 4 per cent. and invest it here—being careful, mind, how we invest it, and invest it judiciously in reproductive works, or works which will enhance the value of what is the chief property, the principal asset, of the colony—I say we are perfectly justified in borrowing, and any Government should be encouraged in doing it. Of course they must be careful in seeing that the money is well invested; but as for casting aspersions upon the whole system of credit, private and public, as I was inclined to believe the hon, member did—

Mr. W. BROOKES: No. no!

Mr. LUMLEY HILL: I am very glad to hear that my ears did deceive me. I would encourage any individual to borrow money even to pay his debts. I have had to do it myself in bad seasons before now, and it is the best thing a man can do to get credit. Let the working man who comes to this colony get credit in a small way at first and in a large way afterwards, and he will prove a good citizen and a good colonist.

and will improve his own position and that of his fellow-colonists, and will not shrink from bearing the burden of taxation which is placed upon his back. In regard to this amendment

—I have not spoken upon it yet, although
I have expressed my strong disapproval of a
portion of the policy shadowed forth by the Government—I have not the slightest intention myself-and I take this opportunity of expressing it—of voting for the amendment proposed by the leader of the Opposition. We have been placed rather on the horns of a dilemma. Some of us who are not satisfied exactly with the policy of the Government are still less inclined to be satisfied with the policy shadowed forth by the members on the Opposi-tion benches. I shall, of course, reserve to myself the right of voting against the resolu-tion; but I certainly shall not vote for the amendment as it stands, with a view of insert-ing the words of the hon. member, that no additional taxation is necessary, for I take it that a little extra taxation is necessary, and that the Premier, in the first portion of his Budget Speech, wisely and clearly pointed out how easily it could be done. We are not in any very alarming state at all. We have not got very much to the bad, and with a prospect of brisker trade and better seasons the revenue will come in, and, to make matters easier, a few heavier duties might be put on, every one of which would do good. I have ceased to look through green spectacles at freetrade, as I did once. As a matter of fact we are all protectionists, and therefore I am only a stronger protectionist than others are. I believe myself in a great deal that fell from the hon, member for Fassifern, who has recently come from his electorate. I believe it is the feeling of the people in this colony that our industries should be protected. I therefore take this opportunity of stating that when it comes to a division I shall certainly vote against the amendment of the leader of the Opposition, and I shall probably vote against the resolution, as it came from the Budget Speech, for I do not believe in the land tax, simply because it will cripple what I consider the life and soul of the people of the colony; that the life and soul of the people of the colony; that is it will cripple their credit, and interfere with their borrowing powers. It is from that point of view that I take exception to the policy shadowed forth in the Budget Speech of the Premier. It is perfectly obvious, at all events, to me, that no land tax can come in this session. It cannot come in before an appeal is made to the country. The country should have an opporthe country. The country shound have an opportunity of expressing an opinion upon it. I have great respect for the opinion of my hon, friend the junior member for North Brisbane, but I differ from him. We are diametrically opposed upon this point; and, although I look upon the hon, gentleman as a thinking man, and he says he thinks it is an advance, I consider that every-thing that is an advance is not right merely because it is an advance. I brought in an advanced Bill the other night which the Government and a majority of the House, I believe, did not think quite right. While I respect the views of the hon. member, I differ entirely from them, and I hope he will have an opportunity of reconsidering his remarks, because unthinking people may be led to believe in the exemptions under £500. But if you get in the thin end of the wedge the owner of every £10 allotment will feel the effect of it. Every acre of land, every 50-acre man, every 100-acre man, or even 20,000-acre man, will all feel it. But it will only affect existing owners. People will buy land with a knowledge of the tax. The principal asset of the Government is the land, and therefore the Government in that way will be hurting its own property.

Mr. FERGUSON said: Mr. Fraser,—There is no doubt that the debate is pretty well exhausted, and, so far as I can see, there is a tendency to put an end to it. But it is a measure of much importance to the country, and a measure, I am sure, upon which every member of this Committee will be called upon to vote; and therefore I consider it is my duty, as a representative of an important constituency in the colony, to say a few words before the division takes place. I do not pretend to be a financier, Mr. Fraser, nor do I intend going into figures in any way. We have had such a large mass of figures put before us already from both sides of the Committee, and such complicated figures, too, that I question whether there are many hon, members who understand really whether they are right or wrong. There is but the one thing that stares us in the face, and that is, that there is a deficit of nearly half-a-million in the Treasury chest. We cannot get over that. And who are responsible for it? I consider, of course, and it is not denied, that the present Government must hold themselves responsible for that large deficiency in the Treasury chest, and I say also that this is only what was expected of them. I am sure that has been stated over and over again. When they took office they were told by several members on this side that, only wait for a few years, and they would have the country in the same state as it was when the McIlwraith Government came into office; that is, before the late Government came into office. We know very well, if we only look back to the political history of Queensland, that ever since the foundation of the colony this has always been the case whenever these so-called Liberals, as they call themselves, have been in power. I do not call them Liberals except in spending the people's money. That is the only point in which they are liberal, and whenever they have taken office the country has always fallen into the same state as it is at present. They have always same state as it is at present. They have always left it with a deficit in the Treasury, and have always left the industries of the colony at almost a standstill. We know very well that when the McIlwraith Government came into power they found everything in the same position as they are now. All our industries were at a standstill; thousands of working men were "humping" their swags from one end of the country to the other trying to get a few days' work. But what was the consequence when the McIlwraith Government came into power? In about twelve months, or less than that, there was not an idle man in the colony, nor was there an idle establishment in the colony. The foundries, after that Government had been twelve months in power, had to employ their hands overtime to supply the orders sent in to them from all parts of the colony. The sawmills of the colony could not supply one half the orders sent in to them, and sufficient men could not be procured to carry on the works that were then in progress in the colony. But as soon as the present Government got back to power it was predicted that the country would get back into exactly the same state that it was before the McIlwraith Government took office, and so it has turned out. Now, with regard to this proposed taxation, I consider, Mr. Fraser, that there is no necessity for it at the present time. The hon, member for Townsville has explained very clearly that the tax is not required—that is, if the Government like to administer things as they ought to have been administered. The whole reason for this proposed taxation is the bad administration of the Government during the years they have been in office. The Railway Department, for instance, is increasing enormously in expenditure. In proportion to mileage the increase is enormous;

and if our railways were managed properly—that is, if placed under the control of a board in the same way that the department is conducted in Victoria—I believe that in a very short time we should find them earning a great deal more than they are, and also that the expenditure could be very much reduced. At the present time the Government are actually throwing away the earnings of our railways by their bad administration. I was informed by a Brisbane merchant a few days ago—and it is a fact which I can confirm if necessary—that there are goods at the present time ordered by stations in Queensland which are shipped by steamer to Sydney and then conveyed by rail 500 miles through that colony, and afterwards carried by teams to Queensland stations.

An Honourable Member: That is a fact.

Mr. FERGUSON: That was told to me the other day, and I know it is true. Surely there must be something very wrong when such a state of things as that is in existence in the colony at the present time. Surely there must be some fault in the administration of the Railway Department. I would also point out that there is a large amount of revenue which could be earned by the railway if the department would endeavour to meet the demands of cattle-owners. We know very well that a great deal of money has been thrown away in the Central district during the last year, because no effort has been made to meet the requirements of stock which would be conveyed by rail; and thousands of cattle travel alongside the railway line for hundreds of miles because of the enormous charges and the obstacles thrown in the way of trucking cattle from our western country to the coast. We know that a great deal of money has been thrown away in that way on that line alone. Certainly the Government have made an attempt at retrenchment in the Railway Department, and I will just refer to one or two of those attempts. I am referring to the Central Railway. I do not know what has been going on in other parts of the colony, but I do know what has been done there. During the term of the last Government, when the hon. member for Townsville was Minister for Works, he ordered thirty or forty cottages to be erected in the scrubby portion of the Central Railway for the accommodation of the men employed there. These men were then living in tents on the ground, and it was found so unhealthy that they could not exist there for more than a few months, but had to clear away through fever. The Minister, therefore, found it necessary to provide accommodation for the lengthsmen, and ordered these cottages to be erected along the scrub portion of the line, which extends for a considerable distance, and near which there is no settlement whatever. The cottages were erected high off the ground, something like ten or telve feet, and ever since the men have been living there in a healthy condition and able to do their work, which they were unable to carry on before, having to clear out through not being able to stand the climate. Well, sir, only a few months ago -no doubt the Government thought it was time to commence retrenchment—the men in these cottages received notice that in future they would have to pay rent for thein. In fact, they were charged for the month in which they got notice. At the end of that month the collector came round, and they have had to pay rent ever since. That is what is called retrenchment by the present Government! And there is another matter which also shows their ideas of retrenchment. These same men have for years past had a certain allowance with regard to the carriage of rations. The Central Railway is different

from every other railway in the colony in that respect. On the Southern and Western Railway there are towns and settlement all along the line, and the men employed are able to get their rations from Toowoomba, Ipswich, Warwick, or other places as cheap, if not cheaper, than they can in Brisbane; but on the Central line they have not that advantage. Under these circumstances, the then Minister for Railways considered that some concession should be made to the men living in this scrubby country, and they were each allowed free carriage of rations to the extent of 140 lbs. a month. But, sir, within the last few months—at the same time that they got notice that they would have to pay rent for their cottages—they also received notice that this concession was to be stopped, and they would have to pay for the conveyance of their rations. That is the kind of retrenchment practised by the present Government, but with the highly paid officials—the men who get £500 or £600 a year officials—the men who get 2000 or 2000 a year—there is no attempt made to reduce their salaries. In the cases I have pointed out it actually amounts to a reduction of wages. You cannot look at it in any other way. I have not got the particulars with me, because I did not know that I was going to speak to-night, but I believe that I was going to speak to-night, but I believe it amounts to a reduction of nearly £1 a month in these men's wages. They have been living there for years expecting that they would never be interefered with, but that is the way in which they have been treated during the last few months. That is the retrenchment of the present Government, instead of going at the thing in a proper manner. they went into the whole system of our railway management they would very soon find out that a large sum of money—larger than they expect to receive by this proposed tax—could be saved. At all events, there are plenty of opportunities for the Government to make up the deficit, or the amount they expect to raise by this taxation. There is the Defence Force, which could easily be reduced, and the railway expenditure could also be considerably reduced if they liked to deal with it thoroughly. With regard to the land tax itself, I know a great many people think it is a very small tax, but they make a very great mistake. We are already highly taxed by the local authorities—by municipal councils and divisional boards but this is even a higher tax, Mr. Fraser. People think, "We pay 1s. in the £1 to the local authority, and this is only 1d. in the £1," and at once run away with the idea that the 1d. added to the 1s. makes it only 13d. in the £1; but this 1d. in the £1 will amount to more than the 1s. in the £1 of local authority taxation. I will refer to one property in Brisbane. It has 40 feet frontage, and is worth £20,000, and is improved to the extent of £10,000. That makes £30,000. The property then is rated at 5 per cent. on the total capital value, which gives us £1,500, and the local authority strikes a rate of 1s. in the £1 upon two-thirds of that, or upon £1,000, and it receives £50 in taxation. That is a fair tax according to the Local Government Act. But what will the sum amount to under £83 6s. Sd. at the rate of 1d. in the £1 on the unimproved value, or £33 6s. Sd. more than the local government taxation. So that people water the transfer was the local government taxation. must not run away with the idea that 1d. in the £1 is such a slight tax after all. Now, take the case of a farm worth £2,000; and there Now, are a great many round Brisbane and Ipswich worth more than that. According to the Divisional Boards Act, it would be rated at 5 per cent. on the actual capital value, and that would amount to £100, or £5 a year, but the land tax would amount to £8 6s. 8d., so that in every way you put it this land tax would be higher than any local tax. I know that the people are running away with the idea that Id. in the £1 is a small thing, but we know perfectly well that it is so large that it will cripple a great many people who are holders of land. I know myself of men who have had to mortgage their selec-tions to convert them into freeholds, and they have now just as much as they can do to meet the interest on the mortgage and pay the divisional board taxation, but when this tax is imposed they will be compelled to part with their properties. A great many will have to give way and lose their properties. Most of those people are working men and men who have raised themselves from working men to something a little higher; they are men who by their plodding industry have acquired these properties, and they will of necessity be obliged to give them up. That will be one effect of the tax, and, moreover, it will reduce the value of property. It will reduce the value of the State property, and the property of every man in the colony. Every bit of property in Brisbane will be reduced in value by this tax, and I guarantee that you will find that very few sales of property will take place so long as we have this proposal in front of us. I know that it will have the effect of stopping speculation and investment. I believe it will be a thoroughly bad tax, and I hope the Committee will have better sense than to allow such a thing to pass in this colony at the present time.

Mr. KELLETT said: Mr. Fraser,—I must say that this is the most momentous question that we have had before us for several years, and I do not think that any member of this Assembly can give a silent vote upon it, because it is a question to be considered over and over again. I had intended to have gone at length into the Budget Speech, which was so well delivered by the Premier, but the speeches which have been already made reduce the whole question down to the one narrow point of the advisableness or otherwise of establishing this tax. I myself, in otherwise of setablishing this tax. I hysel, in the first place, think it was not advisable that such a proposition as this should have come before the party without any knowledge that such a thing was to come. It is an entirely new system—new, at all events, to us in Queensland. Whether it is advisable or not, of course, there are differences of opinion, but I do not think it was fair that a new system, such as a land tax, should be brought down without our having any previous knowledge of it. It came to many of us like a thunder-clap, and I do not think it was altogether right that it should have come in that way. But it has come, and now we must do our best according to our own lights. The difficulty I see myself in is this: that my constituents know nothing about this, and when I was before them at the last election there was no such question at the last election there was no such question before them. What am I to do? Am I to subject my constituents to a certain form of taxation without knowing whether they are in favour of it or not? I do not know whether they are in favour of it. I may put the case in this way: For the district I have the honour to represent, the district of Stanley, there are two members. From my knowledge of my members. From my knowledge of my hon. colleague, Mr. White, I know that he thoroughly believes in a land tax. I am not going to say whether I think he is right or wrong, but as far as my lights go I do not believe in it. What is the consequence? The Government come before this Committee with a land tax, and the district of Stanley is simply wiped out, as one member votes on one side and one on the other. Now, is that not a nice position to put us in? I can, as I say, only vote according to my lights, but I hope the Premier will see that we have no right to bind our constituents down to a particular line of action, until we can go before them and put

