Queensland



Parliamentary Debates [Hansard]

Legislative Council

WEDNESDAY, 5 DECEMBER 1917

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LEGISLATIVE COUNCIL.

WEDNESDAY, 5 DECEMBER, 1917.

The PRESIDENT (Hon. W. Hamilton) took the chair at half-past 3 o'clock.

QUESTION.

PLANE CREEK CENTRAL SUGAR-MILL AWARD-PAYMENT OF COSTS in re TURNER V. PLANE CREEK CENTRAL MILL COMPANY, LIMITED.

Hon. C. F. NIELSON asked the Secretary for Mines-

"Were the Government in any way concerned in the payment or sharing or guaranteeing of the payment of the costs and exponses in a certain recent prosecution at Mackay under the Regulation of Sugar Cane Prices Act, or an award thereunder, against the Plane Creek Central Mill Company, Limited, instituted by one Turner, and, if so, to what extent?"

The SECRETARY FOR MINES (Hon. A. J. Jones) replied-

"The Crown Solicitor directed the prosecutions. The expenses are being borne by the Government. No question of sharing or guaranteeing arises in this case, or those of Watt and Sankey against Kalamia Mill."

SUCCESSION AND PROBATE DUTIES.

PROPOSED EXEMPTION OF ESTATES OF PERSONS DVING ON ACTIVE SERVICE.

HON. T. J. O'SHEA, in moving-

"That, in the opinion of this Council, it is advisable to relieve from the payment of all probate and succession duty the estates of all persons who, during the present war, or within one year after its termination, have died, or shall die, on active service, or as a result of injuries received, or disease contracted on active service with the Military or Naval Forces of the Commonwealth, or any part of the King's dominions, and that all sums heretofore paid in respect of probate and succession duties on such estates be refunded,"

said: I think the Government must have overlooked this matter. It may be said that they were merely carrying out the provisions of an Act of Parliament when they exacted these duties from the representatives and beneficiaries of deceased soldiers; but, if the Government have power to waive their right to exact their pound of flesh in one matter, surely they also have the right to do it in another matter. I understand that, without any legislation or regulation or anything elso that I can lay my hands on, the Government have freed from stamp duty all powers of attorney executed by soldiers prior to their leaving for the front.

The SECRETARY FOR MINES: That would be a benefit to the soldiers themselves. This motion will not benefit the soldiers.

HON. T. J. O'SHEA: Any Government which asks from the beneficiaries of soldiers, no matter how remote in blood they may

be, an exaction of this sort is not behaving generously to the dead heroes. The Minister may be able to justify the continuance of this practice.

The SECRETARY FOR MINES: I can justify what the Government are doing.

HON. T. J. O'SHEA: Evidently the hon. gentleman is very nervous over it.

The SECRETARY FOR MINES: Anybody would get nervous after last night. In two days you have thrown out Bills to give the Government £400,000 of revenue.

Hon. T. J. O'SHEA: In order to get on I will ignore all interruptions. This is a matter on which I feel warmly, and so long as any effort of mine will help to bring about an alteration, I will not relax those efforts. I do not think that any Minister can justify an exaction that might be almost called a penalty from soldiers who have laid down their lives for their country. The Government are practically making a profit out of the fact that those men have given up their lives for their country. If those men had not gone to the war, in all probability they would now be carrying on their usual avocations in Queensland, and the Government would not have raked in £19,812 in succession and probate duties from their estates. Last week I asked a question, but there was some delay in supplying the answer, though that was not the fault of the Minister, but ultimately the information was supplied. It did not come in the usual form of a reply to a question, but it supplied such details as the Minister seemed to think fit to give under the circumstances. It wound up with a sort of half apology or half regret, by saying—

"The generous exemptions were due to special legislation recently passed by the Government."

Now, there has been no legislation passed by the Government on this subject since 1915. I take it that the information supplied is correct, and according to it the total number of estates of deceased soldiers assessed was 308. Of these 224 were exempt from duty, and duty was paid on 87 estates. The total amount of duty paid was £19,812, of which one estate, valued at £172,881, paid £14,211. While on that subject I do not see any difference between penalising a rich soldier and penalising a poor soldier. Any country that penalises any soldier in that way is very ungrateful.

Hon. R. BEDFORD: Then New South Wales must be twice as ungrateful as Queensland.

HON. T. J. O'SHEA: I am going to keep my promise.

Hon. R. BEDFORD: That is something new.

Hox. T. J. O'SHEA: That is a lie.

The PRESIDENT: Order! The hon. member must withdraw that.

How T. J. O'SHEA: I withdraw it in deference to the Council, but I resent insults of that sort. Another estate, valued at $\pounds 22.415$. paid $\pounds 2.467$, and eighty-five estates paid $\pounds 3.134$, or an average of $\pounds 36$ 178. 5d. cach. The Minister seems to regret that this should have occurred, although from his remarks to-day it is apparent that he is going to attempt to justify it, and, what is more, attempt to continue it. I shall be glad to listen to any arguments that he may offer in his attempt at justifying the action of the Crown in making a profit out of the

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the Commonwealth will not make any profit out of the fact that they have died." That is a generous, humane, and just precedent to follow. If the Government, after they had their attention drawn sharply to the matter, as it was drawn last night, saw fit to follow the lead which the Commonwealth follow the lead which the Commonwealth gave in their Estate Duty Assessment Act of 1914, they would have adopted a similar provision in their Succession Duties Act. The Act passed in Queensland giving some relief to the estates of soldiers was passed in 1915, a year after the Commonwealth Act had been passed, and if the framers of the Act of 1915 had given it the consideration usually given sto matters of this kind, they must have known that section 9 of the Commust have known that section 9 of the Com-monwealth Act was in existence. But they ignored that fact and did not adopt the suggestion contained in that section, which I think every State should adopt. It may be said that New South Wales has not done this. What do I care about what New South Wales has done? What do I care if the New South Wales tax-gatherer puts his greedy paws on every soldier's estate? That does not concern me, nor will it induce me to does not concern me, nor with to induce me so think that we should do likewise. I shall be very sorry if the Mnister pursues the attitude which, by his interjection, he apparently intends to adopt with regard to this motion—namely, to justify this taxation and to continue it in the case of all other soldiers who have died or may die, and whose estates have not yet come before the Succession Duties Office. I do not think the people of the country are so anxious to get a few thousand pounds of revenue that they would justify a scheme for making a profit out of the death of men who have died on the battlefield for the nation in the terrible war now raging. We know that eighty-seven estates up till now have paid duty to the amount of $\pounds 19,800$ odd. How many estates amount of £19,800 odd. How many estates may be in suspense in regard to which the tax is not yet collected I do not know, but I can assure the Minister that I will know from time to time if it is possible to obtain the information, and that I will not let the matter rest until a fair and honest thing is done in regard to the estates of dead soldiers. The Minister says. "Oh, dead soldiers do not pay that; their representatives or bene-ficiaries pay the duty." Some exemption is made with regard to the widow and children of a deceased soldier, but I hold that if a of a deceased soldier, but I hold that if a dead soldier left his estate to a blackfellow. then in justice to the dead soldier, we should not expect the Government to allow the law to run its course. The Government to allow the law participates in the spoil is not playing the game with the soldier who has gone from Australia. The Minister says that those who Australia. The Minister says that those who benefit by a soldier's estate should pay the tax. The mere fact that the Government are making a profit by the death of the soldier is to my mind an immoral thing, which ought not to be continued. It is revolting to one's sense of justice and to the sentiment one feels for a dead soldier, and I hope the Government will not attempt to continue the practice. While the Govern to continue the practice. While the Govern-ment are making a profit by the death of a soldier, it follows that, the more soldiers who have estates to leave die, the better off the Treasury will be. Is that a right principle to adopt?

Hon. T. NEVITT: It is not in accordance with fact.

HON. T. J. O'SHEA: The Act provides for the collection of these duties on soldiers'

death of its soldiers, but I cannot imagine any principle which warrants it. Certainly the paltry 2s. 6d. and 10s, which the Government have waived with regard to powers of attorney and agreements and other docu-ments are no justification. It is like saying, "We will not charge you 2s. 6d. or 10s .and 10s. is the largest amount on any of these documents-we will allow you that in order to get you away. But, if you have to order to get you away. But, if you have to lay down your life on the battlefield, we will exact every fraction we can from your estate." They seem to think that is a just and right thing to do, and apparently hon, members sitting behind the Minister are of the same opinion. I will divide the Council or the where if become the proton of the same printer. on the subject if necessary. In every quarter on the subject it necessary. In every quarter where I have any influence I will see that attention is drawn to the matter, and I will see that every Returned Soldiers' Associa-tion in Queensland has an opportunity of expressing an opinion on it. I will also give every candidate who stands during the coming election an opportunity of saying whether he thinks this is just or not. I am really surprised that, since the Minister's really surprised that, since the Minister's attention has been drawn to the matter, a generous acknowledgment has not come from him, and that he has not said, "The Act of 1915 was passed before we had any idea of how long the war would continue and of the number of men who were going to lay down their lives for their country, or that we would receive such a large sum of money in death duties on the estates of these soldiers." It is said that this is not penalissoldiers." It is said that this is not penalis-ing the soldier, and that the Government have munificently refrained from exacting the small amount of 10s. and 2s. 6d. on docu-ments, but, so far as I know, those are the only exemptions allowed to soldiers at the hands of the tax-gatherer in Queensland. I have I can write and that the Minister hope I am wrong, and that the Minister will be able to show me that the powers that be have been far more generous than I think they have been. Now that they have received nearly £20,000 from the estates of received nearly £20,000 from the estates of deceased soldiers and have seen that there is more money coming in from this source than was anticipated, I hope they will be generous enough to say they will not make a profit out of the death of men who have laid down their lives for their country. Hon, members can accile case to wheth extent it members can easily see to what extent it may go. At present there are only 308 estates that we know of on which succession duty was levied in Queensland—estates pasing under letters of administration or under a will. There may be many, many more before the war is over, and I think it is the duty of Queensland to do as the Commonwealth have done, and pass a section similar to section 9 of the Estate Duty Assessment Act of 1914, which reads as follows:—

"Nothing in this Act shall apply to the estate of any person who during the present war or within one year after its termination dies on active service or as a result of injuries received or disease contracted on active service with the military or naval forces of the Commonwealth or any part of the King's dominions."

That was an early acknowledgment of the principle I am now agitating for. Before any deaths had occurred, before this question ever arose, before the tax was collected, the Commonwealth said, "If any of our soldiers who leave the Commonwealth to fight our battles in Europe die, or are killed in battle.

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sum of money, and to relieve from the payment of succession duty those people who, in my opinion—and I have no hesitation in expressing it—should pay the duty. At the same time, hon members opposite refuse to pass measures which the Government bring in so that they may have the ways and means for meeting their liabilities. It is very generous on the part of this Chamber to throw out measures of taxation reform. and then appeal to us and to the citizens of the State to relieve a certain class of people from taxation. The Hon. Mr. O'Shea asked a question the other day as to the total number of soldiers' estates which passed through the department, and other

[4 p.m.] details. The total number was 311. Those exempt from duty were 224, and eighty-seven paid £19,812. Of that sum one estate, valued at £172.811, paid £14,211. Another estate, valued at £22,415, paid £2,467. The remainder paid £3,134, or an average of £36. I repeat that those

paid £2,467. The remainder paid £5,154, or an average of £36. I repeat that those generous exemptions are due to the generous legislation passed in 1915 by a humane Labour Government, who believed it was their duty to relieve from taxation the widow or the mother of a soldier who died on the battlefield. I appeal to the common sense of this Council not to pass this motion. Look at the magnificent exemption we gave, of £2,500. If a man has a son lighting at the front and he loses his life, and the father is beneficiary under his will or in any other way, are we helping the soldier by not collecting the duty from the beneficiary? We have helped the widows and mothers of dead soldiers by making such a splendid exemption, but there are very many beneficiaries who may not even be blood relatives of the deceased soldiers, and for the life of me I cannot see the hardship in those cases. (Hear, hear!) If in any way we can help the men fighting at the front we should do so, but how can we help the dead? The living are crying out for some of the things

Now, I want to point out that the Succession and Probate Duties Acts Amendment Act of 1915—the Soldier Act—was passed in this Chamber in November, 1915, after the war began. That Act is really a transcript of an Act passed in Great Britain and is similar to that passed in South Australia for the benefit of dependents of soldiers. But now the hon, member and others—probably I must not anticipate the votes of hon, members, but I do not think this motion would get the support that the mover thinks it will get, and I appeal to him to withdraw it —now, hon, members apparently are not satisfied with what they did. That Act was highly approved by the leader of the Opposition in the Legislative Assembly, and the provisions were so fully explained here by the then Minister, our present President, that there was no debate. I intend to quote what he said—

"This is a very short Bill, which may almost be taken as a formal matter, as it went through its second reading and committee stages in another place in a few minutes. The object of the Bill is to exempt from probate and succession duty, up to a certain amount, the benefits accruing to the widow, widower, lineal descendants (for example, a child or grandchild) or lineal ancestors (for example, a parent or grandparent) from the estate of soldiers, doctors, and nurses who lose

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estates. The fact remains that in eighty-seven of these estates the duty has been collected, and the fact remains that the Minister tells us that the Government are going to continue collecting the duty. Yet somebody interjects that it is not a fact, somebody interjects that it is not a fact. If the Ministry of the day are proud of this sort of thing and say they will continue it, all I can say is, let them take the conse-quences. If there is any man with a dash of sentiment in his brain who will say that the Government are justified in penalising the estates of dead soldiers, well, then, I am not with him; and he will not convince me that it is a right principle. I shall spare no effort in attacking the principle until it has disappeared from the statute-book of Queensdisappeared from the statute-book of Queens-land. It may be said that nothing will come of this resolution. I hope the resolution will be passed, and I hope that the public of Queensland will become aware that such a resolution emanated from this Chamber. If the Government do not adopt the sugges-tion contained in the resolution, then I hope it will be reidely however themselved Ourope it will be widely known throughout Queensland that the Government have refused to fand that the Government have refused to grant this small tribute of justice in the estates of soldiers who have laid down their lives for their country. I am sorry to detain hon. members so long, because I know that time is pressing to-day. I trust that the motion will receive fair and due and impar-tial consideration unreflected by relifical tial consideration, unaffected by political views or notions on one side or the other. It is not a party question; it is purely a question of doing justice to our soldiers, and giving a small columnitation of the giving a small acknowledgment of the ser-vices they have rendered to the country by laying down their lives in foreign lands. No State is justified in penalising the estates of such individuals. I hope that the Governsuch individuals. I hope that the Govern-ment, after full consideration of the matter, will see that they can do in this matter just as they have done under the Stamp Act. Nobody called them to book for what they did in the Stamp Act, and I am sure that there will not be a single protest raised in Queensland if the Premier announces to-morrow that these duties will not be exacted, and that those which have here exacted will and that those which have been exacted will be refunded. I hope that will be the result of the motion.

The SECRETARY FOR MINES: The Hon. Mr. O'Shea in moving this motion appealed, almost with tears in his voice, to the sympathies of the House. He certainly anticipated my speech in one direction, because I intended to point out—and J think this House being composed of a reasonable body of men will see—that we are imposing no penalty and no duty on the men who are fighting at the front. I admit that the motion is beautifully worded—worded in such a way that it not only appeals to members of this House, but that it will appeal to the people of the country. I should like to know what is the motive for introducing the motion? I do not doubt the sincerity of the hon. gentleman. On the whole, he made a very moderate speech, and was willing to give some little credit to the Government for what they have done, but if he was sincere in proposing a motion like this, why did he not move it in this House immediately after the war broke out, and when there was another Government in power? To my mind this is only another instance of the so-called generosity of this Chamber in asking the Governate be their lives in the present war or in consequence of it. Where the whole estate does not exceed £5,000 in value, any such favoured person is entitled to have deducted from his share a sum not exceeding £2,500, and he shall be liable to pay duty only on the balance, if any. It is also proposed to give the benefit of the exemption to estates exceeding £5,000 in value. Clause 2 provides for this. It is taken from the English Act and is also included in the South Australian Bill. By this clause, the Government surrenders to the favoured persons the profit that would otherwise accrue to the Government from the successions of such persons by reason of the accelerated death of the soldier, dector, or nurse because, if the soldier, dector, or nurse because, if the soldier, dit, perhaps, thirty or forty years before it would be able to collect duty by reason of the death."