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the question to them. There may be many small landholders in my district who think that they will not suffer under this tax, and very probably they will dissent from my views. I am prepared to accept that position and retire from Stanley, if it be their wish, which, I think, is very probable; but at present I object to this tax because I think it is not required at all. Of course there are land taxes in other countries, but their positions are entirely dissimilar from ours, and I vas much astonished when the Premier quoted Victoria the other night. Victoria and Queensland are so dissimilar that I was astonished at a gentleman, who generally is so logical in his arguments, making such a comparison. Almost all the good land they have got there, with the exception of the mallee scrub, has been already alienated, and the tax comes fairly upon all the people, and is indeed a very fair tax there. Here we have a minimum of our land taken from us only. Figures differ very much, but I will take the Colonial Treasurer's figures, and he estimates the amount of land already alienated at about 8,000,000 acres. But whether it is 8,000,000 or 10,000,000 does not matter much considering we have about 420,000,000 acres left. What will be the consequence if this land tax is imposed? Only a small part of the community in East and West Moreton and on the Downs will be taxed, not only for the present but for the increasing expenditure on railways. With respect to the railways in those districts it might be all right, but we are building railways out west that are not paying at the present time, and are not likely to pay for some years to come. I am perfectly satisfied they will pay in the future, and as a roadway was necessary to reach the outside districts of this grand colony, it was necessary to make those railways. The railways going out to the Thomson River and Charleville are not paying at the present time, and are not likely to pay for some time. And it must be remembered that in those districts there are no freeholds, and the tax will not fall upon the people there, but upon the few people who have freeholds around Brisbane, and in East and West Moreton, and the Downs. They will be taxed for these outside railways, and I ask is that a fair or reasonable proposition to come from intelligent men? It is often said that things done too quickly are not done well, and if this matter had not been done too quickly I do not think we should have such a motion as is at present before the Committee. That is one of the principal reasons I give for my opposition to the land tax, but I go further than that: The people who at present hold freeholds will not only be taxed at present. but under the Land Act at present in force we are to have no more freeholds, or very few, and at all events there will be no more freeholds under it for the next ten years. Consequently, under it for the next ten years. Consequently, not only now, but for the next ten years, the unfortunate persons who are at present free-holders will have to pay all the land tax for the next ten years. I will go even further than that: These men, under the Land Act, can get a fifty years' lease, and while, if this tax were not proposed, they might probably secure their freeholds, they will now as sensible men say, "We will not make our land freehold to be taxed," and they will go on as leaseholders for fifty years and the present holders of freeholds fifty years and the present holders of freeholds will be taxed for all the railways for the next fifty years. That is the way I look at it. That is, of course, only my own opinion. What I want to impress upon the leader of this House is, that it is not fair to put a question like this through without asking our constituents whether they are in favour of it or not. There is another matter I may refer to in connection with this, because the two hang together. It is proposed to reduce the subsidy to divisional

boards. The divisional board rates are a tax put on as a local tax for local purposes; but this tax coming on top of it at a time when the boards have to deal with bad roads—the divisional board rates and this tax will fall more heavily than most men can bear. It is well known that since the divisional boards were instituted it has been fair weather seasons with them up to last year. They did seasons with them up to last year. They did not know what it was to have a bad road. Some of them were making ornamental roads and talking about planting shade trees upon their roads. That was because they did not know what to do with their money, but last year the floods came, and the roads are now in such a state that they are not fit to travel over in nine-tenths of the divisions. It is well known that a proposition would have come from many of the boards for an increased subsidy, or else men living in their divisions would not be able to get to the railway stations. But now, instead of this increase being asked for, we are to have the endowment reduced. The Government are in difficulties with a deficit, and they are looking round to see how to get over it. I say there is no need for a scare. The deficit is only a fleabite. I know one member of this Committee who told me that in two seasons he lost about as much as the deficit is in Queensland. What is this deficit, therefore? thing which one or two seasons such as we are now looking forward to, and which I think is likely to be as fine a season as any we have seen in Queensland, will wipe out. One or two such seasons will wipe out the deficit without the necessity for any such taxation as is proposed. I have never been in a Government, and I hope I never shall be, but they always seem to think when they get into trouble with a deficit they must wipe it out at once in some way. So far as my lights guide me I do not think it need be done at once. We may expect the finest clip of wool we have had for years, and we are likely to get a revenue from our railways we have not had for the last three or four years. I may be considered sanguine in this-and we have already heard it said that the late Colonial Treasurer was too sanguine-but I do not think Those are the reasons why I think it fair and reasonable that the Government should bide and reasonable that the Government should bide their time until we hear more of the beautiful season we are likely to have, and reap the benefit of it, and then see whether it will be necessary to have a land tax or not. If taxation of the kind is necessary, not only now, but next year or at any future time, I do not think a land tax is the fairest form of taxation. If it is necessary to have a tax of the kind at all, I think a general property tax is the fairest that could be imposed. I know hon gentlemen of this House, and men outside as well, who have been very lucky in holding shares in some of the southern and local banks, and they have reaped more benefit and more money from those shares than they would ever have done from their business in the time. These lazy drones have been getting 25 per cent. from an outside institution in one case and as much as 15 per cent. from a local institution, and these men are to be allowed to lie on the broad of their backs and receive 15 or 25 per cent. for their money and do nothing for it, while men who are purchasers of land and improving citizens are being taxed. This land tax, too, is misunderstood. One of my sand tax, too, is misunderstood. One of my constituents came to me the other day at the show, and said: "Mr. Kellett, let me have a talk to you about the land tax. I do not understand it. There is a very intelligent man in our district not long from home, and he knows all about land taxes, and he says that as we took up our land at £1 an acre we will only have

to pay the tax on £1 an acre." I asked him if he believed that, and he said: "I do not know. What do you say about it?" I said: "I know your place, and not long ago—about twelve months ago—some Government land was sold alongside of it for £20 an acre. Your lead it said if not better the said. Your land is quite as good if not better than He said: "Is that so? We thought we would have to pay only on £1 an acre. You must soon come up and tell them about it, as they are all wrong about it since this man from England has put them on the wrong line.' Well, sir, there are the Queen-street properties. The Premier is very anxious to get at the men who have enjoyed the unearned increment of land which has now become very valuable. It is the old story that we heard a long time ago. but unfortunately there are now only about two or three men in the country who are unearned increment men. I happened to know some men holding land on the Darling Downs when that cry got up, and I know for a positive fact, and it can be proved by figures, that if the money they paid for the land was put down, together with the interest on it from year to year, they have never, even to this day, received anything like the money they paid for the land. I know that for certain, and if any hon, member doubts it I can show it to him by figures. There is one case in particular that I happen to be acquainted with, and I know that there are many others. It is, of course, well known that men have been buying land at high prices lately. I have myself recently sold unimproved land as high as £8 per acre, and in that case it is not the unearned increment man, but the unfortunate farmer who bought the land, who will have to pay the tax under this proposal of the Government. I may here allude to a remark that has been made by the Minister for Lands to the effect that I represent somebody outside this House, and I shall not do so in any unkindly spirit. I am very sorry that the hon. gentleman should have made such a statement. It is altogether incorrect. I have certainly sold a few farms for one man, but I do not, as has been said, represent some-body else here; I only wish I did represent somebody more wealthy. Most members know that it is my misfortune that I have not done so ever since I came over to this side of the Committee. It was, therefore, very unkind of the hon, gentleman to make that remark about me. But to return to the land tax, it is the men who have bought land at a very high price, because they wanted good land near communication, who will have to pay this proposed land tax. Will the imposition of such a tax not deter men from other parts, who would otherwise probably come and settle here, from making their homes in Queensland? Will it not keep many people from coming to the colony; and what shall we do without population? Without boundaries we do without population? Without population we shall as a colony, fall behind. We are trying to induce people to come out here from the old country. We have been trying lately under the admirable land-order Brisbane, Mr. Jordan, has succeeded in introducing again, to attract immigrants to our shores, and I believe there will be thousands of applications to come out to the colony under that system. But if the people come, and they acquire freehold, they will be taxed for it if this proposal of the Government is adopted. There are also many persons in the other colonies who would come here, but may be deterred by a land tax. We have an immense area of unalienated land, and I contend that to put a tax on the land we have already sold will prevent men coming here and taking up the land which we have still to dispose of. Whatever party may be in power in this

colony for the next five years, whether the party on this side or that on the other side of the Committee, I am satisfied that some of our large landed estate will have to be parted with. I hope the Minister for Lands will live long—indeed, as far as that is concerned, I hope he may live for ever—but he will not, I am sure, be long able to stand the tide of public opinion on this matter. I happen to have to travel a good deal in the country districts, and I have seen how anxious the people are to possess freeholds. They do not care for leaseholds; the tenure is not secure enough. They feel that leaseholds are subject to change; that to-day a man may take up a leasehold, that soon after he may be told that he must take another in its stead, and later on that he may be informed, "You must take this new one or we will do something detrimental to you." Consequently leaseholders feel that they have no security of tenure. What they want is the bit of parchment put away in their safe, so that when lying down on their death-bed their last words to their children may be, "There are in the safe the deeds of a bit of property which will keep you for all time; you can live on it." That is the feeling which the people have, and I think it is a very proper feeling. And to put a tax on land we have already sold will be no inducement to men to come here and buy property. I do not wish to see land alienated in large quantities and disposed of in unlimited areas, but I think that we should dispose of some of the public estate. There is one thing which has not been done even by the present Minister for Lands with all his new ideas of land legislation, and which should be done, I think; and that is, to reserve for agricultural or village settlement all lands within a certain distance of railways. Land ought to be reserved in that way as soon as a railway is built, so that it may not be in the power of any future Government to dispose of it in large estates. What are we doing now? We are leasing lands in the settled districts at 1½d. an acre, and land which is near a market we have sold at 10s. an acre. What does that mean? It means that at 5 per cent. the State will for ever receive 6d. an acre. But better land than that is being leased at  $1\frac{1}{2}$ d. an acre on what I may call an unimproving lease, because the men who occupy those lands will not improve them. I know that for a fact. They will graze the land, and when the time expires that they are forced to put a fence upon it, they will throw it up and go in for another lease elsewhere; they will not even enclose the land with a cockatoo With regard to the amendment proposed by the leader of the Opposition on the motion of the Premier, I may state that I do not intend to do anything to give the other side an opportunity to take the reins of government. I do not think they are the proper parties to do that. I think we should let the Premier see that it is advisable for him to alter in some degree the land tax proposal which he has submitted to the Committee. I would not speak unkindly of the other side of the Committee, but I do not think they are strong enough at present to initiate a new policy. I am afraid it would not be to the interests of the country that they should be in power, so that I cannot see my way to vote for the amendment. I may distinctly state with respect to the land tax that I am entirely against it. I do not believe in it; I do not think it is necessary now, and I do not consider it is likely to be necessary for many a long day. And more than that, I do not think it is advisable that such a tax should be imposed without an appeal to the constituencies. I therefore hope that, when the time comes, the Premier will allow me to add a rider, which I have in my pocket, to his motion, to the effect that it is not advisable that a land tax should be initiated until there is an appeal to the constituencies; that is the strong point upon which I insist. I feel that I should like to appeal to my constituents, and I believe there are other members also who would like to ascertain what are the views of their constituents on this what are the views of their constituents on this question, but we have not had time to go before them. I do not know how my constituents feel on the matter. There are some, however, who think that if I had an opportunity of conferring with them I should be able to disabuse their minds of some ideas they have on the subject at the present time. I think we cannot fairly be asked to vote for the tax until we have ascertained what are the views of the constituen-

Mr. FOOTE said: Mr. Fraser,-This debate appears to be dribbling down to nothing; but I think it is necessary to say a few words before we come to a division. I had not expected that we would come to a division before next Thursday or Friday night; the matter is of such vast importance that I thought the fullest consideration would have been given to it. However, it has assumed so many phases, and has been narrowed down so much by trimming in various quarters, that it has almost assumed the position of nothing. The rider of the hon member for Stanley, Mr. Kellett, appears to be tantamount Stanley, Mr. Kellett, appears to be tantamount to setting aside the proposition of the Premier for a certain period—in fact, until the country has been appealed to. I am very sorry that the Government has shown such a poor front as that. Perhaps I should put it in another form: I am very sorry that the followers of the Government are so fearful of the consequences of opposing the propositions of the Government that they are afraid to hold on to their own opinions. Now, I do not possess that idea in the slightest degree. I think there are as good fish in the sea as ever came out of it, and as long as I have a seat in this Housewhich may not be long—no party which cannot manage the finances of the colony shall have my support, I do not care which side of the House it may be. I may say that the proposition of the hon, leader of the Opposition suits me in toto. At the present time no taxation is absolutely needed; all that is required is a little management. We have seen difficulties, that, as a rule, the other side has brought it out; and as a rule,—I am bound to acknowledge it—it is a fact which every politician of any long standing knows,—every time the Liberal party have come into powerthey have run the ship ashore financially, and the other side has had the trouble to bring it out. The present Government came into office with a surplus of There is an acknowledged deficit of something over £400,000. But I am not going to make the speech I intended, Mr. Fraser, because I see that words are simply going to be wasted. One can see that the minds of hon. members are made up as to the course they are going to pursue, and I believe many of them are going to vote against their convictions—they are not honest in their convictions. They do not believe in a land tax; they do not believe in the proposals of the Government; but for fear of falling into worse hands they are determined to hold on by some methods of intrigue not honourable either to the supporters or the Government themselves. I confess, Mr. Fraser, that I have never felt myself to be in such a humiliating position since I have been a member of this House. I am almost ready to say that I am ashamed of the tactics that have been pursued by the followers of the Government. see no necessity for the land tax, Mr.

Fraser, and I see a very great deal of reason why it should not be imposed. I do not know that a better argument could be advanced than the very fact that it is not necessary. Of course the Government have taken a very high stand in their Land Act, which they cannot go back from. Withthem it is a question of principle; but I think the greatest kindness their supporters could do would be to relieve them of office, and let other parties take it, because then they would be relieved of their difficulties. They cannot possibly come out of their present difficulties even if they should be supported by their following-they cannot possibly come out of their difficulties even if they go to the country. The country may send them back strong, and say, "We will have a land tax"; but I believe that land tax in detail could probably be worked out in such a way that it would yield comparatively a very small revenue. Certain interested parties would want to fix such a rate and others such a rate. This class of selectors and that class of proprietors would want to be excluded, and there would be very little revenue to be derived from the land tax. I also see that the land tax would bear very heavily on some portions of the community. I am quite prepared to enter upon a land tax when it is shown to me that it is needed, but I say that that time has not yet arrived. It would be a very popular cry among some sections of the community to burst up the great landed estates; I suppose a more popular electioneering cry could hardly be got up. The populace generally runs forward with the view of bursting up the party that holds the property, or the large landed proprietors, and the idea suits them well.
As my hon, friend said the other day, nineteen people would vote that the twentieth person should be burst up; but I maintain that this tax would not have that effect. Neither have we got in this colony that large class of landed proprietors that we hear so much about. Of course there are a few solitary instances of large landed estates on the Darling Downs, but they are very small indeed in comparison with the whole colony. In my own electorate I know of a valuable estate in trust, which the trustees could not sell to advantage in consequence of the depression the colony has been passing through, and it was proposed to lease it for a term of years until matters looked better than they do at present. The lease was prepared but not signed, and a day or two after the announcement of the land tax the party who was proposing to lease this property declared he would not do so; now there was a land tax on the tapis, and he did not know what would be the amount of the assessment. I was told on the same authority that this party would not take that lease unless the trustees guaranteed that he should not be mulcted in the cost of the land tax; and I was informed, also on the same authority, that the amount to have been paid for the lease was £100per annum, and that the taxation would have amounted to something like £41 per annum. think that shows very clearly how unfairly this land tax may act in many cases. I am quite aware that there would be no objection to the tax if it were absolutely necessary; but until that has been shown it will be improper to attempt to levy a land tax at the present time. I was going to say something in reference to the Government economising expenditure, but anything that can be said will not alter the course marked out by the Government. I will say, however, that in my opinion the Government do not economise sufficiently in their expenditure, and that they are not prudent, and never have been prudent, in their expenditure. Last year the Premier proposed to vote £100,000 for a rabbit-proof fence, and the vote would have passed but for the hon. member for Townsville and a few cross-bench members who opposed it, till it was cut down to £50,000. While I do not disapprove of a vote when the necessity for it can be shown, I must say that it was not shown clearly that the money was needed; and it might have stood over for another year, till the finances of the colony were in a better position. The finances were low, and taxation had to be levied.

Mr. DONALDSON: It would have been too late after the rabbits were here.

Mr. FOOTE: Does the hon, gentleman imagine that he is going to get rid of the rabbits? Not by all the Acts that can be passed by Parlament. The parties interested in rabbits will take care that they go from place to place in order to keep up their trade; and if the Government are prepared to run with a wire rabbit-proof fence wherever they hear there are half-adozen rabbits they will have enough to do. Then, again, there was a sum of £50,000 voted the year before last to solve the problem of sugargrowing on an approved principle up north. We are told that the money was lent; but then it was lent at a time the Government could not easily spare it.

Mr. MURPHY: They will never find it again.

Mr. FOOTE: That was the observation I was about to make. The money has been lent, and it is expected to be paid back with interest; but though we know when sums of money are voted we never hear of their being returned to the Treasury.

Mr. CHUBB: Not lost, but gone before!

Mr. FOOTE: The mills will be worked until the machinery is not worth having, and then the Government can get their money refunded by any balance that may happen to be left. The Government have also, in my estimation, done too much in trying to propitiate the North in reference to the black labour trade. Their excitement got the better of their judgment when they returned those islanders who were supposed to have been engaged without knowing the terms of their engagements; and that must have cost the colony not less than £20,000.

The PREMIER: £25,000.

Mr. FOOTE: That was an expenditure that might very well have been spared this colony; and I do not think the labourers taken back were benefited; and it is probable that the planters were not benefited either. But the Government fancied there was a stain on the colony through some malpractices with respect to recruiting black labour, and the action they took cost a considerable sum of money. In round numbers that is over £200,000 in two years, which the Government need not have spent; and that is a sum approaching half the amount of the deficit; and I am satisfied that if I had taken the trouble to go closely into the matter and ascertain what expenditure has been incurred that the colony might have been spared, it would not only have met the whole of the deficit, but would have produced a balance on the other side. Whilst I give the Government credit—and it is due to the Premier and to his colleagues—for being real honest men, men of integrity, uprightness, and capability, so far as the Premier is concerned, yet I say they are very bad money men; they do not know how to take care of the money; they are not able to guard the public purse. They get hold of a principle, and that principle must be worked out, cost the country what it may. That sort of thing may suit a private hobby when a gentleman is dealing with his own

purse: but I do not think it is the right thing to purse; but I do not think it is the right thing to deal with crotchets where the public purse is involved. The next thing on which I have to speak is the Land Act. I am not going to go back on the Land Act—that is, upon the principle of the control of the land Act and the principle of the control of the land act—that is, upon the principle of the control of the land act—that is, upon the principle of the land act—that is, upon the principle of the land act and ciple of the measure. I should not go in for the wanton sale of land in order to meet the requirements of the Treasury; neither do I think it in any way necessary. All that was required was the exercise of a little common sense and efforts put forward at the right time. You know what that means, Mr. Fraser. If a man has a property to sell he is not going to put it forward at any time. There are times when property may be put forward with great advantage, and we have had many of those times during the period the present Government have been in office. I say that the exercise of a little care, foresight, and judicious management would have done a very great deal—in fact, if they had been exercised we need not have had a deficit to-day. There was not the slightest necessity for it. I have tried to support the Land Act as much as I could. Whenever I went before my constituents I tried to uphold that measure as much as I possibly could. This year, however, I failed to go before my constituents. I felt a degree of shame. I felt I could not support the Act nor sustain the assertions I had previously made in connection with it—they had not been borne out—and I was not going to tell my constituents that the Act was being badly administered. But I do not hesitate here to tell the hon, gentleman in charge neshate here to term the four generalization charge of it that in my estimation the Land Act has been most miserably administered; and I maintain that it might have been well administered with all the integrity of principle which the hon. gentleman had in regard to it. Many of us saw the difficulty the Government were getting into. We saw it two sessions ago. There was an amending Bill brought in last session and another the session before. We have always been ready to meet the hon gentleman with amendments to enable him to work his department to the best advantage and interest of the State; and last session many of us on the crossbenches, when the proposition was made to sell land for church and other purposes, wanted to give him power to sell 150 acres on the conditions of the clause; and that might have been easily done, out of many reserves, without materially interfering with the principles of the principal Act. But no; the hon, gentleman would not accept it; he would follow upon his own lines; and the consequence has been that before the beginning of another session we have to face another heavy deficit in the Treasury. Last session, the hon, member for South Brisbane, Mr. Jordan, proposed a very important amendment in the Bill with regard to land orders for parties paying their passages out to the colony, with a view to foster settlement. What effect will the land tax have upon the immigrants who come out under that provision? I am quite aware that those immigrants cannot be taxed; it will take them ten years at the very least to get their freeholds; but will not the enemies of the colony make use of it, and say, "You are going to Queensland, a place where they tax land; land is taxed in the country you are leaving, and yet you are going, at your own expense, to another country where they do the same"? This may be a small thing in itself, but will not the enemies of Queensland make use of it to the disadvantage of the colony? But there is a question of far more importance than that. There are over 700 Lincolnshire farmers either on their way or coming out here, paying their own passages, with the view of taking up farms. How are they to be supplied with agricultural farms? That is what I want to know. Under the present system of adminis-

tration not one-third of them will be settled on the land. They will get no information; they will be sent from land office to land office, and if they seek for available land they will have to go for it into the "never-never country." What will be the result of that? They go there to raise corn, maize, beet, and any other produce they can; but they cannot convey it to a market. It would cost more than the whole produce was worth to get it to a market, and the consequence will be that they will have to raise stock to consume all the produce they grow. This brings me to my idea that the Minister for Lands knows nothing about land except grazing; he despises the small farmer, Mr. Fraser; the invaluable colonists who have settled in the Rasewood Somb at Dugandan and other places. Rosewood Scrub, at Dugandan, and other places are unworthy of his notice. That is not the class of settler he is providing for. He is providing for the grazier, and he has been doing that within the settled districts to a very considerable extent. I was informed by some men who came down in the train with me the other day that they had been looking for land and could not get any. When they went to the local land office all they were told was, "There is the map." They were unable to get any other information anything that would enable them to go and select land; and they had come back disgusted, finding that the only bits of land left were of a very inferior quality, because those living in the locality, principally squatters, had already taken up all the country that was anything like available. Therefore those men had come back simply disgusted. I do not complain so much of the Act as of the way in which it is administered. In that respect I have a word or two to say with reference to the previous Act—the Land Act of 1876. A great deal of the opprobrium which gathered around that Act was in the Act was that Act was, in my opinion, caused by the manner in which it was administered by a previous commissioner. It was administered in such a lax and loose manner that some parties conformed to the Act while others did not, and those who did not conform to the Act got their titles just the same as those who did. It can be easily imagined what was the result of that when people saw that those who did not fulfil the conditions got their farms as easy or easier than those who did. But when the present Ministry came who did. But when the present annier, came into office there was a change. When parties made their declaration that they had performed the conditions, inquiries were made as to whether they had really done so, and it was found that in the majority of cases the conditions had not been complied with. Now, here is where the Minister for Lands did wrong at the commencement. There were parties, and plenty of them. who brought witnesses and made declarations which the Government accepted. There were other parties living beside them who had done more than the others had done, and who knew that they had not fulfilled their conditions; but they were too conscientious to swear an untruth, and consequently they were called upon to show cause why their selections should not be forfeited. What the Minister for Lands should have done at the commencement was to have prosecuted those who made false declarations, and then there would have been an end to the entire system. I found the Minister very good in cases of hardship-where the time was wanted to be extended. But it was very wrong to allow those who would "bolt" the declaration to receive their titles when the conditions had not been fulfilled, and in many cases too when it was within the knowledge of the Minister that those conditions had not been fulfilled. intend to take up much more of the time of the Committee, but I wish to say that I do not believe in the Premier's decentralisation scheme for the North in reference to finances.

I believe myself that that scheme is calculated to bring about financial embarrassment, and I likewise believe that it will not satisfy the North. I also think it will increase very materially an expenditure which the colony can very ill afford to bear at this time. In fact, I may say I would rather see separation take place than that we should have that decentralisation scheme in the North; and if we get separation at the right boundary—that is, not making Queensland too small—this colony would be very considerably benefited by it. You will remember, Mr. ably benefited by it. You will remember, Mr. Fraser, and every old colonist will remember, that when Queensland was separated from New South Wales we wanted separation at the 28th parallel; but we got it at the 30th parallel. Now, if it is within the power of the Imperial Government, which it is undoubted by the constitution of the second of the seco edly, to give us separation, they can adjust the boundaries and give us separation from New South Wales at the 28th parallel, which we claimed at the time separation was granted; and if that were done, and we were allowed separation at the right parallel at the North, I am fully satisfied that Queensland would be as good a satisfied that Queensath would be as good a colony as any other. I look upon the matter in this way: that I am sure that the Premier intendstodeal honestly, and uprightly, and fairly, and, according to his lights, in the best possible way for the general interest; but I have come to the conclusion that nothing will satisfy the North but separation, and the most that we can do is to keep off the evil day for a short time. I do not agree with the views of the hon. member for Stanley, Mr. Kellett, in reference to the amendment proposed by the leader of the Opposition. I think, Mr. Fraser, that the Government could not manage the finances of the colony when it was within their power to do so, and when it was within the grasp of any number of Ministers to do so. We have laid a great deal upon the shoulders of the bad seasons, and perhaps a good deal is attributable to that cause; but I am one of those who think that the cloth ought to be cut according to the quantity there is. Tradesmen have to face bad seasons, other business men have to face bad seasons, and why should not the Government face bad seasons? Any Government could hold office—the simplest Government in creation could do so-if they could come here year after year and impose fresh taxation. What Government would fall under such circumstances as that? I say that the present Government have shown the House and have shown the country that ever since they have been in office their deficit has been increasing, and the sooner their friends remove them from office the better. And it would be an act of kindness too. They would be relieved of very great difficulties, we all We have experienced the same thing This is not the first time that governknow. before. ments have got involved, and made promises to enter into things, and when the time came for keeping those promises they were very much better for being removed. We do not know what expenditure may be involved in the future in reference to this Australian squadron and other things likely to turn up, which the Premier noticed, and said there was nothing done in regard to them at present. But when things are entered upon we shall have to deal with them. I maintain that if the present Government remain in office they will be in a poor position to deal with them. They will have to accept them because they are accepted already; but if another Government comes in we shall be at liberty to deal with these matters in the very best interests of the colony. I hope hon, gentlemen will not stultify themselves in such a way as not to give a vote according to their own convictions.

Mr. JESSOP said: Mr. Fraser,-I feel that it is my duty to say a few words on this subject before it is disposed of. I do not intend to say very much, as I am speaking under very great difficulties; but I wish to express my dislike to the proposed land tax. I do not think that the time has yet come when this country requires such a tax, and I believe it will be unjust to have it as represed by the present Carent. have it as proposed by the present Government. It will do away with a large amount of dealing in land, it will injuriously affect capitalists, and people who have worked hard for a number of years and by frugality have saved money which they have invested in lands. It will place a certain amount of power in the hands of people who have no property, and never will have, who do not want to accumulate property; people who if they had property given to them would spend it, squander it away, and never be able to contribute anything towards the revenue of the colony in the form of a land tax. I think, sir, that if any tax at all is to be imposed it should be a general property tax, one that will affect all classes of the community alike. I do not intend to speak with reference to any other subject. shall leave alone the matter of separation, and of protection and many other subjects that have been touched upon, because I think it will be a been touched upon, because I think it will be a fair thing to speak upon them when the proper time comes. I might say a great deal on the subject of land taxation, but it would be, to a large extent, a repetition of the words and sentiments of previous speakers; therefore I shall go no further than express my own opinion upon it. I object most decidedly to a lead to and believe that a large very solving the land tax, and believe that a large majority of the electors of the colony will object to it. I have listened very carefully, sir, to what hon. members have had to say, and I must congratulate the hon. member for Bundanba, Mr. Foote, upon the speech he has just made. It is certainly the best speech I have ever heard him

HONOURABLE MEMBERS: Oh, oh! Hear, hear!

Mr. JESSOP: When I say that, I can assure hon. members that I am in earnest; I do not say it as a joke. I say it is the best speech he ever made in this House so far as my knowledge goes. He has plainly told us that he, one of the staunchest supporters of the Government, has changed his politics, and has come round to look upon things from a sensible point of view. He has shown us that he is no longer to be led by the nose by the Government, or to be dictated to by them. He has seen the error of his ways, and has been open and candid and honest enough to admit it to the House. He has told us plainly that he does not believe any longer in the Government.

Mr. ALAND: That he is leaving the sinking ship.

Mr. JESSOP: At any rate he says that he does not want to be led any longer by the Government; that they are wrong in their policy—not only their land policy, but their works policy—and in their expenditure. I think, sir, that that is the best and most sensible speech that has been made from the other side of the Committee. The hon. member for Toowoomba may laugh, but I am not laughing. It is no joke—it is a serious thing; and I again congratulate the hon. member on his speech. Now sir, I expected that a good many members on the other side would have something to say on this question, but they sit still; they will not say anything. We want an expression of opinion from them as well as from hon. members on this side, and I hope they will give it. I wish now to say a word or two about the Land Act. I hold that that

Act has been an utter failure, inasmuch as it has failed to settle people on the land, failed to bring any revenue into the Treasury, and failed to give satisfaction to the people. It has done all these things, and I hold that it has been a great mistake; that for every penny's worth of good it has done it has done a pound's worth of harm throughout the colony. The people generally do not like it, but are decidedly opposed to it; but still they have to grin and bear under the heavy penalties it has placed upon them. It has caused obstruction to all kinds of bona fide settlement. It has done more than that; it has reduced the value of freeholds in a great many instances by as much as 200 per cent. I could give illustrations which have come under my own notice within the last six or eight months where land which was bought for £2 or £3 an acre has been so reduced in value by the operation of the Land Act that it is almost impossible to realise it at any price. I may mention one instance. Three young men took up some land; they paid £1 an acre for it, fulfilled all conditions, fenced it in so that a wallaby could not get in, subdivided it, stocked it, built windmills, houses, woolsheds, and all the appliances for working a large selection. Then came bad seasons and trouble; they were foreclosed upon by the mortgagees, and this land which had actually cost them £1 an acre for the purchase, 10s. an acre for fulfilment of conditions, and at least another 10s. in improvements, making £2 an acre altogether, was actually sold the other day for less than 15s. an acre, with a large amount of stock, both cattle, horses, sheep, implements, and so on. What is the reason of this? The reason is simply that the people say they will not buy these lands—that they can rent land at a much cheaper rate.

### An HONOURABLE MEMBER: Hear, hear!

Mr. JESSOP: That "hear, hear" is all very well so far as that portion of the programme goes, but these men had to suffer from the Land Act; they have lost every penny of the money they had; they have lost every penny of the money they had; they have become insolvent, and that is the effect of the Land Act. I know that for a fact. I will not mention names, because it would not be fair to the parties, but that is not a solitary instance. It is merely one of a great many that I know of. I can mention several instances of the same kind where thousands and hundreds of thousands of pounds have been invested in land, in improvements upon that land and in stocking; but the people, having had to encounter a few bad seasons, have got into trouble and have been sold up. But the mortgagees cannot sell. In some instances they will not take possession, but when they do they cannot realise on the property. A man with £1,000 says, "I will take up 500 acres at £2 an acre," which used to be considered a very low price for grazing land in our district; but in consequence of the difficulties he meets with he finds it better to take up 4,000 acres under the Act of 1884, which he can get for the interest on his capital, say £50. Now, how does the revenue benefit by that transaction? I am very much afraid that it does not benefit at all. The selectors pay their rent for one or two years. They will not improve the land. They will not fence it, and eventually they forfeit it and re-select it. That is one of the many results of the Act; it has reduced the number of bona fide selectors, and men who have held land for twelve or fifteen years cannot now sell it, nor can the mortgagees sell it. sen it, nor can the mortgagees sen it. The securities are worth nothing, and the land is worth nothing to the original selector. I trust that the Minister for Lands and the Government will see their way, if they remain in power-some say they will and

some say they will not, but that is a matter which will be decided probably to-night—I trust that they will see their way to amend the Act. I can bear out the remarks made by the hon, member for Fassifern that some of the land has been classified in a very unfair manner. Some of the best has been singled out and only Id. or 1½d. per acre rent charged upon it, whilst inferior land has had a higher price put upon it. I say that that is unjust and bad administration; but the Government say that they have their agents whom they send out to inspect the land, and that they put the value upon it. I shall not go on any longer and speak of the general policy of the Government. I shall vote according to my conscience, and record my objection against the land tax. I think it is premature; it is not wanted at present, and is unjust and unfair from one end to the other.