The whole incidence of taxation regarding estates of persons killed in the war was fully considered by the English Government, and an Act similar in effect to our Act, based on actuarial calculations made by leading English actuaries to the inland revenue commissioners, was passed in August, 1914. As outlined by the Minister's remarks, in estates not exceeding £5,000 each, succession of £2,500 to the persons mentioned is exempt from duty, and in estates exceeding that sum the amount payable is the present value, on a three per cent, basis, of the duty which would have been payable at the expiration of the period of the normal expectation of the life of a person the age of the deceased soldier. That is to say, in the case of person killed at, say, 28 years of age, the present value of the duty ordinarily payable would be .15, or about one-seventh. From the above hon, members will see that in estates under £5,000, where a widow and children succeed thereto equally, there would be no duty payable; and in those above per cent, basis of the duty which would have been payable had the death occurred in the usual way. Therefore, where there were two successors to an estate valued at £5,000, there is no duty. Hon, members must admit that this piece of legislation, passed in 1915—

Hon. E. W. H. Fowles: By this House.

The SECRETARY FOR MINES: By both Houses. Hon. members must admit that it is one of the most generous pieces of legislation that has been introduced, and it was introduced in the interests of the beneficiaries of the soldiers who might die at the front. Now, I claim that if the estate of a dead soldier is worth £172,000, succession duty should be paid on it. (Hear, hear!) Does the hon. member for a moment think that he is going to hoodwink the people of this State, especially as that beneficiary might not have done as much as a snap of the war? I do not say that in the particular case he did not.

Hon. T. J. O'SHEA: Though he was killed in battle?

The SECRETARY FOR MINES: The soldier was killed in battle; the beneficiary may have done nothing to win the war. He may not be a blood relative, as a matter of fact. In any way we can help returned soldiers I say we are helping, and doing it

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Probate Duties.

well. Queensland followed the lead of Great Britain and South Australia, and, so far as I know, the other Commonwealth States collect the full duty in the ordinary way from such estates, no other State having passed such an Act as I have mentioned. Can any hon, member deny that? The hon, member has referred to the Commonwealth Estate Duty Assessment Act of 1914. I would like to point out that that is only a war measure.

Hon. T. J. O'SHEA: That is all I want. You do what the Commonwealth did and I will salute you.

The SECRETARY FOR MINES: It is the duty of the Commonwealth to do more for the soldiers than the State, I should imagine, but while that is so I do not think the State should be neglectful, and I am not advocating such a policy. We should be more helpful to one another, and I want to impress on the Council that the Queensland Government is doing more for the returned soldiers in the way of settling them on the land and placing money on the Estimates and helping them in other ways than any other Government in the Commonwealth. I think hon members will also agree that it is not incumbent on any Government to totally exempt from duty benefits derived by persons other than those relatives mentioned in the Bill, even though the benefactor may have been killed at the war, and that the measure of relief under the present Bill in favour of such persons is exceedingly generous. Seeing that this Government have, with South Australia, set such an excellent example in regard to the duty payable in soldier estates, the Public Curator follows a similar course in his charges in respect of any estates administered by him, it would be interesting to learn—and I would direct this question particularly to the Hon. Mr. Fowles, after the speech he made last night on the Succession and Probate Duties Acts Amendment Bill, which was noted, and will continue to be noted in "Hansard" and in the country, for its inaccuracies and exaggeratione—

Hon. E. W. H. FOWLES: Point out one exaggeration.

The SECRETARY FOR MINES: I pointed out one last night. The hon, member said the Bill was retrospective for three years. Hon. E. W. H. FOWLES: So it is.

The SECRETARY FOR MINES: It is not; there is nothing plainer. The expert of the department, who has given a good deal of study to this question—more study than hon. members probably are aware of or would give him credit for—assures me that it is not so, and I know very well that he has proved to me that his statement is absolutely correct. I think it would be very wise for the hon. member to study the Bill

and then make his speech afterwards.

The PRESIDENT: Order!

The SECRETARY FOR MINES: I say it would be interesting to learn from the hon. member whether outside trustee companies have made similar reductions in the commission and other charges made.

Hon. E. W. H. FOWLES: What is the good of asking me, when you accuse me of inaccuracy and exaggeration?

The SECRETARY FOR MINES: Well, I will direct the question to the Hon. Mr.

O'Shea and the Hon. Mr. Hawthorn-whether solicitors have made any charges for proving such estates or filing the necessary accounts in respect thereof, or even remitted such charges to the extent that the Government have dealt with the duty payable? I do not say they have the right, but why accuse this Government of lack of sympathy for the men fighting at the front? When the motion is carefully analysed, it will be seen that it is another attempt to benefit people who are staying behind, and many of whom are attempting to get credit because their sons are fighting and dying at the front. There is too much in Queensland and in Australia of old men taking credit for what their boys are doing at the front. The Act of 1915 (Soldier Act) having met with the unanimous approval of both Houses, and from the fact that it is similar to the law at present in operation in England, and conferring benefits which the other States of the Commonwealth (South Australia excepted) do not give, the Government cannot see any reason for the further amendment now suggested on the refunding of the duties collected on the basis of that Act. I would like again to draw attention to the wording of the motion--

"That, in the opinion of this Council, it is advisable to relieve from the payment of all probate and succession duty the estates of all persons who, during the present war, or within one year after its termination, have dicd, or shall die, on active service."

That looks very well, and may appeal to the sympathy of hon. members, but I ask hon. members to analyse the motion carefully and consider what the Government did by passing the Act of 1915. I have every sympathy, and our Government has every sympathy, for the young Australians who are fighting at the front. And why should I not have every sympathy for them, considering that two sons of mine have been fighting over there for the last eighteen months? (Hear, hear!) I hope there will never be any benefit to me through becoming their beneficiary, but why should I derive any unfair benefit through their death under such a motion as this? (Hear, hear!)

Hon. T. J. O'SHEA: An unfair benefit?

The SECRETARY FOR MINES: I think it is an unfair benefit. The credit is entirely due to the boys who are doing their part at the front, and not to us who are staying behind.

Hon. E. W. H. FOWLES: By leave of the Council, I would like to make a personal explanation with regard to a statement made by the Minister.

The PRESIDENT: Is it the wish of the Council that the hon. gentleman be allowed to make a personal explanation?

HONOURABLE MEMBERS: Hear, hear!

Hon. E. W. H. FOWLES: In complete refutation of the hon. gentleman's statement, I will just read clause 18 of the Succession and Probate Duties Act Amendment Bill-

"In section four of the Succession and Probate Duties Act of 1904 the words 'twelve months,' where they twice occur, are repealed, and the words 'three years' are inserted in lieu thereof. "The amendment hereby made shall

take effect on the first day of October, one thousand nine hundred and fifteen, and to that extent this Act shall have retrospective operation; and the said section four, as so amended, shall applyto every disposition of property therein referred to made after the said first day of October, one thousand nine hundred and fifteen, the disponors whereof shal' have died after the commencement of this Act."

this Act." How. R. BEDFORD: I have listened with something like weariness to the crude melo-drama of the mover of this motion. It seems to me that there can be only three possible reasons for moving it, because it reeks with insincerity. Just as there is no basis for any of the alleged arguments used, there does not seem to be any sincerity in the does not seem to be any sincerity in the sentiment, seeing that it is not a motion for the protection of the soldier's estate. If it is not that, then it is either an electioneering device or the usual form of obstruction which has been the lot of the Government during the time I have been a member of the Council. If it be not that, then it is merely fireworks. This is more melodrama and the bathos of the third act of "East Lynne." These are some of the words used by the hon. member: "The Government is against the soldiers who lay down their lives under the Act." do not know that they lay down their lives under this Act or under some other Act. But supposing that we decide to exempt the estate of a soldier or any other man valued at £172,000, the great probability is that there would be a rush of millionaires to enlist; and, if this country were left without its millionaires, then all its education, all its industries, all its art, would die. The Government has done immeasurably more for the soldier, and even for the estate of the sol-dier, than any other Government in Aus-tralia, excepting that of South Australia. It is not reasonable to charge any Government with a cold-blooded resolution to make money out of the lives of soldiers as soldiers, and the reason why New South Wales, Tasmania, Victoria, and Western Australia have not even the exemptions that are contained in our Act of 1915-which went through this Chamber practically without discussion, or at least without alteration—is only because they have not taken the full position into consideration. There can surely be no charge of a desire to do injustice to the men who are away; but there is certainly a desire to do injustice to the Government of desire to do injustice to the Government of this country in attempting to say that they are cold-bloodedly trafficking in the lives of soldiers who have gone abroad. The Com-monwealth Act, which has been quoted by the Hon. Mr. O'Shea, is a war measure for the duration of the war only. The Govern-ment of Queensland more than did its duty in passing the Act of 1915, because the exemptions there, added to the great amount of work which is being done by the Public Curator for nothing, are greater than the exemptions and the work done by any other State Government in Australia. I am game State Government in Australia. I am game to bet that the Public Curator's example has not been followed by public trustee com-panies or by solicitors. Of course, no one would accuse them of any want of generosity —of course not! But this Government have been more than generous. This House is -of course not! But this Government have been more than generous. This House is actively engaged in preventing them getting in money to be generous. In fact, it is pre-venting them from getting the proper amount of taxation to enable them to be just. Two or three money Bills have been very impro-perly thrown down by this House during the

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it down

last few weeks. Attempts have been made to arrogate to this Chamber rights in money matters which it has not got. It escapes the fact that it is illegal for it to amend those Bills in Committee by throwing them out on the second reading, but that is only a subterfuge—

Hon. E. W. H. FOWLES: The Council have had that right for fifty years.

Hon. R. BEDFORD: And now we are asked to remove old taxation while not giving the Government any new taxation. This is only an attempt—or it has that appearance to me—to make the soldier the sport of politics, just as the repatriation work is being made the toy of politics. It has been the policy of this Government right from the beginning to see that the soldier is kept out of the pale of partisanship. This State has settled 1,150 men on the land and in businesses, where Victoria, with two and a-half times our population, has settled only about 400. I am not sure that these figures are right up to date, but they were about six weeks ago. Just as recruiting, so far as many public meetings are concerned, has come to be merely a matter of sectarianism and party polities—

The PRESIDENT: Order!

Hox. R. BEDFORD: So are repatriation HON. R. BEDFORD: So are repairiation and the care of the soldier being made a mere toy of electioneering and partisanship. It has been shown that £19,812 was received in dutices on soldiers' estates, £17,000 odd being paid on two estates, and over £14,000 of that amount on one estate. Can anybody say that this Government have in any way say that this Government have in any way acted unjustly to the soldier, or to the beneficiaries of the soldier, by insisting on col-lecting a tax on an estate of £172,000? Is it lecting a fax on an estate of ±1/12,000 f is it alleged that they have prevented recruiting by doing that? Is it alleged that they have in any way injuriously affected the soldier who died by doing that? This is only a question, not of protecting the soldier, but of protecting the soldier's estate, and, if this transmitted amount of sontiment can be of protecting the soldier's estate, and, if this tremendous amount of sentiment can be pumped up over the brave dead—the honoured dead—why should it not also be manifested in favour of the living? Last year, just about the close of the session, the Hon. Mr. O'Shea raised an objection to the Industrial Diseases Bill. The real fact is that this Chamber has got into the habit of being a tinker. It tinkers, tinkers, tinkers, very often with a desire to keen up its record very often with a desire to keep up its record for tinkering. It never initiates anything, but it can always be relied upon to tinker and to criticise; and everyone knows that the critic need know absolutely nothing of the job. The worst actor is the best critic the job. The worst actor is the best critic of acting; and the man/who cannot write is the best critic of literature. The Industrial Diseases Bill proposed to provide medical attention for men suffering from miners' phthisis—a disease which leaves the depen-dents of the sufferer much more in need of monor then if he worst to die herewer the dents of the sufferer much more in need of money than if he were to dic, because the care and attention that he must have are a greater tax upon them than if he had died and they had been left to keep themselves. The Bill, as it came to this House, provided for a subsidy by the State of £10,000 a year for three years, and £5,000 a year for three years thereafter. The Hon. Mr. O'Shea was instrumental in limiting the operation of the years thereafter. The Hon. Mr. O'Shea was instrumental in limiting the operation of the Bill to two years. Now, anybody who has seen miners' phthiais knows that it is one of the most shocking and hopeless diseases possible, and that it could not be wiped out in two years. Still, this most humane measure will go right off the statute-book in

Hon. R. Bedford.

twelve or eighteen months unless it be reenacted. And is it likely to be re-enacted if the Labour Government should be turned out at the next election?

Hon, E. W. H. FOWLES: Of course it will.

HON. R. BEDFORD: Then, why was that provision eliminated? The proof that it will not be re-enacted is the fact that you left it to be re-enacted.

Hon. E. W. H. Fowles: We wanted to see how it would work.

Hon. R. BEDFORD: Go and see how miners' phthisis works.

Hon. T. J. O'SHEA: What has this to do with estate duties?

HON. R. BEDFORD: It has this much to do with it. A tremendous amount of sympathy has been attempted to be invoked for the dead soldier when the dead soldier is not affected at all. The people who succeed him are affected, but they are only affected to the extent that people interested in other estates are affected, and they have certain exemptions under the 1915 Act.

[4.30 p.m.] The whole motion is founded on false sentiment, and is reeking with insincerity, and it has been brought forward with a view to raise a cry against the Government. I hope the House will turn

HON. H. C. JONES: I hope the motion will not be carried, in the best interest of soldiers who are living, and not so much out of consideration for those who are dead. The taxation derived from the estates of deceased soldiers is going to be a benefit to the soldiers who are alive and have returned, and to their dependents. It appears to me that much more consideration should be shown to the soldiers than has been shown to them. The war profits measure lately introduced in the Federal Parliament was mutilated in such a way as to make it a worthless measure. How sympathetic hon, members opposite are with the soldiers will be seen by looking at the profiteering that is going on to-day, and the conditions that the wives and children of soldiers are living under.

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Hon. E. W. H. FOWLES: That is a Federal matter. It has nothing to do with this House.

HON. H. C. JONES: Profiteering goes on in this State just the same as in any other State.

Hon. E. W. H. FowLES: Yes, but the amount paid to soldiers is purely a Federal matter.

Hon. H. C. JONES: I admit that. If there was any sincerity on the part of hon. members opposite, much more would be done for soldiers than has been done in the past. Soldiers living in other States are coming to Queensland. The soldiers are getting fed up with this sort of business in which sympathy is professed for them. This motion is simply an electioneering dodge which will be used at the next election. It is something like the forthcoming referendum proposals. Members seem to think that soldiers are being carried away by what has been done for them, but if they knew the soldiers as I know them they would know that they are fed up with this kind of sympathy. They are asked to do to-day with two legs. The fact that soldiers from the

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other States are coming to Queensland is undoubtedly due to the treatment meted out to them by this Government, and I only hope that if the taxation on the estates of dead soldiers has any effect on the living soldiers the Government will double that taxation.

HON. T. NEVITT: When the Hon. Mr. O'Shea was introducing this motion he said the Government were making a profit out of the dead soldier, and I interjected that they were not, even under the present Act. Suppose a case in which a soldier of twenty-eight vears of age gets killed. In the ordinary course of events the actuarial estimate of life is considered to be sixty years of age, but the Government, instead of collecting the full amount as for a man of sixty years of age, collect a tax on a 3 per cent. basis. If the tax was £700, and the man was killed at twenty-eight years of age, the Government would only take £100, so that the remark of the Hon. Mr. O'Shea is not in accordance with fact. I only wish to make that correction, and shall not further discuss the matter, as the Minister has, I think. convinced every fair-minded man that there is no necessity for the motion.

Hox. T. J. O'SHEA, in reply, said: The Minister has said that the taxation which is the subject-matter of this motion does not impose a penalty on soldiers. I cannot agree with that statement. A soldier's estate is his to handle while he lives, and it is his to dispose of when he dies, and the meree fact that he has been killed in battle, perhaps twenty. thirty, or forty years before he would have died, brings him under the State law, under which the Government are entitled to exact certain taxation. I regard that taxation in the nature of a penalty on his estate. It is clearly an injustice to him to deprive his representatives, even though they may be absolute strangers in blood, of a portion of the estate which he desires to leave to them. The Government say that is not penalising the soldier. If it is not, then I do not know what penalising means. The Minister asked what were my motives for introducing the motion. I think the Minister knows me well enough to know that I have no motive in the matter—that I have no axe to grind, that I have no end to serve, and that I will gain nothing out of it. It is merely my sense of duty to the soldiers that prompts me to say that the Crown should get none of this duty. I am surprised at the Minister taking up the attitude he has adopted. I think he must have been pushed into that position, and certainly he is in error in suggesting that. I have any motive in the matter beyond a sense of fairness, a sense of right, and a sense of the duty of the nation to the individual. It is really playing with the matter to say that it does not affect the soldier, as the soldier is dead and gone.