Mr. ISAMBERT said: Mr. Fraser,—Of all the speeches made upon this motion, even the Premier's speech not excepted, none was so much to the point as the little short speech of the junior member for North Brisbane, Mr. Brookes. I do not think there is any speech of his on record which is so much to the point as the short speech he has made on this subject. He clearly pointed out that the crisis that is now impending, and with which the Liberal party is mixed up, is the consequence of former action by breaking away from time-honoured colonial policy as a whole. And indeed it is not a singular crisis or an unexpected one, but is the sequel to the crisis that took place in 1883, when the late Administration were replaced by the popular vote. During the last two sessions I criticised the financial policy of the Government perhaps more severely than any member of the House, and the fault I found with them was that they did not sufficiently and completely divide their policy from the policy of the other side. In speaking on the subject I defined it in this wav :-

"It seems to be the misfortune of the Liberal party that whenever they are in power the finances of the colony show a deficit, and that is quite natural, for, as I said last year, they cannot distinguish between a colonial policy and national policy. The colonial policy in the early stages of communities such as these is to make money as fast as possible, but when a community becomes established it is necessary to adopt a different system; to have regard to the many and not to the few. The few are always anxious to use the many, but in a settled community the proper principle is the greatest good for the greatest number."

Now, in my criticism on the policy of the Government for the last two years I predicted exactly what has taken place.

An Honourable Member: Another prophet! Mr. ISAMBERT: I predicted that there know very well that sound common sense would not hold reign until it was forced on the members of the House, I predicted that a deficiency would take place, and that a good deficiency would take place. Iustead of being dismayed with a deficiency of half-a-million, I consider it is about the greatest blessing that can happen to the colony. It will open the eyes of the people, and it will open the eyes of the members of this Committee. I know very well when I criticised the Government that the Premier was very clear in his views, but he had supporters to prevent him from stating his views clearly. When he took reign he could only touch half the question that had to be solved, and now the sequel has come; a more rational policy has to be enforced, and the system of disposing of the patrimony of the people has to be done away with. The aristocratic party knew better what they were about than the Liberal party hitherto. They knew that their policy was not sound; it was against

the good of the people; but so long as they could cajole the people into the belief that they were their friends, that they saved them from taxation by squandering the public estate, so long were the people satisfied. When the Treasurer of the late Administration was short of money he told his Land Minister, "I must have so meany thousand pounds" and the must have so many thousand pounds," and the Land Minister had to take his carpet-bag and go to Victoria and hawk the lands of Queensland about. Did those land sales meet a demand that existed for the buying of land? I say no. Those land sales were forced upon the unfortunate pastoral tenants. I cannot understand how any sensible man in this Committee can advocate that the lands should be forced at a greater rate for sale by auction than has been the case within the last What little land was offered for few years. auction during that time was scarcely saleable, and if any more were offered it could only have been forced into the market by the old dodges, by compelling the squatter to fall into the hands of the capitalists and buy his run in order to save his runs. The lands that are at all saleable are the very lands chiefly desirable for the settlement of the people, and therefore the advice to replenish the Treasury by "a more vigorous administration of the Land Act," as the late Colonial Treasurer expressed it, is about as illogical advice as could be tendered. The old policy was to take possession of foreign countries, and enslave the coloured native races, and thus raise cheap produce for sale to people and thus raise cheap produce for sale to people on the Continent having a higher civilisation and better requited labour. On that policy was engrafted the Manchester "shoddy" policy. This is what was tried in America, but fortunately there were two kinds of people there. One class in the South favoured the old slavery valing, and the other in the North the Purity policy, and the other in the North, the Puritan Fathers, had higher aims in view—the highest aims a people could possibly have—and, thanks to those sterling men, America was saved to European civilisation. What is the civilisation of slavery when weighed in the scale of humanity? What is it worth in the case of English colonies where the policy of cheap labour by enslaving the native races is adopted? Why, they are not able to raise a single sixpence in the London market. When the sugar industry, with all the cheap labour they could get for it, commenced to totter through the competition of Continental beet-root sugar, the planters of Barbadoes had no better remedy to propose than to introduce the central mill system, and divide the lands amongst the natives and apply for a loan of a million and a-half to effect their proposal. This million and a-half to effect their proposal. This million and a-half they could not raise, and then they proposed that the British Government should guarantee the loan. That is the result of colonisation pure and simple as the capitalists desire it; it is sacrificing the high aims of humanity for monetary gain. In those countries millions of fortunes have been made, and what are they worth to humanity? Nothing; they are but blocks to progress and humanity, and those islands, instead of being a paradise where a happy and civilised people could live, are made a very desert for humanity. Now, when Australia was first settled, sentiment ran very high against slavery, and as the broad fields of Australia were favourable for pastoral purposes, and as sheep-farming was a favourite game, requiring very little skilled labour, pastoral pursuits became the order of the day, and they would have kept up to this direction to the day are the property of the day. time, but the spirit of emigration had entered into the European races. Very early Dr. Lang set the first sentiment going—the sentiment that animated the Puritan Fathers in America—and brought out sturdy immigrants from Scatland and England and Indian from Scotland and England; and I believe

they did more in giving a tone to our civili-sation than all the aristocrats or conser-vatives ever did. Then came the goldfields, and with the goldfields came a more democratic spirit over the country, and, thanks to this, the colonies have been saved to European civilisation. The last attempt to rescue the old policy was made by the late Administration through the land-grant system and coolie importations which they proposed; but, thanks to our worthy leader, he was the only man in the country who gave articulate expression to the sentiment and desire of the people, and saved the colony from this dreadful calamity. Having once adopted that step there was no going back, and the present crisis is the natural sequence I am rejoiced that the Premier has adopted a land tax policy and the encouragement of our industries as a means of saving the colony from the deficit. I do not think it is absolutely necessary to establish a land tax to prevent a deficit. I do not think much of this deficit. I consider a land tax is the greatest blessing that ever could happen to the colony. As the hon, junior member for North Brisbane has said, it would have been a blessing, and would have prevented a large amount of villainy to the colony, if this land tax had been established about twenty years ago; but "better late than never." If I were the Premier I would not be so very anxious to force this land tax now, when he has so many rotten sticks behind him who call themselves Liberals. I would not be anxious to force it through the House, but I would leave it to the good sense of the community, and take a vote upon the subject. I know what the response of the people will be when the two questions come before them—the land tax and the encouragement of our industries. I know an overwhelming majority of the people will support the policy he has laid down. To show how our colonial "Lords" were animated by a our colonial Lords were animated by a similar sentiment to the slave drivers of America, or to that of the Crown colonies of the Empire, until two years ago the proof was in our Statute-books in the shape of an Act which gives permission to the Government to introduce coolie labour; that was abolished only two years ago. The Government introduced this Act in 1862, but thanks to our enthusiastic immigration agent of that time, Mr. Jordan, who introduced thousands of immigrants from the British Islands and the continent of Europe under the land-order system, the country was swamped with immigrants, and they could hardly find employment. They furnished the cheap labour looked for, and so, for a time, this Act of 1862 became a dead-letter. Many of the immigrants who came here on the strength of the rosy representations made in Great Britain found themselves deceived, and loud were the complaints they made against my hon, friend Mr. Jordan. But after a time they settled themselves, and, becoming prosperous, were reconciled and contented with their lot. I doubt, however, whether a second edition of the landorder system will have very beneficial results. am glad that the Liberal party has ceased to be a lot of blind followers, led by a blind leader. I am very much rejoiced that at last a majority of the Liberal party have recognised what ought to be the Liberal policy of the country, and that we have a leader with sufficient courage to boldly announce that policy and do away with the makeshifts for manufacturing prosperity by large loans and reproductive public works. What have we got by this borrowing of money? Why, we shall have to pay annually a million of money for interest, and of the twenty or twenty-two millions that we have borrowed, I am sure that not three millions of the money have come into the country. Through our suicidal policy—

the policy of freetrade, of which the late Colonial Treasurer is the representative—what little good might have been done by borrowing money in the London market has become nugatory. Instead of getting the money out here, goods have been sent out in return for it, and the hon. gentleman had the coolness to go before his constituents and advocate borrowing money in England because the British public are in favour of lending, inasmuch as very little of the money was sent out to the colony, but came out in British goods or manufactures. It fact, it was encouraging British industries. Someone said at one of his meetings—I think it was at Red Hill—"I wish some of that money would come here and encourage our industries." That was the plain remark of a working man in the crowd, and I believe he was more of a statesman than our late Treasurer. Then, again, we have been manu-facturing prosperity by immigration. I am positive that if we adopted a proper policy we could do away with free immigration altogether; we could render this country so prosperous that it would prove such an attraction to intending emigrants from England that we should thave twice as many immigrants coming as the colony could possibly absorb. But it is a mistake to force immigration by the free system we have hitherto adopted. I know for a fact that many immigrants from the old country are retarded from coming by that system. They look with suspicion on a country which has to give free passages in order country which has to give free passages in order to induce people to come to it, and say there is slavery behind it. "How," they ask, "can a country pay the passages of men at £16 a head without having slavery in view." And when they arrive here they are surprised to find that they arre as free as anybody can be; in fact, far freer than they were in the country they left. Then we have attempted to manufacture prosperity by reciprocity. The Liberal party when in power in 1877 tried it, and if they had succeeded would have effected the very opposite to prosperity. Now there is another attempt, and I hope it will share the same fate as the last one. The next member who touched on the true cause of the deficit was the member for Townsville, Hon. J. M. Macrossan. At first he professed to tell the Government very explicitly what they should do, and how they should remedy the deficit, and then said it could be done without reducing the salary of any Civil servant or dismissing anyone. On that point, however, he said very little. But when he stated that want of circulation was the cause, then he put his finger on the real sore, which is the cause of the depression and of the present deficit. I know for a fact that he believes in the principle of encouraging native industries as well as any member of this Committee, and that is the reason why he said that the present state of things is due to want of circulation. As it is, at the present time Queensland is like a barrel tapped on both sides and cobra-eaten with a thousand holes and nothing put in at the top, at the bung, except the proceeds of goldfields and the bung, except the proceeds or goldneds and pastoral pursuits. Is it any wonder then that our purse is empty? We boast that we are the freest community in the world, but as long as we depend on foreign countries for our supplies so long is our boast of independence and liberty a very hollow one. With regard to the late Treasurer, he chiefly blames the Minister for Leads for not administering more vigorously Lands for not administering more vigorously the Land Act. I feel quite certain that if the hon gentleman had paid as much atten-tion to his department as the Minister for Lands has paid to his the deficit would not be so large as it is. We are told that last year was very much depressed. In looking through the

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consumption of luxuries I do not find that it was so. It must be understood that the duty on these luxuries is not paid in advance, but that duty is paid on no more than comes into actual and immediate consumption. I find, then, that in the year 1885-6 there were consumed 560,090 gallons of spirits. In 1886-7 there were consumed 568,972 gallons, being an increase on the previous year of 8,882 gallons. That is certainly not a sign of depression. In 1885-6 the amount of imported and colonial beer, bottled and bulk, was no less than 2,495,527 gallons, and in the last financial year the quantity was 2,929,661, or 434,134 gallons more than in the previous year. Now, is that a sign of depression? Again, take another luxury—tobacco. In 1885-6 we smoked 951,629 lbs. of tobacco and 51,855 lbs. of cigars, and snuffed 957 lbs. of tobacco. In the last financial year we smoked 991,808 lbs. of tobacco and year we smoked 991,808 lbs. of tobacco and 55,498 lbs. of cigars, and snuffed nearly twice as much—1,801 lbs. In tobacco the increase in the last financial year is 40,179 lbs.; in cigars, 3,643 lbs.; and in snuff, 844 lbs. Is that a sign of depression and bad times? But when we come to the ad valorem duties they tell another tale. We are told that the imported value is less by £2, 427, 260, giving a return of about £60,000 less than was calculated upon by ad volorem duty. We see that the luxuries have all increased. What is the reason that the ad valorem duties should have decreased to such an extent, notwithstanding that we had --except on machinery—50 per cent. increase on our ad valorem duties? Is there anyone in the Committee who can explain this? It is the habit of British traders to understate the value of goods and to send salted invoices; and in that way the Custom House has been robbed of many thousand pounds.

#### Mr. FOOTE : No.

Mr. ISAMBERT: I say yes. I know that a friend of mine, when he commenced importing, got two invoices, one for half the amount he paid for the goods. On inquiring what was the reason for sending the two invoices, he was informed it was the practice of the trade.

# Honourable Members: No.

Mr. ISAMBERT: Hon, members may say "No." This friend of mine sent home to his commercial friends that he was not going to use such a trick—that one invoice was sufficient for him. I do not say that all traders are dishonest, but I say a good many are. A sub-collector of Customs told me that he actually saw a salted invoice for one-fourth the value of the goods. That trader also declined to make use of it, and said that one invoice was enough for him. Now, this is not a new invention. Here is a book, by List, on "The National System of Political Economy"—a book which I would advise every member of this Committee to read carefully and study, in order to get better ideas on what is understood by freetrade and protection and trade practice. I find on page 61—I will only read a few lines :-

"According to Anderson's testimony, the English even in those days"—

# That is, in 1703-

"had become such adepts in the art of understating the value of their goods in their Custom-house bills of entry that in effect they paid no more than half the duty chargeable on them by the tariff."

If hon, members want proof that it is the general practice, I would point to the controversy that has taken place in the papers, pointing out that while the woollen mills in Ipswich pay 10 per cent., the Victorian mills, under a protectionist policy, could not pay dividends. The Ipswich mills were shunned by importers, and the game was a losing one, so at last they were compelled to

go direct to the public and establish clothing factories, and from that time they prospered. In Victoria the tax of 25 per cent. on all woollen goods imported was no protection what-ever. What with shoddy imports and salted invoices, that tariff is not worth a 5 per cent. specific duty. I am convinced that if our 7½ per cent. ad valorem were calculated on a fair article at a fair value and converted into a specific duty, chargeable at so much per yard or pound, it would give infinitely more protection than the imaginary 25 per cent. in Victoria. That is the secret of our receiving less under a  $7\frac{1}{2}$  per cent. duty than under one at 5 per cent. It was not worth while to salt the invoices for 5 per cent., but at 7½ per cent. it is an inducement. If anyone should be mad enough to introduce a 15 per cent. ad calorem duty, I foretell that we shall get less revenue with a larger harvest of corruption and fraud. The late Colonial Treasurer is engaged in commercial pursuits, and I ask him, can he be a stranger to these malpractices in the Custom House, not only in this colony, but throughout the civilised world where ad valorem duties are imposed? I say it is wrong on the part of the Government to allow ad valorem duties to exist at all; it is wrong to the Custom House officials to place them in this undesirable position of having constantly to accept false invoices; and it is wrong to honest traders to bring them into an unfair competition with dishonest traders. When one does this with dishonest traders. the others have to follow suit, just as when one dishonest captain in the South Seas took to malpractices the others had to follow suit. Nothing is so contagious and demoralising as having to follow suit in dishonesty in order to succeed in business at all. I am sure that this land tax is not necessary. If the Premier will pass the necessary legislation of this session, and refer the questions of land tax and protection to the country, before the end of twelve months he will see his deficit dwindle down wonderfully. prosperity will again return to our colony, more real, more substantial, than it ever was before—more substantial than if we sold half our public estate in one year. Though I do not consider a land tax necessary to make up the deficit, yet I consider it absolutely necessary as a principle, because without a land tax it is impossible to work any Land Act satisfactorily. The present Act has many defects, and we cannot properly remedy those defects unless there is a land tax. Even with a surplus in the Treasury, a land tax.

Even with a surplus in the Treasury, a land tax
would be advisable. I shall have much pleasure
in supporting the policy of the Government, and I am proud to see that at last the Premier has, as many of his friends say, come out of his shell and adopted a truly national policy, which I am perfectly sure the people of the colony will endorse at the next general election.

Mr. DONALDSON said: Mr. Fraser,-I have no intention of replying to all the arguments used by the hon member who has just sat down. He has travelled not only over every subject it is possible to bring forward but over every country in the world, and has praised every one except his own. The strongest arguments I have heard since the debate commenced against the neces-sity for any further taxation have come from him, and if any arguments have been used in favour of freetrade I think they also came from him. He has given the best reasons for not resorting at the present time to land taxation as well as for keeping in the groove of freetrade; and he has given them in the strongest and most forcible language. I do not think it was his intention to have done that, but that was certainly the effect of his words. At this late hour, and at this late period of the debate, I have no wish to prolong the discussion; but I must certainly say that we have

got into a rather serious crisis, and we have a severe difficulty to face. I have not the slightest intention of going over any of the figures in regard to the Financial Statement which have been so ably treated by hon, members who have preceded me, but I wish to say a few words upon the remedy proposed by the Premierland taxation—and I wish to preface my remarks by stating in the first place that this tax will not touch me in any way whatever. I am not the owner of any land, and therefore should have no tax to pay. And I may further state that I am not an advocate for the wholesale alienation of land; if I had my way I believe the alienation of land would be less than it is now. At the same time I know that my views are in the minority, and it is not likely that we can the minority, and it is not likely that we can alter sentiment and human nature to such an extent as to prevent the alienation of land in this colony. Therefore, I am prepared to take things exactly as they are, and treat them, not as I would wish them to be, but exactly as they are. With regard to land taxation, every hon. member should know that by interfering with capital we touch a most sensitive question. you put a tax on land you certainly will prevent the trade in land. The tax will frighten people in other places from buying land and settling here, not so much on account of the tax, but for fear of a tax that may be levied in the future. That fear has had a bad effect in Victoria before now, bringing down the value of estates 50 per cent., not because people looked upon the taxation as burdensome, but because they considered that a higher tax might be put on in future; and it was some years before confidence was sufficiently restored amongst capitalists, and free interchange in land again took place. All that has occurred to my knowledge—and my knowledge happens to be limited. I have not had the advantage of travelling in other countries, or being a resident in other countries where a land tax has been in force, but I know that has been the effect in Victoria. The proposed tax, or any land tax—who does it fall upon? Does it not fall on the landlord? Most certainly it does, and the fact that it is falling on him will have the effect of reducing the value of the land. Every pound you take away by an annual tax from the owners will certainly have a depreciating effect on with certainty have a depreciating effect of the value of land. No person can gainsay that. Not only has it the effect of taking away the amount of the tax from the value of the land, but it makes capitalists nervous about investing in property liable to taxation. My investing in property hable to taxation. My chief objection is that the tax is premature in this colony. If we have only alienated about 8,500,000 acres of land, and the tax falls upon the greater portion of that, every one will admit that it must have a depreciating effect upon the value of that land. And if the landlord is the loser by it, I would ask who is the greatest landlord in this colony? Is it not the Government, the State, or the Crown? They, in short, own upwards of 400,000,000 acres of land; and if alienation is to be the law of the future—and I have not the slightest doubt it will be, though, as I have stated, it is not my wish that it should be-and if a land tax is imposed now, it will probably be increased in future. Will not that have a great deteriorating effect on the lands owned at the present time by the State?

The PREMIER: No.

Mr. DONALDSON: Undoubtedly it will, because the persons in future who will buy land will take into consideration that they have a large land tax to pay, and will not give the same value as f there was not a tax upon it.

The PREMIER: What then?

Mr. DONALDSON: The State loses the difference in the value they would receive for the land without a tax and what they would receive with the tax.

The PREMIER: And they get the tax. I do not see that they would lose anything.

Mr. DONALDSON: Another injustice is that persons who bought land prior to the passing of the Act will be taxed for all time, but the buyers of the future will be exempt, because they will take the tax into consideration when purchasing lands. Undoubtedly that is the case. I maintain that the present owners of land will be taxed to a far greater extent than those who buy land in the future, and that in the result the State will be the greatest loser by the imposition of the tax. To make myself thoroughly understood, I may say that I am not strongly opposed to a land tax when the time comes for it. I will go further and say that if I were to support a land tax it would be one on the same lines as that proposed by the Government, with this difference—and now I am going to take an unpopular view of it—that if a land tax is imposed there should be no exceptions; every person who owns land should pay the tax. And I will give my reasons for it. If a person owns £500 worth of land he can just as well afford to pay the tax upon it as a person who owns £5,000 worth. I admit that there should be exemptions under an income tax, because a certain amount of man's income is required for the support of his family, and it is therefore quite right that incomes under a certain amount should be exempted from liability to pay the tax. But there is a great difference with regard to land. One man may own £5,000 worth of land, and another may own £10,000 worth of bank shares. The latter escapes scot-free; he is subjected to no taxation whatever, while the former is taxed on the whole value of his property. Another reason why there should be no exemptions is, that it is a direct invitation to holders of small properties to put a tax on the holders of large properties. I know that not only the present Premier, but other Governments, have considered that it would be a popular thing to make sidered that it would be a popular thing to make exemptions, because the persons so exempted are only too glad to escape, and, by their votes, to pile the taxation upon their more fortunate and richer neighbours. I hold that that is bribery, Mr. Fraser, and bribery in the very worst form. I shall certainly always protest against exemptions of this kind, because, if a person is exempted from taxation he is not a good judge as to whether it should be put upon any other person or not. A man who put upon any other person or not. A man who pays a tax feels it, and that is the man who is competent to say whether it is a tax to be objected to or approved of. I have no desire, as I said before, to prolong the debate. I have given a few reasons against the imposition of a land tax. I believe it is premature, and that if it is carried the State will be the largest loser, if it is carried the State will be the largest loser, for the reasons I have given. With regard to the retrenchment policy of the Government, I think they are going to do a grievous wrong to the country districts, which will be the greatest sufferers by it. If the Preinier's proposal is carried to reduce or take away altogether the endowments to divisional boards, it will be almost impossible for the divisional boards to make their roads and keep up their staff by local taxation, more especially as taxation is growing heavier year by year.

The PREMIER: We do not propose to abolish their endowments.

Mr. DONALDSON: If I understood the hongentleman right, he stated that in the future, instead of a fixed endowment being paid to the divisional boards, it would be for the House to annually vote what amount should be distributed amongst the divisional boards of the colony.

The PREMIER: Hear, hear! That is correct.

Mr. DONALDSON: I do not wish to do the hon, gentleman any injustice, but in my opinion that amounts to about the same thing.

The PREMIER: Not at all.

Mr. DONALDSON: I think it does, and I will tell you why, Mr. Fraser. If, at a time like the present, when the finances of the country show a deficit of half-a-million, the Premier were to come down to the House and say that he proposed to give £200,000 or £230,000 to the local bodies of the colony as endowment, is it not certain that, with the majority he has behind him—I have seen them do it on previous occasions—he could fix the sum at that or any other amount he thought proper?

The PREMIER: No.

Mr. DONALDSON: Whatever the Premier proposed would be carried. I have seen these things before, and I have heard the arguments used on this land tax proposition. I have heard members on that side of the Committee get up and strongly condemn the proposition of the Government; and what are they going to do to-night? They are all going to vote against the amendment that has been moved by the leader of the Opposition.

Mr. LUMLEY HILL : Not all.

Mr. DONALDSON: Perhaps I am wrong in saying all, but nearly all are going to do so; and I venture to say that if the Premier were to say, "Gentlemen, I am not able this year to give as much as I should like to divisional boards, although it is quite possible I may be in a position to increase it next year; allow me to give one-half or one-fourth of the usual sum this year," the hon. gentleman's followers would support and carry it.

HONOURABLE MEMBERS on the Government side: No, no!

Mr. DONALDSON: That is my opinion, and I have very good reason for doubting the liberality of Parliament. I am well aware that these endowments have increased to an enormous amount—an amount larger, I suppose, than was ever contemplated by the framers of the Act, and certainly not by the present Government. It has increased by leaps and bounds year by year until it has grown to quite enormous proportions. I would go this far, that if the Government would fix a certain amount, say £200,000, or more, and let that amount be divided pro ratá between the divisional boards and shires, as was done in Victoria several years ago, those bodies would have a fair idea of the amount they were going to receive to enable them to carry on their public works. If that is not done, the House will be placing them in a very dangerous position. Another thing is that the bulk of the divisional boards are in the country districts, the members of which would certainly have very little influence in this House.

The PREMIER: Most of the country boards have plenty of money.

Mr. DONALDSON: Yes, thanks to the present existing conditions; but they cannot afford to have the endowment cut down. They have large improvements to make; many of them have incurred debt; and I am sure that the money given to them by this House has been, on the whole, well spent. Supposing that, like New South Wales, this colony was without local government, without

doubt the expenditure would be very much larger than it is now, and we should have the same rotten system that prevails there, where everything is done by favour and log-rolling. There are very serious objections to this work being done by the central Government. And yet, after all, the work done by the boards is really Government work, and is done for the public good, for the advancement of the colony, and for the development of the common prosperity. Therefore, by endowing divisional boards the State is merely contributing to the development of its own property. Another thing is, that the country districts are large contributors to the revenue of the colony, not only through Customs, but what is paid by passive the colony of the colony. toral lesses. What do they get in return? Really almost the only money distributed in the divisional boards. There is very little now outside of that. There may be a few police, and a post and telegraph office, and the mails. Not only this Government but every preceding Government has grudgingly given whatever is necessary in the country districts. But walk around Brisbane. What is done here with the public money? Go down the river. Is it not dredged at an enormous expense out of loan money? Mr. Fraser, walk along our streets, and look at the public buildings which are erected at an enormous expense out of loan; but if any country place were to ask for a portion of loan money to be spent for the erection of a decent police court it would not be able to get it. Country places are put off with the shabbiest public buildings of all kinds that it is possible to give. I do not say it is this Government only that has done that; it has been the practice in the past. It is the practice also in the other colonies as well as this. Therefore I wish to enter my protest against any curtailment of the endowments which would prevent divisional boards from doing the good work they are now doing. There is another measure of retrenchment proposed and that is by allowing the Marsupials Act to die out. I am not going to quote figures; I wish to be brief in this matter. The expenditure in this direction has gone up to £14,000 during the last few years, and during the present half of this year that amount has been reduced to £2,500, and I believe during the next half-year the amount will even be less. I have good reason for making this statement, and all this goes to show that the good work for which this Act was first passed has been almost accomplished. Marsupials are fewer to-day than they were at any time before the passing of the Act. The power given under that Act to increase the amount given for their destruction has enabled the different marsupial boards of the colony to reduce the number of these animals considerably. During the late drought large numbers of men as well as aboriginals were able to make a very good living when labour was scarce on the stations through destroying these animals, and large sums of money were made by them. The drought certainly assisted, through weakening the mar-supials, in reducing their number. I am con-vinced that to withdraw the Act at the present time will be grievous wrong to the colony, and it will be a great pity to allow the marsupials to increase to the extent that they did before, as will be the case unless we have a restricas will be me case timess we have a restrictive Act. I am sorry to say that I do not believe the pastoral lessees will take the proper steps to destroy them, because what is everybody's business is nobody's business, and consequently it will be neglected. One man, perhaps, desires to exterminate them, while his neighbour will not do so. Therefore, it is useless work for the man who is anxious to spend money, if he is not assisted by his neighbours. Take the

instance of my hon, friend the Minister for Lands. He would not allow a single dingo to be killed in the colony, but since the passing of the Act there have been nearly 10,000 killed.

The MINISTER FOR LANDS: You wanted

the Act applied generally.

Mr. DONALDSON: I never argued in favour of it being applied generally. I said it was for boards in the different parts of the colony to adopt the clause, and experience has shown that the clause has been very successful indeed. The majority of boards in the colony have adopted it, and a large number of animals have been destroyed. I hope that the Marsupial Act will not be allowed to die out or drop out of existence for another year to die out or drop out of existence for another year or two, because it will be a very small expense to the State in future, and it will decrease gradually year by year. Now, Mr. Fraser, I have spoken at much greater length than I intended when I rose. I have given my reasons why I are the wild for a lend tor at the waysont time. do not wish for a land tax at the present time, because I believe it is premature, and I have also given my reasons for thinking it is premature. The State will be the greatest loser. If time permitted I certainly would speak at much greater length upon other subjects, particularly the railways of the colony, but there is one thing before sitting down that I must refer to. When the Premier was delivering his Financial Statement he pointed out the very great loss that had now accrued in consequence of railways not paying, and, with the most imploring voice, he spoke to hon, gentlemen, and asked them in future not to press their railway claims. I must confess that at the time I heard it, and after the figures he placed before us, I had a great deal of sympathy with him. But what did he do himself only two or three days afterwards? Did he not go to Warwick, and there promise two of the strongest political railways proposed under the Land Act of 1884? Was that decent, after imploring hon. members of this Committee not to press their railway claims? I was surprised, Mr. Fraser, when I read it, it being only so recently before that he had asked hon members not to press for the construction of railways, which were only landing the colony into difficulties. I know that I am speaking in a hopeless case, I am perfectly well aware that the amendment of the leader of the Opposition will not be carried, and I am also perfectly well aware that the land tax proposals will be carried; but I certainly feel I should not be doing justice to myself, nor yet to my constituents, nor to the colony as one of its representatives, if I were not to take this opportunity of raising my voice and protesting against doing what at this time is, in my opinion, premature.

Mr. SALKELD said: Mr. Fraser,-The hon. member for Warrego informed us that he was going to say something that would be unpopular in regard to the land tax. It would not be a popular tax with the hon, member's constituents. Mr. DONALDSON: My constituents will

not have to pay.

Mr. SALKELD: Somewhere else they will. I do not think it would be an unpopular measure to oppose the land tax in the hon, gentleman's constituency—I think it would be very popular to oppose it. I do not intend to keep the Committee longer than a few minutes; but I would like to point out that we should bear in mind that we have at the present time a large deficiency to meet, with the prospect of an increasing deficiency. We know that additional taxation is not very popular; but we have to make both ends meet, and the Government must find ways and means to meet their expenditure, or else they must reduce it. I must confess that I am not thoroughly convinced by the arguments of the

Premier in regard to the impracticability, if not impossibility, of retrenchment. I am not at all satisfied that it is impossible to retrench any further than has been done. Still I do not believe it would be possible to retrench sufficiently to meet the deficiency which has already accrued, and the possible one in the future know it is a difficult thing to reduce expenditure; we have had experience of that in this Committee over and over again. It is a difficult thing to induce a Government to retrench in the way of expenditure, and I am quite sure that whatever the leader of the Opposition means by his amendment he is not intending retrenchment. I do not for one moment think he means that if his party were in office they would commence such retrenchment. There are several items that I believe could be very well reduced. I believe that we could reduce in our Defence Force, not to the extent the hon, member for Fassifern has suggested—to sweep it away altogether, because I have always believed that we ought to have a volunteer force; but I think that our present force, as the system is now carried on, is going to be a huge incubus on the colony. I feel persuaded of that year after year more and more. Then what is the ex-Treasurer's remedy for the present condition of the finances? He does not believe that we can retrench further than we have done, and his proposal is to use the clause in the amended Land Act and sell fortyacre blocks and so fill the Treasury. That, sir, I think is one of the weakest arguments I have heard in this House for a long time. The forty-acre clause was not put in the Act for that purpose. It was never intended that the Government should sell our agricultural lands in fortyacre blocks, but only to sell scraps and ends of land, and, as one member interjected, pieces of land for churches in the country districts. I think that was a very right thing to do, and I do not think any damage could be done in that way; but to allow the Government under that clause to sell our fine agricultural lands to fill the Treasury would be a very serious mistake. That is the proposal of the late Treasurer. Now, we must not forget this: that in the past very great harm has been done to the colony by the alienation of our agricultural lands in large areas, and the alienation of some of our best grazing lands in large areas has not been beneficial to the country. But the greatest damage has been done by the alienation of our rich agricultural lands in large blocks to be locked up. It has blocked settlement in all directions, and I know that in the West Moreton district alone there are large areas that have been subdivided and sold at an enormous advance. There are lots of land that were taken up at 10s. and 15s. an acre that have been sold at £8, £9, £10, and as high as £12 an acre—unimproved lands. Now, sir, I believe that this land tax proposal of the Government will be one of the best remedies, or will have a tendency to remedy extravagance in expenditure. I believe that whenever it is practicable, direct taxation is the most just and best system to adopt. The hon, member for Warrego objects to putting a tax on land already alienated, because he thinks it would be unfair to those who have bought it, but immediately afterwards he said he admitted that if all the land were sold, or the bulk of it, he would not have any objection to a land tax. But there is no difference in principle whatever. And he condemns the exemption clause. sir, I believe the real reason for the exemption clause is this: We have been trying for years to settle people on the land; the more settlement we get the larger the revenue through the Customs. Last year the revenue through Customs was at the rate of £3 10s. 5d. per head of population, and I think any person who will study the matter will see that the working men who are receiving 5s., 6s., 8s., or 10s. a day, and who, with their families, have no property except perhaps the cottage they live in, at present pay far more thought in the property in the pay far more than a first bary of the part in mean than the than a just share of taxation in proportion to the benefits they derive from the Government—far more than those persons who own large and valuable properties. In many cases I know of a working man who does not get more than £100 a year has a cottage worth £150 or £200; he pays as much to the Government as a man with £100,000 worth of property. I do not mean to say that that is generally the case, but there are cases to illustrate it, and that is the principal reason why it is thought right that the exemption clause should be inserted. I suppose all hon, members admit that it is wise to exempt improvements on property—not to tax improvements. We have adopted that principle already. We want improvements made, and it is not fair to tax them.