The SECRETARY FOR MINES: How could I be pushed into the position I have taken up when I have not spoken to any Minister of the Crown on the subject since the hon. gentleman tabled his motion in the House?

HON. T. J. O'SHEA: Then, I am sorry the Minister takes up the attitude he has taken up. The hon. gentleman, in a sneering way, asked why was not this motion brought in at the beginning of the war. The present Government were in power before a single Australian soldier died, and before anything like a contingent had left our shores. The Commonwealth passed their Act in December, 1914, and not a single soldier

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from Australia had been killed in battle at that time. The Commonwealth, however, foresaw what would happen, and said they would not impose anything like taxation on the estates of soldiers who go to the front.

Hon. W. H. DEMAINE: The Denham Government could have done the same.

HON. T. J. O'SHEA: The Denham Government could not have done the same; they were not in office at the time the first soldier was killed.

Hon. W. H. DEMAINE: The first soldier was killed before May, 1915.

HON. T. J. O'SHEA: The Denham Government went out of power before December, 1914.

Hon. W. H. DEMAINE: No, in 1915.

HON. T. J. O'SHEA: Well, Parliament was in session at the time the war broke out, and no Australian soldier was killed before the close of that session. The present Government brought in a Bill after Australian soldiers had been killed, and did not make an honest, fair, and square provision in that Bill with regard to the matter under discussion.

Hon. W. H. DEMAINE: Why did not you propose an amendment?

propose an amendment? HON. T. J. O'SHEA: Because the Bill was passed by the other House in a few moments, and there was no debate or criticism in this Chamber. If the present Government had put such a provision in the measure, do you think that any man in this House would have opposed it? The Minister has also said that the people who benefit by the estates of dead soldiers should pay the duty. If that is so, why has the State Government made an exemption in the case of wives and children? The principle is the same, and I say that exemption should extend to the whole of a soldier's estate, and I have heard nothing from any speaker who has taken part in this debate to dissuade me from that opinion. I was very sorry to hear a returned soldier say that he hoped the duty on soldiers' estates would be doubled, so that the revenue collected from them might be given to returned soldiers.

Hon. H. C. JONES: I said "dependents."

HON. T. J. O'SHEA: I took down the hon. gentleman's words, and "returned soldiers" is what he said.

Hon. H. C. JONES: "And dependents."

HON. T. J. O'SHEA: I do not think the hon. gentleman weighed his words, and I do not think he believes in the argument that he put forward, when he said that the duties on soldiers' estates should be doubled. Why should they be doubled? Because they have served their country? A man must be insane to suggest such an idea.

The SECRETARY FOR MINES: He did not say that.

Hon. T. J. O'SHEA: He did. I took a note of it.

Hon. H. C. JONES: I said the duties collected would benefit those soldiers who returned.

HON. T. J. O'SHEA: Is that a humane principle or a logical principle? If that is a national sentiment, I do not understand it as such.

Hon. H. C. JONES: I am thinking of the live soldiers. Do not misunderstand what I say.

Hon. T. J. O'Shea.]

HON. T. J. O'SHEA: I believe the hon. gentleman believes in my motion, but that he has not the hardihood to stand out against his party. There can be no two opinions on the point. The present taxation is an imposition on the estates of soldiers, and any suggestion to double the tax is simply grotesque and absurd. Some suggestion has been made that I was not sincere in this matter, that it was introduced merely for melodramatic effect. That is worthy of the hon. member who uttered it. He trades in that class of goods. I do not. I introduced the motion because I believed in it, because I think that it is a wrong principle to tax the estates of dead soldiers, and I hope the Council will be with me on the matter, and that the Government will see the wisdom of making provision either by legislation or regulation, or in any other method they think fit to carry out its object.

The SECRETARY FOR MINES: Will you admit that the current exemptions are fair?

HON. T. J. O'SHEA: I will admit that the Act gives some small measure of concession to soldiers, but not to the extent I say it should.

An HONOURABLE MEMBER: Not with regard to big estates?

HON. T. J. O'SHEA: I cannot differentiate between estates. However, if it is thought that the Government are justified in grabbing duty out of a big estate, I would certainly say that the eighty-five estates that paid £36 each should be exempted.

The SECRETARY FOR MINES: The Act of 1915 gives exemptions to the children and mother and widow of the soldiers.

HON. T. J. O'SHEA: I*am aware of that, but I say that it is not enough.

The SECRETARY FOR MINES: Why not give us credit for that?

HON. T. J. O'SHEA: Good gracious, the hon. member seems to think 1 did not refer to that. I mentioned it last night, and again to-day, but I say it is not enough; it is not what I think should be done. And then I am taxed with being insincere!

An HONOURABLE MEMBER: Do you not think an estate of £170,000 should pay?

Hon. T. J. O'SHEA: I would not be a party to taxing the estate of any soldier at all. However, if hon. members think an estate of £170,000 should be taxed, or that another smaller estate of £17,000 should be taxed, I say it is a matter that is debatable, but to tax those eighty-five small estates has not my sympathy, and will never have my support. I hope hon. members will see the wisdom of my motion, that the Government will take cognisance of it, and that this injustice to soldiers will be remedied.

Hon. A. H. WHITTINGHAM: Hon. members-

The PRESIDENT: I would like to call the attention of the hon. member to the practice followed in the Council—that if the mover of a motion has replied it is not a usual thing for a member to speak afterwards. However, there is no Standing Order to prevent his doing so, but I think that the practice is a good practice, and that hon. members should speak before the mover replics.

HON. A. H. WHITTINGHAM: I was about to rise when the Hon. Mr. O'Shea got up, and I am aware of the fact that it is not usual to speak after the mover has replied,

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although I think I have seen it done before. I have listened to this debate with very mixed feelings. In the first place, I think it is rather hard that those who have spoken against it should say that there is insincerity about it. Personally, I do not think for one minute but that the Hon. Mr. O'Shea was absolutely sincere, and considered that the matter was one which required ventilation. In my humble opinion, the matter has been ventilated, and explanations have been given by the Minister as to concessions of which I was not aware. I understand now that the exemptions go up to £5,000 where the dead soldier's estate is left to his widow or immediate dependants.

The SECRETARY FOR MINES: That is so, where there are two beneficiaries.

Hon. A. H. WHITTINGHAM: To me it seems a very fair exemption. We heard of one unfortunate soldier with £172.000 who paid tax amounting to £14.000. Well, I think that if we could call that unfortunate man back to life, probably he would not object to doing that. We all know that when we die. according to our means, our estates have to pay certain taxation, and whether a man dies as a soldier-more credit to him, of course, if he does-or as a civilian. I do not think any man would raise any objection to having to pay his quota of taxation towards carrying on the affairs of the State. I would like to know how much those eighty-five estates which paid £36 each amounted to in the aggregate.

The SECRETARY FOR MINES: They must have been each over £2,500.

HON. A. H. WHITTINGHAM: Yes. My object in rising was to ask the Hon. Mr. O'Shea, now that he has ventilated the matter so fully, and we have explanations from the Minister, whether he would be agreeable to withdraw this motion? (Hear, hear!) I do not want to suggest that anything I may say will have any persuasive effect on the Hon. Mr. O'Shea, but I honestly think the Council would be doing a good thing if we could persuade him to withdraw the motion now that he has ventilated the question. It is a very awkward motion to handle, and I think, as the Minister has said, it has been worded very nicely, and I also think the debate has very nicely, and I also think the debate has been carried on in a sympathetic manner. At the same time, I was somewhat surprised at the gemarks of the Hon. Mr. H. C. Jones. No doubt, as a returned soldier, he felt affected. I think he was hardly fair in giving the whole credit for what has been done for returned soldiers to the Government. done for returned soldiers to the Government of Queensland. I do not want to detract from what the Government have done-I know what they are doing—but to give the whole of the credit to the Government is hardly fair. Probably the hon. member knows that there is the Queensland and other knows that there is the Gueensland and other patriotic funds, and that people are working day and night, not only for the benefit of the soldiers who are away, but also for those who are returned, and for their dependents. I do not know whether he happened to be in the streets of Brisbane last Saturday, or whether he saw the turn-out on that Heroes Day. If he was, perhaps, on thinking his words over, he will feel that he was somewhat at fault in implying that practically nothing else was being done for the returned soldiers of Queensland but what was done by the Government. I do not wish to detract from what the Government have done, but there were hundreds, thousands, of men and

The SECRETARY FOR MINES: He said that more was being done in this State.

HON. A. H. WHITTINGHAM: By the Government, I understood. I do not wish to delay the matter, and my chief object in rising was to endeavour to persuade the Hon. Mr. O'Shea to withdraw this motion now that he has had it so very well ventilated.

Hon. A. G. C. HAWTHORN: I beg to move the adjournment of the debate. Question put and passed.

STATE IRON AND STEEL WORKS BILL. Assembly's Message, No. 1.

The PRESIDENT announced the receipt from the Assembly of the following message:-

" Mr. President,-

"The Legislative Assembly having had under consideration the Legislative Council's amendments in the State Iron and Steel Works Bill, beg now to intimate that they-

"Disagree to the amendment in sub-clause (1) of clause 3 excepting the in-clusion of the word 'coke' on line 12; also the amendments in subclause (2), graph (ii.), now paragraph (i.); para-graph (iii.), now paragraph (ii.); para-graph (v.), now paragraph (ii.); and paragraph (vi.), now paragraph (iv.), and paragraph (vi.), now paragraph (vi.); 8); and to the insertion of new clause 11; and to the amendment to the title of the Bill excepting the insertion of the word 'coke'-because the above amendments unduly limit the scope of the Bill.

"Disagree to the amendment in clause 3 (subclause 2), paragraph (vi.), now paragraph (v.)—because it is unnecessary.

"Disagree to the amendment in clause 10 (now 9)—because it not only invades the privileges of the Legislative Assem-bly, but also ignores the rights of the Crown, no such limit of expenditure having been included in the Bill as re-commended by message from His Evel. commended by message from His Excellency the Governor; and

"Agree to all other amendments in the Bill.

"W. MCCORMACK,

" Speaker.

"Legislative Assembly Chamber, "Brisbane, 4th December, 1917."

CONSIDERATION IN COMMITTEE OF ASSEMBLY'S MESSAGE.

(Hon. W. F. Taylor in the chair.)

Clause 3-" Minister may establish and carry on iron and steel works"-

The SECRETARY FOR MINES moved-

" That the Committee do not insist on the omission in lines 12 to 16 of the words 'with all or any associated trades. the manufacture, preparation, and pro-duction of chattels, articles, and things composed wholly or in part of iron or steel, and the insertion in lieu thereof on lines 16 to 19 of the words 'steel

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rails, angle iron; bar iron, girders, plates, and such other articles as the Governor in Council, by Order in Council, may, from time to time, upon the passing of a resolution of both Houses of Parlia-ment, approve."

Steel Works Bill.

ment, approve. The Assembly disagreed to the amendment of the Council because it interfered with the scope of the Bill. That was the clause in regard to which he had suggested that they insert after the word "coke" the words "the production of coke and its associated processes." He thought the Committee was agreeable to the insertion of those words.

Hou. C. F. NIELSON: If you inserted those words, what would it mean?

MINES: 1t The SECRETARY FOR The would mean the by-products of coke. The iron and steel industry was one of great importance and was national in its character, and there should be no limit in [5 p.m.] the Bill. The Bill, as at present, would hamper the Government in

would hamper the Government in establishing the industry, and any Govern-ment, whether Labour or Liberal, who tackled that industry should have unlimited powers. As a matter of fact, he saw nothing wrong with the Bill as it came from the Assembly originally. He knew there was always a fear that the Government wanted to steal a ship or rob a church. Hon. C. F. MARKS: They have done it.

The SECRETARY FOR MINES: He did not think so.

Hon. A. G. C. HAWTHORN: They commandeered cattle.

The SECRETARY FOR MINES: Under an Iron and Steel Works Bill the Govern-ment could not interfere with cattle. He had had something to do with the question of establishing the iron and steel industry, and he felt that if the Government were restricted in any way and the Bill because and he left that if the Government were restricted in any way, and the Bill became mutilated or lost, he had no desire to stay in the department. He did not wish to try and administer the department if he did not and administer the department if he did not have an opportunity of doing something to-wards the development of the immense mineral wealth which existed in Queensland. If he could not go out of the Mines Depart-ment and say something had been done dur-ing his term of office, then he did not want to star there much longer. to stay there much longer.

Hon. F. T. BRENTNALL: You have plenty of scope.

The SECRETARY FOR MINES: He had not plenty of scope. The Hon. Mr. Fowles pointed out the other night that the Mines Department had been starved, and he agreed with the hon. member. The mining induswith the hon. member. The mining indus-try should be one of the foremost industries in the State, owing to their vast mineral wealth. A very high authority had said that a Bill of that kind should provide no limitation at all; that the Government should have a free hand; that the Government that was game to tackle the iron and steel indus-try should not be hampered in any way by restrictions or anything else.

Hon. A. G. C. HAWTHORN: The Hon. Mr. Bedford.

The SECRETARY FOR MINES: He was not going to be drawn into saying who it was. He hoped the Committee would not insist on the amendment, and would give the Government an opportunity of doing something for the State in the way indicated.

HON. A. G. C. HAWTHORN: The Com-mittee had considered that matter very fully

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on a previous occasion, and they had come to the conclusion that they were giving the Government all that was really required under the proper designation of the Bill; the money and opportunity to carry on iron and steel works. A lot of padding—such as associated trades, industries, processes, or cnterprises—had been put into it by the Government. That would cover almost anything. The Government could probably carry on cattle stations under that provision, and the Committee put certain restrictions on the Government because they wanted it distinctly understood that they did not approve of them carrying on unauthorised dealings with public money; and they also put a restriction of £100,000, which the Committee considered was a very fair amount to allow them. The whole of the vote in connection with the Mines Department only amounted to £30,000 or £40,000 a year, and the Committee said. "We will give you £100,000 to start iron and steel works, and if we find six months hence that you are doing good work, that you have shown us that the iron ore is available, then we will have no objection to give you any amount within reason to enable you to carry on that industry." Every member of the Committee was seized with the importance of an industry of that nature. They would be only too glad to see it established on a proper footing, but they wanted it restricted entirely to iron, steel, and coke works. He was sure the Minister, if he could speak his own mind, would say that he was amply pleased with what he had got, and the hon. gentleman's talk about leaving the Mines Department if he did not get a better Bill was mere bluff. The Minister would be able to lay the foundations of an industry that would be of immense benefit to the State of Queensland, and under those circumstances he was inclined to think that the Committee should insist on their amendments in the Bill.

Hon. T. J. O'SHEA: It seemed to him that the Ministry were not anxious to get the Bill, but would like to have it said that the Council rejected it. The Council had not rejected it. The Council had given the Ministry all the power they required to carry on the business of coke, steel, and iron works, but it did not allow them to start a jeweller's shop, and all sorts of factories and workshops totally unconnected with steel and iron works, simply because a bit of steel or iron was used in the article in question.

The SECRETARY FOR MINES: We do not want to do that.

HON. T. J. O'SHEA: Then, why not allow the amendment to stand? They could start making ornaments under that clause. Why did they want such unneccessary powers? The Minister intimated pretty plainly that all he wanted was a Bill to enable him to establish coke, iroh, and steel works, and the Bill was very generous in that respect and would give him all the powers he wanted. Evidently there was a ring of insincerity in the attitude now adopted by members in another place. It looked as if they did not want the Bill, but that it was only fireworks from the start, and that they brought it forward to show what they would do if they were allowed.

The SECRETARY FOR MINES: He recognised that the Bill was an Iron and Steel Works Bill, and the Council had inserted the word "coke" because they were

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convinced that no State could establish the iron industry properly unless they produced their own coke. If the words which had been omitted on the motion of the Hon. Mr. O'Shea were not reinserted, they would not be able to roll plates.

Hon. T. J. O'SHEA: Of course, you can. The word "plates" is mentioned in the clause.

The SECRETARY FOR MINES: He pointed out on the second reading that, to establish the industry properly, they should manufacture their own firebricks. They had some of the best fireday in Queensland that was to be found in Australia.

Hon. C. F. MARKS: You can make bricks for your own purposes.

The SECRETARY FOR MINES: The clause would stop them doing it. The Hon. Mr. O'Shea wanted to know why the Government wished those words to be retained. He would give the hon. member another reason. He had samples in his room of the first tiles manufactured from Queensland asbestos. Nobody bothered about asbestos in the Mines Department until the last few months. An asbestos mine had now been opened up—not a State mine; but it could be, and he thought it, should be, a State mine, and that they should branch out into that industry. They could supply asbestos tiles manufactured from Queensland cement and Queensland asbestos to the building trade. Each tile would be 13 oz. lighter than the ordinary tiles in use in Brisbane, and on a wet day would be 26 oz. lighter. Fancy what that meant to the building trade. That was an associated trade that the Government wanted to engage in in the interests of the people of Queensland. The people did not care whether they got their asbestos tiles from State works or from private works, so long as they could get them.

Hon. C. F. MARKS: Bring in a separate Bill to deal with that.

The SECRETARY FOR MINES: He could not see any harm in the clause as originally drafted. He was perfectly sincere with respect to the Bill, as he was with regard to every other Bill that he introduced, and he hoped that the Bill would see the light of day, and Queensland would be able to establish this great industry. He appealed to hon. members not to hamper the Government by insisting on the amendment. He admitted that hon. members had treated the Bill reasonably so far. On the second reading the Hon. Dr. Marks expressed the opinion that they should manufacture coke and utilise the by-products obtained in the manufacture of coke. They had had very long discussions on the Bill, but the matter rested with the Committee. Personally, he did not want to stay in the Mines Department if he could not do something to establish new industries in the interests of the people.

the people. HON. F. T. BRENTNALL thought the Minister should take a more reasonable view of the situation. The hon. gentleman wanted his own way absolutely, but hon. members had the right to express their views on any Bill brought before them. If they had no right to do that and to amend a Bill, why bring it before them at all? The other House practically objected to all their amendments, and implied that hon. members knew nothing about the business and that they had been discussing matters of which they were entirely ignorant. That might be true of most hon. members, but he thought they were just as competent to deal with the Bill as those who sent it to them.

The SECRETARY FOR MINES: There is more competent criticism from the Opposition here than in the other House.

HON. F. T. BRENTNALL: That was because the hon. gentleman had an intelligent criticism in the Council, and not a sub-servient compliance with all his wishes, and he was going to have that on all Bills sub-mitted to them. Some of them knew something about iron and steel works, even if they had not taken part in the manufacture of iron and steel. He had been in works at night, when the almost liquid metal was run out of the smelting furnaces. He had seen puddlers at the furnaces stripped to the waist on account of the heat. He had seen that over and over again, so that he did not care to be told that he was absolutely ignorant of the business. There should be a possibility of discovering in Queensland some of those important minerals and metals that had been the making of other countries. Otherwise, why were they put in possession of this vast territory?

Hon. G. S. CURTIS: In other countries they had been developed by private enterprise, and not by State enterprise.

Hox. F. T. BRENTNALL: Here the idea was to develop the enterprise with public money. The idea of some people seemed to be that the Council was there just to give them a free hand at the Treasury and a free hand in the expenditure of public money. They seemed to think that they should be at liberty to use that money for any object they pleased; but that was exactly what the Council refused to give them power to do. Hon. L. MCDONALD: That is what they

have been sent here to do.

Hon. E. W. H. FOWLES: They were sent here to give the people cheap food.

Hon. L. MCDONALD: No. to carry out the Labour platform.

HON. F. T. BRENTNALL: He objected very strongly to taking any part in the debate on the Bill at any stage. He had spoken on the second reading, but he preferred to leave it to others to discuss the amendments that had been made. He had voted for nearly every one of the amendments that had been made, and he intended to stand by his vote. When the Bill was first submitted to them they were asked to allow the Government to start an experi-ment, and they had given them the oppor-tunity of experimenting; but now, appar-ently, the Government would not be sati-fied where they were given authority to onhere anless they were given authority to embark on an expenditure of half a million of money. The Minister ought to be grateful to Parliament for giving him power to initiate the industry and for giving him £100.000, which was a very fair sum to grant for the initiatory work, and the hon. gentleman should be content with that. He hoped the Committee would stand by the work it had done—done carefully, done judi-ciously, done without hurry, done in the best interests of the country. But because the judgment of that Chamber happened to differ a little from the judgment of the Minister and those associated with him, all their work must count for nothing. It was all to be wiped out. It was for hon. mem-bers to say whether they would occupy that

position, or whether they were going to stand by the two main principles-first, with regard to the initiation of the industry, and next, with regard to the expenditure of the revenue in starting the industry. So far as he was concerned, nothing new had been advanced to convince him that they had made a series of mistakes in their amend-It was a very serious thing to send ments. back the Bill to them after all the care they had taken to put it into proper working form, and to send it back to them prac-tically as it came to them in the first instance, which was tantament to saying that they did not know what they were talk-ing about, and that the Minister was far better able to deal with the matter than the Council were to advise him. But the Council had to consider the interests of the country.

HON. T. NEVITT: The Hon. Mr. O'Shea said that if it could be shown that the deletion of the words the Minister wished to retain would eripple the action of the Government in any shape or form, he would support the motion that the Committee should not insist upon their amendment. He would point out that by striking out the words "associated trades, processes, indus-tries, or enterprises" they would

[5.30 p.m.] interfere with the action of the

Government considerably. On the second reading of the Bill, the Hon. Dr. Marks mentioned that very valuable by-products were obtained when coal was converted into coke. According to his (Mr. Nevitt's) reading of the amendment, the Government would be prevented from con-verting those by-products into valuable commercial commodities. Under the amendment proposed by the Committee, the Government would be allowed to manufacture iron plates, but if those plates were galvanised that would involve a further process which would be carried out by an associated trade. Those were two instances in which it would be well to give the Government power to carry on associated trades. But if the Committee could not see their way to give the Minister the full power he asked for, he would sugrest that it would be a reasonable thing to allow the words "with all or any associated trades, processes, industries, or enterprises" to be retained in the clause. He was speaking on behalf of himself only, but he hoped that suggestion would be acceptable to the Minister

Question-That the Council do not insist upon the omission of lines 12 to 16 in clause 3 and the insertion in lieu thereof of the words in lines 16 to 19-put; and the Committee divided.

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Conte	NTS, 11.
Hon. R. Bedford	Hon. L. McDonald
,, W. R. Crampton	,. F. McDonnell
, W. H. Demaine	,. T. Nevitt
,, A. J. Jones	,, G. Page-Hanify
" H. C. Jones	,, W. J. Riordan
., H. Llewelyn	
Teller: Hon.	H. C. Jones.

NOT-CONTENTS, 18. T

Ion.	F. T. Brentnall	Hon. C. F. Marks
,,	J. Cowlishaw	,, E. D. Miles
,,	G. S. Curtis	., C. F. Nielson
,,	A. A. Davey	" T. J. O'Shea
	B. Fahev	., A. H. Parnell
	E. W. H. Fowles	E. H. T. Plan

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- E. W. H. Fowles ,, E. H. T. Plant G. W. Gray ,, W. Stephens T. M. Hall ,, H. Turner A. G. C. Hawthorn ,, A. H. Whittingham ۰,

Teller : Hon. A. H. Whittingham. Resolved in the negative.

Hon. T. Nevitt.]

Hon. T. NEVITT thereupon proposed to move-

"That the Committee insist upon the omission on lines 12 to 16 in clause 3 and the insertion, in lieu thereof, of lines 16 to 19, but withdraw their insistence if the Legislative Asserbly will agree to an amendment omitting the words ' and the manufacture, preparation, and production of chattels, articles, and things composed wholly or in part or iron or steel '" e did not think he need say anything

He did not think he need say anything further than to state that the amendment would give the Government power to treat the by-products obtained when converting coal into coke, to undertake the galvanising of iron, and engage in other associated trades.

HON. A. G. C. HAWTHORN moved-

"That the Committee insist on their amendment for the following reasons:— Because the amendment is in accordance with the amended title of the Bill and will give the Government full means, powers, and opportunity for establishing State coke, iron, and steel works."

The SECRETARY FOR MINES: He took it that the amendment could only be dealt with again in the Assembly, and he did not want the Bill to go back unless they had a reasonable hope of having the amendment inserted. When they were dealing with clause 3 on the previous occasion he thought the Committee promised him to insert the words, "and associated processes" after the words, "and associated processes" after the words, "or any associated trades, processes, industries, or enterprises." If that were the intention, and it were indicated by "Hear, hears," they might have it put in elsewhere.

Hon. C. F. NIELSON: No.

Hon. W. H. STEPHENS: We will stick to the Bill as we sent it down. I think you are satisfied with the Bill.

The SECRETARY FOR MINES: He was not satisfied. If they were not prepared to accept those words, were they prepared to insert, "or any associated trades or processes." If the Committee were not prepared to accept that he did not want to recommend it to the Minister in charge in the other House.

How. A. - G. C. HAWTHORN: The Assembly had sent the Bill back in a very curt manner, and had simply said, "We will not accept your amendments." If they had anything to suggest, the Bill might go back and they might make their suggestions. The Council would probably be prepared to meet them. Personally, he was very anxious, and he was sure every other member was anxious, to get a Bill of that kind through. (Hear, hear 1) They all recognised that a State steel and iron works would be an immense advantage.

Hon. R. BEDFORD: Hobbled!

HON. A. G. C. HAWTHORN: As usual, the hon. member's interjection was most inappropriate. They were trying to do what they could, and if the Assembly were prepared to meet them they should suggest what they were prepared to do.

The SECRETARY FOR MINES: We will leave it at that.

HON. A. G. C. HAWTHORN: The best thing the hon. member could do was to

[Hon. T. Nevitt.

report progress, and get his motion for the suspension of the Standing Orders passed while they had a majority of the Council present.

Question put and passed.

The Council resumed. The CHAIRMAN reported progress, and the Committee obtained leave to sit again at a later hour of the sitting.

SUSPENSION OF STANDING ORDERS.

The SECRETARY FOR MINES moved-

"That so much of the Standing Rules and Orders be suspended as would otherwise preclude the passing of the undermentioned Bills through their remaining stages in one day: --Woongarra Tramway Bill, Stamp Act Amendment Bill, and Land Act Amendment Bill."

Question put and passed.

STATE IRON AND STEEL WORKS BILL.

CONSIDERATION IN COMMITTEE OF ASSEMBLY'S MESSAGE.

(Hon. W. F. Taylor in the chair.)

Clause 3—" Minister may establish and carry on iron and steel works"—

The SECRETARY FOR MINES moved— "That the Committee do not insist on the insertion in clause 3, lines 40 to 42, of the words ' for or in connection with the carrying out of the objects set out in subsection (1) of this section."

The Message from the Assembly was that those words were not necessary, and he hoped the Committee would not insist on their amendment.

Question put and negatived.

- HON. A. G. C. HAWTHORN moved— "That the Committee insist on their amendment in clause 3, lines 40 to 42, because it is a most reasonable one and quite necessary to keep the transaction within the powers conferred by the Bill."
- Question put and passed.
- The SECRETARY FOR MINES moved— "That the Committee do not insist on their amendment in clause 3, lines 53 to 55, inserting the words 'for or in connection with the carrying out of the objects set out in subsection (1) of this .section.""

That amendment was not necessary at all and he was rather surprised that the clause had been amended in that direction. He did not want to insist on having his way in connection with all matters, but he thought the Committee might give way in some directions. The speeches that had been made in the Council and in the other House had drawn the eyes of the mining people of Australia to Queensland. He had had evidence of that, and he had received many applications from the South to send down the "Hansard" report of the debate that took place on the Bill, but, unfortunately, one of the "Hansards" containing a part of the debate was not allowed to go through the post. He was willing to admit that hon, members were right in their contention that the Government could not possibly spend £100.000 on the iron and steel works before Parliament met again, but people who knew anything about the establishment of the industry would know that to put a limit of £100,000 on the expenditure was absurd.

Hon. C. F. MARKS: That is an instalment. The SECRETARY FOR MINES: From whom would they get the rest?

Hon, A. G. C. HAWTHORN: From the next Parliament.

The SECRETARY FOR MINES: They could not bind the next Parliament, and the next Parliament might refuse to grant anything further. There was a fear that the Government might do something wrong under the Bill. He did not know why that fear should exist in the Council.

Hon. A. G. C. HAWTHORN: We are going by experience.

The SECRETARY FOR MINES: He did not know what the experience of hon. members had been. The Government had given much attention to the establishment of the industry and the people of Queensland were looking forward to it. He made that final appeal to hon members not to insist on their amendment in clause 9. He did not want everything and he was willing forego some of the other amendments.

Hon. A. G. C. HAWTHORN: There must be something behind it all.

The SECRETARY FOR MINES: There was nothing behind it. The Government had appointed officers and there had been a certain expenditure of money. Surely the Council could come to a compromise and not allow the Bill to be lost altogether. Some of the best authorities seemed to think that it was not a right thing to place that limit in the Bill, because, after all, they had to come to Parliament for the money.

Hon. T. J. O'SHEA: Very early in the proceedings you said you hoped we would not limit it to under £150,000.

The SECRETARY FOR MINES: He had said no such thing in his speech, but some one else might have said that. He was opposed to any limitation at all, because it appeared to him that a limitation was not a right thing. He admitted that hon. gentlemen had been fairly generous, and if they would compromise on that point, he would willingly forego some of the other amendments

С. HON. А. G. HAWTHORN : The Minister could not understand why the Com-mittee had put a limit on the expenditure and other people outside, he said, were surprised that the Committee had limited the expenditure to £100,000. The Committee had a very just reason for putting a limit on the present Government. They knew that under the Workers' Compensation Act they were under the impression that they were not giving the Covernment a mercular and giving the Government a monopoly, and afterwards it was found out that they had a monopolv. Under the Industrial Arbitration Act, owing to the words of the Treasurer at the Free Conference, it was distinctly under-stood that there was no preference. They found out afterwards that the Government, all the time, had up their sleeves that preferall the time, had up their sleeves that prefer-ence was allowable, and they got preference. They found that the Government were spending unlimited sums on State stations and other enterprises. The Auditor-General's report showed that on State stations they had spent $\pounds749,737$, and they were to be asked in the Supplementary Estimates to pass another $\pounds300,000$ or $\pounds400,000$ for State stations. When they saw the Government stations. When they saw the Government Steel Works Bill.

spending money like that and bringing down their Estimates with the biggest revenue on record and showing an estimated deficit of £450,000, it was the duty of the Council, where they could place a limit on Government expenditure, to see that there was one. The Committee had treated the Government very well. Their own Commission recommended that £5,000 should be spent and the Committee were offering them: £100,000. If, during the next six months, the Government spent that £100,000 they would do very well indeed. When they had shown where the iron ore was to be got, what the result of the smelting was, and what the cost of the coke ovens was going to be, then they could come back with confidence to the Council and say they wanted another £250,000 or £500,000, and he was sure it would not be refused

Hon. R. BEDFORD: They want to have big plants.

HON. A. G. C. HAWTHORN: What big plants could they have? The evidence of their own commission showed that they must find out where suitable ore could

[7.30 p.m.] be obtained, and then where the works should be erected. At first a very small plant would suffice.

The SECRETARY FOR MINES: The Broken Hill Company spent £100.000 in research work.

HON. A. G. C. HAWTHORN: Did the Government propose to do the same?

The SECRETARY FOR MINES: Not necessarily.

HON. A. G. C. HAWTHORN: Their own commission said that there should be a great deal of research work before deciding where the ore was to be worked and where the works were to be erected. So far, Biggenden had practically produced very little ore. The Committee were perfectly justified in fixing a limit to the Government expenditure in the meantime, and it was no use the Minister trying to got the amount increased unless to a very small extent. They should insist on their amendments, let them go to the other House, and then, if the Assembly had anything to suggest, the Council could consider their suggestions to-morrow.

Hon. R. BEDFORD: You have no right to put a limit at all.

Hon. A. G. C. HAWTHORN: We will risk that.

Question put and negatived.

Hon. A. G. C. HAWTHORN moved-

"That the Committee insist on their amendment for the reasons given on the previous amendment."

Question put and passed.

The SECRETARY FOR MINES moved— "That the Committee do not insist on their amendment in clause 3, page 3, lines 16 and 17."

The Council had deleted the words "or wholly or in part by the issue to the owner of debentures."

Hon. T. J. O'SHEA: You accepted that amendment as a reasonable one.

Hon. A. G. C. HAWTHOEN: Are you willing to give the owner the option of being paid in cash or in debentures?

The SECRETARY FOR MINES: It is at the option of the owner now.

Hon. A. G. C. HAWTHORN: No, it is at the option of the Government.

The SECRETARY FOR MINES: The words that had been deleted did not give the owner any option.

Hon. T. J. O'SHEA: No, but it does not force him to take debentures. He will take debentures if they are of a fair value.

The SECRETARY FOR MINES: If hon. members would give way on clauses 8 and 9, he was prepared to give way on this amend-ment. (Laughter.)