Then as to the exemption being on properties under £500, I believe that will work very fairly. Whether £500, or £400, or £600 is the right maximum I do not know, but that is a matter of detail. I believe £500 is about a fair thing to exempt those who are already sufficiently taxed through the Customs for the advantages which they derive from the Government. The hon, memderive from the Government. The hon, member for Warrego made special reference to the taxation of large properties in the country districts, but he should not forget the benefits those districts have derived from railways and other public expenditure. I find that in our Post and Telegraph Department there was a loss to the country last year of ment there was a loss to the country last year of £153,000. You can send a telegram from here to the far end of the colony for the same price that you can send one to Toowong. It is the same with a letter. The hon, member must bear in mind that a very large amount of the loss that arises from the working of the Post and Telegraph Department is incurred through the country districts. I do not object to that. It should be so in the nature of things, and it is should be so in the nature of things, and it is perhaps wise that there should be one tariff right through the colony, but still we must bear that fact in mind. And if the country districts derive benefits of that kind they ought to be prepared to contribute to taxation. The Defence Force costs about £50,000 a year, and what is it really for? Of course, it does protect small holders of property, but it is to protect property at large. Property derives more benefit than anything else from a defence force and the expenditure necessary in that direction. Then with regard to our railways. It has been objected that property in Queensland is going to be heavily taxed because it is valuable. But what has produced the value of those properties more than public expenditure on railways and immigration and other matters? They have immigration and other matters? They have been very powerful factors in advancing the value of property in our centres of population, and it is a very reasonable thing that they should be called upon to pay. The ex-Treasurer indicated that he would have been more in favour of the tax if, instead of being upon value, favour of the tax it, instead or being application it had been upon area; but that would have monstrous affair. To charge been a most monstrous affair. To charge a man with 500 acres, away perhaps from all communication from railways—a man who never used either post or telegraph office, who had not got even a school near him-I say to charge him the same as a person located along-side a railway, upon the same area of fine rich land, would be monstrous, especially in places where one quarter of an acre would be worth six, eight, or twenty square miles in another locality. Isay that would be a most unjust form of

taxation. The question has been taken up as to making any exception at all, and the income tax was quoted as a case in point. I believe, sir, that the Queensland Legislature, and, in fact, all the Australian Legislatures, maintain and recognise that it is their duty to legislate with regard to our public lands for the public good; to induce settlement—to induce the good; to induce settlement—to induce the land, which is public property, to be put to the best possible use for the country in general. We have acted upon that again and again. All our Statute-books are full of it. We have endeavoured in every way to restrict the accumulation of large estates, and especially to prevent them from being locked up idle. We have legislated rom being locked up idle. We have legislated in that direction continually, but some people have a perfect horror of interfering with property. They do not mind putting a tax on a man's tea or sugar or clothes, so long as that sacred institution "property" is not interfered with. That instinct is strong upon some people, but I hope the Government will stand firm by their proposels and if they are stand firm by their proposals, and if they are defeated that they will immediately take the sense of the country. I certainly should like to see the Redistribution Bill passed before we do go to the country; then if the policy of the Government is wrong they will have to give place to someone else; but I believe a give place to someone else; but I believe a great majority of the people have been for a land tax for a considerable time. It was only a matter of when it was wise to propose it. Now, a great deal of blame has been put upon the Land Act of 1884, but I do not think so much blame is due to it. There may be the search blaze above the search blaze above in the search of it. be some blame due to the administration of it, but the administration has been honest. Men are not always wise, and heads of departments may have lacked judgment, but I believe that really the Actisnotyet understood in the country. The hon. member for Fassifern told us that he talked nothing but protection when he was up for election in the Fassifern district, and that at the Burnett election he talked nothing but Land Act. Well, it requires a clever man to talk about what he does not understand; it takes a man of a certain amount of ability. I remember hearing the hon. gentleman talking about the Land Act at the time of the Burnett election. I listened to him for some time, and I knew he was misstating the Act. I therefore asked him if he had ever read it, and I am quite certain that at that time he had never read it right through. He had taken the newspaper reports for his guide, and that was the result. Many people take the garbled reports appearing in newspapers and believe them to be true. I believe also that a great deal of misapprehension has been caused by what I must say is the unpopular administration of previous Acts, and the hon. member for Bundanba was quite right when he said that a great deal of the odium which had fallen upon the Government was caused by the adminis-tration of the old Act. That is so in the localities I know most of. If there had not been such a sudden change from the laxity of previous administration to the strict administration of the present Government, the Act would not have been so unpopular. But the whole odium has been put upon the 1884 Act, and the both man been put upon the 104 Act, and the hon, member for Fassifern has done his share to put it upon that Act. I hope when he speaks about protection he will know something more about it than about the Land Act. I see he is going to increase the revenue from Customs by raising £5,000 on butter without increasing the cost to the consumer, and if he can manage that he is the man for the Treasury. I will not detain the Committee any more, but I hope the tax will be carried and that we shall soon have an opportunity of looking our constituents in the face and letting them know who is who.

Mr. ANNEAR said: Mr. Fraser,-I would not like this debate to come to a close without making a few remarks on some of the speeches and statements made during it. I believe I am the first member in my district who has spoken during the debate, and I take this the first opportunity of expressing my great regret at the loss that the party has suffered by the death of the much lamented Minister for Works, Mr. Miles. I also much regret to think that a gentleman who has always been a sincere friend to our district should at this stage see proper to desert the ship in which he has been such a good officer for so long. Lam sure the hon, gentleman has acted at all times with a due regard to the justice which should be dealt out to that part of the colony of which I have the honour to be a representative. Now, we are met at the present time with a deficiency, and I have not heard many hon, members on either side of the Committee suggest in what way it has been brought about. It is well known that this colony suffered three years of drought of the most unparalleled severity, and it finished up with a flood. It is very plain, to my mind, why the revenue has not realised the expectations of the Treasurer. We have also seen how the railway receipts throughout the colony have fallen off. In the year 1883-4 we had 1,341 miles of railway open. The receipts were £582,641 16s. 8d., and the net revenue was £263,525 13s. 4d. Now, in the year 1886-7 we have 1,621 miles opened for the total receipt of £651,922 8s. 5d., while the net revenue is only £129.496 18s. 8d. While we have 480 miles more open, the net revenue is £134,028 14s. 8d. less than it was in the year 1883-4. Now, I think that must clearly show to hon members how a great part of the deficiency has come about. The railways, we are told, do not pay, but they are, in my opinion, as regards their paying capacity, not judged on a proper standard. There are many industries in this colony which are carried on at a profit which could not be carried on were not railways in existence. You cannot carry on coal-mining at a profit without railways. You cannot mine for gold in a profitable manner if you have not railways to carry the heavy machinery and stores that are required in such large quantities. I am quite convinced, Mr. Fraser, that the time is not far distant when every hon. member will be fully satisfied that we have gone in the right direction in constructing so many railways as we have throughout this colony. I will now refer to the Budget Speech of the Premier, which, to my mind, shows that things have not been going on as they ought to have The Premier says:-

"The Estimates are framed with economy, and I can assure hon. members that they have been framed with very great care indeed."

# He says also :--

"I find that this rule is violated, and some of the officers under Government do not seem to recognise that there is such a rule."

The rule the hon. gentleman referred to was that no sums of money should be paid away unless they formed part of a vote for which the approval of Parliament had been obtained. The hon. gentleman, in referring to the Railway Department, also says:—

"For instance, I will refer to a department I have particularly had occasion to investigate in francing the Estimates of Expenditure. I mean the Railway Department. Certain amounts are put down. They are very careful there and do not spend any more than is given them; but they always spend it all. On consultation with the Commissioner I found he was satisfied that they could do with less, if they only have less given them to spend, and if they are told positively that

they must not spend any more than is set down for them. The result is that I find that the Railway Department, with a largely increased extent of lines to look after, can be conducted for about £5,000 less than the amount expended last year."

I do not think that is altogether a very satisfactory state of affairs. It shows there is great laxity somewhere, and especially on the part of the heads of departments, if they spend whatever amount is voted, whether it is required or not. From what I have myself seen of the railways of the colony, I do not think more money has been expended upon them than was necessary, having a due regard to the safety of the public. I am very glad to see the railways are showing much better returns than they were, and I believe we shall get back to the sound state of affairs we had in 1883-4. I can see the returns are better from the weekly reports, which show that the returns for some time exceed by a considerable amount the returns during the corresponding period of last year. I will call hon, gentlemen's attention to the largely increased expenditure that has taken place since the year 1878-9 in respect of endowments to divisional boards. I am sure any hon, member travelling through the country will agree with me that the time has come when the Government should grapple with this question and say that the lavish expenditure of money throughout the different districts of the colony shall not be continued. When hon members passed the Divisional Boards Act, they never for one moment thought the boards throughout the colony would erect palatial offices, costing hundreds of pounds, when their business could be as well conducted in a four-roomed cottage. What does the endowment expenditure amount to? In 1881 it amounted to £46,107 14s. 6d., and in 1886-7 it amounts to £162,814 11s., and that money has not been spent with that economy which ought to have been exercised in its expenditure. I saw the employés of a board making roads in one district the other day, and they were breaking up the metal much smaller than is used for a turnpike road in the old country. That cost 7s. 6d. a yard, and showed they were not by any means hard up, and had plenty of money when they could spend it lavishly in that way. I am very pleased to see the Premier at last come down to the House with a definite policy, which I believe is the policy for the country. The hon. gentleman said the other evening-

"I believe that our fiscal system altogether requires revision. I do not know that it is at the present time based on any principle whatever; whether it is based on the principles of frectrade or fair trade, or any other trade—I really do not remember. I was not in the House when it was established, but I believe, at all events, that it was founded simply with the idea of raising revenue. But I believe another use may be made of the necessary evil of taxation."

The Premier came to the decision that the time has arrived when we should revise the tariff in this colony. I think so too, and before I sit down I shall endeavour to show how the Government of Queensland have for many years departed from what I believe should have been their first duty; and that in my opinion is to protect the interests of the people of this colony before the interests of the foreigner. What we have been doing is to protect the foreigner against the interests of our own people. There is a matter I referred to before, and what I stated then I believe was correct, when the saw-millers of Queensland were asking an exorbitant price for their timber. What have we seen since? We have seen that dozens of saw-mills have been erected both in the South and North and there is now no fear of their getting the fancy prices they asked for timber. With the competition there will be a fair price. I mentioned this matter in the House and privately to the late Colonial Treasurer, but without any effect. I wish to show how we are protecting the foreigner, and I will read a letter I received from a saw-milling firm in Maryborough. The letter savs:-

"DEAR SIE,-Writer having just returned from the "DEAR SIR,—Writer naving just returned from the North, was more than astonished at the way foreign timber was being introduced, entirely cutting out local—i.e., Queensland—timbers. Even the Government inspectors go for it. If such continues, saw-mills in Maryborough must before long shut up. Now, you might see your way to prevent such a calamity by urging upon the Government—we doubt if the freetrade Treasurer would agree—to put an extra duty on sawn and dressed pine and hardwood imported into Queensland—say, 3s. on rough pine and 5s. on dressed—or to the same rates which we have to pay on any timber we ship to the freetrade (?) colony of New South Wales— 1s. 6d. and 3s.

"The present duties here are not high enough to give any encouragement to saw-millers, carrying on under the royalty, and the restrictive measures now levied on the raw material. In some cases the royalty exceeds the duty—i.e., in cases where timber is competed for. It is a case of stopping the mills or securing the timber, and lately, rather than run our mills on short time or shorthanded, we had—i.e., our timber-men—to pay as high as 2s. ld. royalty on pine in the Kilkivan district. Conas as in royar, on pine in the kinkan district. Consequently it is quite impossible for us or any other saw-millers to compete against foreign timber. Competition amongst many saw-mills within the colony, we think, would be far, far, better—keeping the money within the colony and finding labour for the unemployed—than, at present, sending the money out of the colony for what is certainly no better an article, and decreasing the chances of new mills starting to give employment to those we wish to see come to Queensland. way account last month was £270. Is this worth consideration? We trust to you.

"Yours ever faithfully.

"WILSON, HART, AND CO."

There is a postscript to this letter, and it is very evident from it that the writer is of opinion that we cannot do without further taxation. postscript says :-

"If you want any further information let us know, but there is no time to lose, as taxation of some sort must be made."

That firm, I think, takes a very proper view of the present position of affairs in Queensland. I do sincerely trust that the Premier will before long fully and ably grapple with this question, as I well know he can, for I look upon the hon. gentleman as being like the renowned horse that Sam Slick owned. He is a full team in himself, and a horse to spare. If he will only go into this question properly, I am confident that it will be decidedly satisfactory. It is a question that the people of this colony are determined to take up. It is no use mincing the matter. If ever I go before the people of Maryborough again I shall go on the doctrine of protection for all those things we can manufacture in the colony. It is no use to protect what we cannot produce; but all that we can produce we must protect, and foster the commencement of many industries we hope to see established in Queensland. Now, we are in want of revenue. How is that revenue best to be obtained? I am a member of the Anti-Chinese League in this colony, and was a representative at a conference held last week to consider the Chinese question. We asked the Government to impose a larger poll-tax on Chinese coming into the country and a residential tax of £10 per head on all Chinese at present in the colony, which would yield an annual revenue of £100,000. The hon, gentleman said he could not do it. Those who were formerly in favour of Chinese told us that we could not impose a £30 poll-tax, but we did it, and it is being levied at the present time, and we can also impose a residential tax. If we do that and the Chinese leave the colony, I say let them go; it is what we want, and that will be the means of affording employment for hundreds of cabinet-makers who are now only just

eking out an existence. I will refer to another matter now, though I do not know whether I am quite in order in doing so, Mr. Fraser. I have in my hand a document so, mr. reaser. I have in my hand a document which is quite a work of art. It is a copy of the address presented to the Chinese Commissioners at Townsville. The last paragraph is so beautiful that I am sure hon, members would be to need it to the Commissioners. like me to read it to the Committee. It is as

"With profound respect we beg you to accept our personal regard on behalf of ourselves and those we personal regard on behalf of otherwise and nose we have the honour to represent for the honour you have conferred upon our port by your visit, and we beg you also to accept our assurance of the great respect we entertain towards His Imperial Highness the Emperor of China."