Question put and negatived.

HON. A. G. C. HAWTHORN moved-

"That the Committee insist upon their amendment because it is reasonable that the owner, as well as the Government, should have an option as to the method of payment."

Question put and passed.

The SECRETARY FOR MINES moved-"That the Committee do not insist on their amendment on clause 3, page 3, lines 50 to 53."

The amendment which had been inserted by the Council read-

"The manager employed in the construction of works under this Act shall be a qualified engineer of not less than ten years' standing."

Hon. E. W. H. Fowles: Do the Government not want a qualified engineer?

The SECRETARY FOR MINES: They did want a qualified engineer, but they did not think that there should be any restriction placed on them in the matter. The mover of the amendment, the Hon. Mr. Hawthorn, was perfectly sincere in his desire that nobody but a qualified engineer should be employed, but the Government would not appoint anyone but a qualified engineer. The amendment was unnecessary, and it was irritating to the Government. Competency should be the first consideration in connection with any appointment.

Hon. T. J. O'SHEA: What is the objection to the amendment?

The SECRETARY FOR MINES: There was not much objection to it, but it was irritating to the Government that there should be any implication that they would They might as well say that they would employ anyone but a competent engineer. They might as well say that there must be a qualified engineer whose name must be Jones, or Smith, or Brown, or Robinson. Hon. T. J. O'SHEA: Will the amendment hurt you?

The SECRETARY FOR MINES: It would neither hurt nor would it do any good, and he thought the Committee might give way on it.

Hon. A. G. C. HAWTHORN: The last thing the Committee wanted to do was to irritate the Minister, and as the hon. gentle-man assured them that the Government were not likely to appoint anybody but a qualified manager, they might give the hon. gentle-man a surprise packet by giving way on the amendment.

Question put and passed.

The SECRETARY FOR MINES moved-"That the Committee do not insist on their amendment in clause 3, page 3. lines 55 to 57."

The paragraph originally read-

"He may open and work mines, and generally carry on the business of mining in all its branches."

The Council omitted the words "in all its [Hon. A. J. Jones.

branches," and added the words "in conformity with the provisions of subsection 1 of this section." There was no necessity for omitting the words "in all its branches."

Hon. T. J. O'SHEA: With those words in you might undertake diamond-mining.

The SECRETARY FOR MINES: They could do that now. He could show hon. members how the Government could mine for copper under the clause, as amended, if they wished. They must mine for lime, manganese, and the necessary fluxes for iron ore. The Assembly accepted most of the amendments proposed by the Council.

Hon. A. G. C. HAWTHORN: They accepted two out of twenty-two.

The SECRETARY FOR MINES: They accepted quite a lot, because they recognised that those particular amendments were an improvement to the Bill.

Question put and negatived.

HON. A. G. C. HAWTHORN moved-

"That the Committee insist upon their amendment for the reason already given for the other amendments in clause 3.

Question put and passed.

Clause 9 (now 8)-"" Ratification"-

The SECRETARY FOR MINES moved-upon their amendment in clause 9 (now 8)."

The Assembly had yielded to the wish of the Council to omit the clause which gave power to extend the operation of the Act. Clause 9, as it now stood, read as follows :--

"All expenditure of money incurred prior to the passing of this Act by any Minister of the Crown or any State department or State officer in respect of any business, coke, iron, and steel works to which this Act may apply or which is lawfully carried on, is hereby approved, ratified, and confirmed."

That was only a ratification clause, and he saw no reason why it should not be accepted. The Government had already spent some money.

Hon. A. G. C. HAWTHORN: We have given you that.

The SECRETARY FOR MINES: They wanted the Council to ratify the expenditure already incurred, and give them power to pay their just debts.

Hon. E. W. H. FOWLES: We have done that; we inserted the words "incurred prior to the passing of this Act."

The SECRETARY FOR MINES: The Council had omitted the word "business" from the clause, and he thought that was unnecessary, as there were certain businesses which must be associated with the iron industry.

HON. A. G. C. HAWTHORN: The Minister told them previously that he wanted the Committee to ratify unauthorised payments which had already been made, and the Com-mittee did so, and inserted the words "incurred prior to the passing of this Act," in order to meet the case.

The SECRETARY FOR MINES: You have deleted the word "business."

Hon. A. G. C. HAWTHORN: Yes, be-cause they specified "coke, iron, and steel works." They struck out the word "business"

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.because if that word were retained in the clause the Government might carry on any enterprise they wished.

The SECRETARY FOR MINES: I understood that you would compromise on these two clauses

A. G. C. HAWTHORN: In what Hon. way did the hon. gentleman suggest that they should compromise on this clause?

The SECRETARY FOR MINES: By not deleting the word "business," and by not placing any limit on the expenditure.

HON. A. G. C. HAWTHORN: They were unable to compromise in that way.

The SECRETARY FOR MINES: Then you will be ridiculous in the eyes of the world.

A. G. C. HAWTHORN: If they Hov were ridiculous, that would be brought about by the action of the Government. The Minister must see that they were perfectly within their rights in restricting the amount of expenditure, and that they could not possibly give way on that point, unless the Minister would tell them what had been spent.

The SECRETARY FOR MINES: This was a very important clause, and he did not want to have the Bill wrecked. Did he understand that if hon, gentlemen insisted upon this amendment they were willing to meet to-morrow and compromise in some way?

Hon. A. G. C. HAWTHORN: Can you make any reasonable suggestion?

The SECRETARY FOR MINES: Why not agree to leave the word "business" in the clause.

Hon. T. J. O'SHEA: Because there is a danger in leaving it there.

The SECRETARY FOR MINES: Hon. gentlemen saw danger in every clause.

Hon. C. F. MARKS: The Government have taught us to look for it.

The SECRETARY FOR MINES: He was hoping that the Committee would agree to his suggestion not to amend this clause. The his suggestion hot to antena this clause. The people of Queensland were looking forward to the passing of the Bill. After all, it was a people's Bill, and the people some day would have an opportunity of saying whether they would have the Bill or not the did not they would have an opportunity of saying whethen they would have the Bill or not. He did not say that as a threat, because he recognised that on the second reading of the Bill hon. gentlemen gave a fair indication that they were just as sincere as the Government were in the desire that the iron industry should be established in Queensland. No hon. be established in Queensland. No hon. gentleman had so far pointed out that there was any danger in the clause.

Hon. C. F. MARKS: It is very dangerous; it is too wide.

The SECRETARY FOR MINES: He had already pointed out to hon. members that there were many businesses associated with the iron and steel works. They would have to establish brickworks to make their own bricks, and cokeworks in order to make coke and secure the by-products. Surely, hon. gentlemen would not limit them to making pig-iron? If they did that, they could have the Bill as far as he was concerned.

Hon. F. T. BRENTNALL: No; we do not want to do that, and we do not want to extend it to making watches.

The SECRETARY FOR MINES: He did not think the Government would go that far, as he was sure they would make a bad job of that, but there were businesses associated with the iron industry that must be carried on, and if they were restricted too much they had better not have any Bill at all.

How. T. M. HALL: The word "business" in the clause, as amended, was very bald and seemed to be quite foreign to the con-text. If the Minister amended the clause so as to read "business incidental to coke, iron, and steel works," that would meet the difficulty, but the word "business" by itself was altogether too vague, as it would include any business.

HON. T. NEVITT: He did not see any reason why the word should be deleted. Practically it was consequential on what the

Council had already agreed to [8 p.m.] tentatively in clause 3. If the clause were passed as it was at

present the Government would only have validated any expenditure on coal, iron, or steel, and not on associated trades or pro-cesses. The word "business" was absolutely cesses. The word "business" was absolutely essential to cover those two points. The latter portion of the clause, "to which this Act may apply or which is lawfully carried on," qualified the word "business." That was ample protection for members of the Council and the country.

HON. T. J. O'SHEA suggested that the HON. T. J. O'SHEA suggested that the Committee should leave the word "busi-ness" in the clause, but insert after it the words "associated with." The hon. member was rather fond of the word "associated," and he wanted it in another clause, and he did not know that he (Mr. O'Shea) was opposed to his having it. If they adopted this suggestion they would give the Council all the protection it required, and at the same time give the Minister some latitude. HON. A. G. C. HAWTHORN : He thought

HON. A. G. C. HAWTHORN : He thought they were rather at cross purposes. Ťhe clause was a ratification clause, and he understood that all the Minister wanted ratified was certain expenditure already made. If he carried out work in conformity with the Act in the future no ratification was required.

Hon. E. W. H. FOWLES: What secret contracts are there?

HON. A. G. C. HAWTHORN: Had the Government entered into a contract with anybody?

The SECRETARY FOR MINES : One slight con. tract.

HON. A. G. C. HAWTHORN: The clause was asking them to "go blind," and they did not feel inclined to do so. It was a most unusual clause in an Act. They were quite prepared to ratify all past commitments, so long as they knew what they were. The SECRETARY FOR MINES: The

only contract the Government had entered into was a contract with the owner of the Mount Biggenden mine. Mr. Brady held a lease to mine for bismuth, and he could only mine for the mineral specified in his lease. If he mined for any other he would be subject to a penalty of £5 per day. Hon. A. G. C. HAWTHORN: That is only

a bagatelle.

The SECRETARY FOR MINES: Yes, but now it had been mentioned it was well the country should know. Wild statements had been made about the purchase of the Biggenden mine at a very big figure, al-though he did not think they had reached Brisbane. The arrangement was that when mining operations began they should pay Mr. Brady £5 per week. Otherwise the Crown would be trespassers, and whilst he

Hon. T. J. O'SHEA: Capricious?

The SECRETARY FOR MINES: That was his opinion. If the clause and the subsequent clause were amended in the direction in which the Council had already amended them, the Bill was very little uso to the Government, and no use to the people of Queensland

Hon. T. J. O'SHEA: You cannot say that.

The SECRETARY FOR MINES: He could say that. If the Government were going to launch out on a big important industry for which the people were clamouring, how could they be restricted like that? They had accepted thirteen amendments made by the Council, and surely there should be a little give and take! He had consulted the Premier on the matter. As a matter of fact, he had been consulting with the Premier since the Bill left the Chamber, and he wanted to say that the Bill, as amended by the Council, was not acceptable to the Government, and he believed not acceptable to the people of Queensland. He knew—because he was in charge of the Mines Department—there was no more popular measure introduced in that or any other Chamber. The people of Queensland were looking forward to the establishment of the industry and the development of the State's natural resources. Why not give the Government the opportunity that they wanted? Were the Council going to throw out the Bill?

Hon. T. M. HALL: No.

The SECRETARY FOR MINES: Then the Government were going to insist that the industry should be established. The attitude of the Government was that they were going to insist on the message from the Legislative Assembly, because the Council were doing something that would spoil the Bill.

How thing that would spoil the Bill. Hon. C. F. NIELSON: Then, the Government are going to throw it out?

The SECRETARY FOR MINES: If hon. members thought they were going to try to establish the industry on a limited sum of money, or were going to puddle up a few tons of pig iron and then say they had established the iron and steel industry in Queensland, they were very much mistaken. No self-respecting Government could start out on an industry like that, hampered and restricted as they would be if the Council insisted on their amendments.

Hon. F. T. BRENTNALL: The hon. member should also understand that the Council were not going to be intimidated. (Hear, hear!) They were going to do their duty, and were not going to submit to intimidation such as had been attempted to b_{3} used by the Minister.

How. T. M. HALL: He was afraid they were getting in a deeper tangle. It seemed all to hinge on the word "business." Why would not the Government take a better and wider word, a more indicative word, so far as the clause they were dealing with was concerned—the word "undertaking"? He was beginning to get very suspicious after the insistence on the word "business." It had a very suspicious appearance.

Hon. R. BEDFORD : Search me.

[Hon. A. J. Jones.

Steel Works Bill.

HON. T. M. HALL: He did not want to search the hon. member; he could see through him. (Laughter.) If the word were altered to "undertaking" there was nothing suspicious about it, and it gave the Government power to do what was necessary.

How. E. W. H. FOWLES: The clause would probably be known later on as "The funny business clause." He was surprised that the Government, through its representative, should lend itself to such a clause as that.

The SECRETARY FOR MINES: I have been trying to compromise all the afternoon.

HON. E. W. H. FOWLES: The Government was very much compromised on a clause such as that.

The SECRETARY FOR MINES: I bet you the Bill will become law.

HON. E. W. H. FOWLES: He hoped so. Every member in the Council hoped so. The honest thing to do in regard to a clause like that was to provide that all expenditure of money incurred prior to the passing of the Act and "set forth in the schedule hereto" was ratified. That was trusting the people. That was what Queensland wanted in these days—no funny business. They wanted to know what money had been spent, and if it had been spent honestly let them set it out in the schedule. What was the good of passing a blank cheque like that?

Hon. A. A. DAVEY : The confidence trick.

The SECRETARY FOR MINES: Do you suggest anything has been spent dishonestly?

HON. E. W. H. FOWLES. Would the Minister tell them what had been spent?

The SECRETARY FOR MINES: I am not a walking encyclopædia.

HON. E. W. H. FOWLES: He was in charge of the Bill and Minister for Mines, and would probably have that information at his finger ends, if he had not received instructions about it. Why in the wide world the Government could not come down with a fair proposal and show the expenditure of money in the schedule he did not understand. If it had been honestly spent it would be ratified in two minutes. If not, it would not be ratified. There would be a Full Court case about it, and the Full Court would again decide that £100,000 had been illegally expended. It made the Council very suspicious. It made the country suspicious. With all due deference to the Minister, he might say that he thought the Minister was mixing that amendment up with the next clause. That clause was a ratification clause, and said—

"All expenditure of money incurred prior to the passing of this Act in respect of any measures under this Bill is hereby confirmed and ratified."

what more could the Minister want than that? Had they spent £170,000 on prospective cokeworks? If they had only spent £10,000 or £15,000 in preliminary investigations in connection with the Bill the Council would immediately pass it. As to the Biggenden lease, that meant £250 a year, which could go on for ten years and nobody would say anything about it. What the Committee were suspicious about was the word "business." They did not know whether the Minister had bought out anybody's brickworks, or asbestos statuary works, or somebody's coke ovens.

The SECRETARY FOR MINES: The Hon. Mr. Brentnall stated that he had made

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an intimidating speech. He had been trying all the afternoon to compromise with the Committee on the Bill, so that they might get something that was acceptable to both Houses. He could assure hon, members that there had been no great expense yet as far as the ironworks were concerned. As a matter of fact he was committed to nothing. matter of fact ne was committed to nothing. Certain propositions had been made to him and properties had been under offer, but there was not one thing in connection with the business that he was not prepared to dis-close to the Council. The Government took up the position that the suspicion that was cast on the Government in connection with cast on the Government in connection with the Bill was very much out of place.

Hon. A. G. C. HAWTHORN: They bring it on themselves by putting in very unusual clauses.

The SECRETARY FOR MINES: He was under the impression that the Council did not look on that Bill with any degree of suspicion at all. There was no need to. There was a time when any self-respecting Government must be firm and not allow a Bill to be mutilated by the insertion of little suspicious clauses, and the Government in-tended to take such action as would make the

Bill become law. That was not intimidation. Hon. A. G. C. HAWTHORN: If that is your attitude there is no use in further discussing it.

The SECRETARY FOR MINES: That Bill was going to become law.

Hon. F. T. BRENTNALL: That is intimidation.

The SECRETARY FOR MINES: He had invited the assistance of hon. members, and he hoped they would not insist on that amendment.

HON. T. NEVITT: He did not understand the attitude of the legal gentleman in the Chamber on that clause. The Hon. Mr. O'Shea said it did not matter if the clause was not in the Bill at all. If that were so, what harm would it do if it were left in the Bill?

Hon. T. J. O'SHEA: It may drag in some-thing else that we do not want in it.

Hox. T. NEVITT: Only the three legal members on the other side of the Chamber had taken any exception to the clause. It seemed to him that it was a consequential amendment, and the latter portion of the clause covered everything that was needed because nothing could be done unless it was lawfully carried on.

Question—That the Committee do not insist their amendment in clause 9 (now 8) put: and the Committee divided :-

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Teller: Hon. A. H. Whittingham.				

Resolved in the negative.

HON. E. W. H. FOWLES moved-

"That the Committee insist on their amendment in clause 9 (now 8) because (1) the original clause may be read to give to the Minister or State officer give to the Minister or State officer authority to incur limitless expense free from any check or revision and without Parliament knowing the amount or the specific objects of the expense; (2) the original clause would allow of secret agreements unkrown to Parlia-ment and dangerous to public interests; (3) money already spent without the sanction of Parliament should be plainly set forth in the schedule to the Bill."

Question put and passed.

On clause 9-" Payment out of consolidated revenue if necessary"-

The SECRETARY FOR MINES moved-"That the Committee do not insist on their amendment in clause 10 (now clause 9) inserting the words 'not exceeding the sum of one hundred thousand pounds in the aggregate., "

The Assembly disagreed to the Council's amendment-

"Because it not only invades the privileges of the Legislative Assembly, but also ignores the rights of the Crown, no such limit of expenditure having been included in the Bill as recommended by message from His Excellency the Gover-nor."

Hon. gentlemen knew as well as he could tell them that the Council had no power to amend money Bills.

Hon. C. F. NIELSON: This is not a money Bill.

The SECRETARY FOR MINES: It was a money Bill. The Bill was originally drafted in such a way that he could have introduced it in the Council, but it was so

much a money Bill it was re-[8.30 p.m.] drafted and introduced in the

Assembly. Large sums of money were involved in the Bill. The payment by debentures or in cash was a money provision, and certainly a limitation of £100.000, or and centrality a minimum of 2000,00, of any sum at all, was tantamount to an amend-ment of a money Bill. On 18th October the Deputy Governor sent a message to the Assembly to the following effect:—

"The Deputy Governor, acting for and on behalf of His Excellency the Gover-nor, having been informed of the objects of a Bill to authorise the establishment. continuance, and carrying on of State iron and steel works and other industhat the necessary appropriation be made."

What was "the necessary appropriation?" £100,000? It was unlimited.

Hon. A. G. C. HAWTHORN: There is no amount set down for iron and steel works in your Estimates, is there?

above-mentioned subjects, so as to alter, whether by increase or by reduction, the

appropriation, or management."

Hon. A. G. C. HAWTHORN : This is neither an increase nor a reduction.

The SECRETARY FOR MINES: The amendment was not in order, and there was no need to argue about it, because hon. members knew that they had not the power to impose such a limitation.

Hon. E. W. H. Fowles: The question has been already settled by this House, and no one took exception to it.

The SECRETARY FOR MINES: Exception had been taken to it. The message from the Assembly indicated that exception had been taken to it. He certainly had not appealed to the Chamber for a ruling on the amendment.

Hon. E. W. H. FOWLES: You took it for granted that it was all right then.

The SECRETARY FOR MINES: He was of opinion all along that it was wrong, and he expressed that opinion. He also got the opinion of the Parliamentary Draftsman and other authorities, all of whom agreed that the amendment was not in order. Even if it were in order, he thought the Committee should be generous, and not insist upon any limitation in such a Bill.

Hon. R. BEDFORD: He did not ask the Committee to give way out of any feeling of generosity. He asked them to treat the matter on business lines. On the second reading it was stated by hon. members opposite that it was ridiculous for them to go in for iron and steel works, because of the prohibitive cost. They were told that works might cost up to £2,000,000, but the Government were now asked to spend as little money as possible on the undertakingin fact, to send a boy to do a man's job, knowing that, if works were started on the proper standardised system £100,000 would go no distance. If they insisted on the limitation, they would put the lid on the proposal altogether.

HON. A. G. C. HAWTHORN: The Min-ister knew very well that the Council had never conceded that they had not the right never conceded that they had not the right to amend money Bills. The matter had alway² been in dispute between the two Houses, and had never been finally settled. By way of compromize the Council agreed at times not to insist on its amendments, but in every message sent to the Assembly indicating that they did not insist on such amendments, they always stated that they did not waive their right to amend money Bills. During the last hour and a half they had practically made no progress, and he suggested to the Minister that they should insist on their amendments, let the Bill go back to the Assembly, and, if that Chamber had any reasonable suggestions to make-they had made none so far-the Council might then consider them. It was quite possible that they might arrive at some agree-ment. He would like to see the Bill passed in some form, and he would be sorry if it were lost, because they could not come to some agreement with the other House. If the Bill were lost, probably it would have to go to the electors, as the Minister hinted. He thought it would be better for the Min-ister to accept his suggestion.

The SECRETARY FOR MINES: I think the other House are finishing to-night.

[Hon. A. J. Jones.

amount of a rate or charge, its duration, Hox. A. G. C. HAWTHORN: ne und not ode of assessment, levy, collection, propriation, or management." think there was the slightest likelihood of the Council finishing to-night. It was now twenty minutes to 9 o'clock, and, surely, the Minister did not expect them to rush through the Appropriation Bill and all the Bills already on the paper in an hour or an hour and a-half. He could not speak on behalf of other hon, members, because the matter had not been mentioned, but, speaking for bimcalf he did not think there was the himself, he did not think there was the slightest idea of sitting later than half-past 10, which they had regarded as a reasonable hour for adjourning so far. If the Bill were returned to the other House he had not the slightest doubt that some agreement might be come to, especially with regard to clause 8-that was the ratification clause. He thought the Minister did not quite understand the position with regard to that clause. He would like the hon, gentleman to go fully into the Bill with the Parliamentary Draftsman. With regard to the Draftsman the Council was at very great disadvantage, as they could never see the Draftsman. His as they could never see the Draftsman. His opinion was that they ought to have a per-manent Parliamentary Draftsman, who would be available for both sides—a man with a salary of £1.000 or £1.200 a year, who would devote his time entirely to the business, and not have the right to private practice. (Hear, hear!) He should not be under the control of Ministers. The present position was unsatisfactory even from the position was unsatisfactory, even from the drafting point of view. The Draftsman was given certain instructions; he knew exactly what he had to draw, and he knew what was his intention; but hon. members did not know, and there were many cases in which Bills were so intricate that he was sure they were not understood by a large majority of hon. members.

The SECRETARY FOR MINES: I think we will do that after the next election.

HON. A. G. C. HAWTHORN: We will, if you do not. The Parliamentary Draftsman should be an independent man, with a scheduled salary.

Question-That the Committee do not insist on their amendment in clause 10 (now 9)-put; and the Committee divided :--

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	, W. Stephens
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, A. G. C. Hawt	
Teller :	Hon. A. A. Davey.

Resolved in the negative.

HON. E. W. H. FOWLES moved-

"That the Committee insist upon their amendment, because some reasonable limit is required for an initial grant to

test the ore deposits, indicate the site, and carry through any preliminary work that may be found necessary before the next Parliament meets."

Question put and passed.

New clause 11-" Application of Act "-

upon the insertion of new clause 11."

He did not intend to divide the Committee on this clause, which placed another restric-tion on the Government, lest they might want to launch out into some little business associated with iron and steel works. Members opposite were afraid, as the Hon. Mr. Brenthall said, that they might start watch-making or the making of jews' harps. The broad-minded spirit which the opposition in that House had shown on the second reading of the Bill had not prevailed at the Committee stage.

E. W. H. FOWLES: It is a pretry Hon. good Bill now.

The SECRETARY FOR MINES: It was pretty well spoiled. However, he hoped that the Committee would not insist upon this amendment.

Question put and negatived.

HON. A. G. C. HAWTHORN moved-"That the Committee insist upon the insertion of new clause 11 for the reasons already given in connection with the amendments in clause 3."

Question put and passed.

"Title"-

The SECRETARY FOR MINES moved-"That the Committee do not insist upon their amendment in the title omit-ting the words 'and other industries, and for other purposes."

He was satisfied that if this measure went to the people as it emanated from the Assembly it would be carried by an overwhelming majority. The people were looking forward to the passage of the Bill, and, personally, he would be very much disappointed if he did not have an opportunity of starting the initial work in connection with the establishment of iron and steel works. This was one of the biggest things that the present or any Government had tackled, and he hoped that if the Bill came back from the Assembly to morrow with certain suggestions hon. members would be in a more reasonable frame of mind, and be prepared to make some con-cession by removing some of the restrictions that they had placed in the Bill.

Question put and negatived.

HON. A. G. C. HAWTHORN moved-

"That the Committee insist upon their amendment in the title, because otherwise the title would not be in conformity with the sections of the Bill."

Question put and passed.

The Council resumed. The CHAIRMAN reported that the Committee had not insisted on one of their amendments, and had insisted upon their other amendments in the Bill. The report was adopted

MESSAGE TO ASSEMBLY, NO. 2.

On the motion of the SECRETARY FOR MINES, the Bill was ordered to be returned to the Assembly with the following mes-

"Mr. Speaker, "The Legislative Council having hed under consideration the message of the

of Ath Legislative Assembly date December, relative to the State Iron and Steel Works Bill, beg now to intimate that they-

"Insist on the omission of the words in clause 3, lines 12 to 16, and on the insertion, in lieu thereof, of the words on lines 16 to 19-because the amendment is in accord with the amended title of the Bill and will give the Government full means, powers, and opportunity for establishing State coke, iron, and steel works:

"Insist on their amendments in clause 3, lines 40 to 42, and lines 53 to 55 because it is a most reasonable one and quite necessary to keep the transaction within the powers conferred by the Act;

"Insist on their amondment in clause 3, page 3, lines 16 and 17-because it is Government should have the option as to method of payment;

"Insist on their amendment in clause 3, page 3, lines 55 to 57, for reasons previously assigned;

"Insist on their amendments in clause 9 (now 8)-because-

1. The original clause may be read to give to a Minister or State officer authority to incur limitless expense free from any check or revision and without Parliament ever knowing of the amount or the specific objects of the expense;

2. The original clause would allow of secret agreements, unknown to Parlia-ment and dangerous to the public interests;.

3. Money already spent without sanction of Parliament should be plainly set forth in a schedule to the Bill;

"Insist on their amendment in clause 10 (now 9)-because some reasonable limit is required for an initial grant to test the ore deposits, indicate a site, and carry through any preliminary work that may be found necessary before next Parliament meets;

"Insist on the insertion of new clause 11, for reasons previously assigned;

"Insist on their amendment in the title omitting the words 'and other industries, and for other purposes '-because otherwise the title would not be in conformity with the sections of the Bill; and

"Do not insist on their amendment in clause 3, page 3, lines 50 to 53."

BUNDABERG HARBOUR BOARD ACT AMENDMENT BILL.

MOTION FOR THIRD READING.

The SECRETARY FOR MINES: I beg to move-That the Bill be now read a third time. I was rather surprised the other even-ing, when the third reading of this Bill was

here the three the House, to find that a [9 p.m.] division was called for. The Hon. Mr. Nielson having raised his objections to the Bill, members of the Council wanted to know what authority the Govern-ment had for the introduction of the Bill. Did the people ask for it? I was asked. I say, "Yes, decidedly the people did ask for the Bill."

Hon. E. W. H. FOWLES: How many people?

The SECRETARY FOR MINES: The people asked through their representatives in Parliament, and that is the only way in which the people, in the absence of a Popular Initiative and Referendum Act, have of Initiative and Referendum Act, have of approaching Parliament and asking for legis-lation. The Hon. Mr. Nielson read certain telegrams and letters from Bundaberg—I think, from an outside shire council, the chamber of commerce, and the chairman of the harbour board, to the effect that they did not want the Bill. They still want a harbour board on the restricted franchise. Hon C. F. NULENY: No they do not

Hon. C. F. NIELSON: No, they do not.

The SECRETARY FOR MINES: Do they wish to broaden the franchise?

Hon. C. F. NIELSON: Yes.

The SECRETARY FOR MINES: I think that if the hon. member would go back to Bundaberg he will find that the people want this Bill.

Hon. C. F. NIELSON: Since when?

The SECRETARY FOR MINES: Since their representatives have asked that it be introduced. One mistake the hon, member made was that he stated that a certain shire was being abolished, and the people would not have sufficient representation.

Hon. C. F. NIELSON: I said that that shire was abolished and that the shire which takes the area ought to have three votes against the city's two.

The SECRETARY FOR MINES: I would like to point out that the Bill provides-

"The eight elective members of the board shall be elected as follows :-

(a) Two of such members shall be elected by the persons who are entitled to vote at the election of aldermen of the city of Bundaberg.

(b) One of such members shall be to vote at the election of councillors of the shire of Woongarra.

(c) One of such members shall be elected by the persons who are entitled to vote at the election of councillors of the shire of Barolin:

Provided that if at any time the shire of Barolin is abolished then, at the next ordinary election, two of such members shall be elected by the persons who are entitled to vote at the election of councillors of the shire of Woongarra in lieu of one of such members as theretofore."

The hon. member knows that that shire has The hon, member knows that that shire has been abolished. I also want to point out that the local authorities' franchise was applied to the Cairns Harbour Board in 1911, Mackay in 1911, Gladstone 1913, Bowen 1914, Rockhampton 1914, and Townsville 1916. I want to impress on the Council that for and I think I mer claim the with s and I think I may claim the vote of fact, the Hon. Mr. Hawthorn to-night, because he suggested he would support this Bill if it was on similar lines to those of the Cairns Harbour Board Bill.

Hon. A. G. C. HAWTHORN: I did not know then that several local authorities objected to being brought in.

The SECRETARY FOR MINES: The hon. member has changed his attitude. Tt is on the same lines as the Cairns Harbour Board Bill, and I think the hon. member eulogised the Cairns Harbour Board Bill. I suppose that was because it was passed at

[Hon. A. J. Jones.

the time he was Treasurer. Just because one or two people send a wire to a member of this Chamber-is that any reason why the whole Chamber should vote against the Bill? The people's representatives surely know what they want, and the vote has caused a good deal of surprise. I do not intend to speak any longer, but it is my duty to place these facts before the Council, because I am satisfied that the vote was a snap vote, and the Council did not know what they were doing. As a matter of fact, I did not speak myself, because I thought we were unanimous on the matter. While we must admire the Hon. Mr. Nielson for being able to take that vote very quickly, I deserve some admiration in securing the third reading of the Bill to be placed back on the business-sheet.

HON. C. F. NIELSON: I have no inten-tion to add anything to the arguments I brought against this Bill on the second and third readings previously, but I wish to explain that I was absolutely ignorant on Monday that no division was to be called for.

The SECRETARY FOR MINES: I take your word for that. I am very glad to know it.

HON. C. F. NIELSON: It was suggested to me by an older member of this Council that the right course was to allow the Bill to go through Committee, and call for a division on the third reading, which I did. I did not know anything about the arrange-I did not know anything about the arrange-ment until the Minister gave notice of motion yesterday to move the third reading again to-day. So far as the Bill is concerned, no harm can be done by postponing it for twelve months. Whether the Minister's informant, who ought to know the desires of the means we there mould have the more the people up there, really knows them or not I am not in a position to say, but I can assure the Minister that there is not at the present time any agitation for this Bill, and that the initiation in another place came as a surprise to the people of the town and the district. I took the trouble to come to the district. I took the trouble to come to the House yesterday and read up all the files of the local newspapers, and I have not seen a word mentioned in either of the two local papers during the last month. By next year it will be known what the desires of the people arc, and I will personally undertake to see that the matter is ventilated there. Quite apart from the fact that certain shires are not receiving the representation they are not receiving the representation they ought, others ought not to be represented at all. Whatever credit may be due to the mem-ber who initiated the Bill in another place, I certainly think he does not know the boundaries of his own district. He has left out daries of nis own district. The has led out one district which is part of the Shire of Miriam Vale, which has far more com-munity of interest with the harbour of Bun-daberg than the Isis Shire. When the Baro-lin Shire is abolished, Woongarra Shire will In Shire is abolished, woongarta Shire will have two representatives, and so will the City of Bundaberg, but the valuation on which the franchise is based will be 40 per cent. over that of the city, and ought to entitle that shire to three members instead of two, as proposed by the Bill. Generally speaking, this is a Bill that ought to be discussed by the local authorities and the people interested. Let them have some say as to what they require. I certainly ask the Council to vote against the third reading.

HON. G. PAGE-HANIFY: Like the Min-ister, I was caught on the hop in regard to this Bill. When I saw it go through Com-mittee without one word being said, I

thought "This is very nice," and I was rather surprised, because I had anticipated that the Hon. Mr. Nielson was going to object to it. When it was thrown out on the third reading I waited, and did not say anything about it. I had been in conference with the member for the district, Mr. Barber, who does necessarily know something about the wishes of the electors of Bundaberg.

Hon. C. F. NIELSON: The boundaries go 100 miles beyond Bundaberg.

Hon. G. PAGE-HANIFY: He was very surprised, indeed, when the Bill was thrown out in so unceremonious a way, practically without members of the Council knowing anything at all about it, except what the Hon. Mr. Nielson told us—that it was not wanted. I have Mr. Barber's assurance that there has been intermittent agitation for this Bill for, perhaps, the last twelve years. It may be quite true that there has been no recent agitation; people who want something improved are very apt when they find they do not get it to let it lie. Perhaps, the need for agitation was quietened by the statement of the representative of the district, that the matter was in hand, and would be attended to at a convenient opportunity.