That is from the Townsville constituency. I am sure the hon, member for Townsville must be very proud of it. I am very proud to see the way the people there met the Commissioners. Now, I will say a few words in reference to the land tax. Many hon, members have said that there is no further taxation required, and they speak about a land tax as though it was some venomous reptile that never was heard of or known before. Why, sir, the whole of the civilised nations of the world have imposed a land tax, and are collecting one at the present time. New South Wales and Queensland are the only colonies in the Australasian group where a land tax is not in existence.

Mr. LUMLEY HILL: We have got one now; we are taxed by divisional boards.

Mr. ANNEAR: The hon. gentleman says we are taxed by the divisional boards. That is quite correct, and we are also taxed by municipalities. Hon, members will see from the returns which I quoted that while municipalities received as endowments last year the sum of £82,037 11s. 9d. only, divisional boards received £162,814 11s. Nevertheless, I think the people of this colony will cheerfully welcome this land tax, and will be willing to pay their quota towards it. It is not an uncommon tax. An hon member has Works. Well, if I am, it is unknown to me. I am not a candidate for that office, and I have never mentioned it to any member of the Government. I wish now to say that it was the general impression that, when the disagreement took place between the members of the Government and the Colonial Treasurer, it was on the question whether we should sell land or raise additional revenue through the Customs. Had that been the question, I should have said by all means sell land. I think we have gone to the Customs quite sufficiently, and that the working classes in this colony are taxed quite heavily enough at the present time. But that is not the question. The question is this—Shall those persons for whom the people of the colony have spent over £10,000,000 for the construction of railways through their lands contribute a little more than they are doing towards the revenue of the country? I think they ought to do so, and I feel sure that they will give the small quota they will be called upon to give, cheerfully. I daresay there will be an opportunity of speaking again to the main question, but I shall now refer to what I consider has been a wasteful expenditure, and that is chiefly in what is known as our Queensland navy. The Premier has said that money should not be spent without the authority of Parliament I shall quote several instances to show that over £20,000 has been spent on our Queensland navy on the recommendation of that gentleman whom we see far oftener riding that little mule of his up Queen street than we do on the deck of his ship. That is unauthorised expenditure, and that is my chief objection to the naval force, and also to our military force. There has been an effort made to raise a military caste, as it were, in this colony, and that, I consider, would be very detrimental indeed to the interests of the people. I will not now occupy the time of the Committee any longer, but I may add that my own mind tells me that I must vote against the amendment proposed by the leader of the Opposition.

Mr. FOXTON said: Mr. Fraser,—I have no desire to prolong this debate, because I understand there is a general wish that it should be concluded this evening if possible.

Mr. PATTISON: We are in no hurry.

Mr. FOXTON: I desire to place on record my reasons for voting on the present occasion, and I shall endeavour to do so as shortly as I possibly can. There is no doubt, and I think it will be admitted on both sides of the Committee and by all classes of the community, that additional revenue must be raised in some shape or form. The question for us to decide now is how that is to be done, and, so far as I have been able to gather from the discussion, the issues put before this Committee are whether it should be done by a land tax or whether it should be done by selling the public estate—I do not say in large areas, but in large quantities by public auction. Now, sir, I think if there is one principle in reference to our land administration which has already been laid down and adopted—tacitly adopted possibly—by the country at large, it is that the wholesale alienation of our public estate by auction such as took place under the late Administration should cease. I think the esti-mate of £60,000 per annum to be raised by public auction is as far as any Government can conscientiously go in that direction. Now, sir, I intend to vote for the adoption of this land tax, but I accept it simply as an instalment of something further. It has been said that it is mealer that this and full tax. it is merely the thin end of the wedge, and it has been stated that the wedge itself when it is driven home will consist of the which it is driven nome will consist of the £500 exception, and on the other that the rate will ultimately be increased from 1d. to possibly 6d. in the £1. Now, sir, I see no reason to anticipate anything of the sort. The matter is entirely in the hands of the sort. in the hands of the country, and if any Government should endeavour to increase that rate unnecessarily and in a manner which is not entirely in accord with the will of the people of the colony, we know very well that they will be sent to the right-about straight away.

Mr. MOREHEAD: How is it to be done?

Mr. FOXTON: The argument, too, has been used not only here but elsewhere, when this matter has been discussed—and it has been discussed in a good many deliberative assemblies before this—that in order to evade the tax people would cut up their estates into areas which would reduce each part below the exempted value. Now, sir, I am not aware that that can be proved to have taken place either here or anywhere else.

An Honourable Member: It took place in Victoria.

Mr. FOXTON: It may have taken place there to a small extent, but it must be borne in mind that the tax there was on a sliding scale, and the very large estates were taxed to an enormous extent.

Honourable Members: No.

Mr. LUMLEY HILL: You are wrong; it is an acreage tax.

Mr. FOXTON: It is an acreage tax, I am aware, but it may have been possible in the case of very large estates. However, we have a parallel at home; we have no need to go to Victoria. Take the divisional board rates;

there I think we have a very fair parallel. I am not aware that it has ever been alleged that any person has cut up his estate in this colony for the purpose of evading the divisional board rates.

HONOURABLE MEMBERS: He would have to pay more.

Mr. FOXTON: I admit there is something in that.

Mr. LUMLEY HILL: If the hon, member would only talk about law instead of about land he might know what he was talking about.

Mr. FOXTON: There is a parallel even there; unquestionably there is a parallel. But again, sir, the matter is entirely in the hands of the country. Should any attempt be made to apply the tax to lands below the exempted value, unquestionably any legislation of that sort would be practically in the hands of the country as represented by this House. I know, sir, that exception has been taken to the exemption at all, but I hold that it is a perfectly legitimate provision.

Honourable Members: Why?

Mr. FOXTON: For this reason—that a tax upon large estates is a tax upon affluence, and if you tax the small man it is a tax upon frugality. Now, sir, I have said that I accept this merely as an instalment of something else. I think it must be admitted that the revenue from the Land Act has not realised the expectations which were formed of it on this side.

Mr. NELSON: It has realised our expectations.

Mr. FOXTON: I think the figures which have been quoted—they are accessible to all hon. members, so I will not quote them again—show that it is in the pastoral rents—the aggregate rent-roll of the pastoralists—where the falling-off is likely to be.

Mr. MOREHEAD: There is an increase in that.

Mr. FOXTON: No, I think not.

Mr. MOREHEAD: It is the only one there is an increase in.

Mr. NELSON: You are getting more mixed.

Mr. FOXTON: No, I am not getting mixed. If the hon. member would not interrupt me, but would allow me to finish what I was going to say, he would possibly laugh on the other side of his mouth. What I was going to say was this: We have given the pastoralists a secure tenure, and it was only to be expected—and I think it was expected by the country—that a very largely increased rental would be derived from them; but that has not been the case. I admit it has increased slightly, but not by any means in the ratio in which it was expected by the country that it would increase.

Mr. MOREHEAD: What is the reason?

Mr. FOXTON: I am not going to tell the hon, member what the reason is.

Mr. STEVENSON: Do you know?

Mr. FOXTON: No, I do not. Mr. Fraser, I am not aware that it is usual for a member, when he rises to give his views on a matter, to be subject to catechism and cross-examination at the hands of every hon. member who thinks he has a little wit in him. If the hon. member for Cook, Mr. Lumley Hill, would confine himself to newspapers instead of interrupting—

Mr. LUMLEY HILL: I said that if members would express their views about things of which they knew nothing they must expect to be laughed at.

[26 August.]

The CHAIRMAN: I must request the hon. member not to interrupt the hon, member who is speaking.

Mr. FOXTON: I have been twitted by the hon, member for Cook with not knowing anything about what I am speaking of. He based that remark simply on the fact that when the hon, member for Normanby interjected a question in an impertinent manner I gave him an evasive answer. I desire to say this: that the revenue from the pastoral tenant, taken as a whole, is not what the country expects, the country having given him a more secure tenure; and therefore I think the pastoral tenant should be also brought under the operation of this land tax. Now, sir, I fail to see why the man who has paid the capital value for his land and acquired the freehold should be taxed any more than the man who has the use of land for the payment of a rental which is probably not anywhere nearly equal rental which is probably not anywhere nearly equal to the interest on the capital which the other man has laid out in the purchase of his land. That is the ground I take. I know there is a difficulty in assessing the capital values of runs for this purpose, but I do not think the difficulty is insuperable. Moreover, the railways, for the construction of which the debt was contracted and for which we have to provide the interest. and for which we have to provide the interest have been made for the benefit of those lands I speak of.

Mr. LUMLEY HILL: And not for the benefit of the towns?

Mr. FOXTON: They were made for the benefit of the runs in the first instance; I do not say they do not indirectly benefit other parts of the colony. But let any member cast his mind back twenty-five years to the condition of the Darling Downs at that time. Eton Vale was practically as distant from the port then as stations on the Barcoo are now as regards the time occupied in transit backwards and forwards and the expense of carriage.

Mr. NELSON: There was no freehold on the Downs twenty-five years ago.

Mr. FOXTON: I do not think that affects the argument in the slightest degree. The hon. member has made his speech, I think.

Mr. NELSON: No, I have not.

Mr. FOXTON: It has been said that this would be a check on immigration; but I have yet to learn that the imposition of a tax by divisional boards has operated as a check on objectives of the conditions of the conditions. I will not occupy the time of the Committee very long. I have endeavoured to condense my remarks as much as possible, and have probably not been as coherent as I should have been had I taken longer to express my views on the question under consideration. say that I support this tax because I believe it is high time that property within the colony bore its fair share of the burden of taxation. admit that land may fairly be regarded as that class of property which it is not fair to tax first; and I should prefer to see a general property tax combined with an income tax by which mortgagees would be got at, for unquestionably the banks and the large money-lending companies who hold mortgages over a vast proportion of the real estates of this colony will go scot-free from the tax, whereas they ought to bear the principal part of the burden.

Mr. DONALDSON: They would raise the rate of interest again.

Mr. FOXTON: Not they. They would be quite content with what they are getting now. The argument in favour of that is this: If a man draws his income from this colony and lives in England he has to pay income tax; but I do not think that depreciates the value of his property here.

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Mr. MURPHY said: Mr. Fraser,-I did not intend to say anything on this question, but some of the remarks of the hon, member who has just sat down have brought me to my feet. He said he did not see why the land tax should not be made to fall on the squatter as well as on the owner of land. I thought from the remarks of hon. gentlemen opposite that the landlord would have to pay the tax. The squatter is only a tenant—the Crown is his landlord—and if you put a tax on the pastoral tenant the Crown must pay it. The hon. member for Cook, Mr. Lumley Hill, was perfectly right when he said the hon. member for Carnaryon was talking of things he knew nothing about.

Mr. FOXTON: So are you.

Mr. MURPHY: If he would talk about lawwhich he does know something about—he would be all right; but when he talks about land in the way he does, he shows at once his utter ignorance of the subject. Those runs of which he speaks have only lately been assessed by the Land Board: the rents have been fixed by the landlord, and those railways which cost so much money have been taken into consideration; so that the pastoral tenant is already paying for the advantages for which the hon, gentleman would tax him again.

Mr. FOXTON: He does not pay enough.

Mr. MURPHY: That is not the fault of the pastoral tenant.

Mr. FOXTON: The rent should be increased. An HONOURABLE MEMBER: Put a tax on the lawvers.

Mr. MURPHY: The Crown has taken its own way of imposing the tax upon the pastoral tenant, and has made a binding agreement with the tenant. Would it not be unfair, then, to come upon the pastoral tenant again—to milk him year after year—to rent him one year and tax him the next? I think the hon, gentleman opposite knows nothing whatever of the subject Would it not be unfair, then, to he has been discussing.

Mr. PALMER said: Mr. Fraser,-I have only listened to this debate since last night, and have not read the resolutions—I have only heard you read them two or three times from the chair. The burden of the debate, so far as I have heard, has been the increased expenditure during the time the present Government have been in office, and the outcome of that increased expenditure—namely, the proposed land tax.
During the present administration expenditure has increased by £1,100,000 in four years. And, as can be seen from the railway estimates of last year and the year before, that amount would have been increased by several thousands of pounds if some of the railway expenditure had not been debited to loan instead of to the consolidated revenue. I suppose hon members recollect how the present Premier came into office with a flourish of trumpets. In the town hall and in other places did he not promise, if the people would only give him a majority an obedient and facile majority-what he would do? He would place the legislation of the country on such a basis that it would never again require to be effaced; and he would place the colony in a condition of substantial prosperity such as had never been known before. What is the result after four years?

The PREMIER: I should like to see that speech.

Mr. PALMER: I have read it.

The PREMIER: I have never seen it. In fact, I never said anything of the kind, nor anything like it.

Mr. PALMER: I assure vou, Mr. Fraser, that those are the words he used.

Ways and Means.

Mr. FOXTON: Give us your reference.

The PREMIER: There is no such thing.

Mr. PALMER: The hon, gentleman said that if he had a large, obedient, and servile majority that is what he would do. Well, he majority that is what he would do. Well, he got his majority, but his promise yet remains to be carried out. The preceding Government also put a proposition before the country, and I fancy that if they had been allowed to carry it out the finances of the colony would not have been in their present state. I allude to the transcontinental railway, on any basis on which it could have been carried out. I will give another instance to show the out. I will give another instance to show the shortcomings of the present Government. During the last year of the McIlwraith Government's tenure of office 39,000 immigrants were brought into the colony, while the number brought in during the entire four years of the present Administration has only been 35,000. And yet the expenditure has increased over £1,100,000. With regard to a land tax, the country should be taken into consideration as well as the members of the House. The Premier's colleague, Mr. Brookes, stated this afternoon that the land tax now before us was the outcome of the Government's land policy. Is it justifiable that the very small minority of freeholders should bear the whole burden of fresh taxation? The Governwhole burden of fresh taxation? The Government have said by their Act that there shall be no more freeholders, and yet they propose to tax the existing freeholders to meet the cost of their increased expenditure. The effect of the Land Act can be easily summed up in three lines. It seems to be admitted on both sides that the Land Act of 1884 has been the cause of that increase of expenditure and taxation which has marked the Griffith Administration ever since it assumed the reins of office. It was estimated that during three years the revenue derived under that Act would be £60,000, or a little over. The actual return has been £11,000. But to get that £11,000 it has cost over £30,000, and no doubt a great deal more if we take into account the cost of the Land Board, the dividing commissioners, and the rest. A land tax as proposed would fall very unequally. I recognise the difficulty of devising a form of taxation which should fall equally upon the community. Take two men who come out to this country with a certain amount of capital. One of them has agricul-tural instincts and settles down to farming pursuits. Everybody knows that a farmer earns his money very hardly, and that with the assistance of his wife and family he the assistance of his wife and family he can scarcely earn 2 per cent. on his capital, and barely make both ends meet. And yet he has to pay this tax, which, as the hon member for Rockhampton, Mr. Ferguson, showed very ably, will be a great deal more than according to the company of the company and will be a great deal more than people imagine, and will be a very considerable item in the value of freehold land. His com-panion, if we may call him so, puts his money into a mortgage for which he receives 8 or 10 per cent., has plenty of leisure, and has no tax to pay. Does that tax fall equally upon those two men? I will leave the question to hon, members to answer; and I will also ask whether the Government are dealing fairly and justly with the community in imposing a land tax in that manner. There has been a certain amount of bidding for the agricultural vote this evening, and also on previous occasions. Everyone will admit that our agriculture is in a very backward condition, but that is the result of the progress we are making in other directions. Our population is not more, I think, than 326,000, and there is a limit to the amount which

A certain number of them go they can do. into mining, others into pastoral or mercantile pursuits, and so on, leaving but a very small balance to go in for farming and agricultural settlement. We have already taxed their machinery 5 per cent. and their goods  $7\frac{1}{2}$  per cent., and yet, although the farming community cent., and yet, although the farming community form a very small minority of the whole, it is now proposed to put the final strain upon the camel's back. This is why I do not think it is a just tax. With regard to the reckless expen-diture of the Government, I can say no more than has already been said by the hon. member for Bundanba; only he might have added to his list the settlement of the claim of P. F. McDonald -£23,000—and a great many more claims of that kind. That is where the money has gone. The leak in the Treasury is a mighty large one, and it will not be stopped by this land tax of 1d. in the £1. As I believe there are several other hon. members who intend to speak before the debate closes, I will not take up the time of the Committee further.