Hon. C. F. NIELSON: You admit that I informed the House that there was agitation years ago.

HON. G. PAGE-HANIFY: I am not suggesting that the Hon. Mr. Niclson misrepresented things, but he did state that there had been no agitation, and he was surprised at the matter coming forward.

Hon. C. F. NIELSON: No recent agitation.

HON. G. PAGE-HANIFY: From what I have read of the position in Bundaberg, certainly things are altogether out of date, and this Bill is to bring the Bundaberg Harbour Board into line with the other harbour boards of the State. At the present time there are nine members constituting the harbour board, one representing each district, one representing the Government, and four members representing the Government, and four mem-bers representing the payers of dues. Those who pay from £5 to £50 have one vote, those who pay from £50 to £100 have two votes, and those who pay £100 and up-wards have three votes. The result of this has been that the backbour becaution a close has been that the harbour board is a close corporation, and it is practically restricted to a handful of people. The elections of harbour board members are biennial, except in cases of extraordinary elections. There in cases of extraordinary elections. There has only been one contest in the last twelve has only been one contest in the last twerve years; that is where the voting power has been used. It is quite evident, therefore, that the whole thing is cut and dried, and they know exactly who will be elected. That is a state of affairs that we do not want to exist in Queensland, and that in itself shows the need for the Bill. Approximately there were, at the last 1916 biennial elec-tion, about six voters with three votes, six voters with three votes and fourth are retern voters with two votes, and forty-one voters with one vote each, and there was no con-test. Under these conditions it is quite understood why the harbour board is not a very live concern, and why Maryborough runs rings round Bundaberg all the time in runs rings round Bundaberg all the time in this connection, and consequently the electors of the district want to have the thing put on up-to-date lines, so that Bundaberg may compete with other places. The real payers of dues are not those people who have the votes at the present time, because they are the collectors of it. The payers of dues

are the people who purchase the goods in the district. I do not think anyone in this Chamber would suggest nowadays that we should restrict the franchise as it is restricted to-day. I hope the Council will reconsider what they did the other day and will agree to the third reading of the Bill, so that Bundaberg will get its harbour board.

Hon. A. G. C. HAWTHORN: The Minister said he claims my vote on the third reading of this Bill simply because I asked him the other night, not knowing anything about the circumstances, whether the Bill was drawn on similar lines to the Cairns Bill, with the drafting of which I had something to do, and on which model all the harbour board Bills since that time have been drawn. In that case all the shires that should be in are included, and were consulted. I understand that Bundaberg is in a very unsatisfactory condition as far as the harbour board is concerned. If that is so, it is quite time an alteration was made, but we should not make that alteration without sufficient evidence. We took it for granted on the second reading that everything was all right, but we understand now, from the Hon. Mr. Nielson, that there are two shires included which should not be included, and do not want to be there, and that portion of another shire that should be there is not included. Under these circumstances I do not think it will be any hardship to the Bundaberg Harbour Board for the Bill to stand over for a few months so that the Council can be provided with full information as to what the exact position is. It is a proper thing to put the harbour board on a basis of this kind, so that payers of dues are properly represented. For those reasons I shall support the Hon. Mr. Nielson in opposing the third reading of the Bill.

Question—That the Bill be now read a third time—put; and the Council divided :----

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,,	E. W. H. Fowles	,,	W. Stephons
	G. W. Gray	,,	H. Turner
.,	T. M. Hall	,,	A. H. Whittingham
1	A. G. C. Hawthorn		. 0
	Teller : Hon.	w.	Stephens.

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Resolved in the negative.

WOONGARRA TRAMWAY BILL.

SECOND READING.

The SECRETARY FOR MINES: I beg to move—That the Bill be now read a second time. The title of the Bill explains its object. It is a Bill to ratify and approve an agreement made between the Treasurer of the State of Queensland and the Commissioner for Railways of the said State and the Council of the Shire of Woongarra, providing for the acquirement by the State of the

Woongarra Tramway, and for other purposes incident thereto or consequent thereon. Hon. members will observe that the Government intend to purchase the Woongarra Tramway line, which is a line through a sugar area, and the conditions are set forth in the agreement attached to the Bill. I would refer hon. gentlemen to clause 2 of the agreement, which is as follows:—

"In consideration for the aforesaid transfer the Commissioner for and on behalf of the council hereby pays to the Treasurer the sum of thirty-two thousand nine hundred and nineteen pounds."

There are other conditions in the agreement. I think the Bill is acceptable to this Council, and probably hon. gentlemen do not wish me to explain the Bill or the agreement in detail.

HONOURABLE MEMBERS: Hear, hear!

The SECRETARY FOR MINES: The Hon. Mr. Nielson knows the district very well, and I think he knows the conditions under which this line is being purchased. The Millaquin Sugar Company have extended the tramline to their mill, and the shire council was in receipt of 10gd. per ton of cut cane passing over the line for the use of certain roads. That money under this Bill is to be collected by the shire council and paid to the Government. That was the contentious clause in the agreement that hung the matter up for some little time, but the shire council has now agreed to that, and there are no difficulties in the way. I think both parties are thoroughly satisfied with the agreement, and this Council need have no fear in that regard.

Hon. W. H. DEMAINE: There is no dragnet clause.

The SECRETARY FOR MINES: As the hon. gentleman suggests, there is no dragnet clause, and we cannot engage in iron and steel works under this Bill.

Hon. E. W. H. FOWLES: Was the tramway paving?

Hon. A. G. C. HAWTHORN: No, or there would not have been a debt of £32,000.

The SECRETARY FOR MINES: There is a debt to the Treasury, but the tramway will pay, and the 10¹/₂d. per ton that we will collect will make it a payable proposition. Anyhow, it will be a State line under the control of the Commissioner for Railways.

HON. C. F. NIELSON: The tramline was opened in August, 1912. It cost at that time about £35,000. Since then the shire council have spent about £2 000 in addi-

have spent about £2,000 in addi-[9.30 p.m.] tions. The line is in perfect condition; it is maintained to the satisfaction of the Commissioner for Railways and his staff of one income and the Com-

satisfaction of the Commissioner for Railways and his staff of engineers, and the Commissioner runs the traffic on the lines. Owing to internal dissensions among the members of the shire council, they decided to hand over the line to the Commissioner for Railways, not at its original cost, but for the balance of the debt due. The interest and redemption payments have always been made to the Government; all liabilities have been paid to date, and the shire council have on hand a sum of over £2,000 in cash. They have paid interest and redemption to 30th June last, and they are in a position to pay interest up to 31st December. The Railway Commissioner is getting the line at less than it cost in pre-war times, and he is also

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getting over £2,000 more assets than the Treasury loan represents. There is no reason whatever why the line should not continue to pay in the future as well as it has done in the past. The line has paid from the start. This is a different proposition to the Government launching out either into building a new line or issuing debentures to buy a line, because it is merely the transfer of a book entry, the line being taken over for the balance of the money already advanced by the Government.

Hon. E. W. H. FOWLES: Is not £3,000 a mile rather heavy for a sugar tramway?

Hon. C. F. NIELSON: This line is built on the 3-feet 6-inch gauge—the same gauge as Queensland Government railways—with 42_{\perp} -lb. rails, 2,420 sleepers to the mile, exactly on the Government specifications. It was an expensive line to build for the reason that, although it is only 13 miles in length, there are fifty-nine cattle grids along the line; there are 13 or 15 miles of fencing; there are about fourteen open level crossings. all of which cost money, and there are also several ordinary bridges. The total cost of construction, outside land resumptions, was $\pounds 2.400$ per mile. I know what the line cost, because I was the legal manager for the council, and I let all the contracts and paid all the accounts at the time the line was built, and the Chief Engineer and his staff supervised the construction of the line.

Question put and passed.

COMMITTEE.

(Hon. W. F. Taylor in the chair.)

Clauses 1, 2, and 3 put and passed.

On the schedule-

HON. E. W. H. FOWLES suggested that the Government might include with all railway Bills a small plan or sketch of the line. He took the trouble to look up the district map, and he had some difficulty in finding just where the tramway was. A small sketch would be a great convenience to members.

Hon. C. F. NIELSON: There is no occasion for that. You can go to the Railway Department and see the certificate of title.

Schedule put and passed.

The Council resumed. The CHAIRMAN reported the Bill without amendment. The report was adopted.

THIRD READING.

On the motion of the SECRETARY FOR MINES, the Bill was read a third time, passed, and ordered to be returned to the Assembly by message in the usual form.

STAMP ACT AMENDMENT BILL.

SECOND READING-RESUMPTION OF DEBATE.

Hon. A. G. C. HAWTHORN: I do not think we need take very long over this Bill. It is another of a series of taxation Bills brought in by the Government. According to the debates in the other House, the Assistant Minister for Justice said that it would only bring in a revenue of about £2,000. Whether that is so or not I cannot tell, because the Government, when giving estimates of that kind, almost invariably underestimate the revenue that will be derived. However, whatever may be the revenue to be derived from the Bill, there is no question that it is going to be an irritating and harassing measure, and, having regard to the amount of money that is expected from it, I do not think it is deserving of being placed on the statute-book at the present time.

Hon. I. PEREL: You are not going to give it a trial?

HON. A. G. C. HAWTHORN: I do not think so.

Hon. I. PEREL: It is sentenced right away without a trial.

HON. A. G. C. HAWTHORN: I find, on going through the Bill, that in some cases it will involve double-banking in the matter of taxation. For instance, paragraph (c) of clause 2 reads—

"Every deed or instrument whereby any person directly or indirectly conveys, transfers, or otherwise disposes of property to or for the benefit of any person connected with him by blood or marriage, in consideration or with the reservation of any benefit or advantage to or in favour of himself or any other person, whether by way of rent-charge, or life or any other estate or interest in the same or any other property, or by way of annuity or other payment or otherwise howsoever, and whether such benefit or advantage is charged on the property comprised in such deed or instrument or not."

That is to *ay, the duty is to be paid straightaway, and eventually a further duty is to be paid when the succession falls in. Then clause 6 provides—

"In section nine of the principal Act, all words from and including the words 'any inspector' to the end of the section are repealed, and the following provisions are inserted in lieu thereof:--

"Any inspector, upon receiving a general or special authority in writing in that behalf from the Commissioner, may require any person to produce to him for inspection all or any instruments, documents, or writings relating to all or any business transactions in the possession or under the power or control of such person.

"Any person who refuses or neglects to comply with any such requisition shall be liable to a penalty not exceeding fifty pounds."

Section 9, which it is intended by that clause to amend, reads—

"The Governor in Council may appoint officers, to be called inspectors of stamps. Any inspector may require that any specified instrument chargeable with stamp duty which he has reason to be lieve has not been sufficiently stamped be produced to him by the holder thereof for inspection, and any holder of any such instrument chargeable with stamp duty, who, when so required by an inspector, refuses or neglects to produce to the inspector any such instrument so chargeable, or to permit him to inspect the same, shall be liable to a penalty of not less than five nor more than fifty pounds."

Under that section any inspector can go in and say to any person, "You have a document in your charge which is subject to stamp duty. I must see that document."

That is a reasonable request. But clause 6 of the Bill gives an inspector, upon receiving special authority in writing in that behalf from the Commissioner, power "to require any person to produce to him for inspection all or any instruments, documents, or writings relating to all or any business transactions in the possession or under the power or control of such person." I look upon that as altogether too inquisitorial. I do not think we should place business men in a position in which it is possible for them to be harassed by an inspector at any time in that way. He can come in and ask to go through all documents they have in their possession, whether they are chargeable with duty or not. Generally, he will have powers to inquire into the whole of the affairs of the business, and those powers are entirely too large. Then clause 8, page 4, amends section 16 of the principal Act. That section provides that—

"All the facts and circumstances affecting the liability of any instrument to duty, or the amount of the duty with which any instrument is chargeable, are to be fully and truly set forth in the instrument."

Instrument." And "every person who, with intent to defraud Her Majesty" executes any instrument in which all the facts and circumstances are not fully and truly set forth "shall incur a penalty not exceeding £50." The proposal in clause 8 is to wipe out the words "with intent to defraud Her Majesty" and to insert the words, "within his knowledge." The present provision is the same as that contained in section 5 of the English Act, and the intent to defraud must be proved, whereas under the proposed amendment the attempt to defraud need not be proved. The onus of proof is shifted from the Commissioner to the person who is charged. That position is not taken up under the Criminal Code. A case may occur where a man has made a bonâ fide mistake, and he will have to prove that. Clause 5 provides that the proviso in section 46 of the principal Act shall be repealed, and that the following words shall be inserted in lieu thereof:—

"And such policy, except a policy on any life or lives, shall be deemed wholly absolutely void and inoperative, and no sum shall be recovorable thereunder, unless it is duly stamped within thirty days after receipt thereof by any person or company in Queensland."

Section 46 of the principal Act says-

"A policy of insurance which is made or signed outside of the Colony of Queensland, by which, according to any stipulation, agreement, or understanding, expressed or implied, any loss or damage or any sum of money is payable or recoverable in the Colony upon the happening of any contingency whatever, shall be chargeable with the same duty as if chargeable on policies made and signed within the colony: Provided that if such policy is presented to the commissioners or to a deputy commissioner, for the purpose of being stamped, within thirty days after it has been received in the Colony, then, upon proof of that fact to the commissioners or deputy commissioner, they or he shall cause such policy to be duly stamped on payment of the duty chargeable thereon."

The proposal in clause 15 of this measure is

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to omit that proviso and insert the words I have previously quoted. The insurer, except in the case of a life policy, is to be liable for a mistake made by the insurance company. In such a case the penalty should be imposed Probably the insurer has never seen the policy, and yet it may be made void against him. Clause 19 provides that a proviso consisting of two paragraphs is to be added to section 49 of the principal Act. Section 49 of the principal Act states that-

"The expression 'conveyance on sale' includes every instrument and every decree or order of any court whereby any property, or any estate or interest in any property, upon the sale thereof is transferred to or vested in a purchaser. or any other person on his behalf or by his direction."

The clause in this Bill is an attempt to get at pastoral lessees particularly. It reads-"Provided that-

(a) A transfer of a pastoral lease or grazing selection shall for the purposes of this Act be deemed to comprise all live stock and other movable chattels included with the sale of such holding, notwithstanding that the same are not included in the instrument of the transfine of such holding, but pass upon or by delivery, and notwithstanding that the same are not at the date of the execution of the said instrument upon such holding."

At the present time the fee is 10s. per £100 on pastoral leases, and the stock and chattels transferred by delivery are not chargeable with any duty at all. It is proposed now to charge them with stamp duty the same as if they were leasehold. There, again, we have double-banking, because on all sales of stock at the present time income tax has to be paid to the Income Tax Commissioner. This new clause is an unduly harsh pro-vision against pastoral lessees. You might vision against pastoral lessees. You might just as well say that duty shall be payable on furniture or any other chattels. Clause 21 amends section 50 of the principal Act, which defines how ad valorem duty is to be calculated in respect of stock and securities. The new provision states that-

"(3.) Provided that where such con-sideration or part of such consideration consists of shares or debentures to be issued by a company or a contract to issue such shares or debentures, the face value of the shares or debentures shall be taken as the value of such consideration or part of the consideration.

That is unreasonable. A man should pay Inat is unreasonable. A man should pay only on what he actually receives, but under this provision he will have to pay on what he receives at the present time and what he will receive in the future. That will prevent the formation of companies, and would result disastrously for the State. Clause 23 repeals disastrously for the State. Clause 23 repeals subsections (4), (5), and (6) of section 52 of the principal Act. The result of that will be that where there are sale notes to two or three persons in respect of the same pro-perty, each purchaser will have to pay on the sale note, whereas under the existing law the man who pays the highest amount has to pay duty, and not each particular purchaser. In many instances where a sale note of real property is given, the first pur-chaser does not complete the purchase, and chaser does not complete the purchase, and under this provision he will have to pay duty on the sale note, with the result that if

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he forfeits the purchase he will have to pay stamp duty on the full amount of the pur-chase. That is a hardship, and will tend to knock out a lot of sales of land. Subsection (5) of clause 8 provides-

"No instrument of conveyance or transfer of any estate or interest in any property whatsoever except stock or marketable security shall be valid, either at law or in equity, unless the name of the purchaser or transferee is written therein in ink at the time of the execu-tion thereof."

That is too hard. Merely because a man has That is too hard. Merely because a man has not got his name filled in in ink at the time of the purchase, the transfer is to be made invalid; and, in addition to the transfer being made invalid, the person executing the instrument will be liable to a penalty not exceeding £20 for a breach of the section. Clause 24 says-

"Subsection one of section fifty-four of the principal Act is repealed, and the following subsection is inserted in lieu thereof :-

Any instrument, contract, or agreement-

(a) For the sale of any equitable estate or interest in any property whatsoever.

"(ii.) Solely of any goods, wares, or merchandise."

That provision would have the effect of catching all correspondence which includes ar acceptance and render it liable to duty, ar acceptance and render it hable to duty, although at present its practically free from duty. The duty under the new pro-vision is to be 6d. for ± 20 , with 5s. as a maximum. In New South Wales all such agreements or memorandums are exempt from taxation, and in South Australia they are exempt up to ± 50 . Clause 28 repeals sections 68 and 69 of the principal Act, and inserts, among other provisions, the fol-lowing -

sioner a declaration taking the highest amount further advanced on such security during the preceding twelve months, accompanied by the duty payable thereon,"

etc. The effect of that provision will be that a man who has given security for further advances will have to make a declaration every twelve months of the advances received, and to pay duty on the amount so advanced. Clause 29 provides that—

"In section 70 of the principal Act, the words 'one pound' where they thrice occur are repealed, and the words 'two pounds' are respectively inserted in lieu thereof."

Section 70 of the principal Act provides that a receipt for £1 shall have affixed to it a penny stamp. I do not think the pro-vision inserted in this Bill is an improvement the principal Act. In previous the upon the present Act. In my opinion, the existing provision had better be left as it is. Clause 33 provides that—

"In section 77 of the principal Act, the words 'sixty days' are repealed, and the words 'four months' are inserted in lieu thereof."

Section 77 of the principal Act reads as

follows:--"All proceedings for the recovery of any duty or penalties imposed by this

Act may be commenced at any time within sixty days next after the omission to pay such duties of the commission of the offence charged came to the know-ledge of the complainant."

This Bill proposes to extend the time within which such proceedings may be taken to four months. That is unreason-[10 p.m.] able. It is not fair to have a prosecution hanging over a man's head for four months for a simple offence of

prosecution hanging over a man's head for four months for a simple offence of this kind, and I think the sixty days should be retained. By clause 34 it is presumed that any person is guilty until he is proved to be innocent, instead of being, as he is at pre-sent, presumed to be innocent until he is proved guilty. The onus of proof is thrown upon him. In clause 34 it is provided that the Governor in Council may from time to tume make regulations generally for carrying the Act into effect, as to the duties of the the Act into effect, as to the duties of the persons employed, and so on. That would give the Governor in Council power to make regulations entirely outside the scope of the Act. Then, again, no time is specified within which such regulations shall be laid on the which such regulations shall be laid on the table, nor is there provision that either House of Parliament may reject them. That is an omission that we have always objected to, and if the Bill reaches Committee we must insist that the House shall have the right to approve or disapprove of regula-tions. The main item in the schedule is to be found on page 15, with reference to dockets. It is provided—

"And without limiting the meaning of receipt, the term shall include a 'cash sale docket' or 'cash sale receipt or delivery order.'"

Those now are free of duty, and if it is intended to make every docket upon sale dutiable it will hamper business and embardurable it will hamper business and embar-rass the trading community. I think that for those reasons that clause should be knocked out. There is a definition of "settlement" on page 16, and a sliding scale of duty running from $\frac{1}{2}$ per cent. on £1,000 to 5 per cent. on £9,000. At the present time we have 5s, for every £100 or part thereaf and at the very most it should present time we have 5s. for every £100 or part thereof, and at the very most it should be 15s. ad valorem, whereas, as I have said, it goes as high as 5 per cent. The whole thing is irritating and embarrassing to the trading community. (Hear, hear!) It is not going to be an improvement at oll to the principal Act, and to my mind it should not be passed by this Council. If the second reading is passed, however, we should have some amendments made to bring it into the form of a reasonable Bill. The Minister in another place said he expected to get £2,000 out of the Bill, but I think that will be hardly earned at the cost of the embarrass-ment and irritation that it will cause. It will be most inquisitorial, and to my mind absolutely unnecessary. Then, there is a proabsolutely unnecessary. Then, there is a pro-vision as to inspectors. At the present time vision as to inspectors. At the present time an inspector can go into a place and say, "I think you have got a document which should be stamped." Under this any inspector—and there will probably be an army of them—could go into a business-place and say, "Show me all your documents. I am going to make a general search." That is a position in which the trading community should not be placed (Hear, hear!) It is not in force in any other place. Why should we be the first to adopt such inquisitorial methods? None of the proposed increases are desirable, and, so far as I can see, there

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is no necessity for them. They are not going to assist the Treasurer in making up his deficit, and, so far as I know, no good reason has been given for bringing in the measure at all

Under the The SECRETARY FOR MINES: Under the Income Tax Acts there is a similar power of inspection.

HON. A. G. C. HAWTHORN : It does not make it nearly so oppressive as this pro-vision would be Then, the Bill does not provide for any appeal. The Commissioner has very large powers, but from his decision there is no appeal. I think that is an impossible position to put him in. Clause 22 provide*-

"[51c.] Where in the opinion of the Commissioner the consideration in any transfer or conveyance does not represont the value of the property referred to or dealt with in such instrument, or the evidence of value is unsatisfactory, he may cause a valuation of the property him, and may assess the duty payable on the footing of such valuation."

I think it is only a fair thing that a man should have a right of appeal from his decision to the Supreme Court or some other authority. That is another amendment that should be made.

The SECRETARY FOR MINES: There is a right of appeal in the principal Act, section 24

HON. A. G. C. HAWTHORN: Is it in all cases? If that is so, it is all right. I think there is also a clause which gives the Commissioner the right to take over any property which he considers has been undervalued. I do not think the Bill is necessary. I do not think it is going to produce sufficient revenue to make it important enough to be carried through this House. I think it is oppressive and inquisitorial. It is very drastic, and under the circumstances I think the best thing we can do is to pass it out.

Question-That the Bill be now read a second time-put; and the Council divided :-

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Hon.	R. Bedford	Hon.	L. McDonald
,,	W. R. Crampton	••	F. McDonnell
,,	W. H. Demaine	,,	T. Nevitt
• ·	A. J. Jones		G. Page-Hanify

- ,, I. Perel ,, W. J. Riordan
- H. C. Jones H. Llewelyn
- Teller: Hon. L. McDonald.

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Hon.	J.	Cowli≤haw	Hon.	C.	F. Marks
,,	G.	S. Curtis	-,	Ε.	D. Miles
.,		A. Davey	,,	С.	F. Nielson
,,		Fahey	,,		J. O'Shea
,,		W. H. Fowles	,,		H. Parnell
,,		W. Gray	.,		Stephens
•,		M. Hall	,,		Turner
	Λ	G C Hewthown		- A	H Whitting

", A. G. C. Hawthorn ", A. H. W. *Teller*: Hon. T. J. O'Shea. A. H. Whittingham

Resolved in the negative.

The SECRETARY FOR MINES: I beg to move—That the second reading of the Bill stand an Order of the Day for ro-morrow.

HON. A. G. C. HAWTHORN: I object to that. (Hear, hear!) I do not think it is any good to discuss it at any length. We have already thrown the Bill out once, and

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there is no good in adjourning it until tomorrow. We may as well finish now. I think the motion shows very bad taste on the part of the Minister when we have already decided that the Bill is not to be read a second time.

The SECRETARY FOR MINES: You have only decided it will not be read a second time "now."

HON. A. G. C. HAWTHORN: That is trifling with it. It appeared distasteful to hon. members opposite that they should put Bills off for six months, and for that reason it was not proposed on this occasion. If the hon, gentleman is prepared to deal with it in this way we had better vote as soon as possible and we will divide on the question.

HON. E. W. H. FOWLES: I beg to move the omission of the word "to-morrow" with a view to inserting, in lieu thereof, the words "this day six months."

The SECRETARY FOR MINES: I am rather surprised that the Council did not agree to my motion that the second reading of the Bill stand an Order of the Day for to-morrow. The Council will meet to-morrow, and I was very desirous of advancing some arguments in favour of the Bill, and I think I can convince the Council that the Bill should be passed, but hon. gentlemen have killed it with their usual motion that it be read this day six months. This is another of the taxation measures of the present Government, which has been treated in this harsh manner. First, we proposed to raise a certain amount of revenue by means of a land tax and an income tax, and by an amendment of the Succession and Probate Duties Act, and now by the Stamp Act Amendment Bill. The last two are small revenue-producing measures, and this is the way the Council treat them. Any measure that will produce some revenue is thrown out by the Council, but I notice that they pass any measure that will cause the Government to spend some monoy. Do hon, gentlemen think we do not know their motive? It is to harass the Government in every way by putting as many burdens on them as they possibly can and then refuse the Government the ways and means.

Hon. W. STEPHENS: We are trying to save you money on the Iron and Steel Works Bill and you will not have it.

The SECRETARY FOR MINES: In one measure they are willing to vote £100,000, but they will not give us the necessary power to raise the revenue. We proposed to raise £180,000 by a super land tax with a £5,000 exemption, and the Hon. Mr. Fowles said it was taxing the poor farmer; and the income tax, with an exemption of £3,000, would hurt the poor working man. That was the plea put forward by this Council, and they expect the country to believe it. In this time of war, all incomes over £3,000 should be taxed—

Hon. E. W. H. FOWLES: They are taxed.

The SECRETARY FOR MINES: Especially when the Australian lads have no incomes except the miserable pittances that they are gotting for fighting for the country and fighting for the Empire. They are offering their lives and yet this Council stands for the capitalist and the poor farmer and the poor working man whose income is \$3,000 per year. In times of war any person who is in receipt

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of £3,000 per year can well afford to pay a tax. As a matter of fact, in these times they should not be allowed to have an income of £3,000 per year while men are sacrificing everything they possess. We do not say that this Bill is a measure that will produce very much revenue, but I would point out that hon. members had their minds made up, because three amendments were circulated yesterday to the effect that certain Bills were to be read this day six months, and the reason that motion was not moved to-night was because the Hon. Mr. Curtis had moved an amendment on the wrong Bill last night.

HONOURABLE MEMBERS : Ridiculous.

The SECRETARY FOR MINES: The hon. gentleman moved that the Succession and Probate Dutics Act Amendment Bill be read a second time this day six months under the impression that he was speaking to the Stamp Act Amendment Bill.

Hon. A. G. C. HAWTHORN: You are absolutely wrong.

The SECRETARY FOR MINES: That shows that hon, members had their minds made up about this matter. The intention of the Government in this Bill is to prevent evasion by some people who should pay stamp duty and who do not pay stamp duty, and to adjust anomalies in the present Act. Anybody who has been in business knows that under the hiring agreement form of selling implements are stamped. They need not be stamped unless litigation is pending, and then the miserable 2s. 6d. duty stamp is placed on the instrument, which makes it legal. I agree that this is a highly technical Bill, and should be dealt with in Committee. We will have ample time to-morrow afternoon to deal with this Bill in Committee. I thought, when the hon. Mr. Hawthorn was speaking to the second reading, that he indicated, as leader of the other party, that he would allow the Bill to go into Committee. Now, we are treated in this fashion. What time have we at this hould be provided on a Bill of this kind? I raise my protest as the representative of the Government in this Chamber against the way our taxation proposals have been treated in this Council. If hon, members have made up their minds to vote that this Bill be read this day six months, well, in six months' time we will be back here hale and hearty, and probably with reinforcements that will help us to pass our legislation, and with a mandate from the people, probably, that will warn hon. members not to flout the wishes of the people's representatives in the other Chamber. I doubt whether the hon, gentleman can move this amendment. I doubt whether it is in order.

Hon. E. W. H. FOWLES: It is very questionable whether your motion is in order.

The SECRETARY FOR MINES: That point was discussed long ago.

Hon. W. STEPHENS: You moved a motion. You should have given notice.

The SECRETARY FOR MINES: My motion is in order. I hope the Council will not throw out this Bill in this way without giving us a chance to go into Committee on

it. If hon, gentlemen can move amendments and make it a better Bill, I am satisfied that the Government will be pleased.

HON. F. MCDONNELL: I rise to a point of order. Is the Hon. Mr. Fowles's amendment in order? The Minister gave notice that he intended to move to-morrow----

Hon. W. STEPHENS: No he did not. He moved the motion

Hon. F. McDONNELL: The Minister gave notice that he would move to-morrow that the Bill be read a second time and the hon. gentleman moved an amendment that it be read a second time this day six months. According to my reading of the Standing Orders, the hon. gentleman is not in order in moving an amendment of that nature.

Hon. T_{\cdot} J. O'SHEA: The motion is not in order.

How. F. McDONNELL: The hon. gentleman gave notice that he would move tomorrow that the Bill be read a second time. He is not moving the motion now.

HONOURABLE MEMBERS: He moved that it be read a second time to-morrow.

HON. F. McDONNELL: He never moved that. He gave notice.

HONOURABLE MEMBERS : No, no !

The PRESIDENT: Order!

How. F. McDONNELL: I ask for the ruling of the President on the matter.

The PRESIDENT: I rule that both the motion and amendment are out of order. (Hear, hear!) On page 235 of "May" it is laid down—

"An order of the day may be superseded by the vote of the House, as, for instance, when an amendment embodying an abstract proposition is substituted for the question that the Bill be now read a second time, or for the question that Mr. Speaker do leave the chair for the Committee of Supply. In such a case, if it be deemed expedient to revive the order for the second reading of a Bill, a motion can be made to that effect at a subsequent sitting."

I rule both the motion and amendment out of order. (Hear, hear !)

LOCAL AUTHORITIES ACTS AMEND-MENT BILL.

MESSAGE FROM ASSEMBLY, No. 2.

The PRESIDENT announced the receipt of a message from the Assembly stating that they had agreed with the Council's amendments in this Bill.

PUBLIC WORKS LAND RESUMPTION ACT AMENDMENT BILL.

MESSAGE FROM ASSEMBLY, NO. 2.

The PRESIDENT announced the receipt of a message from the Assembly intimating that the Assembly did not insist on their disagreement with the amendment inserted by the Council in this Bill.

APPROPRIATION BILL, No. 4. First Reading.

On the motion of the SECRETARY FOR MINES this Bill, received by message from the Assembly, was read a first time.

PROPOSED SECOND READING.

Adjournment.

The SECRETARY FOR MINES: I understand that the Bill is to be passed through all stages to-morrow, so that it is not necessary for me to move the second reading to-night.

Hon. A. G. C. HAWTHORN: You have no hope of taking the second reading to-night.

The SECRETARY FOR MINES: I am asking hon, gentlemen if they will take the Bill through all its stages to-morrow, otherwise I will move the second reading tonight. The Assembly have adjourned till 7 o'clock to-morrow, waiting for this Bill to be returned. We have no other business except the Land Act Amendment Bill, and we can easily get through to-morrow.

Hon. A. G. C. HAWTHORN: You have got your Standing Orders suspended for that purpose.

Hon. W. STEPHENS: We will give you every reasonable assistance.

The SECRETARY FOR MINES: I move —That the second reading stand an Order of the Day for to-morrow.

Hon. A. G. C. HAWTHORN: We cannot pledge ourselves that the Bill will actually go through to-morrow, but we will assist the Minister as far as we possibly can. I notice that the Appropriation Bill asks for Supply beyond the end of the financial year. It asks for another mouth's supply in the year 1918-19. We are not going to agree to that, although we will do all we can to assist the Minister to get the Bill through. The Minister threatened us that he was going to get reinforcements for next session. We have not said much in this House about the appointments that have been made already.

The PRESIDENT: Order!

Hon. A. G. C. HAWTHORN: The Minister also said that we wanted to harass the Government by throwing out the taxation Bills. We mentioned last year that we were rot going to endorse the extravagance which has been going on since the Government have been in power. We never had anything like that in former years. In the Appropriation Bill the Government have probably asked for Supply based on the Estimates. We have not thrown out the taxation Bills for the purpose of harassing the Government at all, but for the purpose of protecting the taxpayers of Gueensland. (Hear, hear!) The Government were warned when they had a deficit of £250,000 last year, yet they propose to end this year with another deficit. We will assist the Minister to get this Bill through to-morrow, but we will not pledge ourselves to pass that extra one month's supply.

Question put and passed.

ADJOURNMENT.

The SECRETARY FOR MINES: I beg to move—That the Council do now adjourn. The first business to-morrow will be the Appropriation Bill, for which the other House will be waiting at 7 o'clock. After that we will take the Land Act Amendment Bill.

Question put and passed.

The Council adjourned at twenty minutes to 11 o'clock p.m.