Ways and Means.

Question—That the words proposed to be omitted stand part of the question—put, and the Committee divided :-

#### AYES, 29.

Sir S. W. Griffith, Messrs. Rutledge, Dutton, Moreton, W. Brookes, Isambert, Aland, Mellor, Jordan, White, Campbell, Buckland, Bulcock, Wakefield, Foxton, Kates, McMaster, Salkeld, S. W. Brooks, Lumley Hill, Kellett, Sheridan, Morgan, Macfarlane, Higson, Grimes, Bailey, Annear, and Groom.

Noes, 21.

Messrs, Morehead, Norton, Nelson, Thorn, Dickson, Jessop, Chubb, Macrossan, Hamilton, Stevenson, Lalor, Pattison, Adams, Donaldson, McWhannell, Scott, Foote, Ferguson, Palmer, Philp, and Murphy.

Question resolved in the affirmative.

Mr. KELLETT said: Mr. Fraser,-As I intimated at an earlier part of the evening, I wish to add a rider to the proposition made by the Premier, and I only hope that he will accept it in the same way as I intend to move it.

Mr. STEVENSON: That is all arranged already.

Mr. KELLETT: Hon. gentlemen on the other side are fond of making remarks, but they other side are fold of making remarks, but they do not know what they are talking about; I wish it was arranged, as in that case I should not be so diffident in moving it. Those who are laughing would not laugh if they were in my position now, because I think I intimated as plainly as possible to hon, members opposite the position that I feel myself in in going in every way decidedly against the land tax, while at the same time hon, members must know that there must be a party question—that we do not want to throw anything into the hands of the Opposition members when we do not think they are entitled to our confidence. It is well known, sir, in the country that they are not the right men at the present time to take the reins into their own hands. I am certain that the con-stituencies will say that as soon as hon. members go before them.

Mr. MURPHY: That is only your opinion.

Mr. KELLETT: Yes, my opinion; nothing more. I am very glad of the interruption. I have stated before that it was only my opinion, and I do not know what the opinion of the public may be. I might be allowed to go further and state that I do believe that when it comes to a general election, hon. gentlemen on this side with somewhat modified views, which I hope they will have, will still have the confidence of the country. But their views must be modified, and I know they will be, from their intelligence, when they go before the electors and find out what is the feeling of the constituencies, and what is the feeling of their party. They will then, I say, modify their views, and will still find that the country is with them. I will not make any more remarks; but will add the rider I wish to move to the proposition of the Premier, and it is this: "Such tax shall not be imposed until the matter has been submitted to the constituencies at the general election."

Honourable Members of the Opposition: Oh, oh! Hear, hear!

Mr. KELLETT: I am never in a hurry, Mr. Fraser. They can not put me down as they do some other members. It rather agrees with me. I suppose I must read it again, and the hon members can have their laugh out. "That such tax shall not be imposed until the matter has been submitted to the constituencies at the general election, which must take place at an early date."

Question—That the words proposed to be added be so added—put.

The PREMIER said: I should very much prefer, sir, that no amendment of this kind had been moved, but that the opinion of the Committee should be taken upon the proposals of the Government. I know that a great many hon. members have, in the course of the debate, expressed a desire that, even if the resolution is carried, effect should not be given to it during the present session. I do not know whether the Government will be able to carry it through during the present session or not, but I certainly prefer to take a division on the resolution as it stands. I think my hon. friend the member for Stanley had better withdraw his amendment.

# Mr. LUMLEY HILL: No.

The PREMIER: Let us take a division and see what the result is. The Government do not mind what the result may be. Whether we can give effect to the resolution, if carried, during this session by carrying Bills through both Houses is another matter. All the Committee is asked to do at the present time is to affirm the principle of a land tax. No amendment is possible now as to details. Much has been said in the course of the debate as to the principle of valuation, exemptions, and the extent of the exemptions; but, of course, details of that kind cannot now be dealt with, because the Committee have ordered that the words proposed to be omitted stand part of the question. I should very much prefer to take a division, and let us see what the result will be.

Mr. MOREHEAD said: I ask, Mr. Fraser, if such an amendment can be moved? The original resolution deals with taxation, and this amendment is an addition which stultifies the original resolution altogether. It has no relevance; it has nothing to do with the resolution, and I do not see how it can be put except as a separate resolution.

Mr. LUMLEY HILL: I rise, sir, to move the adjournment of the debate.

HONOURABLE MEMBERS: No, no!

Mr. STEVENSON: You want to shelve it.

Mr. LUMLEY HILL: No, I do not. I think members should have time to consider the matter in cool blood, and begin agian next week with the very important situation which has suddenly come upon the Committee in a series of surprises.

An Honourable Member: Did you not know it all along?

Mr. LUMLEY HILL: No, I did not. I certainly intend to support the rider or amendment of the hon. member for Stanley. I think

myself that this legislation has taken us by surprise. In a Parliament like this, which is moribund to a certain extent—

HONOURABLE MEMBERS: No, no!

Mr. LUMLEY HILL: I say it is. It is nearly at the end of its period from effluxion of time. I do not mean to say that there is no vitality in this Parliament; but I say that at such a late period of its existence as this, no fresh taxation in this form—in a totally different form from any that has been pursued in the past—should be proceeded with without having an expression of opinion from the constituencies. I say that most decidedly. The Premier in making his Budget Speech was himself taken by surprise, apparently, at the last moment; he had to make it up on the shortest notice and to introduce taxation proposals without having an opportunity of calling his following together, and consulting them about it, and I think he would be exceedingly foolish if, having now consulted them, he proceeded to ram it down their throats. If he does so, he will be exactly in the same position as Sir Thomas McIlwraith was when he tried to ram down the throats of his following a measure which he knew a great many of them were repugnant to. But he did not ram it down my throat; my throat was not so flexible as to take in a measure of that kind.

Mr. STEVENSON: You voted against your convictions.

Mr. LUMLEY HILL: I did not. I voted straight with my convictions. I believe, sir, that some fresh taxation is necessary, and that it should go in the direction in which we have it already.

HONOURABLE MEMBERS of the Opposition: Let us divide.

Mr. LUMLEY HILL: Hon, members call "Divide!" but I really think that they will do well, in the interests of the country, which we all have at heart, every one of us—no one can accuse me of seeking office or anything of that kind—

Mr. STEVENSON: No one would give it to you.

Mr. LUMLEY HILL: I repeat that I think there should be an adjournment so that we may consider the situation from the new light in which it is now placed. I think if the Premier considers the matter he will find that he would be perfectly justified in receding a little from the position he has taken up in the hurry of work and the pressing business he has had to deal with. I say under these circumstances he would be perfectly justified in receding a little, and postponing the consideration of this tax until we have had an opportunity—which, of course, is inevitable shortly from effluxion of time—of consulting the constituencies upon it. I do not believe myself that the Land Act of 1884 would have been passed if the constituencies had been consulted, and I think we should be very rash to initiate any fresh cause of taxation.

Mr. STEVENSON: You just voted for it.

Mr. LUMLEY HILL: I have done nothing of the kind.

 $\operatorname{Mr.}$  STEVENSON : You did.

Mr. LUMLEY HILL: I did not. I say we would be very rash to initiate any fresh cause of taxation without appealing to the constituencies. I quite agree with the hon. member for Stanley in that, and I certainly think that the wisest course for us to pursue would be to adjourn the debate until then and not to vote in a hasty party spirit. It does not matter to me whether

[ASSEMBLY.]

Sir Samuel Griffith, Sir Thomas McIlwraith, or Mr. Morehead, or anybody else, is in power. All I want to see is good legislation for the colony.

An Honourable Member: Do not go in for stonewalling to-night.

Mr. LUMLEY HILL: I am not doing anything of the kind. I hope this Committee will now adjourn, so that hon. members may have an opportunity of considering the situation, and the Premier himself of reviewing it. The members of the Opposition may be anxious to force a division; I daresay they are.

Mr. STEVENSON: It is your leader who wants to do that.

Mr. LUMLEY HILL: If hon. members lay aside the thought of jumping into the Treasury benches at once, and will reflect and look at the true interests of the country, they will see that an important point has been raised, and that it will be better to come back to the House on Tuesday next and give a deliberate and dispassionate vote on the matter.

Mr. MURPHY: You have just voted against the best interests of the country.

Mr. LUMLEY HILL: I have done no such thing, and the hon, member for Barcoo knows well that he is of the same opinion as myself. He is a strong protectionist from Victoria. He thoroughly believes in increasing taxation through the Customs, which will meet the whole of the small deficit which we have.

Mr. CAMPBELL said: Mr. Fraser,—Before you put the question it is due to myself and this Committee to explain the position I stand in to-night. I supported the Government on the previous motion. I felt it my duty to do so, but I do not feel it my duty to support them upon the proposed land tax. I know that I stand here to-night somewhat condemned by my constituents. I know there is a very large section of my constituents in favour of the land tax; I am not at present. The reason why I am not in favour of it is that I think the Government have the means of getting rid of the deficit by reducing the Estimates. I do not feel justified in saying any more on the question to-night, but I must say that I am somewhat at variance with a portion of my constituents, and it will be my duty to go outside the bar when the vote is taken.

Mr. LUMLEY HILL said: Mr. Fraser,—I move that you now leave the chair, report progress, and ask leave to sit again.

Mr. STEVENSON: You are going to boss the concern.

Mr. CHUBB: I rise to a point of order. The hon, member has already moved that the debate be now adjourned.

The PREMIER said: Mr. Fraser,—I do not think it desirable that you should leave the chair, and I think we should dispose of the matter now.

The CHAIRMAN: The hon. member had better withdraw his motion.

Mr. LUMLEY HILL: I consent.

Motion withdrawn accordingly.

The CHAIRMAN: I think the leader of the Opposition raised the question as to whether this motion can be put. I am disposed to think that it cannot.

Mr. KELLETT: Allow me to say, Mr. Fraser, that it is not an amendment which I moved. It is a rider to the original proposal.

The  $\ensuremath{\mathsf{PREMIER}}$  : Technically it is an amendment.

The CHAIRMAN: I may point out that it is not in harmony with the previous part of the resolution.

Mr. KELLETT said: Mr. Fraser,—I understand that you rule that my addendum cannot be put. I have considered the matter very carefully. I am really sorry to have to dissent from your ruling, and I propose that this question be referred to Mr. Speaker.

The CHAIRMAN: Does the hon, member move that I leave the chair and refer the question to the Speaker?

Mr. KELLETT: I move that you leave the chair, and refer the question to Mr. Speaker.

Mr. LUMLEY HILL: Fsecond the motion.

Question put, and the Committee divided.

The CHAIRMAN: There being no tellers for the "Noes," the question is resolved in the affirmative.

The House resumed.

The CHAIRMAN said: Mr. Speaker,—I have been requested to submit the following question for your decision: The following resolution was proposed in Committee of Ways and Means:—

"That, towards making good the supply granted to Her Majesty, there be levied in each year upon the owners of freehold land within the colony a tax at the rate of one penny in the pound of the unimproved value of such reehold land over and above the first £500 of such value."

To that resolution the following was proposed to be added:—

"Such tax should not be imposed until the matter has been submitted to the constituencies at a general election, which must take place at an early date."

An objection was raised that this amendment could not be put, and my ruling was asked upon the matter. I gave a ruling that the proposed amendment was inconsistent with the spirit of the resolution.

Mr. KELLETT: It is not an amendment.

The CHAIRMAN: I ruled that the proposed amendment, or "rider," or whatever it may be called, was inconsistent with the spirit of the resolution, and could not be put. A difference of opinion existed upon that, and I was moved out of the chair and requested to submit my opinion for your decision.

The SPEAKER: There can be no difficulty whatever in deciding the question raised, and it is undoubtedly my duty to support the Chairman's ruling. The principle is clearly laid down in most constitutional authorities that the Crown is the best judge of its own requirements, and in this case the Minister in charge of the financial department having informed the House that additional taxation is necessary, and having made a motion to give effect to that in Committee of Ways and Means, the amendment proposed by the hon. member for Stanley will postpone the collection of the tax to an indefinite period, and is therefore quite out of order and cannot be moved. I will draw the attention of the House to the fact that in the latest edition of "May," the 1883 edition, at page 676, the following is given in support of that rule:—

"In April, 1871, Mr. Disraeli gave notice that on the 27th, in Committee of Ways and Means, he would move a resolution, 'That the financial proposals of Her Majesty's Government are unsatisfactory, and ought to be reconsidered by the Government.' The resolution was intended to be moved, not as an amendment to any resolution about to be proposed in consequence of changes in the Budget, but as a substantive resolution. It was not moved, but it was pronounced by all the authorities to be irregular. Even if it had been moved as an amendment it would not have been relevant to any resolution; and, standing apart, as a

distinct resolution, it could not have been moved until after the Budget resolutions had been agreed to or negatived; and in either case the resolution would have been inapplicable.

Further, in 1845, Mr. Roebuck moved an amendment in Committee of Ways and Means for extending the income tax to Ireland — an exceptional course not supported by precedent and opposed to the principles upon which grants are made to the Crown. It was argued that it was for Ministers to explain to the House, or by message from the Crown, the necessity for the proposed taxation. Now, in this case there has been no message from the Crown, nor is one necessary in the mode in which the acting Colonial Treasurer has submitted his proposals to the House. The resolution being one in Committee of Ways and Means for raising the Supply to be granted to Her Majesty for the current year, no amendment can be added to it which will postpone the collection of the tax to an indefinite period. The Chairman of Committees is therefore perfectly in order in the ruling he gave that the amendment cannot be

The Committee resumed.

Mr. KELLETT said: Mr. Fraser,—I am quite satisfied with the ruling of the Speaker, and it was out of no disrespect to you that I asked for it. I will just say, further, that this will show hon. members opposite that I was not authorised to bring this proposal forward.

Question-

That towards making good the supply granted to Her Majesty, there be levied in each year upon the owners of freehold land within the colony a tax at the rate of one penny in the pound of the unimproved value of such freehold land over and above the first £500 of such value-

put, and the Committee divided :-

AYES, 24.

Sir S. W. Griffith, Messrs, Rutledge, Dutton, Moreton, W. Brooks, Groom, Aland, Mellor, Isambert, Jordan, White, Buckland, Bulcock, Kates, McMaster, Foxton, S. W. Brooks, Annear, Sheridan, Macfarlane, Salkeld, Higson, Bailey, and Morgan.

Noes, 5.

Messrs. Norton, Dickson, Lumley Hill, Kellett, and Philp.

Question resolved in the affirmative.

The House resumed, and the CHAIRMAN reported to the House that the Committee had come to a resolution.

The PREMIER moved that the resolution be received on Tuesday next.

Question put and passed.

On the motion of the PREMIER, leave was given to the Committee to sit again on Tuesday

# MAP OF FINANCIAL DISTRICTS.

The PREMIER said: Mr. Speaker,—I beg to lay on the table of the House a map showing the proposed division of the colony into districts under the Financial Districts Bill.

# ADJOURNMENT.

The PREMIER said: Mr. Speaker,—I beg to move that this House do now adjourn. The Government business, which will stand first on the paper on Tuesday, will be the consideration of the postponed clauses of the Divisional Boards Bill relating to endowment. Before that I shall make a statement as to what the Government propose to do having regard to the division which has taken place this evening.

Question put and passed.

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